



AUDIT REPORT
ON
THE ACCOUNTS OF
17 DISTRICT HEALTH AUTHORITIES
OF PUNJAB (SOUTH)

AUDIT YEAR 2024-25

AUDITOR-GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND
GOOD GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES

FOR THE CITIZENS OF PAKISTAN

PREFACE

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

The report is based on audit of the accounts of seventeen (17) District Health Authorities of the Punjab (South) for the Financial Year 2023-24. However, in some cases, audit for previous financial years was also conducted. The Directorate-General Audit, Local Governments, the Punjab (South), Multan, conducted audit during Audit Year 2024-25 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 Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A, shall be pursued with the Principal Accounting Officers (PAOs) at the DAC level and in all cases where the PAOs do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's audit report.

Impact Audit- a new concept- has been made part of this report at Chapter 4 to assess whether the results attributable to the establishment of Trauma Center at DHQ Hospital Khanewal created any impact on the clinical care of citizens by providing trauma services to the victims.

The audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities. The audit observations included in this report have been finalized in the light of written replies and decisions taken in the SDAC meetings.

There are certain audit paras which were also reported in last years' Audit Reports for the financial years 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19. Recurrence of such irregularities is matter of concern and needs to be addressed.

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
AHP	Allied Health Professionals
APPM	Accounting Policies and Procedures Manual
BHU	Basic Health Unit
BISP	Benazir Income Support Programme
BPS	Basic Pay Scale
BWN	Bahawalnagar
BWP	Bahawalpur
CA	Conveyance Allowance
CAATs	Computer Assisted Audit Techniques
CEO	Chief Executive Officer
CPS	Contingent Paid Staff
DAC	Departmental Accounts Committee
DAO	District Accounts Office(r)
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DGA	Directorate-General of Audit
DG Khan	Dera Ghazi Khan
DGHS	Director General Health Services
DHA	District Health Authority
DHDC	District Health Development Centre
DHO (PS)	District Health Officer (Preventive Services)
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EOL	Extra Ordinary Leave
EPI	Expanded Programme on Immunization
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FD	Finance Department
FPC	Faisalabad Parking Company
FY	Financial Year
GST	General Sales Tax
HC	Health Council
HMIS	Health Management Information System
HPA	Health Professional Allowance

HRA	House Rent Allowance
HSRA	Health Sector Reforms Allowance
IRMNCH&NP	Integrated Reproductive, Maternal, Newborn and Child Health & National Program
LAMA	Left Against Medical Advice
LD	Liquidated Damages
LP	Local Purchase
MAP	Manual of Accounting Principles
MFDAC	Memorandum for Departmental Accounts Committee
MLC	Medico-legal Case/Certificate
MS	Medical Superintendent
MSDS	Minimum Services Delivery Standards
NPA	Non-Practicing Allowance
OPD	Out-Patients Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PC-I	Planning Commission Proforma-1
PDA's	Punjab District Authorities
PFM	Public Financial Management
PFR	Punjab Financial Rules
PHFMC	Punjab Health Facilities Management Company
PLG	Punjab Local Government
PMU	Project Management Unit
PPRA	Punjab Procurement Regulatory Authority
PST	Punjab Sales Tax
P&SHD	Primary & Secondary Healthcare Department
RHC	Rural Health Centre
RFP	Request for Proposals
RTA	Road-Traffic-Accidents
S&GAD	Services and General Administration Department
SBA	Skilled Birth Attendant
SDAC	Special Departmental Accounts Committee
SHA	Special Healthcare Allowance
SLIC	State Life Insurance Corporation
SML	Standard Medicine List
SMO	Senior Medical Officer

SNE	Sanctioned New Establishment
SSB	Social Security Benefit
SSP	Sehat Sahulat Programme
SWMO	Senior Women Medical Officer
THQ	Tehsil Headquarter
UHI	Universal Health Insurance
USG	Ultrasonography
WMO	Women Medical Officer

EXECUTIVE SUMMARY

The Directorate-General Audit (DGA) Local Governments, the Punjab (South), Multan is responsible for carrying out the audit of District Health and Education Authorities of seventeen (17) districts of Punjab (South) in line with International Standards of Supreme Audit Institutions (ISSAIs). These districts are Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh and Vehari. The audit of Municipal Corporations, District Councils, Municipal Committees, Union Councils, Daanish Schools & Centers of Excellence and Waste Management Companies also comes under the mandate of this office.

The DGA, Local Governments, Punjab (South), Multan has a human resource of 83 officers and staff constituting 20,750 person-days and annual budget of Rs 248.397 million during Audit Year 2024-25. This office carried out audit of the accounts of seventeen (17) District Health Authorities and utilized 2,798 person-days for the purpose.

The report comprises four (04) Chapters presenting the outcomes of compliance with authority and financial attest audit conducted during the Audit Year 2024-25 along with a number of paras relating to the previous financial years. It further includes the findings and analysis of an Impact Audit on “Establishment of Trauma Center at District Headquarter Hospital Khanewal” in Chapter 4.

Audit of District Health Authorities was carried out in order to ascertain that the receipts collected and expenditures incurred were in consonance with legitimate authorization and conform to laws, rules and regulations.

Audit findings presented in the report underscore several critical issues warranting immediate attention and actions. These include persistent violation of applicable regulatory framework, improper utilization of funds, deficient record management practices, lack of transparency in procurement processes, and mismanagement of receipts.

The report strongly emphasizes the imperative for reinforcing internal controls within audited entities. It stresses the urgency of implementing measures to ensure effective accountability and maintain organizational integrity.

Addressing these audit concerns is vital for promoting good governance, financial prudence, and transparent operational practices within audited organizations.

To optimize the utilization of limited audit resources, a desk audit exercise was conducted leveraging Computer Assisted Audit Techniques (CAATs) to identify high-value transactions of high-risk entities. Subsequently, fieldwork was undertaken concentrating on the prioritized auditable issues identified during the desk audit phase besides reliance on the professional judgment of auditors.

a) Scope of Audit

This office is mandated to conduct audit of 382 formations working under 17 PAOs of DHAs. Total expenditures and receipts of these formations were Rs 63,766.935 million and Rs 693.432 million, respectively, for Financial Year 2023-24.

Audit coverage relating to expenditures for the current audit year comprises 103 formations of 17 DHAs having total expenditures of Rs 36,651.575 million for Financial Year 2023-24. In terms of percentage (%), the audit coverage for expenditures is 57%.

This audit report also includes audit observations emanating from audit of:

- i. expenditures of Rs 5,421.548 million for Financial Year 2022-23 pertaining to 20 formations of 17 DHAs, and
- ii. expenditures of Rs 1,061.185 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises 103 formations of 17 DHAs having total receipts of Rs 438.436 million for Financial Year 2023-24. In terms of percentage (%), the audit coverage for receipts is 63%.

In addition to this compliance with authority audit report, the DGA also conducted 34 financial attest audits and 01 compliance with authority audit. Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, a recovery amounting to Rs 2,305.046 million was pointed out. Recovery effected from January, 2024 to December, 2024 was Rs 245.047 million verified by Audit.

c) Audit Methodology

Desk Audit techniques mentioned in Financial Audit Manual (FAM) were applied during the Audit Year 2024-25. CAATs were used for analysis of HR and FI data obtained from System Application Product (SAP/R3). This was facilitated by access to data and up-dation of permanent files. Desk audit review helped auditors understanding the systems, procedures and environment of the entities prior to the start of field audit activity besides identification of high-risk areas such as payment of inadmissible allowances, release of salaries after retirement and high-value vouchers for detailed scrutiny.

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

d) Audit Impact

Audit activity has proven to be effective in creating awareness amongst the audited entities and relevant fora regarding compliance with the rules and procedures in the public interest. Since the establishment of DHAs in 2017, a number of measures with regards to validity and reliability of SAP/R3 database as recommended by the audit, have been initiated by the executive, Accountant General Punjab and District Accounts Offices (DAOs). As a result of audit, the Accountant General Punjab has taken up a number of issues with Finance Department for streamlining financial management practices of DHAs besides issuing various instructions to DAOs for improving budgetary controls. PAC-III has taken serious notice of recurring mistakes pointed out by Audit and directed the Administrative Department to issue Standard Operating Procedures to curb such mistakes in future. Accordingly, P&SHD has issued Standard Operating Procedure as well as established an internal audit review committee at each district to ensure financial discipline and timely actions on PAC directives and audit observations vide letter No. AD(IAW) 4-28/2024 dated 31st January, 2025.

e) Comments on Internal Controls

The current audit report brings to light a series of discrepancies consistently observed by Audit over time. These recurring issues indicate potential structural

problems, possibly stemming from an inadequate supervisory framework and flawed internal controls system.

Many instances of serious non-compliance of rules and regulations were noticed and reported in this audit report. These instances, *inter alia*, include misappropriation of public funds, irregularities pertaining to procurements, payment of inadmissible allowances and poor maintenance of record etc. Lack of trained staff and accountability mechanism in DHAs are major reasons for weak internal controls.

This Audit Report includes a dedicated note at the end of each audit para intended to assist the department in recognizing and addressing recurring observations.

f) Key Audit Findings of the Report

- i. Fraud, embezzlement and misappropriation of Rs 1.172 million was pointed out in one (01) case ¹.
- ii. HR / Employees related irregularities amounting to Rs 1,512.684 million were noted in thirty-eight (38) cases ².
- iii. Procurement related irregularities amounting to Rs 1,450.202 million were noted in thirty-eight (38) cases. ³
- iv. Issue of management of accounts with commercial banks involving Rs 4.050 million was noticed in one (01) case. ⁴
- v. Contract management issues amounting to Rs 103.402 million were noticed in twelve (12) cases. ⁵

¹ Para No. 3.6.1

² Para No. 3.1.1 to 3.1.5, 3.2.1 to 3.2.3, 3.3.1, 3.4.1 to 3.4.3, 3.5.1 to 3.5.2, 3.6.2, 3.7.1, 3.8.1 to 3.8.3, 3.9.1 to 3.9.2, 3.10.1 to 3.10.2, 3.11.1 to 3.11.2, 3.12.1 to 3.12.2, 3.13.1 to 3.13.6, 3.14.1 to 3.14.2, 3.15.1, 3.16.1, 3.17.1

³ Para No. 3.1.6 to 3.1.8, 3.2.4 to 3.2.5, 3.3.2 to 3.3.3, 3.4.4 to 3.4.5, 3.5.3, 3.7.2 to 3.7.5, 3.8.4 to 3.8.6, 3.9.3 to 3.9.4, 3.10.3 to 3.10.4, 3.11.3 to 3.11.5, 3.12.3 to 3.12.4, 3.13.7 to 3.13.12, 3.14.3 to 3.14.4, 3.16.2, 3.17.2 to 3.17.4

⁴ Para No. 3.1.9

⁵ Para No. 3.1.10 to 3.1.11, 3.2.6, 3.6.3, 3.7.6, 3.8.7, 3.10.5 to 3.10.6, 3.11.6, 3.12.5, 3.13.13, 3.17.5

- vi. Value for money and service delivery issues involving Rs 5,008.851 million were observed in twenty-three (23) cases ⁶.
- vii. Other issues involving an amount of Rs 3,427.254 million were highlighted in seventy-three (73) cases ⁷.

g) Recommendations

- i. Hold inquiries and fix responsibility for fraud, misappropriation, losses and wasteful expenditures.
- ii. Financial controls need to be strengthened to stop payment of in-admissible pay and allowances. Moreover, sanctioned strength needs to be updated in SAP/HR system.
- iii. CEOs need to improve the monitoring mechanisms in order to avoid mis-procurements and financial irregularities.
- iv. Make efforts for proper management of saving bank accounts, timely realization of profits and reconciliation.
- v. Actions are required to be initiated against the officers for not implementing clauses of contracts, non-blacklisting of defaulting contractors as well as recovery of loss sustained thereof.
- vi. Service delivery be improved to provide maximum benefits to the local population.
- vii. Internal audit cells be established to avoid recurrence of similar irregularities besides expediting the realization of various government receipts.

⁶ Para No. 3.1.12 to 3.1.14, 3.2.7, 3.3.4 to 3.3.5, 3.4.6, 3.5.4 to 3.5.5, 3.6.4, 3.7.7, 3.8.8 to 3.8.9, 3.12.6 to 3.12.7, 3.13.14 to 3.13.16, 3.14.5, 3.15.2, 3.16.3 to 3.16.4, 3.17.6

⁷ Para No. 3.1.15 to 3.1.23, 3.2.8 to 3.2.10, 3.3.6 to 3.3.8, 3.4.7 to 3.4.9, 3.5.6 to 3.5.10, 3.6.5 to 3.6.9, 3.7.8 to 3.7.13, 3.8.10 to 3.8.15, 3.9.5 to 3.9.7, 3.10.7 to 3.10.9, 3.11.7 to 3.11.11, 3.12.8 to 3.12.9, 3.13.17 to 3.13.20, 3.14.6 to 3.14.9, 3.15.3 to 3.15.5, 3.16.5 to 3.16.7, 3.17.7 to 3.17.12

CHAPTER 1

DISTRICT HEALTH AUTHORITIES

1.1 Introduction

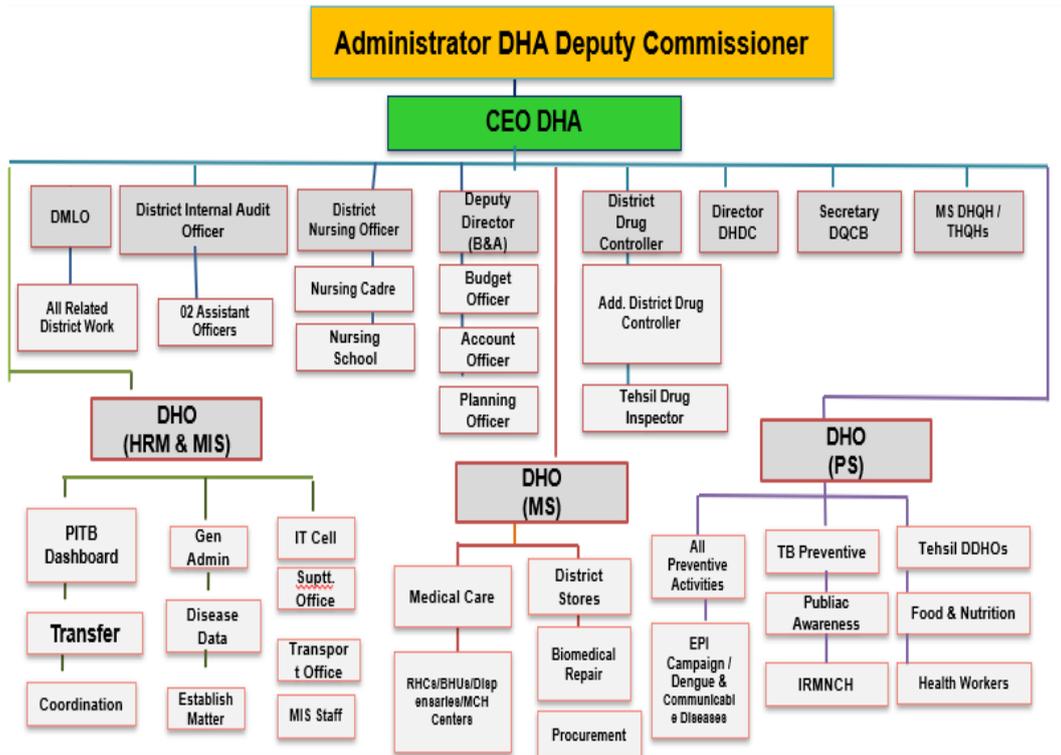
a) District Health Authorities (DHAs) were established on 01.01.2017. Each DHA is a body corporate having perpetual succession and a common seal with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

Chief Executive Officer (CEO) is the Principal Accounting Officer (PAO) of DHA and is under the administrative control of Secretary Primary & Secondary Healthcare Department (P&SHD), Government of the Punjab in terms of Rule 2(1)(a) of Punjab District Authorities (PDA) (Delegation of Financial Powers) Rules 2017. The CEO is responsible to ensure that the business of the DHA is carried out in accordance with the laws and coordinate the activities of the groups of offices for coherent, effective and efficient functioning of DHAs. The functions of DHAs are to:

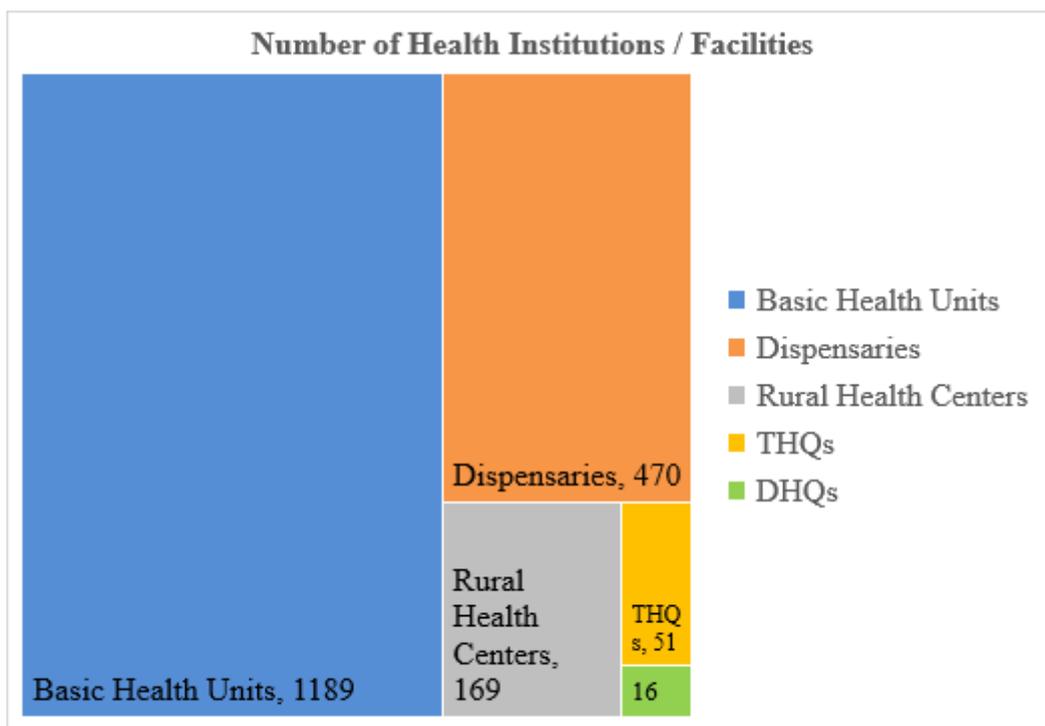
- establish, manage and supervise primary and secondary healthcare facilities and institutions of the district,
- approve budget of the Authority and allocate funds to health institutions,
- coordinate health related emergency response during any natural calamity or emergency,
- develop referral and technical support linkages between primary, secondary and tertiary level healthcare facilities,
- ensure human resource management and capacity development of health service delivery personnel,
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control and disaster management to the government, and
- ensure implementation of minimum service delivery standards in infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Healthcare Commission.

Administrative structure of DHAs and total number of health facilities / institutions in seventeen (17) DHAs under jurisdiction of DGA, Local Governments, Punjab (South), Multan is given in the table below, whereas, DHA wise detail of health facilities / institutions is attached as **Annexure-B**.

Administrative Structure of DHA



Source: Data received from CEO District Health Authorities



Audit Profile of DHAs of the Punjab (South)

The following table shows detail of total and audited formations of 17 DHAs, whereas, DHA wise detail of total and audited formations is attached as **Annexure-C**.

Rs in million

Sr. No.	Description	Nos.	Audited during FY 2023-24		
			Nos.	Expenditure	Receipts
1	Formations	382	103	36,651.575	438.436
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

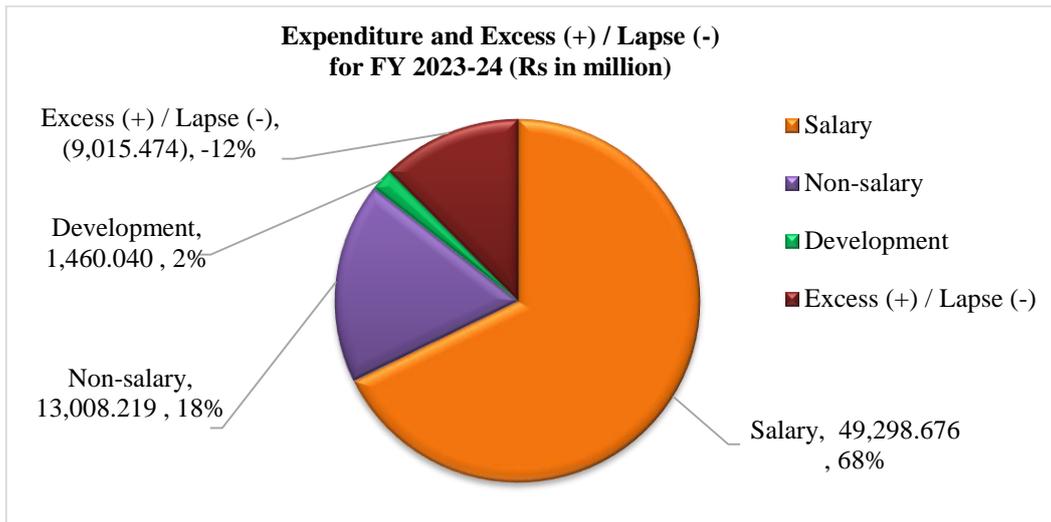
Consolidated statement of budget, expenditure and receipts of 17 DHAs for FY 2023-24 is given below, whereas, DHA wise detail of budget, expenditure and receipts is attached as **Annexure-D**.

Budget and Expenditure**Rs in million**

Description	Budget	Expenditure	Excess (+)/ Lapse (-)	Variance
Salary	52,004.861	49,298.676	-2,706.185	5.20%
Non-Salary	16,911.937	13,008.219	-3,903.718	23.08%
Development	3,865.611	1,460.040	-2,405.571	62.23%
Total	72,782.409	63,766.935	-9,015.474	12.39%

Receipts**Rs in million**

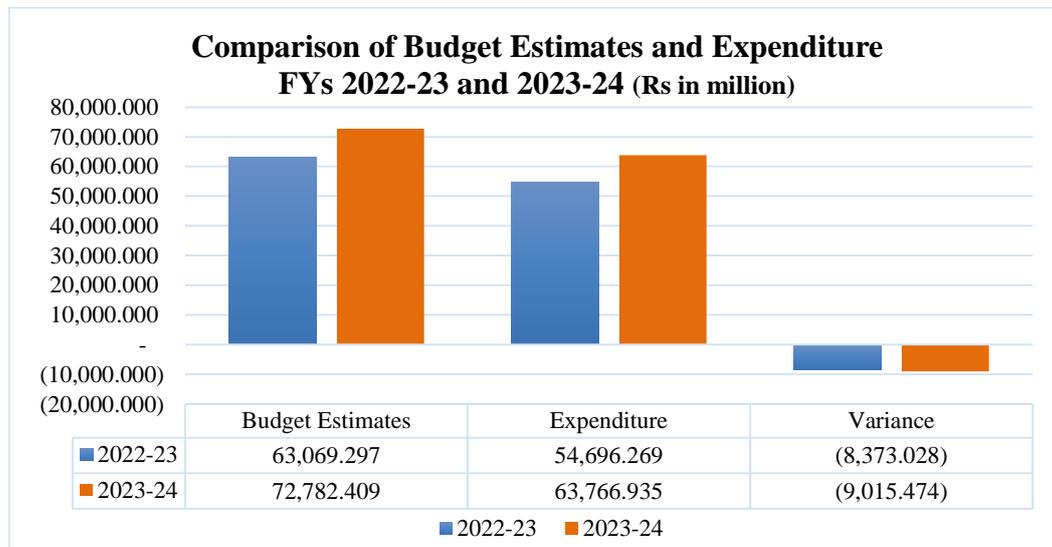
Description	Target	Actual	Surplus (+) / Shortfall (-)	Variance
Receipts	432.312	693.432	261.120	60.40%



Against budget of Rs 72,782.409 million for FY 2023-24, DHAs could only utilize Rs 63,766.935 million, whereas 5% of salary component, 23% of non-salary component and 62% of development funds remained unspent, reflecting improper financial management. The management exaggerated the allocation under the different components of budget to make the whole exercise unrealistic and prone to overspending. The unspent percentage of allocation clearly shows lack of planning and proper budgeting. An overall lapse of Rs 9,015.474 million was more than 12% of total budget allocation.

Improper financial management resulted in depriving the local population of the benefits likely to have accrued to them because of development planned but not properly undertaken by the management.

The comparative analysis of the budget and expenditure of current and previous Financial Year (FY) is depicted as under:



The comparative analysis of the budget and expenditure for the FYs 2022-23 and 2023-24 depicts improper planning and budgeting. During the FY 2023-24 the budget allocation increased by 15% vis-à-vis FY 2022-23, whereas, the expenditure increased by 17% despite significant saving ranging from 5% to 62% in all three components of budget with overall saving of more than 12%. Comparatively, during the FY 2022-23 there was huge saving ranging from 7% to 85% in all three components of budget culminating at 13% of overall budget during the concerned year.

c) Sectoral Analysis

i. Analysis of Financial Resources

DHAs got the budgets approved from the Administrators concerned with unrealistic allocations under all three components of budget namely salary, non-salary and development. Lapse of funds amounting to Rs 9,015.474 million (salary 5%, non-salary 23% and development 62%) reflects issues of financial

management, resulting in minimum service delivery and non-achievement of intended targets. Similarly, financial mismanagement was also reflected in creation of liabilities amounting to Rs 2,381.987 million during the FY 2023-24.

During the audit it was found that the 859 cases of leave encashment amounting to Rs 326.077 million and 302 cases of financial assistance amounting to Rs 471.660 million were not paid during the financial year. Other liabilities in 3,466 cases amounting to Rs 1,584.250 million were thrown forward for payment in next year which also depicts resource constraints and improper financial management causing hardships to the deceased families and retired employees.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHAs was made on the basis of various indicators of all the health units for FY 2023-24. These indicators were introduced, implemented and monitored through Project Management Unit (PMU) established at P&SHD. The objective of such indicators was to ascertain better service delivery through monitoring at appropriate level in order to help improve health facilities, facilitation to patients in Out-Patients Department (OPD), vaccination, surgery and Lab test investigations. Detail of indicators and achievements is given below:

Sr. No.	Hospital Services	Number of Patients
1	OPD	45,929,075
2	Indoor	2,079,526
3	Surgery	576,370
4	Cardiology	352,479
5	Total Lab Investigations	6,817,135
6	Total Family Planning Visits	1,174,399
7	Pediatrics	3,884,571
8	Operations under general anesthesia (GA)	41,588
9	TB/Chest Suspects	455,324
10	EPI Vaccination	12,044,227

Source: Data received from CEOs (17 DHAs)

iii. Service Delivery Issues

Many instances of ineffective service delivery were noticed due to improper allocation of resources and weak monitoring & supervision. Availability of specialists / consultants was not ensured through biometric attendance despite

availability of requisite system. In some cases, essential medical staff was performing general duty instead of specialized function for which they were hired causing service delivery issues. Irrational distribution of medicines by CEOs to various health facilities coupled with shifting of near to expiry medicines resulted in issues of readily available medicines to the patients. Non-functional medical equipment and under-utilization of available resources are also important service delivery issues which need to be addressed by the management. Non-achievement of Minimum Services Delivery Standards (MSDS) set by Punjab Healthcare Commission was also noticed at various health facilities. Moreover, in case of RHCs and BHUs, evaluation regarding implementation of MSDSs was also not carried out⁸.

1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 11,507.615 million were raised as a result of this audit. This amount also includes recoverable of Rs 2,305.046 million as pointed out by the audit. Consolidated summary of audit observations on the accounts of seventeen (17) DHAs classified by nature is given in the following table, whereas, DHA wise summary of audit observations classified by nature is attached as **Annexure-E**.

Overview of Audit Observations		Rs in million
Sr. No.	Classification	Amount
1	Non-production of record	-
2	Fraud, embezzlement and misappropriation	1.172
3	Irregularities	-
A	HR / Employees related irregularities	1,512.684
B	Procurement related irregularities	1,450.202
C	Management of accounts with commercial banks	4.050
D	Contract management	103.402
4	Value for money and service delivery issues	5,008.851
5	Others	3,427.254
Total		11,507.615

⁸ CEO (DHA) Chiniot, MS THQ Hospital Bhowana and Lalian [PDP 18, 11&13], MS THQ Hospital Shorkot [PDP 17], MS THQ Hospital Kamalia and Pirmahal [PDP 8, 16]

1.3 Comments on the Status of Compliance with PAC Directives

Audit Reports pertaining to following years have been submitted to Governor of the Punjab. These reports were not taken up by the previous Public Accounts Committees (PACs), however, Provincial Assembly of the Punjab has now notified PAC-III through 45th amendment in Rule 176 of the Committees Rules of Provincial Assembly of the Punjab. PAC-III has started to hold regular PAC meetings which would significantly improve the accountability process.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	310	PAC meeting was not convened
2	2018-19	647	PAC meeting was not convened
3	2019-20	576	PAC meeting for DHAs of DG Khan and Faisalabad was convened on 25.09.2024.
4	2020-21	254	PAC meeting was not convened
5	2021-22	226	PAC meeting was not convened
6	2022-23	270	PAC meeting was not convened
7	2023-24	111	PAC meeting was not convened

DHA wise status of number of audit paras in previous Audit Reports is attached as **Annexure-F**.

CHAPTER 2

PUBLIC FINANCIAL MANAGEMENT

Public Financial Management (PFM) is a central element of a functioning administration. PFM is framed around achieving an overall discipline which specifically includes resource allocation, operational efficiency and effectiveness of public expenditure.

Punjab Public Financial Management Act, 2022 provides a broad framework for regulating the public sector financial management from budget making, revenue generation, cash management, expenditure, accounting to scrutiny through public audit.

As per Section 17(6) of Punjab Local Government (PLG) Act 2013, the Chairman and the CEO shall be personally responsible to ensure that business of the Authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of PLG Act 2013, the CEO shall be the PAO and shall perform such functions as are mentioned in this Act.

Resource Mobilization

DHAs of South Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during the FY 2023-24 to meet their administrative and operating expenses. Out of total receipts of DHAs, PFC share consisted of 98.66% in FY 2023-24 as compared to 98.48% in FY 2022-23.

Description	Rs in million			
	2023-24		2022-23	
	Amount	%	Amount	%
Tax Revenue	(758.957)	(1.34)	104.977	0.19
Non-Tax Revenue				
• Share of PFC / Grants	56,618.888	98.66	53,288.623	98.48
• Other receipts	760.314	1.34	715.994	1.32
Total	56,620.121		54,109.594	

Source: Financial statements for the FY 2023-24

DHA wise detail of Tax and Non-Tax Revenue of seventeen (17) DHAs for FYs 2023-24 and 2022-23 is attached as **Annexure-G**.

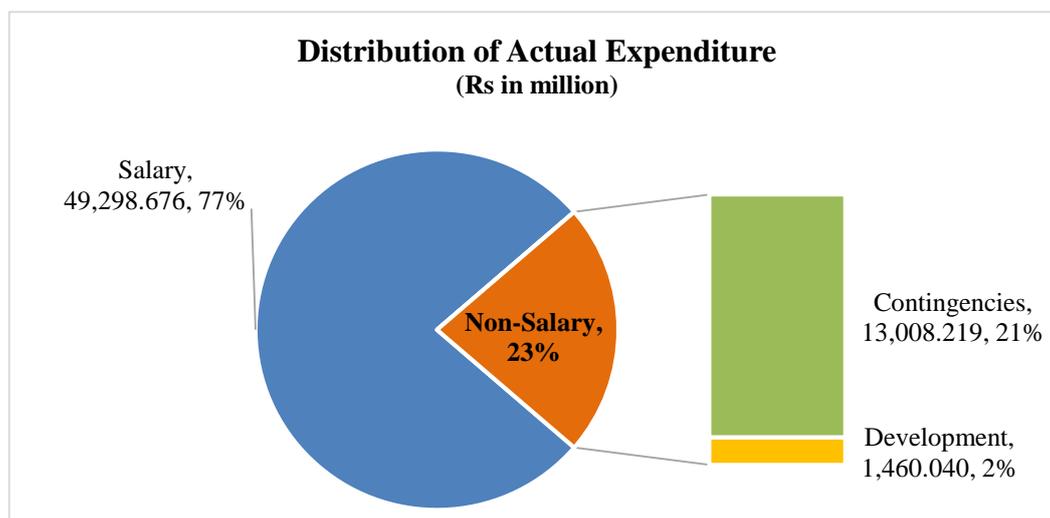
An overall view of budget, expenditure and receipts of seventeen (17) DHAs for the FY 2023-24 is given in the tables below:

Budget and Expenditure			Rs in million	
Description	Budget	Expenditure	Excess (+)/ Lapse (-)	Variance
Salary	52,004.861	49,298.676	-2,706.185	5.20%
Non-Salary	16,911.937	13,008.219	-3,903.718	23.08%
Development	3,865.611	1,460.040	-2,405.571	62.23%
Total	72,782.409	63,766.935	-9,015.474	12.39%

Receipts			Rs in million	
Description	Target	Actual	Surplus (+) / Shortfall (-)	Variance
Receipts	432.312	693.432	261.120	60.40%

Revenue Receipts of DHAs were slightly more than budgeted targets. Unpredictability of their shares from PFC and other grants in aid / tied grants coupled with capacity issues of budget and finance wings forced DHAs to miscalculate their estimates of receipts.

Revenue expenditure constituted 98% of the total expenditure incurred by the Authorities during the FY 2023-24. Salary expenditure comprising pay and allowances, pension contribution, financial assistance and leave encashment was almost 77% of total revenue expenditure, whereas, non-salary expenditure was 23% during FY 2023-24.



Appropriation Accounts**Rs in million**

Description	Original Budget	Supplementary Grant	Surrender	Final Budget	Actual Expenditure	Excess (+) / Lapse (-)
Salary	56,444.482	2,291.825	6,731.446	52,004.861	49,298.676	-2,706.185
Non-Salary						
Contingencies	15,813.194	2,457.421	1,358.678	16,911.937	13,008.219	-3,903.718
Development	4,082.250	692.519	909.158	3,865.611	1,460.040	-2,405.571
Total	76,339.920	5,441.765	8,999.282	72,782.409	63,766.935	-9,015.474

Source: Appropriation Accounts for the FY 2023-24

Audit of appropriation accounts seeks to ascertain whether the expenditure incurred under the grant/head of account is in conformity with the laws, relevant rules and regulations. During financial attest audit of appropriation accounts and financial statements of DHAs for the FY 2023-24, audit emphasized on the following matters:

- i. According to direction 2.1.5.7 of Manual of Accounting Principles, the public account consists of those specific purpose moneys for which the government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of government. It was observed in six (6) District Health Authorities for the FY 2023-24 that transferable funds of public account were utilized for other purposes amounting to Rs 158.305 million. The detail is as under:

Rs in million				
Sr. No.	Name of DHA	Closing Cash Balance	Less Public Account Liability	Unauthorized Utilization
1	Bahawalnagar	11.658	12.092	- 0.434
2	Chiniot	0.030	8.702	- 8.672
3	Faisalabad	0.020	74.015	- 73.995
4	Multan	-	58.947	- 58.947
5	Rahim Yar Khan	3.665	4.048	- 0.383
6	Vehari	16.620	32.494	- 15.874
Total		31.993	190.298	- 158.305

- ii. According to direction 3.3.7.8 of Accounting Policies and Procedures Manual (APPM), spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures. It was observed in six (6) DHAs for the FY 2023-24 that closing cash balance was less than unspent balance of

development and tied grants. As such, development and tied grants were utilized for purposes other than specified amounting to Rs 2,024.928 million. The detail is as under:

Sr. No.	Name of DHA	Closing Cash Balance	Unspent Balance of Tied Grants	Unauthorized Utilization
1	Bahawalnagar	11.658	108.720	- 97.062
2	Chiniot	0.030	47.985	- 47.955
3	Faisalabad	0.020	824.840	- 824.820
4	Khanewal	155.850	178.425	- 22.575
5	Multan	-	893.763	- 893.763
6	Pakpattan	23.612	162.365	- 138.753
Total		191.170	2,216.098	- 2,024.928

- iii. According to Government of the Punjab, Finance Department letter No. BI-3(120) (AGP) 2017-18 dated 16.08.2019, "All the DEAs and DHAs in Punjab are directed regarding A/C-V & VI that all public accounts receipts as well as consolidated funds receipts are transferred to the provincial consolidated funds or provincial public account funds as the case may be except the heads of accounts i.e. C02856, C02866, C02814, C03616 related to A/C-V & VI of the DEAs and DHAs". Six (6) DAO did not transfer provincial receipts amounting to Rs 136.363 million which resulted in overstatement of closing cash balance. The detail is as under:

Sr. No.	Name of DHA	Amount
1	Bahawalnagar	3.667
2	Bahawalpur	27.351
3	DG Khan	8.472
4	Layyah	70.552
5	Sahiwal	12.613
6	Vehari	13.707
Total		136.362

- iv. DHAs made payments from A/c-VI without valid authorization of budget by a duly authorized Administrator during FY 2023-24. Administrators were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017 under Section 30(3) of the PLG Act, 2013. However, the period of appointment under above notification lapsed on 31.12.2018. Moreover, there is no provision for extension and continuity of the Administrators in PLG Act, 2022 after the expiry of notified period.

Medium Term Development Framework

Development and non-development expenditure incurred by Government of the Punjab for the FY 2023-24 is illustrated in the following table:

Rs in million				
Description	Original Budget	Appropriation	Expenditure	Percentage (%) of Total Expenditure
Development	654,550	641,527	569,356	16
Non-development	3,701,056	3,007,355	2,950,976	84
Total	4,355,606	3,648,882	3,520,332	100

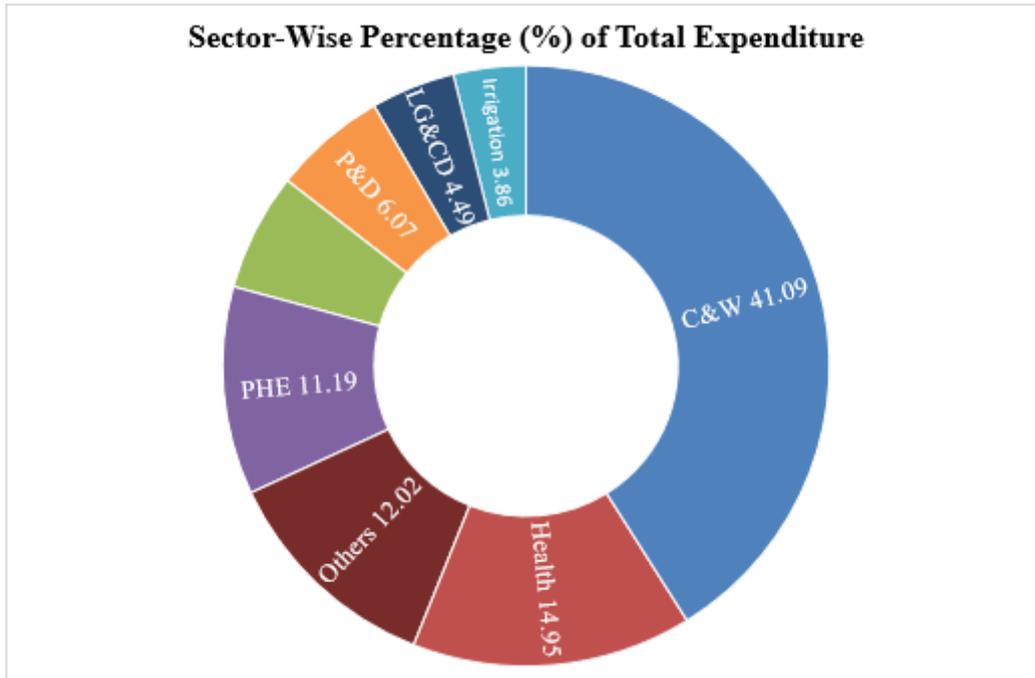
Source: Appropriation Accounts of Government of the Punjab for the FY 2023-24

The sector wise appropriation and development expenditure is given in the opposite table and sector wise percentage of total expenditure is given in the graph below.

The table shows that four sectors covered 73.56% of the development spending which were; Communication & Works 41.09%, Health 14.95%, Education 6.33% and Public Health Engineering 11.19%.

Rs in million		
Department	Appropriation	Expenditure
C&W	247,104	233,934
Health	91,354	85,110
Education	36,611	36,038
PHE	65,380	63,695
Irrigation	26,035	21,979
P&D	44,808	34,573
LG&CD	47,483	25,575
Others	82,752	68,452
Total	641,527	569,356

Source: Appropriation Accounts of Government of the Punjab for the FY 2023-24



P&SHD is the administrative department of DHAs in terms of Rule 2(1)(a) of PDA (Delegation of Financial Powers) Rules 2017. Out of total expenditure of seventeen (17) DHAs, 2.29% was incurred on development activities as given below:

Description	Rs in million	
	Amount	% age
Non-development expenditure	62,306.890	97.71
Development expenditure	1,460.040	2.29
Total	63,766.930	100.00

Source: Appropriation accounts of DHAs for the FY 2023-24

The table below shows original and final development grants allocated to seventeen (17) DHAs during the FY 2022-23 and FY 2023-24. The final development grant increased by almost 14.49% from Rs 3,376.337 million in FY 2022-23 to Rs 3,865.608 million in FY 2023-24.

Rs in million

Sr. No.	District	FY 2022-23				FY 2023-24			
		Development Grant		No. of Schemes	Exp.	Development Grant		No. of Schemes	Exp.
		Original	Final			Original	Final		
1	Bahawalnagar	18.988	22.348	3	22.308	8.636	11.707	2	5.137
2	Bahawalpur	147.913	24.524	5	24.524	154.076	3.854	1	3.854
3	Chiniot	11.704	16.024	3	10.319	55.329	59.360	3	5.557
4	DG Khan	240.734	418.897	27	46.912	786.685	447.981	27	92.503
5	Faisalabad	727.064	885.91	21	3.140	1,016.680	1,120.430	21	281.405
6	Jhang	-	23.478	5	19.408	77.372	304.879	6	235.060
7	Khanewal	59.449	59.449	8	9.879	64.610	64.610	8	24.026
8	Layyah	8.064	15.500	6	5.070	7.199	107.990	5	106.299
9	Lodhran	7.407	17.774	7	12.379	0.921	22.017	7	16.974
10	Multan	955.157	1,155.67	2	4.771	1,186.430	1,013.030	2	256.568
11	Muzaffargarh	3.320	3.320	1	3.230	3.067	3.067	1	2.833
12	Pakpattan	14.100	9.990	10	7.859	116.044	150.520	11	4.041
13	RY Khan	214.164	499.977	10	202.492	297.484	301.618	10	285.709
14	Rajanpur	4.320	4.320	4	4.843	84.755	97.970	4	12.638
15	Sahiwal	91.552	91.552	3	91.367	72.184	5.794	1	5.794
16	Toba Tek Singh	78.134	96.733	4	28.697	55.650	55.650	4	28.675
17	Vehari	30.781	30.871	6	22.370	95.131	95.131	6	92.967
	Total	1,466.448	3,376.337	125	519.568	4,082.253	3,865.608	119	1,460.040

Source: SAP data for FY 2022-23 and appropriation accounts for FY 2023-24

The above table also shows the development expenditure and number of development schemes executed during FY 2022-23 and FY 2023-24. The total development expenditure increased by 55% i.e. from Rs 519.568 million to Rs 1,460.040 million in FY 2023-24. The major decrease was seen in DHAs Sahiwal, Bahawalpur and Bahawalnagar. However, in DHA Faisalabad, Multan and Jhang development expenditure increased from Rs 27.319 million to Rs 703.387 million.

The data presented in the above tables indicates serious inadequacies in the initial planning and resource allocation. The discrepancies underscore the necessity for an in-depth analysis of the planning process within DHAs. Identifying and understanding inconsistencies in the planning phase is crucial for enhancing the effectiveness of future development initiatives.

The existing situation warrants a thorough analysis that delves into the intricacies of the planning process. This examination is vital for understanding the factors that contribute to deviations in budgetary allocations and their corresponding utilization. Identifying the root causes of these discrepancies is essential for refining the planning framework and ensuring a more accurate alignment between set targets and actual outcomes.

Recurring Issues

Fiscal governance is closely linked to an effective PFM system, which focuses on the principles of fiscal discipline, legitimacy, transparency and accountability of public finances. An effective internal audit system and a functional accountability regime are prerequisites for establishing a sound PFM framework. It is observed that DHAs are lacking on both these aspects as narrated below:

a) Non-functional Internal Audit system: Rule 49 of the PDA (Accounts) Rules 2017 provides that the PAO shall be responsible for internal controls and Internal Audit of a District Authority.

It was observed that an expenditure of Rs 63,766.935 million was incurred and receipts of Rs 693.432 million were realized during FY 2023-24 without carrying out Internal Audit which resulted in poor risk management and inefficient control procedures. The detail is as under:

Rs in million				
Sr. No.	Name of DHAs	PDP No.	Actual Expenditure	Receipt
1	Bahawalnagar	2	4,730.185	27.121
2	Bahawalpur	146	3,988.006	52.353
3	Chiniot	7	1,907.171	47.591
4	DG Khan	28	2,668.569	17.554
5	Faisalabad	13	5,859.867	100.773
6	Jhang	14	4,628.636	82.915
7	Khanewal	7	3,980.083	14.725
8	Layyah	20	4,050.839	24.63
9	Lodhran	4	2,589.044	56.844
10	Multan	2	5,827.088	48.222
11	Muzaffargarh	5	5,252.015	18.647
12	Pakpattan	15	2,221.769	7.553
13	Rahim Yar Khan	244	4,145.044	36.579

Sr. No.	Name of DHAs	PDP No.	Actual Expenditure	Receipt
14	Rajanpur	12	2,406.325	18.68
15	Sahiwal	9	2,262.015	27.435
16	Toba Tek Singh	4	3,238.643	85.981
17	Vehari	5	4,011.631	25.829
Total			63,766.935	693.432

This issue was discussed in SDAC meetings held in November, 2024, wherein, it was directed to the CEOs to notify an Internal Audit department for future compliance.

b) Non-compliance of MFDAC Paras: Rules 11(1) (g)(h) & (2)(f) of the PDA (Accounts) Rules 2017 provides that the CEO shall be responsible for proper maintenance of departmental accounts and financial discipline of a District Authority, subordinate offices and institutions and shall be responsible to arrange regular meetings of the head of offices, Collecting Officers and Drawing and Disbursing Officers (DDOs) to watch progress of compliance and disposal of audit objections and responsible for arranging adequate meetings of DACs/SDACs for the purpose.

It was observed that DHAs of the Punjab (South) did not ensure compliance of MFDAC Paras amounting to Rs 76,218.231 million issued for the FY 2022-23. This resulted in non-realization of recoveries, non-finalization of inquiries and non-compliance of DAC's directives. The detail is as under:

Rs in million			
Sr. No.	DDOs	PDP No.	Amount
1	CEO (DHA) Bahawalnagar	1	5,999.009
2	CEO (DHA) Bahawalpur	145	5,595.734
3	CEO (DHA) Chiniot	6	2,774.841
4	CEO (DHA) DG Khan	26	98.312
5	CEO (DHA) Faisalabad	12	2,706.378
6	CEO (DHA) Jhang	13	635.714
7	CEO (DHA) Khanewal	6, 4, 23	4,988.680
8	CEO (DHA) Layyah	11	4,050.839
9	CEO (DHA) Lodhran	1, 8, 15, 16	562.771
10	CEO (DHA) Multan	1	15,847.171
11	CEO (DHA) Muzaffargarh	4	8,149.367
12	CEO (DHA) Pakpattan	4	5,087.731

Sr. No.	DDOs	PDP No.	Amount
13	CEO (DHA) Rahim Yar Khan	245	4,251.992
14	CEO (DHA) Rajanpur	11	2,730.651
15	CEO (DHA) Sahiwal	8	2,766.439
16	CEO (DHA) Toba Tek Singh	3	3,764.822
17	CEO (DHA) Vehari	17, 13, 8	6,207.780
Total			76,218.231

This issue was also reported in previous years audit reports and also discussed in SDAC meetings held in November, 2024, wherein, it was directed to prepare working papers of all pending MFDAC paras and issue record verification schedule within one month.

CHAPTER 3

AUDIT PARAS

3.1 District Health Authority, Bahawalnagar

There are 25 formations in DHA, Bahawalnagar out of which seven (07) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.1.1 Non-recovery of overpaid pay & allowances due to irregular up-gradation of Allied Health Professionals – Rs 91.144 million

According to Government of the Punjab, P&SHD Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, Allied Health Professionals (AHP) were eligible for up gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up gradation beyond one time of AHP should be withdrawn as per direction of Finance Department order dated 04.07.2019. CEO (DHA) are hereby directed to withdraw all illegal up gradations.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that CEO illegally allowed drawl of inadmissible pay & allowances amounting to Rs 91.144 million to 58 midwives and 09 Homeo Dispensers who were irregularly up-graded and promoted due to wrong interpretation of the notification dated 24.11.2011. Further, recovery of overpaid amounts to irregularly up-graded persons was not effected despite lapse of substantial period of time. This resulted in overpayment of pay and allowances of Rs 91.144 million.

Audit held that overpaid pay and allowances were not recovered due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that orders of wrong up-gradations were withdrawn during July and August 2024 and recovery was under process. Reply of the department was not tenable as neither pay of those employees was got re-fixed nor recovery was started despite lapse of substantial period.

SDAC in its meeting held on 18th November, 2024 directed to start recovery within a month. No further progress was reported till finalization of this report.

Audit recommends to revert the employees to their actual scales, re-fix their salaries and recover overpaid amounts at the earliest.

[PDP No. 22]

3.1.2 Inadmissible payment of allowances to employees – Rs 37.010 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that seven (07) DDOs made inadmissible payments of Rs 37.010 million of pay and allowances i.e. NPA, HSRA, CA during leave period, salaries after termination / resignation etc. to 1,132 employees. This resulted in inadmissible payment of Rs 37.010 million. The detail is given at **Annexure-1**.

Audit held that payment of inadmissible pay and allowances were made due to weak financial controls.

The matter was reported to PAO in October 2024. DDOs replied that process of recoveries had been initiated. The replies were not tenable as no evidence of recovery was produced.

SDAC in its meeting held on 18th November, 2024 directed to start recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide paras number 2.2.6, 2.2.9, 1.2.4.7, 1.2.4.9, 1.7.1, 1.7.2, 1.2.5.4.5, 1.2.5.4.6, 1.2.5.4.8, 1.2.5.4.9, 1.2.4.1, 1.2.4.5, 1.2.4.6, 1.2.4.7, 1.2.4.8, 1.2.4.9, 1.2.4.10, 1.2.4.11, 1.2.4.19, 1.2.3.2 and 1.2.3.3 having financial impact of Rs 417.330 million. Recurrence of same irregularity is a matter of serious concern.

3.1.3 Irregular expenditure on pay and allowances due to shifting of headquarter – Rs 21.608 million

According to Government of the Punjab, Finance Department (FD) Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of headquarters of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department after full justification given by the Departments.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that two DDOs made payments of salary of Rs 21.608 million to 20 employees deputed on general duties in various offices beyond the permissible limit of three months without approval of the Finance Department. This resulted in irregular expenditure of Rs 21.608 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Period of Audit	PDP No.	No. of employees	Amount
1	DHO (PS) Bahawalnagar	2023-24	37	04	7.914
			39	11	10.233
2	MS THQ Hospital Haroonabad	2022-24	119	05	3.461
Total				20	21.608

Audit held that salaries were paid to employees without performing duties at their original place of posting due to weak internal controls.

The matter was reported to PAO in October 2024. Both DDOs replied that said employees were attached with Deputy Commissioner (DC) and other offices for assistance, however, steps were taken to cancel the duties. The reply was not tenable as no documentary evidence was produced regarding cancelation of general duties.

SDAC in its meeting held on 18th November, 2024 directed to call the persons back to parent offices and provision of their joining reports or biometric attendance within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide paras number 2.2.7, 1.2.4.14, 1.2.5.3.5, 1.2.3.2 and 1.2.2.2 respectively having financial impact of Rs 295.982 million. Recurrence of same irregularity is a matter of serious concern.

3.1.4 Unauthorized payment of salary to postgraduate trainees – Rs 12.636 million

According to clarification issued by Finance Department vide U.O. No. FD.SR-/6-6/2022 dated 12.04.2022, training and study leave are separate categories. Doctors who proceed on postgraduate training are paid stipend in the light of Para-4 of U.O. letter of Finance Department bearing No. FD.SR-I/9-34/2011(P) dated 01.11.2013.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that eighteen (18) doctors proceeded for postgraduate training but the DDOs paid them salary of Rs 12.636 million in violation of the above cited clarification issued by the Finance Department. This resulted in unauthorized expenditure of Rs 12.636 million. The detail is given at **Annexure-2**.

Audit held that unauthorized payment of salary was made due to weak internal controls.

The matter was reported to PAO in October 2024. CEO replied that the doctors were posted by the health department at different health facilities for pay purpose as they proceeded on postgraduate training. Further, their pay & allowances were also approved by the DAO Bahawalnagar. The reply of the department was not tenable as employees were not entitled to draw pay and allowances.

SDAC in its meeting held on 18th November, 2024 directed to get the policy / record verified from audit within 15 days as the CEO contested that trainees were entitled to draw salary instead of stipend. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 2.2.7 having financial impact of Rs 11.686 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 18]

3.1.5 Unauthorized payment of salary to employees recruited on bogus certificates – Rs 9.254 million

According to Para 8(c) of the Recruitment Policy, 2004 issued by S&GAD, Government of the Punjab vide letter No.SOR-IV(S&GAD)10-1/2003 dated

17.09.2004, the relevant selection committees shall ensure that recruitments are made strictly on merit and in accordance with the rules, selection criteria and other provisions of this policy.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that seventy-nine (79) employees were recruited on bogus certificates / non-recognized diplomas. An inquiry committee recommended removal from service, registration of criminal cases, recovery of salary already drawn in respect of sixteen (16) employees on 14.05.2010. Whereas, another inquiry committee was constituted on 16.12.2020 to probe the matter of remaining sixty-three (63) employees, however, the proceedings could not be finalized despite lapse of more than three years. The management neither ensured compliance of recommendations of the inquiry committee nor finalized the inquiry proceedings in both cases, respectively. As a result, all those delinquents were working in DHA and drawing salary irregularly despite lapse of more than 15 years. This resulted in unauthorized expenditure of Rs 9.254 million. The detail is given at **Annexure-3**.

Audit held that recruitments on the basis of bogus / fake / non-recognized institution's diplomas were made due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that services of those employees were terminated vide orders dated 18.06.2010, 26.03.2014 and 08.12.2014 but the employees filed various writ petitions which were still not decided by the Court. Further, inquiry report was submitted to P&SHD during June, 2021 but directions from the department were still awaited. The reply was not tenable as no documentary evidence was provided in support of reply.

SDAC in its meeting held on 18th November, 2024 directed the CEO to inquire the matter along with representative of DC within a month. No further progress was reported till finalization of this report.

Audit recommends early finalization of inquiry proceedings besides fixing responsibility against the person(s) at fault.

[PDP No. 06 & 07]

B. Procurement related irregularities

3.1.6 Mis-procurement due to non-compliance of Procurement Rules – Rs 78.616 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that three (03) DDOs incurred expenditure of Rs 78.616 million for repeated purchases of medicine, X-Ray films, CT Scan films etc. without calling quotations / adopting tendering process. The procurements were made through splitting during the FYs 2021-22, 2022-23 and 2023-24. This resulted in irregular expenditure of Rs 78.616 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Period of Audit	PDP No	Description	Amount
1	MS DHQ Hospital Bahawalnagar	2023-24	50	Medicines, X-Ray films, CT Scan Films etc.	58.747
2	MS THQ Hospital Haroonabad	2022-24	113	Medicines, Disposable items, X-ray Films etc.	9.667
3	MS THQ Hospital Minchinabad	2021-24	126	Procurement of digital X-rays films etc.	10.202
Total					78.616

Audit held that purchases were made in violation of Punjab Procurement Rules due to weak internal controls.

The matter was reported to PAO in October 2024. DDOs replied that purchases were made in accordance with Punjab Procurement Rules. The reply was not tenable as huge expenditure was incurred by splitting the indents and without floating tenders in violation of rules ibid.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide paras number 2.2.2, 2.2.4, 1.2.4.3, 1.2.5.3.3, 1.2.3.1 and 1.2.2.1 respectively having financial impact of Rs 516.61 million. Recurrence of same irregularity is a matter of serious concern.

3.1.7 Loss due to negligence of the procurement committees – Rs 16.328 million

According to Rules 25(2)(j) and 67(2 & 3) of the Punjab Procurement Rules 2014, the bidding document shall include bid evaluation criteria and any bidder feeling aggrieved by any act of the procuring agency after the submission of his bid may lodge a written complaint concerning his grievances not later than ten days after the announcement of the bid evaluation report. The committee shall investigate and decide upon the complaint within fifteen days of the receipt of the complaint.

During audit of CEO (DHA) Bahawalnagar for the FY 2023-24, it was observed that the tendering process for purchase of 36 products of drugs and medicines valuing Rs 170.838 million was quashed by the Administrator due to various discrepancies and negligence of the management. Moreover, PPRA vide its letter No. L&M(PPRA)/65/ 2023/com dated 04.06.2024 also declared the quashing of procurement process as illegal. Since, re-tendering took substantial time, therefore, health facilities had to purchase requisite products from local market at higher rates which resulted in loss of Rs 16.328 million. The detail is given at **Annexure-4**.

Audit held that the loss occurred due to weak internal controls and negligence of purchase / technical committee.

The matter was reported to PAO in October 2024. The management replied that the matter was probed by the P&SHD and the tendering was quashed on the directions of Special Secretary (Development & Finance). Further, supply

orders to M/S Usman Co. International were given on the orders of honorable LHC, Bahawalpur Bench. The reply was not tenable as responsibility was not fixed on the persons at fault.

SDAC in its meeting held on 18th November, 2024 directed the DC / Administrator of DHA Bahawalnagar to nominate a committee other than purchase committee to probe the matter within 02 months. No further progress was reported till finalization of this report.

Audit recommends early finalization of inquiry proceedings and fixing responsibility against the person(s) at fault.

[PDP No. 24]

3.1.8 Irregular expenditure on renovation of hospital building – Rs 3.374 million

According to Para No. 4.5 and 4.13 of Health Council Guidelines 2023, all the expenditure on development works of health facility will be incurred as per government financial rules including guidelines of Punjab Procurement Rules, 2014 and development works shall be got executed according to the government approved design and specifications.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that MS THQ Hospital Minchinabad incurred expenditure of Rs 3.374 million on renovation of hospital i.e. fixing of false ceiling, tuff tiles, fiber shed, steel grills, distemper, wood work etc. without preparation / approval of design, specifications and technical estimates during FYs 2021-22, 2022-23 and 2023-24. Further, the indents were split and kept below threshold limit of 200,000 to avoid fair tendering process. The procurements were made by arranging quotations from local suppliers of own choice without making efforts to obtain benefits of competitive bidding. This resulted in irregular expenditure of Rs 3.374 million. The detail is given at **Annexure-5**

Audit held that renovation of hospital building was carried out through splitting and without preparation / approval of design, specifications and technical estimates due to weak internal controls.

The matter was reported to PAO in October 2024. DDO replied that all requisite record was maintained for the renovation works. The reply was not

tenable being irrelevant as technical estimates were neither shown during audit nor in SDAC meeting. Further, the indents were split and fair tendering process was avoided.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

[PDP No. 132]

C. Management of accounts with commercial banks

3.1.9 Loss due to non-realization of bank profit – Rs 4.050 million

According to Letter No. FD(W&M)1-1/70 (Vol-XV)/2018 dated 11.01.2019 of Finance Department, Government of the Punjab, markup rates offered by Bank of Punjab may be compared with all public/private and Islamic banks having minimum long term "AA" rating at the time of placement of funds. In case Bank of Punjab offers the highest profit rate, funds may be placed with it. In case any of the above referred banks offers the highest profit rate, Bank of Punjab may be given an opportunity to match that profit rate within maximum of 10 days.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that MS District Headquarter (DHQ) Hospital Bahawalnagar had an amount of Rs 27.929 million lying in account No. 6010171262200026 of Bank of Punjab on 30.06.2023. Management kept the funds in current account instead of opening a savings account or investing in Term Deposit Receipts (TDRs) to realize bank profit of Rs 4.050 million. This resulted in loss of revenue of Rs 4.050 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Account No.	Balance as on 30.06.2024	Approximate Profit Rate per annum	Profit
1	MS DHQ Hospital Bahawalnagar	BOP-6010171262200026	27.929	15%	4.050

Audit held that funds were not placed in savings account to realize bank profit due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that request was sent to bank for conversion of Health Council account into saving account. The reply was not tenable as markup was not realized despite issuance of letter No. FD(W&M)1-1/70 (Vol-XV)/2018 dated 11.01.2019 by the Finance Department, Government of the Punjab.

SDAC in its meeting held on 18th November, 2024 directed to take up the matter with Finance Department for opening of saving account in the best public interest. No further progress was reported till finalization of this report.

Audit recommends opening of savings account besides getting the loss waived off by the competent authority at the earliest.

[PDP No. 60]

D. Contract management

3.1.10 Non-forfeiture of performance security and non-blacklisting of firms due to non-supply of medicines – Rs 24.097 million

According to Clause 21.2 (ii) and (iv) of General Conditions of Contract (GCC), Annexure-G of Request for Proposal (RFP) and condition 5 of award letter, non-attaining required quality of work and non-execution of work as per terms & condition of contract would lead to initiate blacklisting / debarment process under Rule 21 of Punjab Procurement Rules, 2014 and forfeiture of earnest money / call deposit / security deposit and procurement of relevant goods at the risks and cost of the bidder.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that CEO issued supply orders valuing Rs 24.097 million to different firms but supplies were not received till the date of audit. CEO neither forfeited performance security of Rs 2.324 million nor action was taken to blacklist the defaulter firms. This resulted in undue favor to the suppliers. The detail is given at **Annexure-6**.

Audit held that neither performance security was forfeited nor the defaulter firms blacklisted due to weak managerial controls.

The matter was reported to PAO in October 2024. The CEO replied that explanation letters were issued to concerned suppliers for non-supply of medicines and legal action was being taken. The reply was not tenable as neither performance security forfeited nor documentary evidences regarding blacklisting of suppliers were shown.

SDAC in its meeting held on 18th November, 2024 directed to get the record verified within 15 days. No further progress was reported till finalization of this report.

Audit recommends forfeiture of performance security and blacklisting of defaulter firms besides fixing responsibility against the person(s) at fault.

[PDP No. 27 & 29]

3.1.11 Non-replacement of substandard medicine – Rs 1.260 million

According to Condition E (ii & iii) of Annex-B to the RFP regarding drugs / medicine / non-drugs & medical devices, in case of adverse / failure report of any batch, the supplier will be bound to re-supply the entire fresh stock of that batch free of cost

within the reasonable time period to be intimated by the purchaser but not later than 21 days from the date of intimation which will be subject to completion of all testing and verification of formalities.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that MS THQ Hospital, Haroonabad did not get replacement of medicine valuing Rs 1.260 million which were declared substandard by Drug Testing Laboratory (DTL), Bahawalpur in August, 2023. This deprived the public from availability of free medicines. The detail is as under:

						Rs in million
Sr. No.	Name of Drug / Medicine	Batch No.	Quantity	Date of DTL Report	Date of Supply	Amount
1	Ringer's Lactate infusion 1000ml	2304243	14,000	12.08.2023	26.06.2023	1.260
Total						1.260

Audit held that substandard medicines were not replaced due to weak managerial controls.

The matter was reported to PAO in October 2024. DDO replied that the medicine was received on 26.06.2023 along with its DTL report dated 02.06.2023. On receipt of adverse reactions during usage, the sample was sent to DTL Bahawalpur who declared the batch substandard on 13.10.2023. Thereafter, the manufacturer sent the medicine for re-testing to Federal Drug Appellate laboratory which again declared the medicine as of standard quality vide report No. 016-P/2024 dated 01.03.2024. The reply was not tenable because sample sent for DTL by the manufacturer is illegal and no proof provided to ensure that the concerned medicine was got re-tested on 02.06.2024 and 01.03.2024 by the DHA Bahawalnagar.

SDAC in its meeting held on 18th November, 2024 directed the CEO to probe the matter besides getting the record of appeals submitted by the supplier verified as the MS stated that the supplier had duly submitted the appeals to the quarter concerned. No further progress was reported till finalization of this report.

Audit recommends early finalization of inquiry proceedings and fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2018-19 vide para number 1.2.4.22 having financial impact of Rs 1.622 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 106]

E. Value for money and service delivery issues

3.1.12 Unauthorized utilization of development and public account funds - Rs 109.153 million

According to Rule 5(2) (h & i) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation and the funds allotted shall be spent on the activities for which they were provided. Furthermore, according to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures. Moreover, according to direction 2.1.5.7 of Manual of Accounting Principles, the public account consists of those specific purpose moneys for which the government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of government.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that CEO utilized the development grants and public account funds of Rs 109.153 million without authority for payment of current expenditure. Scrutiny of record depicted that the unspent balance of development grants was Rs 108.720 million, whereas, actual closing cash balance of the Authority was Rs (0.433) million (Closing balance as per SBD Rs 11.659 million - public account liability Rs 12.092 million) which was less than unspent balance of development grants and public account liability. This resulted in unauthorized utilization of funds of Rs 109.153 million. The detail is as under:

Rs in million		
A	Opening Balance (Development)	109.725
B	Released by Finance Department	4.132
C	Total Development Grants	113.857
D	Relevant Expenditure	5.137
E	Un-spent Balance (C-D)	108.720
F	Cash Balance as per SBD on 30 th June, 2024	11.659
G	Less Public Account Liability	12.092
H	Actual closing Cash Balance (F-G)	(0.433)
	Unauthorized Utilization of Development / Public Account funds (E-H)	109.153

Audit held that public account receipts and development funds were unauthorizedly utilized for meeting current expenditure of the authority due to weak financial controls.

The matter was reported to PAO in October 2024. The CEO replied that budget was utilized for payment of utility bills and salaries of the employees. The reply was not tenable as the tied grants were used for irrelevant purposes without approval of the Finance Department.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the Finance Department. No further progress was reported till finalization of this report.

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

[PDP No. 25]

3.1.13 Loss due to procurements at higher rates – Rs 29.205 million

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

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that four (04) DDOs incurred excessive expenditure of Rs 29.205 million due to purchase of drugs, medicine, surgical, disposable items etc. at higher rates from local market due to abnormal delay in bulk purchases by CEO or delayed tendering of Local Purchase (LP) medicines by the DDOs themselves during FYs 2021-22, 2022-23 and 2023-24. This resulted in loss of Rs 29.205 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Period of Audit	PDP No.	Description	Amount
1	MS DHQ Hospital Bahawalnagar	2023-24	48	Procurement of LP medicine at higher rates due to abnormal delay in bulk purchases by CEO (DHA)	14.649
			63	Procurement of LP medicine at higher rates due to delayed tendering by DDOs and excessive rates than prevailing market prices.	4.170
2	MS THQ Hospital Haroonabad	2022-24	110	Procurement of LP medicine at higher rates due to abnormal delay in bulk purchases by CEO (DHA)	7.317
			120	Procurement of LP medicine at higher rates due to delayed tendering by DDOs and excessive rates than prevailing market prices.	0.160

Sr. No.	DDOs	Period of Audit	PDP No.	Description	Amount
3	MS THQ Hospital Chishtian	2023-24	86	Procurement of LP medicine at higher rates due to non/less receipt of medicine under bulk purchase	1.061
4	MS THQ Hospital Fortabbas	2023-24	100	Procurement of LP medicine at higher rates due to non/less receipt of medicine under bulk purchase	1.848
Total					29.205

Audit held that procurements were made at higher rates due to weak internal controls.

The matter was reported to PAO in October 2024. DDOs replied that abnormal delay in bulk purchases at CEO level occurred due to fulfilment of various legal formalities. Further, CEO did not provide requisite quantity of some medicine which compelled the hospital to make purchases from local market. However, tendering process of LP medicine by DDOs would be held timely in future. The reply was not tenable as tendering process of both bulk purchases and LP medicine were abnormally delayed and due efforts were not made to avoid losses.

SDAC in its meeting held on 18th November, 2024 directed the CEO to probe the matter along with representative of DC within one month. No further progress was reported till finalization of this report.

Audit recommends early finalization of inquiry proceedings besides fixation of responsibility against the person(s) at fault.

3.1.14 Loss due to award of contract of LP medicines at imbalanced rates – Rs 3.289 million

According to Rule 4 of Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, according to Rule 27(3)(a) of the PDA (Accounts) Rules 2017, the competent authority shall exercise principle of vigilance and ordinary prudence while authorizing expenditure from the local fund.

During audit of DHQ Hospital Bahawalnagar for the FY 2023-24, it was observed that the Medical Superintendent (MS) floated tender for LP medicine and surgical disposable items during December 2023. M/S Two Star Pharmacy

Bahawalnagar offered highest discount of 70% for medicine of local/national manufacturer whereas another bidder M/s Qasim Pharmacy offered highest discount rates of 25% and 45% for other two categories. Instead of awarding contract of medicines of national level firms to M/S Two Star Pharmacy and those of multinational firms and surgical items to M/S Qasim Pharmacy who offered highest discounts in respective categories, the contract for whole procurements was awarded to M/S Two Star Pharmacy which resulted in less realization of discount amounting to Rs 3.289 million from procurements of Rs 22.214 million. Further, incorrect weightage/criteria of 50%, 30% & 20% was used for bid evaluation as the procurements of 8.3%, 2.4% and 89.3% were to be made. The detail is given at **Annexure-7**.

Rs in million

Sr. No.	Description	Medicine of Local / National Manufacturer	Medicine of Multinational Firms	Surgical disposable items	Total / Net Result
1	Total Purchases	1.852	0.529	19.833	22.214
2	Total Purchases in % age	8.3 %	2.4%	89.3%	100%
3	Weightage as per bid evaluation criteria	50%	30%	20%	100%
4	Discount Offered by M/S Two Star Pharmacy	70%	20%	25%	First Lowest
5	Discount Offered by M/S Qasim Pharmacy	32%	25%	45%	2 nd Lowest
6	Discount Realized from M/S Two Star Pharmacy	1.296	0.106	4.958	6.360
7	Discount to have been realized from M/S Qasim Pharmacy	0.592	0.132	8.925	9.649
Total Loss (Sr. 6-7)		0.704	(0.026)	(3.967)	(3.289)

Audit held that contract was awarded at imbalanced rates due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that procurement was carried out in accordance with the guidelines provided in the Policy and Operational Guidelines for LP Medicine (Day-to-Day), as notified by the P&SHD under Notification No. SO (HP)12-02/2022, dated 29 June 2022 and contracts were based on a prescribed formula designed to ensure transparency, efficiency, and fair distribution of procurement awards. The reply was not tenable as efforts were not made to achieve maximum benefit by awarding contracts to the suppliers who offered maximum discount in respective category.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized and loss condoned from the competent authority within a month. No further progress was reported till finalization of this report.

Audit recommends regularization / getting the loss waived off from the competent authority at the earliest.

[PDP No. 49]

F. Others

3.1.15 Unjustified expenditure on electricity charges despite having on-grid solar system – Rs 102.830 million

According to Rule 27(3)(a) of the PDA (Accounts) Rules 2017, the competent authority while authorizing expenditure shall exercise principle of vigilance and ordinary prudence while authorizing expenditure from the local fund.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that MS DHQ Hospital Bahawalnagar incurred expenditure of Rs 102.830 million on electricity bills of the hospital. The expenditure was not justified as on-grid solar system of 430 KVA (having electricity generating capacity of 72,000 units per month) was installed and functioning in the hospital since 2022. Nothing was on record to ensure that how many units were produced and sent to Multan Electric Power Company grid and how many units were purchased by the hospital as electricity bills of 78,640 to 322,320 units were received and paid without adjustment / deduction of at least 72,000 units per month. Furthermore, electricity of the hospital was being used by the contractors of cafeteria, laundry, incinerator and occupants of side rooms. Neither check-meters were installed in those areas nor was the share of electricity bill recovered from the private persons. This resulted in unjustified expenditure of Rs 102.830 million.

Audit held that electricity bills were paid without adjustment of electricity units generated by the hospital solar system due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that net metering was part of the contract with M/S Zonergy to whom the contract was awarded by the Punjab Energy Efficiency and Conservation Agency. The contractor did not install the net metering for which several reminders were issued. Thereafter, the hospital paid demand notice from own sources to enable installation of net metering.

SDAC in its meeting held on 18th November, 2024 directed the MS to get the record verified from audit within 15 days to ensure that completion certificate was not issued to M/S Zonergy and the matter of non-functionality of solar system was timely brought in the notice of Punjab Energy Efficiency and Conservation Agency. No further progress was reported till finalization of this report.

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

[PDP No. 65]

3.1.16 Non-recovery of dues from contractors - Rs 100.440 million

According to Sr. No. 56 of the 2nd Schedule read with Rule 10(1) of Punjab Sales Tax (PST) on Services Act 2012, the PST shall be paid @ 16% of value of taxable services provided by a contractor of debt collection, rent collection, or similar other recovery or collection services including right to collect the toll or fee or regulatory fee or duty or any other similar collection. Further, according to condition No. 08 of tender notice, No. 12 of bidding document and No. 18 of the award letter, the contractor is bound to pay all government taxes as per law.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that five (05) DDOs did not recover auction money and taxes amounting to Rs 100.440 million from the contractors of cafeteria and parking stand during FYs 2021-24. This resulted in non-realization of revenue of Rs 100.440 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Description	PDP No	Period	Amount
1	MS DHQ Hospital Bahawalnagar	Non-recovery of PST on Services from contractor of parking stand	55	2023-24	1.136
		Non-recovery of auction money and taxes from defaulting contractor of parking stand	58	2023-24	11.056
		Non-recovery of auction money etc. from contractor of cafeteria	66	2023-24	86.500
2	MS THQ Hospital Haroonabad	Non-recovery of Income Tax on auction of parking stand	105	2022-24	0.164
3	MS THQ Hospital Fortabbas	Non-recovery of PST on services and Income Tax from contractor of parking stand	98	2023-24	0.424
4	MS THQ Hospital Minchinabad	Non-recovery of auction money and taxes from the contractor of parking stand	125	2021-24	0.259
5	MS THQ Hospital Chishtian	Non-recovery of PST on Services, Income Tax etc. from contractors of parking stand and canteen etc.	83	2022-24	0.901
Total					100.440

Audit held that auction money and taxes were not recovered from the contractors due to weak administrative controls.

The matter was reported to PAO in October 2024. The MS DHQ hospital did not submit reply regarding non-recovery of PST amounting to Rs 1.136 million and

matter of other two paras was sub-judice. DDOs of other hospitals replied that efforts were being made to effect recovery. The reply was not tenable as no progress of recovery was intimated.

SDAC in its meeting held on 18th November, 2024 directed the MS DHQ hospital to actively pursue the court cases, whereas, other DDOs were directed to expedite the matter and effect recovery within one month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives.

3.1.17 Non-finalization of disciplinary proceedings and non-recovery of losses – Rs 21.946 million

According to Rule 2.33 of PFR Vol-1, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of DHQ Hospital Bahawalnagar for the FY 2023-24, it was observed from FIR No.14/2020 lodged by the Anti-Corruption Establishment that government sustained loss of Rs 21.946 million during FY 2018-19 due to inefficiency, corrupt practices and misuse of authority of twenty-three (23) employees having nexus with seven (07) suppliers/contractors. Neither disciplinary proceedings finalized by the P&SHD nor were losses recovered despite lapse of substantial period of time. Further, the accused persons were still working on key posts and making procurements from the same firms / suppliers involved. This resulted in undue favor to the alleged persons. The detail is given at **Annexure-8**.

Audit held that neither disciplinary proceedings were finalized nor losses recovered from delinquents due to weak managerial controls.

The matter was reported to PAO in October 2024. The management replied that the matter was in the Court. The reply of the department was not satisfactory as due efforts were not made to get the matter finalized at the earliest.

SDAC in its meeting held on 18th November, 2024 directed to actively pursue the cases pending in court or with the higher authorities. No further progress was reported till finalization of this report.

Audit recommends to actively pursue the court cases.

[PDP No. 61]

3.1.18 Non-deposit of government receipts – Rs 8.415 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise. Further, according to letter No. FD (M-C)1-15/82-P-I dated 17.01.2000 issued by the Finance Department, all receipts should be deposited into government treasury not later than seven days of actual receipts.

During audit of DHA Bahawalnagar, it was observed that five (05) DDOs collected receipts Rs 8.415 million on account of lab test charges, indoor fees, Medico-legal Case (MLC) fees, Ultrasonography (USG) fees etc. during FYs 2021-22, 2022-23 and 2023-24 but did not deposit into treasury. This resulted in non-realization of revenue of Rs 8.415 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Description	PDP No.	Period	Amount
1	MS DHQ Hospital Bahawalnagar	CT scan	59	2023-24	0.654
2	MS THQ Hospital Haroonabad	X-Ray, Lab Fee & Tender Fee	104	2022-24	1.401
3	MS THQ Hospital Chishtian	MLC fee	72	2022-24	0.996
		X-Ray Fee	74	2022-24	0.591
4	MS THQ Hospital Fortabbas	Indoor, Ultrasound, MLC etc.	89	2023-24	1.461
5	MS THQ Hospital Minchinabad	Indoor, Ultrasound, MLC etc.	123	2021-24	3.312
Total					8.415

Audit held that government receipts were not deposited due to weak financial controls.

The matter was reported to PAO in October 2024. DDOs replied that recoveries were initiated but no evidence of recovery was produced in support of reply.

SDAC in its meeting held on 18th November, 2024 directed the DDOs to ensure recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2019-20 and 2017-18 vide paras number 2.2.9, 1.2.5.4.12 and 1.2.3.6 respectively having financial impact of Rs 9.007 million. Recurrence of same irregularity is a matter of serious concern.

3.1.19 Non-recovery of penal rent, room rent, electricity charges, conveyance allowance – Rs 4.624 million

According to Para No. 33(b), 35(a), 36(e) and 36(f) of House Allotment Policy 2018 issued by S&GAD, Government of the Punjab vide letter No. EO(S&GAD) Policy/2009/688 dated 07.05.2018, the Government servant/his family shall be entitled to retain the house for a maximum period of two months after transfer out of the station where the residence is located. An unauthorized occupant will be liable for ejection and penal rent @ 60% of his basic salary.

During audit of DHQ Hospital Bahawalnagar for the FY 2023-24, it was observed that residence No. 7-A of DHQ Hospital Bahawalnagar was occupied by Ex-MS, beyond two months grace period after transfer w.e.f. 27.10.2022 in violation of house allotment policy. Neither said residence got vacated nor penal rent of Rs 1.120 million was recovered. Further, 16 rooms constructed for patients were occupied by doctors and other staff members. Neither DDO recovered Rs 3.504 million on account of room rent, conveyance allowance, electricity charges from the concerned nor got the rooms vacated and made available for patients. This resulted in loss of Rs 4.624 million. The detail is given at **Annexure-9**.

Audit held that recoveries were not affected from the employees occupying residence and side rooms of the hospital due to weak managerial controls.

The matter was reported to PAO in October 2024. The management replied that the management was working on the issues. The reply was not tenable as neither recovery was affected nor any documentary evidence was produced in support of reply.

SDAC in its meeting held on 18th November, 2024 directed to recover due amount from the concerned within a month. No further progress was reported till finalization of this report.

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

[PDP No. 43 & 69]

3.1.20 Loss due to non-auction of unserviceable vehicles – Rs 2.252 million

According to letter No. SO(B&A)1-55/2022 dated 18.03.2023 issued by P&SHD, Punjab all surplus or unserviceable vehicles shall be sold through competitive bidding by public auction on an immediate basis as per specified manners and procedures. According to Rule 68(1) of PDA (Budget) Rules 2017, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately to the District Authority Fund and to record entries in proper head.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that CEO did not auction condemned / unserviceable vehicles valuing Rs 2.252 million. These items were deteriorating with the passage of time. This resulted in non-realization of revenue of Rs 2.252 million. The detail is as under:

Rs in million			
Sr. No.	Type of Vehicle/ Registration No.	Make and Model	Reserve Price / Assessment
1	Ambulance BNA-1638	Nissan Urvan 1985	0.411
2	Ambulance BNF-4002	Mercedes Benz 2003	0.920
3	Ambulance BNF-4001	Mercedes Benz 2003	0.481
4	Ambulance BNC-9432	Mazda 1992	0.440
Total			2.252

Audit held that unserviceable vehicles were not auctioned due to weak managerial controls.

The matter was reported to PAO in October 2024. The CEO replied that process of auction was started many times but vehicles could not be auctioned due to high reserve price. The reply was not tenable as the reserve price was not got re-fixed from a technical person.

SDAC in its meeting held on 18th November, 2024 directed the CEO to get the reserve price re-evaluated / re-fixed and make due efforts to auction unserviceable vehicles at the earliest. No further progress was reported till finalization of this report.

Audit recommends early auction of the unserviceable vehicles.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2020-21 vide para number 1.6.2 having financial impact of Rs 8.060 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 30]

3.1.21 Loss due to non-recovery of taxes - Rs 1.590 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. Further, according to Rules 2.2 and 2.4(b) of the Sales Tax Special Procedure (Withholding) Rules, 2007, the withholding agent shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice issued by a registered person and make payment of the balance amount to him whereas the DDO concerned shall prepare the return for each month and forward the same to the Collector, by the 15th of the following month.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that four (04) DDOs did not deduct / deposit government taxes from different services amounting to Rs 1.590 million. This resulted in loss of Rs 1.590 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Description	PDP No.	Period	Amount
1	CEO (DHA) Bahawalnagar	Less deduction of Income Tax	23	2023-24	0.183
2	MS DHQ Hospital Bahawalnagar	Non-deduction of Income Taxes	67	2023-24	0.813
3	MS THQ Hospital Chishtian	Less payment of Tax to Inland Revenue Department	73	2022-24	0.483
4	MS THQ Hospital Fortabbas	Non-deposit of GST from Health Council	101	2023-24	0.111
Total					1.590

Audit held that taxes were not recovered / deposited due to weak internal controls.

The matter was reported to PAO in October 2024. DDOs replied that tax was duly deducted @ 5% from the invoices of the said firms as per clarification vide letter No. C.No.WHT-09/RVK/2023/2023-24/35 dated 3rd August 2023. Further, State Life Insurance Corporation (SLIC) refunded claims after prior deduction of Income Tax. Therefore, no Income Tax may be again deducted. The reply of the department was not tenable as no evidence of recovery was produced so far.

SDAC in its meeting held on 18th November, 2024 directed CEO (DHA) Bahawalnagar to get the record verified within 15 days and MS of other hospitals were

directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

3.1.22 Loss due to non-registration of official vehicles – Rs 1.466 million

According to Section 23(1) of the Provincial Motor Vehicles Ordinance 1965, no person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any place unless the vehicle is registered in accordance with this Chapter and the vehicle carries a registration mark displayed in the prescribed manner.

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that DHO (PS) Bahawalnagar has five (05) vehicles and 186 motor bikes under the use of vaccinators etc. since 2019 but no efforts were made to get those vehicles registered with Excise & Taxation Department. Non-registration of vehicles resulted in loss of Rs 1.466 million. The detail is given at **Annexure-10**.

Audit held that government vehicles were not registered due to weak managerial controls.

The matter was reported to PAO in October 2024. The DHO replied that process of registration of vehicles was started but no documentary evidence was shown in support of reply.

SDAC in its meeting held on 18th November, 2024 directed the DHO (PS) to get the vehicles registered at the earliest. No further progress was reported till finalization of this report.

Audit recommends early registration of vehicles besides fixing responsibility on the person(s) at fault for non-registering the official vehicles.

[PDP No. 33]

3.1.23 Loss due to theft of mobile phones and tablets – Rs 1.180 million

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

During audit of DHA Bahawalnagar for the FY 2023-24, it was observed that the Director General Health Services (DGHS), Punjab provided 28 smart phones and 16 surveillance tablets to the DHA during January and February 2024 for EPI staff. 26 mobile phones and 15 tablets worth Rs 1.180 million were shown stolen on 26.06.2024. Three employees were suspended but neither FIR was lodged nor loss recovered. This resulted in loss of Rs 1.180 million. The detail is as under:

							Rs in million
Item	Model	Quantity Received	Date of Stock Entry	Quantity Stolen	Date of theft	Estimated price (Rs / unit)	Loss
Mobile Phones	Nokia G21	28	21.02.2024	26	26.06.2024	24,899	0.647
Tablet	Nokia	16	04.01.2024	15	26.06.2024	35,499	0.533
Total							1.180

Audit held that appropriate action was not taken to safeguard public property and recover the loss from culprits due to weak managerial controls.

The matter was reported to PAO in October 2024. The CEO replied that the matter taken up with the police. The reply was not tenable as neither copy of FIR was shown to Audit nor the police was requested to put IMEI numbers of the stolen tabs and cell phones on tracking.

SDAC in its meeting held on 18th November, 2024 directed the CEO to actively pursue the FIR besides fixing responsibility on person(s) at fault and recovery of loss within a month. No further progress was reported till finalization of this report.

Audit recommends recovery of loss from the person(s) at fault at the earliest.

[PDP No. 5]

3.2 District Health Authority, Bahawalpur

There are 28 formations in DHA, Bahawalpur out of which six (06) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.2.1 Inadmissible payment of pay and allowances – Rs 21.773 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that CEO and five (05) other DDOs made inadmissible payments of Adhoc Allowance, HRA, CA, NPA and HSRA amounting to Rs 21.773 million to 667 employees for the FYs 2022-24. This resulted in loss to Authority fund. The detail is given at **Annexure-11**.

Audit held that the excess payment of inadmissible pay and allowances was made due to weak internal controls.

The matter was reported to PAO in October 2024. CEO and other DDOs replied that amount would be recovered from the concerned employees. The reply was not tenable as no documentary proof of recovered amount was shown to audit.

SDAC in its meeting held on 18th November, 2024 directed the CEO and other DDOs to recover due amount from the concerned at the earliest. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide paras number 2.3.5, 2.3.12, 2.2.4.11, 2.2.4.13, 2.6.1, 2.6.2, 2.2.5.4.1, 2.2.5.4.5, 2.2.5.4.7, 2.2.5.4.9, 2.2.3.1, 2.2.3.6, 2.2.3.9, 2.2.3.12, 2.2.2.13, 2.2.3.2 and 2.2.3.3 having financial impact of Rs 334.048 million. Recurrence of same irregularity is a matter of serious concern.

3.2.2 Irregular expenditure on pay and allowances due to shifting of headquarter – Rs 14.361 million

According to Government of the Punjab, Finance Department Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of headquarters of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department after full justification given by the Departments.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that CEO and two (02) other DDOs made payment of salaries to 68 officials amounting to Rs 14.361 million without ensuring their posting at their original place of posting. These officials include computer operator and School Health & Nutrition Supervisor etc. who were appointed for specific BHUs but they performed services at places other than their relevant work place. This resulted in irregular expenditure of Rs 14.361 million. The detail is as under:

Sr. No.	DDOs	Period of Audit	PDP No.	Rs in million	
				No. of officials	Amount
1	CEO (DHA) Bahawalpur	2023-24	161& 169	23	-
2	DHO (PS) Bahawalpur	2023-24	181		
		2023-24	186	40	7.617
3	MS THQ Hospital Hasilpur	2023-24	205	05	6.744
Total				68	14.361

Audit held that the general duties / internal arrangements were not cancelled due to weak internal and administrative controls.

The matter was reported to PAO in October 2024. CEO and other DDOs replied that officials were performing services with the orders of competent authority. However, all general duties were cancelled vide Order No. SO(G)/P&SHD/Misc./2018 dated 04.04.2024 issued by the Secretary, P&SHD. The replies of the DDOs were not tenable as cancellation orders of general duties were not complied with in letter & spirit.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from competent authority besides posting the incumbents on their original place of posting. No further progress was reported till finalization of this report.

Audit recommends regularization of expenditure and posting the incumbents at their original place of posting besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23 and 2021-22 vide Paras number 2.3.5 and 2.2.4.15 respectively having financial impact of Rs 68.319 million. Recurrence of same irregularity is a matter of serious concern.

3.2.3 Unauthorized payment of salary to postgraduate trainees – Rs 3.096 million

According to clarification issued by Finance Department vide U.O. No. FD.SR-/6-6/2022 dated 12.04.2022, training and study leave are separate categories. Doctors who proceed on postgraduate training are paid stipend in the light of Para-4 of U.O. letter of Finance Department bearing No. FD.SR-I/9-34/2011(P) dated 01.11.2013. Further, according to Para 2 (ii) (iv) of the Government of the Punjab, P&SHD Notification No.SO(G)/P&SHD/6-1/22 dated 29.09.2022, MOs/WMOs who have completed at least two years' periphery service will be considered for placement in teaching hospitals to undergo their postgraduate training, only, if the concerned training institution is ready to bear the expenditure of their salaries during deputation period.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that P&SHD issued order for posting of one doctor on deputation to get 04 years postgraduate training and adjusted at the disposal of CEO (DHA) Bahawalpur for pay purpose only. Orders of P&SHD and payment of salary amounting to Rs 3.096 million by the MS THQ Khairpur Tamewali was unauthorized as the trainee was entitled to receive stipend instead of pay and allowances from DHA. This resulted in overpayment of Rs 3.096 million.

Audit held that inadmissible payment of salary to the doctors instead of stipend was made due to weak financial controls.

The matter was reported to PAO in October 2024. DDO replied that employee was appointed by the orders of competent authority vide order No. SO(GCM)P&SHD-SP/11-584/2022 dated 29.09.2022. The reply was not tenable as payment of salary was made to the doctor without admissibility.

SDAC in its meeting held on 18th November, 2024 directed to get the policy / record verified from audit within 15 days. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 2.3.4 having financial impact of Rs 209.131 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 217]

B. Procurement related irregularities

3.2.4 Irregular expenditure in violation of procurement rules – Rs 12.879 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that DHO (PS) and three (03) other DDOs incurred expenditure of Rs 12.879 million for repeated purchases of similar stationery, printing material, medicine, civil work and general store items without calling quotations / adopting tendering process. This resulted in irregular expenditure of Rs 12.879 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Period of Audit	PDP No.	Description	Amount
1	DHO (PS) Bahawalpur	2023-24	177	Rehabilitation of BHU 88/F	3.418
		2023-24	189	Mobiles, ACs, fans, etc.	4.134
2	MS THQ Hospital Yazman	2023-24	242	Printing, stationery and LP medicine	1.878
3	MS THQ Hospital Khairpur Tamewali	2023-24	227	Various items	1.343
4	MS THQ Hospital Ahmadpur East	2023-24	200	Civil work	2.106
Total					12.879

Audit held that the purchases were made in violation of Punjab Procurement Rules due to weak internal controls.

The matter was reported to PAO in October 2024. DHO (PS) replied that matter was under investigation. MS THQ Yazman and MS THQ Khairpur Tamewali replied that all procurements were made as per Punjab Procurement Rules while MS THQ Ahmadpur East replied that purchase was made through tender. The replies of DDOs were not tenable as expenditure was incurred through splitting instead of adopting fair tendering process.

SDAC in its meeting held on 18th November, 2024 directed the DDOs to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide paras number 2.3.2, 2.3.7, 2.2.4.10, 2.2.5.2.8, 2.2.2.5 and 2.2.2.2 respectively having financial impact of Rs 97.019 million. Recurrence of same irregularity is a matter of serious concern.

3.2.5 Unauthentic expenditure on medical gases - Rs 1.446 million

According to Sr. No. 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.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that MS THQ Hospital, Khairpur Tamewali incurred expenditure of Rs 1.446 million for the FYs 2022-23 and 2023-24 on account of medical gases without any specific parameters. Management neither observed quality and quantity nor utilization of gases. Weight at the time of return and receiving of cylinders was not measured as well as procedure for checking of pressure of gases in cylinders, testing reports regarding gas cylinders, gas type, amount and any leaks were also not available. Further, trend of patients was increasing while usage of medical gases was decreasing in FY 2023-24 as compared to FY 2022-23. Bed head tickets / admission slips / prescriptions of indoor and emergency department were randomly checked and found that on few prescriptions / slips nebulize was written but it was not mentioned how much time and quantity to use for patient.

Audit held that the medical gases were purchased and consumed without maintaining proper record due to weak internal controls.

The matter was reported to PAO in October 2024. MS THQ Hospital Khairpur Tamewali replied that tender was advertised as per Punjab Procurement Rules for open competition but due to less participations of firms, same general and special conditions of contract applied on procurement of medical gases. Further, record of issuance of cylinders was maintained but patient wise consumption could not measure due to central oxygen supply. Reply of the DDO was not tenable, as terms and conditions of tender

were not specific to procurement of gases as well as consumption record was also not maintained.

. SDAC in its meeting held on 18th November, 2024 directed the CEO (DHA) Bahawalpur to probe the matter along with representative of DC within one month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

[PDP No. 225]

C. Contract management

3.2.6 Non-replacement of substandard medicines - Rs 10.623 million

According to Special Conditions of the Contract & Technical Specifications of Standard Bidding Document for purchase of drugs & medicine, in case of adverse/failure report the supplier is bound to re-supply the entire fresh stock of that batch free of cost. Furthermore, according to Rule 5(2) (m) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for guarding against waste and loss of public money.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that CEO did not make efforts for replacement of DTL failed item from the concerned supplier. Syrup Parapol was declared substandard vide DTL No. TRA 01-10097008319/DTL dated 14.06.2024 but the same item of Rs 10.623 million was not got replaced from the concerned firms. This resulted in undue favour to the supplier.

Audit held that the DTL failed item was not got replaced from the defaulter firm due to weak internal controls.

The matter was reported to PAO in October 2024. CEO replied that matter had been taken up with District Quality Control Board Lahore regarding substandard stock of Syrup Parapol. The reply of the department was not accepted as Syrup Parapol neither got replaced nor any action was taken against the firm.

SDAC in its meeting held on 18th November, 2024 directed to expedite the matter regarding replacement of suspension PARAPOL within 15 days. No further progress was reported till finalization of this report.

Audit recommends replacement of substandard medicine besides fixing responsibility against the person(s) at fault.

[PDP No. 144]

D. Value for money and service delivery issues

3.2.7 Cost overrun due to delay in procurement process – Rs 52.267 million

According to Rule 8(b) of the PDA (Budget) Rules, 2017, the DDO shall be responsible for incurrence of expenditure strictly against the allocation under the relevant object code and in accordance with the rule.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that CEO (DHA) Bahawalpur did not utilize revenue component of two different schemes i.e. construction of Gynae Complex and provision of CBC analyzer in THQ Yazman. Administrative approval was accorded by the Commissioner Bahawalpur vide No. 1231-37 dated 30.07.2021 which was further revised vide No. 764-70 dated 28.12.2022 as prices of items increased from Rs 31.926 million to Rs 84.193 million due to delay in procurement process. This resulted in price escalation of Rs 52.267 million. The detail is given at **Annexure-12**.

Audit held that efforts were not made to procure the revenue component items within stipulated time period due to weak financial controls.

The matter was reported to PAO in October 2024. CEO replied that procurement was not made due to increased rates. However, matter was brought in the notice of higher ups for provision of funds. The reply was not tenable as price escalated due to delayed procurement process.

SDAC in its meeting held on 18th November, 2024 directed to pursue the matter actively with P&SHD. No further progress was reported till finalization of this report.

Audit recommends taking up matter with authorities for guidance besides fixing responsibility against the person(s) at fault.

[PDP No. 138]

E. Others

3.2.8 Non-deposit of auctioned amount and applicable taxes – Rs 3.688 million

According to Rule 68(1) of PDA (Budget) Rules 2017, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately to the District Authority Fund and to record entries in proper head. Further, according to Rule 20 (3) of the PLG (Auction of Collection Rights) Rules, 2016, the contractor shall deposit the Income Tax, sales tax, professional tax or any other levies enforced by law or instructions issued by the government shall be recovered from the contractor.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that CEO and three (03) other DDOs auctioned condemned/old material but did not recover auctioned amount and taxes from the successful bidder amounting to Rs 3.688 million. This resulted in loss to government. The detail is as under:

Rs in million					
Sr. No.	DDOs	Period of Audit	PDP No.	Description	Amount
1	CEO (DHA) Bahawalpur	2023-24	157	Non-recovery / deposit of auctioned amount	1.041
2	MS THQ Hospital Hasilpur	2023-24	203	Non-recovery of auctioned amount and taxes	1.920
3	MS THQ Hospital Yazman	2023-24	239	Non-recovery of auctioned amount	0.601
4	MS THQ Hospital Khairpur Tamewali	2022-24	220	Non-recovery of Income Tax and provisional tax	0.126
Total					3.688

Audit held that the auctioned amount and taxes were not recovered and deposited into government treasury due to weak internal controls.

The matter was reported to PAO in October 2024. CEO and other DDOs replied that efforts were being made to recover the amount from the concerned. The replies of DDOs were not tenable as due amounts were not recovered.

SDAC in its meeting held on 18th November, 2024 directed to expedite the process of recovery and recover due amount from the concerned. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

3.2.9 Loss due to shortage of bikes and non-registration of vehicles – Rs 3.076 million

According to Section 23(1) of the Provincial Motor Vehicles Ordinance 1965, no person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any place unless the vehicle is registered in accordance with this Chapter and the vehicle carries a registration mark displayed in the prescribed manner. Further, according to Rule 2.1. (a) NOTE 1 of Punjab Financial Rules Vol-I, all transactions involving the giving or taking of stores, other properties, rights, privileges and concessions which have money values should be brought to account in some suitable form as soon as they occur.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that DHO (PS) Bahawalpur distributed six (06) vehicles and 199 motorcycles to different officers/officials since 2015. There was difference in issuance of bikes and available bikes as per stock register resulting in shortage of bikes valuing Rs 1.975 million. Further, vehicles / bikes were not got registered from Excise & Taxation Department. Token taxes were also not paid for the vehicles and motorcycles resulting into loss of Rs 1.101 million to government exchequer. The detail is given at **Annexure-13**.

Audit held that the shortage of vehicles was not sorted out and vehicles were used without registration and payment of token tax due to weak internal controls.

The matter was reported to PAO in October 2024. DHO (PS) replied that no bike was allotted to any private or irrelevant person / employees. The reply was not tenable being irrelevant.

SDAC in its meeting held on 18th November, 2024 directed to get the motor bikes / vehicles registered from the Excise & Taxation Department besides conducting physical verification of all vehicles within one (01) month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

[PDP No. 185]

3.2.10 Non-deposit of government receipts – Rs 1.295 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of DHA Bahawalpur for the FY 2023-24, it was observed that MS THQ Hospital Yazman and Ahmadpur East collected receipts Rs 1.295 million on account of indoor fees, MLC fee and tender fee etc. but did not deposit the same into government treasury. This resulted in non-realization of receipt of Rs 1.295 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Description	PDP No.	Period of Audit	Amount
1	MS THQ Hospital Yazman	Indoor fee & MLC fee etc.	237	2023-24	1.126
2	MS THQ Hospital Ahmadpur East	Tender fee, MLC and Indoor fee	197	2023-24	0.169
Total					1.295

Audit held that the hospital receipt was not deposited into government treasury due to weak administrative controls.

The matter was reported to PAO in October 2024. Both DDOs replied that the amount would be deposited and verified status would be shown to audit. The reply was not tenable as collected receipt was not deposited into government treasury.

SDAC in its meeting held on 18th November, 2024 directed to deposit the collected receipt into government treasury within a month. No further progress was reported till finalization of this report.

Audit recommends early deposit of receipt amount into government treasury besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24 & 2022-23 vide paras number 2.3.7 and 2.3.11 having financial impact of Rs 594.940 million. Recurrence of same irregularity is a matter of serious concern.

3.3 District Health Authority, Chiniot

There are 13 formations in DHA, Chiniot out of which five (05) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.3.1 Inadmissible payment of pay and allowances – Rs 16.255 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Chiniot for the FY 2023-24, it was observed that CEO and four (04) other DDOs made inadmissible payments amounting to Rs 16.255 million to 179 employees during the FYs 2022-23 and 2023-24. The payments were made on account of salaries during EOL / after resignation / retirement from service, undue allowances during leave, HSRA / NPA/ CA / HRA / House rent charges and annual increment without entitlement. It resulted in inadmissible payment to employees. The detail is as under:

Rs in million						
Sr. No.	DDOs	PDP No.	Description	Period	No. of Employees	Amount
1	CEO, DHA Chiniot	5	Overpayment of pay & allowances after resign/ retirement	2023-24	12	3.846
		9	Withdrawal of inadmissible allowances		9	3.372
		10	Allowances during leave		43	0.796
2	DHO (PS), Chiniot	1	Overpayment of salaries after resignation / termination, during EOL period and transfer / relieving from DHA	2023-24	12	2.487
		15	Payment of inadmissible allowances		4	0.204
		14	Excess payment of CA during leave		44	0.151
3	MS THQ Hospital, Lalian	1	Payment of NPA without admissibility	2023-24	7	1.266
		2	Overpayment of inadmissible allowances to employees		2	0.211

Sr. No.	DDOs	PDP No.	Description	Period	No. of Employees	Amount
		3	Overpayment of pay & allowances during EOL		1	0.041
		4	Unauthorize payment of pay & allowances		1	0.450
4	MS DHQ Hospital, Chiniot	3	Payment of NPA without admissibility	2023-24	5	1.142
		4	Overpayment of pay & allowances during EOL, absence period & after resign		6	0.473
		5	Inadmissible allowances to employees		5	0.120
		6	Overpayment of HRA and non- recovery of maintenance & repair charges		1	0.080
5	MS THQ Hospital, Bhowana	1	Overpayment of pay & allowance during EOL/absent, leaving the job and resign	2022-23 to 2023-24	5	0.837
		2	Excess withdrawal of HSRA		6	0.173
		3	Overpayment of CA during leave		4	0.047
		4	Overpayment of House Rent & CA		2	0.158
		5	Overpayment of annual increment during adhoc appointment		9	0.219
		6	Payment of NPA without admissibility		1	0.182
Total					179	16.255

Audit held that inadmissible pay and allowances were paid by the DDOs due to weak internal and financial controls.

The matter was reported to PAO in September, 2023. The management replied that partial recovery had been made and remaining would be recovered from the employees concerned. Audit stressed to expedite the recovery.

SDAC in its meeting held on 11th December, 2024 directed CEO to effect recovery from the employees concerned besides stoppage of further inadmissible payments. No further progress was intimated till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides recovery of overpaid amount from the concerned.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide paras number 2.4.2, 2.4.18, 1.2.4.9, 8.4.7, 8.2.5.3.7, 8.2.2.10 and 3.2.15 respectively having financial impact of Rs 126.616 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.3.2 Irregular expenditure in violation of procurement rules – Rs 59.073 million

According to Rules 09, 10 and 12 of Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and a procuring agency may procure goods, services or works through framework contract in order to ensure uniformity in the procurement. 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. A procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favour any single contractor nor put others at a disadvantage.

During audit of DHA Chiniot for the FY 2023-24, it was observed that MS of the hospitals and DHO (PS) incurred expenditure amounting to Rs 59.073 million on procurement of laboratory items, stationery, printing, furniture & fixture, machinery & equipment and repair & renovation of hospital buildings during the FYs 2022-23 and 2023-24. Scrutiny of record depicted that expenditure was incurred in violation of procurement rules due to following reasons:

- i. The DDOs incurred expenditure by splitting the cost of procurements and keeping the amount of each bill below the prescribed financial limit of Rs 75,000 and Rs 200,000 to avoid calling quotation and tenders. Moreover, furniture & fixtures, machinery & equipment etc. were procured without determining specifications.
- ii. DHO (PS) made procurement having suspicious issuance and consumption record. In many cases dates of requisitions, quotation letters, supply orders and bills of vendors were not in chronological order. Material issued to Deputy DHOs / BHUs was without requisitions / indents and non-accountal of the same by recipients in stock registers.

The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Period	Description of Procurements	Amount
1	MS DHQ Hospital Chiniot	11	2022-23 & 2023-24	Laboratory items, stationery, printing, furniture & fixture and machinery & equipment other stores items	23.405
		8		Repair/renovation of washrooms, white washing & painting of hospital building, lane marking on hospital roads, wall paneling with PVC sheet, false ceiling etc.	3.347
2	MS THQ Hospital, Bhowana	15		Laboratory items, stationery, printing, furniture & fixture and machinery & equipment other stores items.	5.991
3	DHO (PS), Chiniot	7	2023-24	Stationery, printing of forms, pads, books, registers etc.	11.738
		6		Other store items.	6.302
		4		Air-conditioners, tabs, suction machines, UPS, BP apparatus etc.	3.247
		5		Whitewash of BHUs buildings, electrical & plumbing works, flooring works, earth work, fixing of iron grills etc.	5.043
Total					59.073

Audit held that procurements were in violation of Punjab Procurement Rules due to weak internal and financial controls.

The matter was reported to PAO in September, 2024. The management replied that expenditure was incurred according to procurement rules and stock was issued to offices / health facilities on the directions of the CEO (DHA). Repair and renovation work was executed on the directions of DC and CEO (DHA) Chiniot in connection with expected visit of the then Chief Minister of the Punjab. The reply was not tenable as the expenditure was incurred in violation of rules.

SDAC in its meeting held on 11th December, 2024 directed CEO to constitute committee to probe the matter for fixing responsibility besides regularization of expenditure and report progress upto 31st December, 2024. No further progress was intimated till finalization of this report.

Audit recommends to probe the matter besides regularization of expenditure from the competent authority, under intimation to Audit.

3.3.3 Irregular expenditure on LP medicine – Rs 43.198 million

According to Policy and Operational Guidelines for LP Medicines issued on 29.06.2022, LP in government hospitals is allowed for emergencies and indoor patients department, from manufacturer / authorized agent/ authorized distributor / Pharmacy (Form-9) having valid Centralized Drugs Sale License by availing maximum discount after entering into framework contract, concluded through open competitive mode, as per Punjab Procurement Rules, 2014. Furthermore, according to Rule 59(c) of Punjab Procurement Rules, 2014, the procuring agency shall only engage in direct contracting through repeat orders not exceeding fifteen percent of the original procurement.

During audit of DHA Chiniot for the FY 2023-24, it was observed that MS DHQ Hospital and DHO (PS) Chiniot incurred expenditure of Rs 43.198 million on procurement of medicine out of day-to-day LP budget without executing framework contracts for the FY 2023-24. Contrary to the above guidelines / rules, medicines costing Rs 26.092 million were procured by extending previous financial year's framework contracts and medicine costing Rs 17.106 million was procured through quotations by splitting the indents. Moreover, DHO (PS) procured medicine from local vendor who did not have registered Pharmacy (Form-9) / valid Centralized Drugs Sale License and also withdrew amount of Rs 0.589 million from treasury without actual procurement. The detail is as under:

Rs in million						
Sr. No.	DDOs	PDP No.	Period	Procurement on previous Framework Contract	Procurement through Quotations	Amount
1	MS DHQ Hospital Chiniot	10	2023-24	17.030	12.840	29.870
2	DHO (PS), Chiniot	3	2023-24	9.062	4.266	13.328
Total				26.092	17.106	43.198

Audit held that procurement of medicine out of LP medicine budget in violation of prescribed policy as well as procurement rules was due to weak internal and financial controls.

The matter was reported to PAO in September, 2024. MS DHQ Hospital replied that procurement was made in bulk by extending previous framework contract due to delay in supply of medicine by the CEO (DHA) and failing to meet patients' medicine requirements which resulted in increased cost. DHO (PS) replied that tenders were not finalized as the single bidder participated in the tenders therefore, medicines were procured through quotations on directions of DC and

CEO (DHA) Chiniot. The reply was not tenable as the procurement was made in violation of procurement rules as well as policy guidelines.

SDAC in its meeting held on 11th December, 2024 directed CEO to constitute committee to probe the matter for fixing responsibility and submit comprehensive report upto 31st December, 2024. No further progress was intimated till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of expenditure from the competent authority and recovery of loss.

C. Value for money and service delivery issues

3.3.4 Unauthorized utilization of development funds and tied grants – Rs 65.985 million

According to Rule 5(2)(h&i) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation and the funds allotted shall be spent on the activities for which they were provided. Furthermore, according to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures.

During audit of the accounts of DHA Chiniot for the FY 2023-24, it was observed that Government of the Punjab, Finance Department released funds amounting to Rs 67.235 million to DHA Chinot on account of revenue components of development schemes and COVID-19 catchup and vaccination campaigns in Punjab upto FY 2023-24. The DHA utilized funds of Rs 1.250 million out of revenue component of scheme (Up-gradation of Dispensary to BHU Thathi Bala Raja Lalian) during FY 2023-24. However, the remaining amount of Rs 65.985 million was required to be kept in DHA Account-VI but same was not reflected in the Account as the closing cash balance of Account-VI as on 30.06.2024 was Rs 0.030 million. The situation depicted that development funds / tied grants were utilized by the DHA on activities for which these were not provided. It resulted in unauthorized utilization of funds.

Audit held that utilization of funds on activities for which these were not specified was due to weak financial management.

The matter was reported to PAO in September, 2024. The management replied that the matter had been reported to the competent authority and this office also constituted committee to probe the matter and action would be taken accordingly. Audit stressed to expedite action against the defaulters.

SDAC in its meeting held on 11th December, 2024 directed CEO to constitute committee to probe the matter for fixing responsibility and report progress upto 31st December, 2024. No further progress was intimated till finalization of this report.

Audit recommends to implement SDAC's directive besides regularization of matter from the Finance Department.

[PDP No. 3]

3.3.5 Loss to government due to suspicious claims and procurement at higher rates – Rs 1.381 million

According to Rule 9, 27, 30, 31 and 33 of the PDA (Accounts) Rules 2017, the DDO and payee shall be personally responsible for overpayment, fraud or misappropriation and shall be liable to make good that loss. The DDO shall observe principles of vigilance and ordinary prudence in respect of expenditure from the local fund and the expenditure shall not be prima facie more than the occasion demands.

During audit of DHA Chiniot for the FY 2023-24, it was observed that DHO (PS) Chiniot incurred expenditure of Rs 4.549 million on procurement of installation of curtains, hiring of tentage equipment etc. Scrutiny of record depicted following discrepancies in incurrence of expenditure:

- i. The DDO incurred expenditure on hiring of tentage material and installation of curtains for BHUs without open competitive bidding and prescribed supporting record. Resultantly, the procurements were made through general order suppliers at higher rates and vendors also charged undue GST in bills which caused loss of Rs 0.559 million.
- ii. It was also observed that, the DDO withdrew amount of Rs 0.579 million through duplicate claims of OPD registration pads and withdrew amount of Rs 0.243 million either without actual purchase / over invoicing or furnishing excessive claims in comparison to sanctioned amount and vendors bills.

The details are given below:

Rs in million					
Sr. No.	DDOs	PDP No.	Description of Items	Total Expenditure	Excess Expenditure
1	DHO (PS), Chiniot	8,9,10	Expenditure on hiring of tentage material	1.166	0.325
			Expenditure on installation of curtains	1.408	0.234
			Suspicious claims and defective pre-audit by DAO	1.975	0.822
Total				4.549	1.381

Audit held that procurement at excessive rates and withdrawal of funds from treasury through defective claims was due to weak internal and financial controls.

The matter was reported to PAO in September, 2024. The management replied that procurements were made in different times at different rates. However, rates were increased due to rapid inflation in market and difference of quality of material. The reply was not tenable as the alike items were procured by health facilities from same market in peace meal at different rates. Moreover, specifications regarding quality of material etc. was neither mentioned in procurement process.

SDAC in its meeting held on 11th December, 2024 directed CEO to constitute a committee alongwith representative of Administrative Department to probe the matter for fixing responsibility and report progress upto 31st December, 2024. No further progress was intimated till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault besides recovery of loss from the defaulters.

D. Others

3.3.6 Unauthorized payment and accumulation of liabilities – Rs 254.750 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the heads of offices shall monitor the receipts and expenditure of the District Authority, offices and institutions to be carried out in accordance with the approved budget. They shall also ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation and funds allotted shall be spent on the activities for which they were provided.

During audit of DHA Chiniot for the FY 2023-24, it was observed that CEO (DHA) and DDOs of DHA paid previous financial year liabilities amounting to Rs 131.762 million pertaining to different heads of accounts during FY 2023-24 without recognition of the same in books of accounts, maintaining liability registers, allocation of separate funds in current year's budget and approval of the competent authority. Moreover, the DDOs failed to manage their finances and also accumulated liabilities amounting to Rs 122.988 million under different heads of account at close of the FY 2023-24 which created financial burden on budgetary allocations of succeeding financial year. It resulted in unauthorized utilization of budget and incurrence of expenditure excess than the relevant financial year's allocations. The detail is as under:

Rs in million				
Detail of liabilities of FY 2022-23 paid during FY 2023-24				
Sr. No.	DDOs	PDP No.	Description of Liabilities	Amount
1	CEO, DHA Chiniot	13	Bulk purchase of medicine etc.	75.955
2	MS, DHQ Hospital Chiniot	16	Purchase of medicine, furniture, stationery etc.	55.089
3	MS, THQ Hospital Lalian	15	POL, transportation of goods, printing, medicine, TA/DA etc.	0.718
Total				131.762

Details of liabilities accrued at close of FY 2023-24				
Sr. No.	Formation	PDP No.	Description of Liabilities	Amount
1	CEO, DHA, Chiniot	15	POL	13.688
2			LP medicine	8.352
3			75% bulk purchase of medicine	75.995
4			Miscellaneous	24.953
Total				122.988

Audit held that payment of previous year liabilities and accrual of same was due to weak internal and financial controls.

The matter was reported to PAO in September, 2024. The management replied that medicine liabilities were accrued due to delay in finalization of medicine testing results by DTL and other liabilities pertained to COVID-19 expenditure which could not be avoided. However, request had been sent to DC / Administrator DHA Chiniot to constitute a probe committed to investigate the matter. The reply was not tenable as pending liabilities were paid and same were accrued without fulfilling codal formalities and the DHA finances were not managed properly despite provision of requisite funds by the Finance Department.

SDAC in its meeting held on 11th December, 2024 directed CEO to communicate the matter to Administrative Department for allocation of funds besides regularization of expenditure and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends inquiry and fixing responsibility against the DDOs concerned.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 and 2018-19 vide paras number 2.4.1, 2.4.3 and 8.2.3.2 respectively having financial impact of Rs 307.375 million. Recurrence of same irregularity is a matter of serious concern.

3.3.7 Undue payment and non-deduction of taxes – Rs 7.047 million

According to Sections 3, 13 and 23 of Sales Tax Act, 1990 read with Section 21 of the Act, a registered person making a taxable supply shall issue a serially numbered tax invoice containing following particulars name, address, registration number of the supplier and recipient, NIC or NTN, date of issue of invoice, value exclusive and inclusive of sales tax. Furthermore, according to Serial

No.1(b)(ii), 2(ii)(b) and 3(iii) of Division III of Part III of First Schedule of the Income Tax Ordinance, 2001 and Section 49 of the Ordinance, the Income Tax shall be deducted from claims of payees on specified rates from the gross amount payable. Any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax. Furthermore, according to Serial No. 11 of the Second Schedule to the PST on Services Act 2012, PST on Services @ 16% shall be applicable on services provided.

During audit of DHA Chiniot for the FY 2023-24, it was observed that four (04) DDOs of the DHA made payment of Rs 27.775 million to vendors and received share of Universal Health Insurance (UHI) claims of Rs 32.771 million during the FYs 2022-23 and 2023-24. Scrutiny of record depicted following discrepancies in payment / deduction of taxes:

- i. DHO (PS), Chiniot and Health Councils of 25 BHUs under his administrative control paid GST amounting to Rs 3.028 million to GST blacklisted / non-active vendors as well as against flying invoices issued by vendors in violation of Section 21 of Sales Tax Act, 1990 and the Health Councils also failed to withhold Income Tax at source amounting to Rs 0.508 million from the claims of vendors
- ii. MS of DHQ Hospital Chiniot and THQ Hospitals Bhowana and Lalian paid GST amounting to Rs 0.464 million to vendors against exempted supplies and failed to recover / withhold Income Tax of Rs 0.041 million and PST amounting to Rs 0.057 million from contactors of hospital parking stand and canteen.
- iii. It was also observed that MS THQ Hospital Lalian received refund of UHI claim amounting to Rs 32.771 million from SLIC and, the SLIC withheld advance Income Tax at source from claims @ 9% amounting to Rs 2.949 million which was contrary to provisions of above-mentioned Law.

The details are given below:

Rs in million								
Sr. No.	DDOs	PDP No.	Amount of Procurement/ Claims	GST on Flying Invoices	GST Exempt	Income Tax	PST	Total
1	MS, DHQ Hospital, Chiniot	17	0.905	-	0.136	-	-	0.136

Sr. No.	DDOs	PDP No.	Amount of Procurement/ Claims	GST on Flying Invoices	GST Exempt	Income Tax	PST	Total
2	DHO (PS), Chiniot	2,16,17	28.629	3.028	-	0.508	-	3.536
3	MS, THQ Hospital, Bhowana	14	2.192	-	0.328	-	-	0.328
4	MS, THQ Hospital, Lalian	5	1.130			0.041	0.057	0.098
	Total		32.856	3.028	0.464	0.549	0.057	4.098
	MS, THQ Hospital, Lalian	6	Detail of UHI Claims			Income Tax Deducted		
			Amount of Claim		32.771	2.949		

Audit held that non-deduction of taxes from claims of vendors and payment of undue Income Tax was due to weak internal controls.

The matter was reported to PAO in September, 2024. The management replied that the necessary directions had been issued to vendors / defaulters concerned for depositing of taxes. Moreover, SLIC Pakistan refunded UHI claims to hospital after deduction of all taxes and government share. Audit stressed for recovery of taxes from the defaulters without further delay and also take up the matter with SLIC through Administrative Department for recovery of Income Tax.

SDAC in its meeting held on 11th December, 2024 directed CEO to effect recovery from defaulters and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends to probe the matter for recovery of taxes besides fixing responsibility against the person(s) at fault under the Law for issuance of flying invoices.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide paras number 1.2.4.3, 8.3.12, 8.2.5.1.8 & 8.2.5.3.10, 8.2.2.14 and 3.2.1.7 respectively having financial impact of Rs 11.527 million. Recurrence of same irregularity is a matter of serious concern.

3.3.8 Loss due to unauthorized distribution and non-deposit of receipts in DHA Account-VI – Rs 5.686 million

According to Government of the Punjab, P&SHD Notification No.S.O(H&D)7-9/2017(U.C) dated 17.08.2019 and Notification of even number

dated 29.10.2019, the rates for various services, parking and tests performed in health facilities were notified under the headings: A (Services), B (Parking) and C (Lab Tests). 70% of the revenue from diagnostic tests was to be retained by the government. Furthermore, according to Government of the Punjab, Finance Department letter No.FD(M-C)1-15/82-P-I dated 17.01.2000, all receipts should be deposited into government treasury not later than seven days of actual receipts. Moreover, according to Accountant General Punjab letter No. Account-V&VI/ Bank Advice/2021-22/HM/3212 dated 14.09.2022 and Government of the Punjab, Finance Department letter No.BI-3(120)AGP(2017-18 dated 16.08.2019, DEAs and DHAs in the Punjab are directed to transfer all public account receipts and consolidated fund receipts to the Provincial Government (Account-I) except GL heads C02856, C02866, C02814, C03616.

During audit of DHA Chiniot for the FY 2023-24, it was observed that CEO (DHA) and MS THQ Hospital Bhowana collected various receipts under different receipt heads amounting to Rs 4.286 million but deposited the same into Provincial Government Account-I instead of DHA Account-VI. Moreover, MS of hospitals collected receipts on account of different fees but proportionate government share amounting to Rs 1.400 million was distributed among cardiologist, doctors and other hospital staff without admissibility. Resultantly, revenue amounting to Rs 5.686 million was not realized to DHA. The details are given below:

				Rs in million
Sr. No.	DDOs	PDP No.	Description of Receipts	Amount
1	CEO (DHA) Chiniot	1	Deposit of receipts in Account-I instead of Account-VI of DHA Chiniot	3.760
2	MS DHQ Hospital, Chiniot	1	Unauthorized distribution of hospital receipts	1.310
3	MS THQ Hospital, Bhowana	7	Unauthorized distribution of hospital receipts	0.052
		8		0.038
		13	Deposit of receipts in Account-I instead of Account-VI of DHA Chiniot	0.526
Total				5.686

Audit held that distribution of receipts among hospital staff without admissibility and non-deposit of receipts in DHA Account-VI was due to weak internal controls.

The matter was reported to PAO in September, 2024. The management replied that necessary directions had been issued to the concerned for deposit of

outstanding dues/ receipts into the government treasury and same would be deposited in DHA Account-VI in future. Audit stressed for recovery / adjustment and deposit of the government receipts into DHA Account-VI without further delay.

SDAC in its meeting held on 11th December, 2024 directed CEO to ensure reimbursement of receipt from quarters concerned and recovery from the employees. No further progress was intimated till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides recovery and deposit of receipts in DHA fund.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 and 2019-20 vide paras number 2.4.4, 2.4.25 and 8.2.5.4.7 respectively having financial impact of Rs 11.969 million. Recurrence of same irregularity is a matter of serious concern.

3.4 District Health Authority, Dera Ghazi Khan

There are 20 formations in DHA, DG Khan out of which four (04) formations were audited during Audit Year 2024-25.

A Human Resource / Employees related irregularities

3.4.1 Inadmissible payment of pay and allowances – Rs 18.745 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA DG Khan for the FY 2023-24, it was observed that CEO (DHA) and three (03) other DDOs made inadmissible payments of pay, NPA, dual pension, special allowances, HRA, CA, HSRA and personal allowance to various employees. This resulted in overpayment of Rs 18.745 million. The detail is given at **Annexure-14**.

Audit held that payment of inadmissible pay and allowances was made due to weak financial management.

The matter was reported to PAO in October 2024. The management replied that DAO has been requested to start the recovery. Audit stressed for recovery of overpayment at the earliest.

SDAC in its meeting held on 20th November, 2024 directed to ensure recovery from the concerned within one month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide paras number 2.5.8, 2.5.17, 1.2.4.3, 1.2.4.4, 4.4.2, 4.4.3, 4.2.5.2.4, 4.2.5, 4.2.2.6, 4.2.2.3 and 4.2.2.4 respectively having financial impact of Rs 153.131 million. Recurrence of same irregularity is a matter of serious concern.

3.4.2 Non-recovery of overpaid pay & allowances due to irregular up-gradation of Allied Health Professionals – Rs 17.683 million

According to Government of the Punjab P&SHD Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, AHP were eligible for up gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up gradation beyond one time of AHP should be withdrawn as per direction of Finance Department order dated 04.07.2019. CEO (DHA) are hereby directed to withdraw all illegal up gradations.

During audit of DHA DG Khan for the FY 2023-24, it was observed that management paid salaries against illegal promotion of AHP who were up-graded / re-designated during 2012 under 4-tier service structure into higher scale with two to four steps at a time instead of one-time dispensation in violation of above policy. This resulted in overpayment of Rs 17.683 million.

Audit held that up-gradation was granted to employees into next higher scales in violation of policy guidelines due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that most of employees had submitted cases in the Lahore High Court. The reply was not tenable since up-gradation was granted to employees into next higher scales in violation of policy guidelines.

SDAC in its meeting held on 20th November, 2024 directed to actively pursue court cases. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Year 2023-24 vide para number 2.5.9 having financial impact of Rs 17.683 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 13]

3.4.3 Irregular payment of salaries after transfer – Rs 2.987 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA DG Khan for the FY 2023-24, it was observed that following DDOs allowed drawal of pay and allowances to medical officers after transfer. Scrutiny of record revealed that payment was made without performing duties. This resulted in irregular payment of Rs 2.987 million.

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	MS THQ Kot Chutta	9	WMO did not join new office and continued to draw salaries as proved in inquiry report	2.577
2	DHO (HR&MS) DG Khan	20	MO transferred to P&SHD Lahore but drew salaries from DHO cost center	0.410
Total				2.987

Audit held that unjustified salaries were paid to employees after transfer due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that DAO has been requested to start the recovery. Audit stressed to recover the overpayment as early as possible.

SDAC in its meeting held on 20th November, 2024 directed to effect the recovery from the concerned within a month. No further progress was reported till finalization of this report.

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

B. Procurement related irregularities

3.4.4 Unauthentic expenditure on POL without logbooks and end users record – Rs 15.182 million

According to Rule 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

During audit of DHO (HR&MS) DG Khan for the FY 2023-24, it was observed that management did not ensure maintenance of log books or utilization record of POL issued to 129 motor cycles used by the vaccinators. This resulted in unauthentic expenditure amounting to Rs 15.182 million.

Audit held that expenditure was incurred without maintenance of logbooks and POL utilization record due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that record would be produced in next audit. The reply was not tenable since supporting documents were not provided.

SDAC in its meeting held on 20th November, 2024 directed to probe the matter. No further progress was reported till finalization of this report.

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

[PDP No. 8]

3.4.5 Irregular bulk purchase of medicines without observing Standard Medicine List – Rs 13.128 million

As per Clause ii (3) of notification No. 3805-53/PC dated 03-03-2023 of Director General Health Services of P&SHD Lahore, for increase/decrease in more than 30%, and addition/deletion of any item is required in the Standard Medicine List (SML) for bulk purchase, matter will be referred to Committee headed by DGHS, Punjab who shall approve or reject the same within seven working days.

During audit of CEO (DHA) DG Khan for FY 2023-24, it was observed that management did not observe the criteria of SML provided/approved by the DGHS, Punjab. More than 30% increase/decrease in SML items were purchased but the CEO neither referred the matter to the committee nor got approval from the

authority concerned. This resulted in irregular purchase of medicine for Rs 13.128 million.

Rs in million		
Description	FY	Amount
More than 30% from approved SML	2023-24	10.436
Less than 30% from approved SML		2.692
Total		13.128

Audit held that criteria of SML for bulk purchase was not observed due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that SML had been followed but in some items, the demands were made according to stock position. The reply was not tenable since criteria of SML for bulk purchase was not observed.

SDAC in its meeting held on 20th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

[PDP No. 27]

C. Value for money and service delivery issues

3.4.6 Non-operationalization of health facilities – Rs 1,335.693 million

According to Section 94 of the PLG Act, DHA shall (a) Establish, manage, and supervise primary and secondary healthcare facilities and institutions. (b) Provide stewardship, ownership and oversight of health service delivery at primary and secondary levels within the policy framework given by the government.

During audit of DHA DG Khan for the FY 2023-24, it was observed that following offices incurred expenditure for purchase of machinery & equipment and establishment of new wards for up-gradation of THQs and BHUs of the district having population of Rs 2.348 million. The machinery & equipment were kept in store instead of shifting to the concerned health facilities. Furthermore, newly constructed wards were not operationalized, although all the machinery was installed and fittings were completed during 2022. The warranty period of machinery & equipment was gradually lapsing. This resulted in non-operationalization of health facilities costing Rs 1,335.693 million.

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO (DHA) DG Khan	20	M&E for 02 THQs and 08 BHUs	13.693
2	MS THQ Hospital Taunsa	5	New Building	1,322.00
Total				1,335.693

Audit held that optimal utilization of government funds for provision of health facilities to the citizens was not ensured due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that health facilities had been newly established. Neither staff was available nor were the buildings handed-over to DHA. The reply was not tenable since no concrete efforts were made by the management for utilization of resources.

SDAC in its meeting held on 20th November, 2024 directed to ensure utilization of machinery & equipment and operationalizing the new wards without further delay. No further progress was reported till finalization of this report.

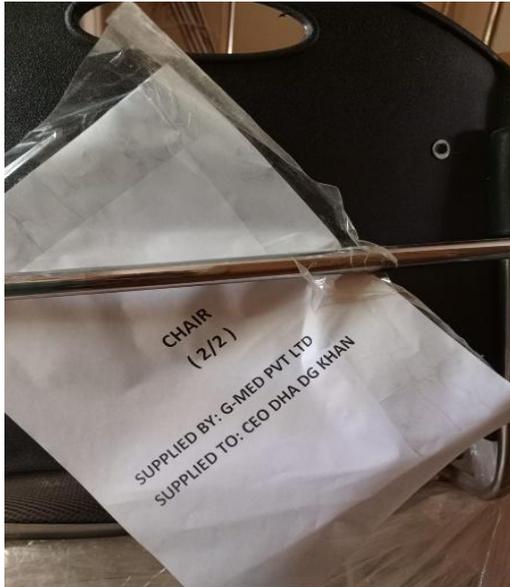
Audit recommends implementation of SDAC's directives besides fixing responsibility against the person(s) at fault.

Pictorial Evidence: Non-fuctional building of THQ Hospital Taunsa and non-installation of equipment



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D. Others

3.4.7 Unauthorized payment of previous year's liabilities – Rs 171.427 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year.

During audit of DHA DG Khan for the FY 2023-24, it was observed that following DDOs made payments to different firms against procurements of medicines, store items and POL claims for previous year. Payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities. This resulted in unauthorized expenditure of Rs 171.427 million.

Rs. in million					
Sr. No.	DDOs	PDP No	Description	FY	Amount
1	CEO (DHA) DG Khan	19	Liabilities against purchase of medicines, machinery and equipment and POL	2023-24	164.340
2	MS THQ Hospital Taunsa	4	Purchase of medicine and store items		6.137
3	DHO (HR&MS) DG Khan	24	Purchase of POL		0.950
Total					171.427

Audit held that unauthorized payments were made for previous year's liabilities from budget of current year without approval of competent authority due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the expenditure was delayed due to non-availability of DTL reports. The reply was not tenable since no proof for grant of additional budget specific for liabilities and maintenance of liability register was provided.

SDAC in its meeting held on 20th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 and 2019-20 vide paras number 2.5.5, 2.5.7 and 4.2.5.2.8 respectively having financial impact of Rs 82.038 million. Recurrence of same irregularity is a matter of serious concern.

3.4.8 Non-recovery from government employees availing BISP stipend – Rs 20.292 million

According to the Government of Pakistan, Benazir Income Support Programme (BISP) HQ, Islamabad letter No.1(16)/GR/BISP/Govt-Empl/2020 dated 05.03.2024, BISP HQs shared a list of government employees / pensioners in Punjab province who themselves or their spouses were receiving stipend from BISP for taking disciplinary action in accordance to the respective efficiency and discipline / relevant rules and make recovery effective thereof in accordance with the Federal Cabinet's decision / directives in 2019.

During audit of CEO (DHA) DG Khan for the FY 2023-24, it was observed that management did not recover Rs 20.292 million from 162 in-service employees of DHA DG Khan who were receiving unauthorized / illegal stipend directly or indirectly through spouses from BISP. This resulted in overpayment of Rs 20.292 million.

Audit held that employees were receiving unauthorized stipend from BISP due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that DAO had been requested to start the recovery. Audit stressed recovery of overpayment as early as possible.

SDAC in its meeting held on 20th November, 2024 directed to ensure recovery from concerned within minimum possible time. No further progress was reported till finalization of this report.

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

[PDP No. 10]

3.4.9 Unauthorized deduction of Income Tax at source – Rs 8.107 million

According to Section 49(3) of Income Tax Ordinance, 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

During audit of MS THQ Taunsa for the FY 2023-24, it was observed that management received income on account of services rendered under Sehat Sahulat Programme (SSP) disbursed by the SLIC after deducting the Income Tax which was not applicable. This resulted in loss to the government of Rs 8.107 million.

Audit held that unauthorized deduction of Income Tax at source was made due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that DHAs is an Authority established under PLG Act. It is not a Provincial or Local Government and the tax exemption allowed for the said governments are not applicable on the Authority under Section 49 (4) of the Income Tax Ordinance 2001. The reply was not tenable as the DHA is a functional unit of P&SHD and fully funded by the Government of Punjab.

SDAC in its meeting held on 20th November, 2024 directed to take up the matter with SLIC for refund of amount deducted as Income Tax. No further progress was reported till finalization of this report.

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

[PDP No. 16]

3.5 District Health Authority, Faisalabad

There are 33 formations in DHA, Faisalabad out of which ten (10) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.5.1 Inadmissible payment of pay and allowances – Rs 128.293 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that CEO and nine (09) other DDOs made excess / unauthorized payment of Rs 128.293 million on account of undue pay, CA, HRA, HSRA, Risk Allowance etc. and failed to recover penal rent for the FYs 2022-23 to 2023-24. In some cases, recovery of pay & allowances due to reversion of unauthorized up-gradation of posts was not made. Further, unauthorized payment of NPA was made without obtaining requisite affidavit from doctors concerned as well as during private practice period. Furthermore, Incentive Allowance was paid to the specialist doctors without performing duties in the evening & night shifts in contradiction of government instructions and in violation of the defined mechanism. Resultantly, inadmissible pay & allowances amounting to Rs 128.293 million were paid to the employees concerned. The detail is given at **Annexure-15**.

Audit held that payment on account of inadmissible pay and allowances was made due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that recovery would be made where admissible. However, the cases of Incentive Allowance and unauthorized up-gradation of posts were sub-judice in the Court of Law. Audit stressed upon active pursuance of the cases besides recoveries at the earliest in all the cases where recovery had been established.

SDAC in its meeting held on 10th December, 2024 directed CEO to effect recovery from the employees concerned besides stoppage of further inadmissible payments. No further progress was intimated till finalization of this report.

Audit recommends to make recovery besides fixing the responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide paras number 2.6.3, 2.6.6, 2.2.4.6, 9.3.3, 9.2.5.2.7, 9.2.1.22, 9.2.2.5, 9.2.2.6 and 5.2.1.6 respectively having financial impact of Rs 248.357 million. Recurrence of same irregularity is a matter of serious concern.

3.5.2 Irregular appointment of contingent paid staff – Rs 24.330 million

According to Para 4(viii), (xi) and (xii) of the Policy Framework for Work Charged Employees, Daily Wagers and Contingent Paid Staff (CPS) issued by Government of the Punjab, S&GAD vide Notification No. SO(ERB)5-44/2019/WC-DW-Policy dated 28.01.2021, Hiring of work charged, daily waged and contingent paid employees shall be made sparingly and only in case of genuine and dire needs. In the process of hiring, the concept of equal opportunity for all citizens & transparency shall be ensured and hiring shall be made for not more than 90 days, following which they may not be granted extension beyond 90 days and may be relieved forthwith. The hiring authorities not relieving the work charged personnel beyond stipulated time of 90 days shall be liable for overpayment to and overstay of the personnel in addition to disciplinary actions against them.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that DHO (PS) and MS of three (03) THQ hospitals incurred expenditure of Rs 24.330 million for payment of remuneration to CPS. Record showed that recruitment of staff was made in non-transparent manner and without advertisement in the newspapers, need assessment, data of total applications received, selection criteria and merit lists etc. The details are given below:

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	DHO (PS), Faisalabad	9	Hiring of sanitary patrols without applications, interview, merit list, relevant diary / dispatch register etc. Wages were paid by manipulating attendance record and performance evaluation.	15.410
2	MS THQ Hospital, Samundri	19	Hiring of staff without applying concept of equal opportunity for all citizens, transparency besides continuing payment of wages beyond 90 days.	1.752
3	MS THQ Hospital, Tandlianwala	12		4.144
4	MS THQ Hospital, Chak Jhumra	8		3.024
Total				24.330

Audit held that irregular appointments of CPS were made due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that Data Entry Operators and other CPS were hired after fulfilling codal formalities and directions/guidelines issued by Health Department. The reply was not tenable as hiring was made without open competition in violation of the guidelines of the Finance Department.

SDAC in its meeting held on 10th December, 2024 directed CEO to take up the matter with Administrative Department besides provision of record in support of reply to Audit and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends regularization of the matter from the competent authority.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2019-20, 2018-19 and 2017-18 vide paras number 2.6.4, 2.6.19, 9.2.5.2.6, 9.2.1.5 and 5.2.1.4 respectively having financial impact of Rs 80.137 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.5.3 Irregular expenditure in violation of procurement rules – Rs 34.417 million

According to Rules 4, 9 and 12(1) of the Punjab Procurement Rules 2014, a procuring agency shall ensure that the procurement is made in a fair and transparent manner and the procurement process is efficient and economical. The 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 in the manner and format specified by regulations.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that DHO (PS) and five (05) other DDOs incurred expenditure of Rs 34.417 million on procurement of general store items, furniture, fixture, stationery, printing material, machinery & equipment and, repair / renovation of buildings etc. during the FYs 2022-23 and 2023-24. Contrary to provisions of above rules, expenditure was incurred without open competitive bidding and through suspicious quotations, supply orders and invoices of vendors etc. The detail is given at **Annexure-16**.

Audit held that irregular expenditure was incurred through suspicious invoices / quotations etc. due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that purchases were made at lowest competitive rates after obtaining quotations from genuine suppliers in different period / months as per requirement of hospitals and to conduct health weeks. The reply was not tenable because expenditure was incurred by splitting the cost of procurements to avoid open competitive bidding and without observing codal formalities.

SDAC in its meeting held on 10th December, 2024 directed CEO to constitute committee alongwith representative of Administrator Department and probe the matter for fixing responsibility. Report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends that the matter be probed for ascertaining authenticity of expenditure besides fixing responsibility against the person(s) at fault.

C. Value for money and service delivery issues

3.5.4 Unauthorized utilization of tied grants and public account funds – Rs 930.633 million

According to Rule 24 of the PDA (Budget) Rules 2017, all conditional grants shall be budgeted and utilized as per the conditions of the grant. Further, according to direction 2.1.5.7 of Manual of Accounting Principles, the public account consists of those specific purpose moneys for which the government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of government.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that development funds of Rs 1,199.134 million were received from Finance Department upto 30.06.2024. However, DHA could only utilize Rs 342.516 million leaving unspent balance of Rs 856.618 million. Moreover, DHA also had public account liability of Rs 74.015 million. However, cash balance of Rs 0.020 million as on 30.06.2024 was insufficient to discharge public account liability and significantly less than the required unspent balance of development funds. The state of affairs depicted that the DHA utilized the development grants and public account funds amounting to Rs 930.633 million for other than specified purposes.

Audit held that utilization of specific funds to meet routine expenditure by DHA was due to financial mismanagement.

The matter was reported to PAO in October, 2024. The management replied that development funds and tied grant were utilized due to shortfall of funds in salary and non-salary components as well as payment of pending liabilities. The reply was not tenable as DHA carried out over spending under non-salary component in comparison to funds provided through PFC award.

SDAC in its meeting held on 10th December, 2024 directed the CEO to get expenditure regularized from the competent authority besides fixing responsibility on the person(s) at fault for unauthorized utilization of funds and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends to probe the matter for fixing responsibility on the person(s) at fault for utilization of funds on objects other than the specified.

[PDP No. 01, 02, & 03]

3.5.5 Cost overrun due to inordinate delay in utilization of funds – Rs 57.967 million

According to Rules 4(b)&(d) of the PDA (Budget) Rules 2017, the CEO shall review progress of execution of the projects for their timely completion and prepare a report on planning and implementation of development plans for presentation before the district authority.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that Finance Department released funds amounting to Rs 1,078.361 million to CEO (DHA) during FYs 2018-19 to 2023-24 as revenue component of 11 development schemes with gestation period upto 2018 to 2024. However, funds of Rs 301.922 million could only be utilized upto June, 2024. The inordinate delay in utilization of funds resulted in cost overrun of Rs 57.967 million due to escalation in prices of machinery & equipment and furniture & fixture. Furthermore, non-utilization of funds also resulted in non-completion of schemes due to non-provision of medical equipment to newly established health facilities.

Audit held that cost overrun occurred due to poor financial management and weak administrative controls.

The matter was reported to PAO in October, 2024. The management replied that development schemes could not be completed due to want of revision of PC-I and shortage of funds. The reply was not tenable as funds pertaining to development schemes were utilized by the DHA for other purposes. Audit stressed to probe the matter and provide scheme wise analysis regarding release and utilization of funds.

SDAC in its meeting held on 10th December, 2024 directed to get the matter probed within two weeks from a committee comprising CEO (DHA) and a member nominated by DC, Faisalabad and submit comprehensive report regarding non-functional health facilities. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 6, 7]

D. Others

3.5.6 Unauthorized payment and accumulation of liabilities – Rs 379.951 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the CEO / heads of offices shall ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that six (06) DDOs paid previous financial year's liabilities amounting to Rs 163.035 million during FY 2023-24 without recognition of same in books of accounts, maintaining liability registers, allocation of separate funds in current year budget and approval of the competent authority. Moreover, the DDOs failed to manage their finances and also accumulated liabilities amounting to Rs 216.916 million at close of FY 2023-24 which created financial burden on budgetary allocations of succeeding financial year. It resulted in unauthorized utilization of budget and incurrence of expenditure excess than the relevant financial years' allocations. The detail is as under:

Sr. No.	DDOs	PDP No.	Liabilities	
			Paid in FY 2023-24	Created during FY 2023-24
1	CEO (DHA) Faisalabad	14, 9	156.762	180.701
2	MS THQ Hospital, Jaranwala	12	4.692	-
3	MS Nusrat Fateh Ali Khan Hospital	15	-	7.436
4	MS THQ Hospital, Chak Jhumra	4, 7	1.581	6.774
5	MS THQ Hospital, Samundri	16	-	18.724
6	MS THQ Hospital, Tandlianwala	11	-	3.281
Total			163.035	216.916

Audit held that liabilities were paid and created due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that previous liabilities accrued due to late supply of medicine after June, 2023 and COVID-19 emergency expenditure. Moreover, further liabilities were created due to non-payment of utility bills and procurements made in patients' interests. The reply was not tenable as liabilities were created due to irrational spendings and paid without recognition.

SDAC in its meeting held on 10th December, 2024 directed CEO to refer the case to the higher authority for probing the matter besides allocation of sufficient resources in accordance with demands and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

3.5.7 Unauthentic expenditure from Health Council funds – Rs 26.110 million

According to Paras 2.8 and 5 of the Health Council Guidelines issued by Government of the Punjab, P&SHD vide Notification No.SO(B&A) 1-48/2022-23(P) dated 20.06.2023, Health Council funds will be honestly and judiciously utilized and Secretary of Health Council shall be responsible for maintenance of Health Council record comprising bills / invoices / receipts, minutes of meetings, cashbook, bank statement, inspection register, stock register(s) etc.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that Health Councils of THQ hospitals and BHUs incurred expenditure amounting to Rs 26.110 million and distributed HR share during the FYs 2022-23 & 2023-24 without approval of Health Councils, maintaining cash book and other allied record including stock register, annual action plan and vendor invoices. Moreover, in some cases, expenditure was incurred through managed procurement process and suspicious invoices which were not issued in chronological order in comparison to dates of issuance. This resulted in unauthentic expenditure. The detail is given at **Annexure-17**.

Audit held that irregular expenditure was incurred due to weak monitoring mechanism and internal controls.

The matter was reported to PAO in October, 2024. The management replied that expenditure was incurred and UHI share was distributed to employees in compliance with policy guidelines. The reply was not tenable as expenditure was

incurred in violation of policy guidelines and without approval of Health Council through managed allied record.

SDAC in its meeting held on 10th December, 2024 directed CEO to constitute committee along with representative of Administrative Department and probe the matter for fixing responsibility. Report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends to probe the matter for fixing responsibility against the person(s) at fault besides regularization of expenditure from the competent authority.

3.5.8 Loss due to non-auction of parking services besides overcharging from patients – Rs 19.820 million

According to Sr. 8 of Second Schedule of Rule 3 of the PDA (Delegation of Financial Powers) Rules, 2017, officers in Category-I are empowered to auction and contract of service outlet / canteen through competitive bidding. Moreover, according to Government of the Punjab, P&SHD Notification No.S.O(H&D)6-9/2016(U.C) dated 16.03.2020, parking fee in government hospitals for car and bike is Rs 20 and Rs 10, respectively.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that six (06) hospitals handed over collection rights of parking fee to Faisalabad Parking Company (Fs Park) without open auction during 2022-23 & 2023-24. However, Fs Park deposited Rs 7.760 million as share to these hospitals for the FYs 2022-23 and 2023-24, whereas, projected income was Rs 27.580 million calculated on the basis of last auctions for FYs 2021-22 and 2022-23. Resultantly, DHA sustained loss of Rs 19.820 million due to non-auction through open competition. Audit, further, observed that Fs Park was overcharging parking fee @ of Rs 40 and Rs 20 per car and bike respectively against notified rates. The detail is given below:

Sr. No.	DDOs	PDP No.	Period	Income		Amount of loss
				Last Auction	From Fs Park	
1	MS THQ Hospital, Jaranwala	1	2023-24	8.074	1.847	6.227
2	MS THQ Hospital, Samundri	10	2023-24	5.962	1.182	4.780
3	MS THQ Hospital, Tandlianwala	1	2022-24	3.427	0.558	2.868
4	MS Nusrat Fateh Ali Khan Hospital	1	2022-24	2.685	1.211	1.474
5	MS THQ Hospital, Chak Jhumra	16	2022-24	1.836	0.384	1.452
6	MS General Hospital, Samanabad	1	2023-24	5.596	2.578	3.019
Total				27.580	7.760	19.820

Audit held that parking services were outsourced without open competition due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that contract was executed on the instructions of DC, Faisalabad being a public sector company mandated for parking management within city limits. The reply was not tenable as the contract resulted in loss of revenue and overcharging to the patients.

SDAC in its meeting held on 10th December, 2024 directed CEO to probe the matter regarding handing-over of the collection rights to Fs Park and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 and 2022-23 vide para number 2.6.7 and 2.6.37 having financial impact of Rs 4.755 million. Recurrence of same irregularity is a matter of serious concern.

3.5.9 Excess payment due to non-deduction of taxes and undue payment of Income Tax – Rs 14.131 million

According to Section 153(1) of the Income Tax Ordinance 2001, every prescribed person while making a payment in full or part shall deduct tax from the gross amount payable at the specified rates. Moreover, according to Sr. Nos. 11 and 63 of Second Schedule read with Section 10(1) of the PST on Services Act 2012, there shall be charged, levied, collected and paid the tax on the value of a taxable service at the rates. Furthermore, according to Rules 2 & 3 of the Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents falling under category "A" are required to deduct an amount equal to 1/5th (20 %) of the total Sales Tax shown in Sales Tax invoice issued by registered persons. Furthermore, According to Section 49 of Income Tax Ordinance 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that CEO and six (06) other DDOs failed to deduct and deposit taxes amounting to Rs 5.967 million on account of Income Tax, 1/5th GST and PST against supply of

goods and rendering of services during the FYs 2022-23 & 2023-24. Moreover, undue payment of GST to vendors due to charging GST on exempted / zero rates' items was also made. Three (03) DDOs also did not recover undue withheld Income Tax amounting to Rs 8.164 million on account of bank profit and UHI refund claims from the bank and SLIC, respectively, during FY 2023-24. The details are as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	CEO (DHA), Faisalabad	16	Non-deduction of Income Tax	2023-24	1.113
		10	Withheld Income Tax on bank profit Bank		0.123
2	DHO (PS), Faisalabad	1	Non-deduction of Income Tax and PST	2023-24	1.427
		14	Non-deduction and payment of GST on exempted / zero rated items	2023-24	0.613
3	MS DHQ Government General Hospital, Samanabad	17	Less deduction of Income Tax and excess charging of GST	2023-24	0.215
		7	Income Tax withheld by SLIC against SSP refund claims		6.731
4	MS Nusrat Fateh Ali Khan Hospital, 224 RB Faisalabad	13	Excess payment due to charging GST on exempted items	2022-23 & 2023-24	0.09
5	MS THQ Hospital, Jaranwala	16	Charging of GST on exempted items and non-deduction of taxes	2023-24	1.148
		18	Income Tax withheld by SLIC against SSP refund claims		1.310
6	MS THQ Hospital, Samundri	17	Charging GST on exempted / zero rated supplies	2023-24	0.854
7	MS THQ Hospital, Tandlianwala	18	Excess payment of GST and PST	2022-23 & 2023-24	0.507
Total					14.131

Audit held that excess payments were made either without deduction of taxes or against undue taxes due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that partial recovery had been made and goods declaration in rest of the cases had been submitted as evidence of import. Moreover, intimation had been issued to quarter concerned for submission of detail of Income Tax and Sales Tax deduction and refund of the same. The reply was not tenable as mandatory deductions of Income Tax and PST were not made and GST was paid on exempted / zero rated supplies as well as undue charging by vendor. Audit stressed for recovery of taxes.

SDAC in its meeting held on 10th December, 2024 directed DDOs to effect recovery from the defaulters besides depositing the same in relevant head of account and refer the case to the Administrative Department for reimbursement of Income Tax from SLIC / bank. No further progress was intimated till finalization of this report.

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

3.5.10 Loss due to non-recovery of government dues – Rs 9.685 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of DHA Faisalabad for the FY 2023-24, it was observed that MS of six (06) hospitals failed to recover government dues amounting to Rs 4.989 million on account of parking fee, MLC fee, indoor fee, other hospital receipts and cost of utilities etc. during the FYs 2022-23 to 2023-24. It was further observed that receipts collected from hospital services amounting to Rs 4.696 million were distributed as share to the employees in an unauthorized manner without admissibility. In this way, loss was caused to the health authority amounting to Rs 9.685 million. The detail is given at **Annexure-18**.

Audit held that government dues were not recovered due to weak financial as well as administrative controls.

The matter was reported to PAO in October, 2024. The management replied that partial recovery had been made and remaining was in process. Income share was distributed as per the government instructions, however, same would be stopped after clarification from CEO (DHA). Matter of unauthorized use of hospital utilities by the contractors had been taken up with Building Department for recovery. Audit stressed to expedite recovery from the defaulters besides stoppage of distribution of share as the same was against the government instructions.

SDAC in its meeting held on 10th December, 2024 directed DDOs to recover the outstanding dues from the defaulters and report progress within two weeks. No further progress was intimated till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 and 2022-23 vide paras number 2.6.5 and 2.6.33 respectively having financial impact of Rs 11.476 million. Recurrence of same irregularity is a matter of serious concern.

3.6 District Health Authority, Jhang

There are 24 formations in DHA, Jhang out of which five (05) formations were audited during Audit Year 2024-25.

A. Fraud, embezzlement and misappropriation

3.6.1 Misappropriation of government funds – Rs 1.172 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise. According to Rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of CEO (DHA) Jhang for the FY 2023-24, it was observed that an inquiry was finalized against District Coordinator IRMNCH Jhang on the charges of embezzlement / unauthorized drawl of funds on account of POL, repair of transport, and replacement of tyres during the period from March, 2024 to June, 2024. The committee recommended to recover embezzled amount of Rs 1.172 million from the officer. The committee also recommended the following:

- i. Obtaining of official record from the personal custody of the officer;
- ii. Recovery of embezzled amount of Rs 1.172 million drawn without actual record entries / maintaining relevant record;
- iii. Removal of officer and Accountant from their present posts;
- iv. Non-appointment of the officer on any administrative post in future; and
- v. Special Audit of accounts of the concerned DDO.

However, neither prompt action was taken against the officer concerned nor recommendations of committee were implemented.

Audit held that prompt action was not taken and embezzled amount could not be recovered due to weak internal controls and negligence.

The matter was reported to PAO in September, 2024. The management replied that case was sub-judice before Honorable Lahore High Court and next date of hearing was scheduled on 13.11.2024. Audit stressed to pursue the matter and implement recommendations made by the inquiry committee and report progress at the earliest.

SDAC in its meeting held on 10th December, 2024 directed CEO to actively pursue the matter with the Authority besides implementation of recommendations of committee and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends to recover the embezzled at the earliest besides implementing SDAC's decision.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2021-22 vide para number 3.2.4.1 having financial impact of Rs 5.442 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No.7]

B. Human Resource / Employees relates irregularities

3.6.2 Inadmissible payment of pay and allowances – Rs 45.897 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Jhang for the FY 2023-24, it was observed that CEO (DHA) and six (06) other DDOs made inadmissible payments of CA, HRA, HSRA, pay & allowances during EOL and SSB after regularization of services, after abolishment of post and drawl of pay & allowances directly from DAO through adjustments etc. amounting to Rs 45.897 million to various employees during the FYs 2022-23 and 2023-24. No efforts were made by the DDOs concerned to recover the overdrawn amount. The detail is as under:

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO (DHA) Jhang	3, 5, 11, 16	Unauthorized payment of CA & HRA, pay & allowances after resignation	13.359
2	DHO LG-II Jhang	1, 2, 3, 4, 5	Unauthorized payment of salaries against abolished posts, after transfer and regularization	16.751
3	MS THQ Hospital Shorkot	1, 2, 3, 6, 13	Withdrawal of pay and allowances after transfer, deputation, resignation, during leave and after regularization	6.426
4	DHO PS Jhang	1, 2, 6, 8	Unauthorized payment of HSRA, HRA CA and payment of SSB after regularization	3.670
5	MS DHQ Hospital Jhang	3.12.13. 14, 17, 20	Excess withdrawal of pay and allowances during Leave, after transfer, CA during residing in official accommodation	5.446
6	MS THQ Hospital 18-Hazari	8	Excess withdrawal of pay and allowances during Leave	0.065
7	MS THQ Hospital AP Sial	10, 3, 15	Excess withdrawal of pay and allowances during leave, HRA and CA while residing in official accommodation	0.180
Total				45.897

Audit held that payment of inadmissible pay and allowances was made to the employees due to weak internal controls,

The matter was reported to PAO in August & September, 2024. The management replied that recovery was being made from the employees through pay slips and challans where admissible. Audit stressed to ensure recovery from the employees.

SDAC in its meeting held on 10th December, 2024 directed CEO to effect recovery from the employees concerned besides stoppage of further inadmissible payments. No further progress was intimated till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2019-20, 2018-19 and 2017-18 vide paras number 2.7.1, 2.7.3, 10.2.5.3.3, 10.2.5.3.22, 10.2.1.11, 10.2.1.13, 6.2.1.5 and 6.2.1.13 respectively having financial impact of Rs 292.199 million. Recurrence of same irregularity is a matter of serious concern.

C. Contract management

3.6.3 Non-recovery of outstanding dues from the contractors – Rs 7.709 million

According to Rule 4.7(1) of the PFR Vol-I, it is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to government, which have to be brought to account, are correctly and promptly assessed, realized and credited to government account. Further, according to Health Council Policy guidelines issued by the P&SHD, Government of the Punjab dated 21.01.2023, clause-6 sub section-6.4, Secretary P&SHD or Divisional Commissioner may grant approval for transfer of Health Council funds as loan (refundable) from one health facility to the other health facility having equal status. However, both the MS shall determine mutually agreed terms and conditions of refund of said loan.

During audit of DHA Jhang for the FY 2023-24, it was observed that MS DHQ Hospital Jhang and two (02) other DDOs failed to recover outstanding dues on account of parking stand, canteen and cost of electricity consumed amounting to Rs 7.709 million. No efforts were made by the DDOs to ensure recovery of government dues. The detail is as under:

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	MS DHQ Hospital Jhang	2	Non-recovery of dues from the contractor of hospital canteen	3.949
		19	Non-recovery of electricity cost from contractors of civil works	3.405
2	MS THQ Hospital 18-Hazari	11	Non-recovery of dues from the contractors	0.080
3	MS THQ Hospital AP Sial	7	Non-recovery of dues from the contractors	0.275
Total				7.709

Audit held that outstanding dues were not recovered and loan amount was not reimbursed due to weak internal controls.

The matter was reported to PAO in August, 2024. DDOs replied that all possible efforts were being made for the recovery from contractors including blacklisting option. Further, MS DHQ Hospital replied that the case of reimbursement was under

progress. Audit stressed to ensure recovery of dues from the concerned besides reimbursement of loan and report progress at the earliest.

SDAC in its meeting held on 10th December, 2024 directed DDOs to recover the outstanding dues from defaulters and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides recovery of outstanding dues / reimbursement of loan.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24, 2022-23 vide para number 2.7.7, 2.7.8, 2.7.24 having financial impact of Rs 7.325 million. Recurrence of same irregularity is a matter of serious concern.

D. Value for money and service delivery issues

3.6.4 Non-utilization of medical equipment and machinery – Rs 4.937 million

According to Rule 15.21(4) of the PFR Vol-I, stores, in many cases, represent a locking up of capital which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by the competent authority and is not in excess of requirements for a reasonable period.

During audit of CEO (DHA) Jhang for the FY 2023-24, it was observed from scrutiny of stock register that machinery & equipment costing Rs 4.937 million procured in the FY 2021-22 for different health facilities was found lying in the main store of DHA Jhang since its receiving. No action was taken by the Authority to ensure utilization of the same for welfare of patients. The detail is given at **Annexure-19**.

Audit held that medical equipment and machinery were not utilized for patients' welfare due to negligence and weak managerial controls.

The matter was reported to PAO in September, 2024. The DDO replied that machinery & equipment were procured for different ADP schemes of FY 2021-22 after getting approval from DC, Jhang. However, Sanctioned New Establishment (SNE) is still awaited and when SNE is issued, machinery / equipment will be shifted. Audit stressed to probe the matter for undue delay in shifting of machinery & equipment as SNE was required to be obtained before or during procurement process.

SDAC in its meeting held on 10th December, 2024 directed CEO to actively pursue the matter with the Authority for utilization of machinery at the earliest and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends optimal utilization of resources besides fixing responsibility on the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23, 2021-22, 2019-20 vide paras number 2.7.13, 3.2.4.13, 10.2.5.4.1 having financial impact of Rs 34.266 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No.4]

F. Others

3.6.5 Unauthorized payment of previous year's liabilities – Rs 119.391 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year.

During audit of DHA Jhang for the FY 2023-24, it was observed that six (06) DDOs made payments of Rs 119.391 million to the different firms against procurements of medicine & POL for the preceding financial year. However, payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	MS THQ Hospital Shorkot	7	Payment of electricity, medical supplies, laundry, lab items	2022-23	12.871
2	CEO (DHA) Jhang	1	Payment of MSD medicine, machinery & equipment	2022-23	89.720
3	DHO PS Jhang	4	medicine, COS, repair of transport	2022-23	6.165
4	MS DHQ Hospital Jhang	6	Payment of POL, LP medicine	2022-23	8.733
5	MS THQ Hospital 18-Hazari	12	Payment of medical supplies	2020-21	0.178
6	MS THQ Hospital AP Sial	8	Payment of medicine, medical supplies	2022-24	1.724
Total					119.391

Audit held that previous year's liabilities were paid from budget of current year without allocation of separate budget and approval from the competent authority due to weak internal controls.

The matter was reported to PAO in August, 2024. The management replied that most payments in question related to year end period when DAO token system was closed. These payments were made as per budgetary allocation in the FY 2023-24 after completion of codal formalities. The replies were not tenable

because payment of previous year liabilities was made without maintaining liability register. Audit stressed to fix responsibility and regularize the expenditure.

SDAC in its meeting held on 10th December, 2024 directed CEO to refer the matter to Administrative Department for allocation of funds besides regularization of expenditure within two weeks. No further progress was intimated till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide paras number 2.7.3, 2.7.4, 3.2.4.2, 10.2.5.4.2, 10.2.3.4, and 6.2.2.1 respectively having financial impact of Rs 179.310 million. Recurrence of same irregularity is a matter of serious concern.

3.6.6 Irregular drawl of funds in DDO accounts instead of vendors – Rs 37.078 million

According to Rule 4(1) of the PDA (Accounts) Rules, 2017, the mode of making payments from local fund of a District Authority shall be that the payments up to rupees one thousand may be made in cash and exceeding rupees one thousand shall be made through crossed non-negotiable cheque.

During audit of DHA Jhang for the FY 2023-24, it was observed that CEO (DHA) and other DDOs of DHA Jhang did not process claims of firms / suppliers by opening vendor accounts and withdrew funds amounting to Rs 37.078 million from treasury in the name of DDOs. Moreover, the payments were disbursed to payees from DDO bank accounts either in cash or through cheques. Resultantly, funds were drawn from treasury and paid to vendors irregularly.

Audit held that funds were drawn from treasury in the name of DDOs instead of payment through opening of vendor accounts due to weak internal and financial controls.

The matter was reported to PAO in September, 2024. The management replied that all DDOs had been directed to open vendor accounts of all firms and employees for payment in future. Audit stressed to fix responsibility for irregular drawl of funds in the name of DDOs.

SDAC in its meeting held on 10th December, 2024 directed CEO to probe the matter for fixing responsibility and report progress upto 31st December, 2024. No further progress was intimated till finalization of this report.

Audit recommends to implement SDAC's decision at the earliest.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2021-22, vide para number 3.2.4.25 having financial impact of Rs 1.335 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No.19&9]

3.6.7 Unauthorized deduction and non-recovery of taxes – Rs 21.100 million

According to Section 49 of Income Tax Ordinance 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of Advance Tax. Further, according to Serial No.1(b)(ii), 2(ii)(b) and 3(iii) of Division III of Part III of First Schedule of the Income Tax Ordinance 2001, the rate of tax to be deducted from a payment for goods or services shall be 4.5 percent of gross amount payable. In the case of rendering of or providing of services, Income Tax shall be deducted @ 10 percent of the gross amount payable. Furthermore, according to Serial No. 11 of the Second Schedule to the PST on Services Act, 2012, PST @ 16 percent shall be applicable on services provided. Moreover, according to Section 13(1) of the Sales Tax Act 1990 read with Serial Number 120 of Sixth Schedule (Diagnostic kits or equipment), supply of goods or import of goods specified in the Sixth Schedule shall be exempt from tax under this Act.

During audit of DHA Jhang for the FY 2023-24, it was observed that CEO (DHA) and four (04) other DDOs did not recover or less recovered Income Tax, GST, PST amounting to Rs 5.792 million from different suppliers for the FYs 2022-24. Further, GST amounting to Rs 0.392 million was charged on exempt supplies. Furthermore, an amount of Rs 14.998 million was deducted by the SLIC as advance Income Tax without admissibility before making payment of claims of SSP during the FYs 2022-24. Resultantly, public exchequer sustained loss of Rs 21.182 million due to non-deposit of taxes, charging of GST on exempt items and unauthorized deduction of advance of Income Tax. The detail is as under:

Rs in million

Sr. No.	DDOs	PDP No.	Income Tax	PST	GST	Period	Amount
1	CEO (DHA) Jhang	18	2.787	-	-	2023-24	2.787
2	MS THQ Hospital Shorkot	14	0.235	0.090	0.025	2023-24	0.350
		9	-	-	0.095	2023-24	0.095
3	MS DHQ Hospital Jhang	11	9.442	-	-	2023-24	9.442
		7	0.139	0.143	-	2023-24	0.282
4	MS THQ Hospital 18-Hazari	9	0.191	0.135	0.066	2022-24	0.392
		4	0.633	-	-	2022-24	0.633
		6	-	-	0.097	2022-24	0.097
5	MS THQ Hospital AP Sial	4	0.934	0.378	0.519	2022-24	1.831
		16	-	-	0.150	2022-24	0.150
		2	4.923	-	-	2022-24	4.923
		10	-	-	0.118	2022-24	0.118
Total			19.284	0.746	1.070		21.100

Audit held that advance Income Tax was deducted without admissibility and Income Tax, GST and PST were not recovered due to dereliction of duties.

The matter was reported to PAO in August & September, 2024. DDOs replied that the matter had been referred to SLIC to provide details under which rules and regulations the Income Tax was deducted at source. As far as the matter of Income Tax, GST and charging of taxes was concerned, the same was under consideration and compliance would be made soon. Audit stressed to ensure recovery of required taxes and report progress at the earliest.

SDAC in its meeting held on 10th December, 2024 directed CEO to refer the matter to Administrative Department for reimbursement from SLIC and recover the amount of taxes from defaulters within two weeks. No further progress was intimated till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 vide paras number 2.7.9, 2.17.24, 2.17.26 respectively having financial impact of Rs 5.033 million. Recurrence of same irregularity is a matter of serious concern.

3.6.8 Unauthorized distribution of fees and non-deposit of receipts into DHA account – Rs 4.340 million

According to Government of the Punjab, P&SHD Notification No.S.O(H&D)7-9/2017(U.C) dated 17.08.2019 and Notification of even number dated 29.10.2019, the rates for various services, parking and tests performed in health facilities were notified under the headings: A (Services), B (Parking) and C (Lab Tests). 70% of the revenue from diagnostic tests was to be retained by the Government. Furthermore, according to Rule 9 of the PDA (Accounts) Rules 2017, in case of any loss accrues to District Authority through negligence of a person or employee, the person functioning on behalf of a District Authority shall be personally responsible on his part and shall be liable to make good the loss.

During audit of DHA Jhang for the FY 2023-24, it was observed that four (04) DDOs distributed hospital receipts amounting to Rs 3.248 million to the hospital staff without admissibility during the FYs 2022-24. Further, receipts and other funds amounting to Rs 1.092 million were retained in DDO bank account or in hand instead of deposit into the DHA account. The detail is as under:

					Rs in million
Sr. No.	DDOs	PDP No.	Description	Period	Undue staff share / not deposited
1	MS DHQ Hospital Jhang	18	Government share distributed to the staff	2023-24	2.584
		15	Fees collected but not deposited into DHA account		0.060
2	MS THQ Hospital Shorkot	5	Fees collected but not deposited into DHA account	2023-24	0.523
		15	Government share distributed to the staff		0.282
3	MS THQ Hospital 18 Hazari	2	Government share distributed to the staff	2022-24	0.417
4	MS THQ Hospital AP Sial	12	Government share distributed to the staff	2022-24	0.174
5	DHO (PS) Jhang	10	Unauthorized retention of funds in DDO account	2023-24	0.300
Total					4.340

Audit held that hospital receipts were not deposited into the DHA account and government share was disbursed to staff without admissibility due to weak financial and administrative controls.

The matter was reported to PAO in August & September, 2024. DDOs replied that the matter was referred to the Secretary P&SHD for clarification and implementation regarding other cases had been commenced. Audit stressed to ensure recovery of unauthorized amount of share from the employees besides deposit of collected amount of receipts into the DHA account at the earliest.

SDAC in its meeting held on 10th December, 2024 directed CEO to ensure recovery from employees concerned and deposit the receipt into treasury within two weeks. No further progress was intimated till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24, 2022-23 vide paras number 2.7.4, 2.7.21 and 2.7.22 having financial impact of Rs 29.145 million. Recurrence of same irregularity is a matter of serious concern.

3.6.9 Unauthorized occupation and non-recovery of penal rent – Rs 4.161 million

According to para 33(b), 35(a)(i) and 36(a)(e) of letter No. EO (S&GAD) Policy/2009/345 dated 19.01.2009 issued by Government of the Punjab, S&GAD Department, government residence can be retained for a maximum period of two months after date of dismissal, removal, resignation, retirement from service or transfer. Government servants or their families retaining government accommodation beyond permissible period comes under definition of unauthorized occupants and penal rent @ 60 % of basic pay shall be charged from unauthorized occupants.

During audit of DHA Jhang for the FY 2023-24, it was observed that two (02) DDOs failed to vacate government residencies from illegal occupants that remained occupied during the period 2022-24. However, management did not take action to get the residences vacated besides recovery of penal rent of Rs 4.161 million from unauthorized occupants. The detail is as under:

Rs in million

Sr. No.	DDOs	PDP No.	Occupants	Residence	Period	Penal Rent
1	CEO (DHA) Jhang	17	Police Officer occupied residences at RHC Waryam Wala	C-6	2023-24	0.325
			Chenab college occupied residency of THQ Hospital 18-Hazari	SMO residence		1.961
			Residencies of 4 BHUs occupied by Union Council employees	D-1		0.126
				D-6		0.098
				D-4		0.098
				D-3		0.098
2	MS THQ Hospital AP Sial	13	SHO Punjab Police	C-4	2023-24	0.404
			DSP Punjab Police	C-7		0.649
			Sub Treasury Officer	C-3		0.404
Total						4.161

Audit held that neither residences were vacated nor penal rent recovered from unauthorized occupants due to weak managerial controls and negligence.

The matter was reported to PAO in August & September, 2024. The CEO (DHA) replied that concerned incharges of Health Facilities have been directed to correspond with the parent departments for recovery of penal rent from the concerned illegal occupants. MS THQ Hospital replied that the concerned illegal occupants have been communicated to vacate the residencies. Audit stressed to ensure vacation of government residencies and recovery of penal rent at the earliest.

SDAC in its meeting held on 10th December, 2024 directed CEO to get the residences vacated from illegal occupants besides recovery of penal rent from defaulters within two weeks. No further progress was intimated till finalization of this report.

Audit recommends to implement SDAC's decision at the earliest.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2020-21 vide paras number 10.3.5 having financial impact of Rs 4.380 million. Recurrence of same irregularity is a matter of serious concern.

3.7 District Health Authority, Khanewal

There are 21 formations in DHA Khanewal out of which six (06) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.7.1 Inadmissible payment of pay and allowances – Rs 14.785 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Khanewal for the FY 2023-24, it was observed that the CEO (DHA) Khanewal and five (05) other DDOs made payments on account of pay and allowances without entitlement or otherwise admissible deductions were not made from their salaries. This resulted in loss of Rs 14.785 million. The detail is given at **Annexure-20**.

Audit held that inadmissible payments were made due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that the recoveries were being made from the salaries. The replies were not tenable as recoveries had been admitted by the DDOs but not recovered.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to ensure complete recovery and get the record verified from Audit. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.8.4, 2.8.5, 1.2.4.5, 12.4.1, 12.2.5.1.19, 12.2.5.1.20, 12.2.5.1.28 and 12.2.2.2.10 respectively having financial impact of Rs 100.041 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.7.2 Mis-procurement of medical gases and X-Ray items – Rs 37.394 million

According to Rule 36A of the Punjab Procurement Rules 2014, in any procurement, one person may submit one bid and if one person submits more than one bid, the procuring agency shall reject all such bids. If a consortium of persons has submitted a bid in any procurement, it shall be construed that each member of the consortium submitted the bid.

During audit of DHA Khanewal for the FY 2023-24, it was observed that MS DHQ Hospital Khanewal and three other DDOs awarded tender of bio-medical gases and X-Ray items for the FY 2022-23 and 2023-24. The framework contracts were awarded without actual competitive bidding as rates were quoted by the same person as observed from the bids of both competitive firms where same mobile number was printed. Audit also matched the CNIC copies of both bidders and revealed that same current and permanent address was printed on both CNICs. Further, proper issuance and consumption record was not available in hospitals. This resulted in mis-procurement of medical gases and X-Ray items costing Rs 37.394 million. The summarized detail of expenditure is as under:

Rs in million				
Sr. No.	DDOs	PDP No.	Particulars	Amount
1	MS THQ Hospital Kabirwala	1	Defective tendering and expenditure without consumption record of gases	5.860
2	MS DHQ Hospital Khanewal	8	Mis-procurement of medical gases by fake competition in tender	24.390
		14	Doubtful consumption of medical gases	
3	MS THQ Hospital Jahanian	1	Mis-procurement of medical gases and X-Ray items	3.765
4	MS THQ Hospital Mian Channu	4	Irregular / non-transparent consumption of medical gases	3.379
Total				37.394

Audit held that irregular procurements without competitive bidding process were made due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management of hospitals replied that contractors participated in bidding process of bio-medical gases were scrutinized on the basis on NTN numbers and active filer status.

Whereas, there was no condition of checking mobile numbers in the bidding documents. Therefore, technical evaluation committee allowed the concerned contractors on the basis of fulfilment of documents required in bidding documents. The replies were not tenable as single bidder was allowed due to defective technical evaluation to submit multiple bids.

SDAC in its meeting held on 21st November, 2024 directed the MS THQ Jahanian to get the expenditure regularized within one month and in case of other DDOs, directed the CEO (DHA) Khanewal to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Khanewal. Probe committee will submit report regarding irregular expenditure within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.7.3 Mis-procurement of printing material – Rs 17.889 million

According to Rule 61 (2) & (3), a procuring agency may directly procure goods from a public sector manufacturing unit on fixed price or negotiated price where value of procurement does not exceed one million rupees. Where value of goods exceeds one million rupees or in a competitive bidding, the public sector manufacturing unit participating in the bid may, within three working days of opening of the bids, match the lowest evaluated bid.

During audit of DHA Khanewal for the FY 2023-24, it was observed that CEO procured printing items of Rs 17.889 million during FY 2023-24 from private printer directly without adopting competitive bidding process. This resulted in mis-procurement of printing material amounting to Rs 17.889 million.

Audit held that printing material was procured without adopting competitive bidding process due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that printing was carried out from private printer due to urgency of work. The reply was not tenable as no justification for urgency was provided to Audit.

SDAC in its meeting held on 21st November, 2024 directed to get the matter probed within one month from a committee comprising CEO (DHA) and a

member nominated by DC, Khanewal. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 3]

3.7.4 Irregular expenditure in violation of procurement rules – Rs 11.070 million

According to Rule 9 and 12 of the Punjab Procurement Rules 2014, a procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA’s website.

During audit of DHA Khanewal for the FY 2023-24, it was observed that MS DHQ Hospital Khanewal and MS THQ Hospital Jahanian incurred expenditure on procurement of X-Ray, electrical and lab items by splitting to avoid tendering process. This resulted in mis-procurement of Rs 11.070 million. The detail is given at **Annexure-21**.

Sr. No.	DDOs	Particulars	Rs in million	
			PDP No.	Amount
1	MS DHQ Hospital Khanewal	Procurement of X-Ray films, electrical, and lab items	11	9.700
2	MS THQ Hospital Jahanian	Procurement of Lab items	3	1.370
Total				11.070

Audit held that mis-procurement was due to weak internal controls.

The matter was reported to the PAO in October, 2024. DDOs replied that all the procurements were made on need basis to cope with the emergent requirements and in accordance with Punjab Procurement Rules. The replies were not tenable as entire purchases were made without adopting competitive bidding process.

SDAC in its meeting held on 21st November, 2024 directed the DDO to get the expenditure regularized within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.7.5 Mis-procurement due to non-transparent bidding process – Rs 3.567 million

According to Rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of DHA Khanewal for the FY 2023-24, it was observed that MS THQ Hospitals Jahanian incurred expenditure on the procurement of general store items. Two bidders participated in the bidding process. Out of sixty-eight (68) items, one bidder offered lowest rates for fifteen (15) items, whereas, the other bidder did not quote rates for twenty (20) items. Despite this, the contract was awarded to the bidder who neither quoted rates for twenty (20) items nor was lowest in fifteen (15) items. This resulted in mis-procurement of Rs 3.567 million.

Audit held that mis-procurement was carried out due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that bidding process was carried out in a transparent manner. The reply was not tenable as no justification was provided in response to the audit observation.

SDAC in its meeting held on 21st November, 2024 directed the CEO to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Khanewal. Probe committee will submit report regarding irregular expenditure within one month. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 09]

C. Contract management

3.7.6 Non-replacement of substandard medicine – Rs 10.107 million

According to Sr. No. e (ii) Special Conditions of the Contract & Technical Specifications of RFP documents for the Procurement of Drugs / Medicine / Medical Devices / Dressings for the Year 2023-24 Phase-I, in case of adverse / failure report of any batch, the supplier will be intimated and they will be bound to re-supply the entire fresh stock of that batch free of cost within the reasonable time period to be intimated by the purchaser but not later than 21 days (three weeks) from the date of intimation.

During audit of DHA Khanewal for the FY 2023-24, it was observed that CEO accepted bulk medicine i.e. 126,490 Nos. @ Rs 79.90 per unit of Suspension Parapol 120 ml amounting to Rs 10.107 million from the supplier firm on 20.03.2024. The item consisting of three batches was declared substandard by the Drug Testing Lab on 08.06.2024. The stock of medicine was already distributed to the hospitals before DTL report without any authority. Letter for replacement of stock was written after a delay of more than two months i.e. on 15.08.2024. Neither substandard medicines were replaced nor action taken as per Drugs Act 2017.

Audit held that non-replacement of substandard medicines and their issuance to hospitals was due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that the case of substandard medicine was pending for decision at Provincial Quality Control Board. Furthermore, as per audit recommendation all the stock was lifted back and seized by the field force. The reply was not tenable as stock was not replaced and incomplete record was shown.

SDAC in its meeting held on 21st November, 2024 directed the DDO to produce complete record for verification within two weeks. No further progress was reported till finalization of this report.

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

[PDP No. 04]

D. Value for money and service delivery issues

3.7.7 Unauthorized utilization of development funds – Rs 56.722 million

According to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures.

During audit of DHA Khanewal for the FY 2023-24, it was observed that the CEO utilized the development funds for payment of current expenditure without authority as the unspent balance of development grants at close of financial year was Rs 178.425 million, whereas, actual closing cash balance after payment of public account liabilities as on 30th June, 2024 was Rs 121.703 million. It resulted in unauthorized utilization of development funds of Rs 56.722 million.

Audit held that utilization of development funds for non-development expenditure was due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that the Finance Department released less salary budget which resulted in utilization of development funds. The reply was not tenable as development funds were utilized for non-development purposes without prior approval from Finance Department.

SDAC in its meeting held on 21st November, 2024 directed to get the matter probed within one month from a committee comprising CEO (DHA) and a member nominated by DC, Khanewal. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 21]

E. Others

3.7.8 Excess release of funds and expenditure without approval – Rs 84.227 million

According to Rule 6 (e) and 48 (2) of the PDA (Budget) Rules 2017, the budget and accounts officer shall be responsible to communicate grants, through SAP-R/3, to DDOs and institutions of the District Authority. The supplementary budget shall be presented in the same form and manner as that the annual budget. Furthermore, Government of the Punjab, Finance Department quarterly released non-salary budget to Account No. VI of DHA Khanewal for further distribution to DHQ and THQs for the FY 2023-24 through different letters in different dates.

During audit of DHA Khanewal for the FY 2023-24, it was observed that Finance Department released an amount of Rs 235.314 million for non-salary budget. Contrary to that and without approval of Administrator, the CEO and Deputy Director (Budget & Accounts) released an amount of Rs 343.326 million against which an expenditure of Rs 319.541 million was incurred. This resulted in incurrence of excess non-salary expenditure of Rs 84.227 million than the funds released by the Finance Department.

Audit held that excess release and expenditure was due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that the funds were released on emergency basis as the DHQ & THQ Hospitals were facing severe emergencies and financial crunch. The reply was not tenable as excess funds were released and no documentary evidence was provided in support of reply.

SDAC in its meeting held on 21st November, 2024 directed to get the matter probed within one month from a committee comprising CEO (DHA) and a member nominated by DC, Khanewal. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

[PDP No. 18]

3.7.9 Unauthorized payment of previous year's liabilities – Rs 121.126 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and including the same in the register of liabilities to be paid in the relevant financial year.

During audit of DHA Khanewal for the FY 2023-24, it was observed that the CEO (DHA) Khanewal and three (03) other DDOs made payment of pending liabilities on accounts of purchased medicine without approved budget allocation in the schedule of authorized expenditure. Payment was made without recognition of same in books of accounts, maintaining liability registers, allocation of separate funds in annual budget. No approval for clearance of pending liabilities was obtained from Administrator / DC, Khanewal. This resulted in irregular payment of pending liabilities of Rs 121.126 million. The detail is as under:

Rs in million			
Sr. No.	DDOs	PDP No.	Amount
1	CEO (DHA) Khanewal	15	97.209
2	MS DHQ Hospital Khanewal	15	14.648
3	MS THQ Hospital Mian Channu	12	8.190
4	MS THQ Hospital Kabirwala	15	1.079
Total			121.126

Audit held that irregular payment of pending liabilities was due to weak internal controls.

The matter was reported to the PAO in October, 2024. The CEO replied that the payments were made with the approval of Administrator for bulk purchase medicines and others replied that all the payments were made after observing codal formalities. The reply was not tenable as pending liabilities were paid without allocation in the budget and maintenance of pending liabilities register.

SDAC in its meeting held on 21st November, 2024 directed the CEO to produce complete record for verification within two weeks and directed the other DDOs to get the expenditure regularized within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.7.10 Unauthorized deduction of Income Tax at source – Rs 24.660 million

According to Section 49(3) of Income Tax Ordinance 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

During audit of DHA Khanewal for the FY 2023-24, it was observed that MS DHQ Hospital Khanewal and three (03) other DDOs received refund claims of Rs 140.384 million during FY 2023-24 under SSP and SLIC withheld advance Income Tax at source amounting to Rs 24.660 million as summarized below:

Rs in million				
Sr. No.	DDOs	PDP Para No.	Gross Amount	Income Tax withheld
1	MS DHQ Hospital Khanewal	17	74.312	13.370
2	MS THQ Hospital Kabirwala	8	9.753	1.237
3	MS THQ Hospital Jahanian	10	23.197	4.175
4	MS THQ Hospital Mian Channu	7	33.122	5.878
Total			140.384	24.660

Audit held that unauthorized deduction of Income Tax at source was made due to weak internal controls.

The matter was reported to the PAO in October, 2024. DDOs replied that the letter was written for clarification of deduction of Income Tax at source and for exemption certificate. The replies were not tenable as no further progress was shown to Audit.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to take up the matter with FBR for clarification and share compliance with Audit. No further progress was reported till finalization of this report.

Audit recommends an early compliance of SDAC's directive.

3.7.11 Irregular auctions through non-transparent bidding process – Rs 10.781 million

According to Rule 6 Note-V and 6(a) Note 1 of the PDA (Delegation of Financial Powers) Rules 2017, for non-perishable items, market price shall be

determined, after market survey, by a committee constituted by the Authority on recommendation of the CEO. The Disposal Committee shall be CEO (Chairperson), District Officer concerned and MS DHQ Hospital (Members).

During audit of DHA Khanewal for the FY 2023-24, it was observed that CEO (DHA) Khanewal auctioned unserviceable vehicles and miscellaneous items by Auction / Disposal Committee without nominating MS DHQ Hospital as member. The reserve prices of vehicles and other items were not determined by the Price Assessment Committee after market survey. Further, audit observed that same bidder gave multiple bids. In some cases, same amount of bid was recorded against the names of two different bidders. The auction process of scrap and detail of items having auction price of Rs 1.680 million were not available in record. Furthermore, deposited challans of auction price amounting to Rs 3.127 million were not available and chances of misappropriation could not be ignored. Moreover, the successful bidder of auction of vehicle Nissan Single Cabin No. LEG-2016 failed to deposit the auction amount of Rs 820,000 but security deposit of Rs 30,000 was not forfeited. This resulted in irregular auction through non-transparent bidding process of Rs 10.781 million.

Audit held that irregular auctions through non-transparent bidding process was due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that a letter had been written to the concerned DDO's vide letter No. 382-99/B&A.CEO (DHA) Khanewal dated 05.10.2024 in which they were directed to submit reply pertaining to their office and necessary action would be taken. The reply was not tenable as the same was irrelevant.

SDAC in its meeting held on 21st November, 2024 directed the CEO (DHA) Khanewal to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Khanewal. Probe committee will submit report regarding irregular expenditure within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 16]

3.7.12 Doubtful consumption of medicine – Rs 8.031 million

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

During audit of DHA Khanewal for the FY 2023-24, it was observed that MS DHQ Hospital Khanewal did not maintain proper consumption record of medicines. Audit selected few items of OPD Pharmacy on test check basis and found pilferage of six (06) items valuing Rs 8.031 million from Health Management Information System (HMIS) installed at dispensing points of pharmacy. For example, out of 22,145 vials of Insulin 70/30 only 15,037 vials were properly entered and dispensed from HMIS and rest of the 7,108 vials costing Rs 4.833 million were not accounted for by the staff.

Audit held that pilferage of medicines at OPD pharmacy was due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that HMIS at OPD Pharmacy provided limited data. Therefore, Health Information Service Delivery Unit had been requested for provision of accurate record. The reply was not tenable as no record was shown.

SDAC in its meeting held on 21st November, 2024 directed to get the matter probed within one month from a committee comprising CEO (DHA) and a member nominated by DC, Khanewal. No further progress was reported till finalization of this report.

Audit recommends inquiry for fixing of responsibility on the person(s) at fault.

[PDP No. 20]

3.7.13 Payment against partial supply and non-recovery of liquidated damages – Rs 3.436 million

According to clause (ii) of payment schedule given in Annex-F to bidding document Part Supply and Part Payment is not allowed as per contract / purchase order, the payment will only be made after the receipt of complete supply as per schedule mentioned in schedule of requirement within due time. Further, according to Schedule of requirements given in Annex-A to bidding document the successful bidder will be bound to supply all items within 24 hours from the issuance of

purchase order otherwise late delivery charges will be deducted @ Rs 0.067% per day; moreover, there was no restriction mentioned on maximum limit of Liquidated Damages (LD). Further, according to Clause (xvii) of LP Guideline issued by Government of the Punjab, Health department vide letter No. SO(HP)12-02/2022 dated 29.06.2022, in case of non-supply of any item within stipulated time period as per contract, risk purchase may be done from any other reputable pharmacy and difference shall be deducted from the performance guarantee of contractor.

During audit of DHA Khanewal for the FY 2023-24, it was observed that MS DHQ Hospital Khanewal made payment of Rs 41.523 million against partial supply, in violation of term and conditions given in bidding document. Further, performance guarantee was also returned to successful bidder despite partial supply/non-supply of LP medicine items. Audit analyzed only 23 bills out of 146 LP medicine bills and worked out non-deduction of LD of Rs 3.436 million due to non-supply of medicine costing Rs 17.161 million. Furthermore, the physical inspection reports of LP medicine actually received were quite fake being date less as no vitals of purchase and supply of LP medicine were recorded on it i.e. Purchase Order number & date, Delivery Challan number & date and quantity of items not supplied etc. This resulted in unauthorized payment against partial supply and non-recovery of LD.

Audit held that partial supply was accepted and LD were not deducted due to weak internal controls.

The matter was reported to the PAO in October, 2024. The management replied that referred clause of bid document did not apply to the supply of LP day-to-day and medical gases, therefore, no LD applied on the supply of LP. The reply was not tenable as delivery schedule of LP medicines was 24 hours which was not observed. Furthermore, payment against partially supplied purchase orders was made irregularly without deduction of LD.

SDAC in its meeting held on 21st November, 2024 directed the DDO to produce complete record for verification within two weeks. No further progress was reported till finalization of this report.

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

[PDP No. 9]

3.8 District Health Authority, Layyah

There are 21 formations in DHA, Layyah out of which nine (09) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.8.1 Inadmissible payment of pay and allowances – Rs 148.173 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Layyah for the FY 2020-24, it was observed that various offices DDOs made payments to 1,385 employees who had resigned, were on leave without pay, or absent. Furthermore, CA, Personal Allowance, HRA, Penal Rent, Integrated Allowance, NPA, HSRA and Incentive Allowance were paid despite being non-admissible. This resulted in an overpayment of Rs 148.173 million. The detail is given at **Annexure-22**.

Audit held that inadmissible pay and allowances were paid to employees due to weak financial management.

The matter was reported to PAO in October 2024. The management replied that recovery was in progress and in some cases the pay & allowances were admissible to the concerned employees. Audit stressed to effect recovery from the defaulters and produce the relevant record in support of justification.

SDAC in its meeting held on 20th November, 2024 directed to expedite the recovery. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 203-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.9.6, 2.9.17, 2.2.4.2, 5.4.2, 5.2.5.2.3 and 5.2.2.4 respectively having financial impact of Rs 134.830 million. Recurrence of same irregularity is a matter of serious concern.

3.8.2 Non-recovery of overpaid pay & allowances due to irregular up-gradation of Allied Health Professionals – Rs 25.794 million

According to Government of the Punjab P&SHD Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, AHP were eligible for up gradation / re-designation as one-time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up-gradation beyond one time of AHP should be withdrawn as per direction of Finance Department order dated 04.07.2019. CEO (DHA) are hereby directed to withdraw all illegal up gradations.

During audit of DHA Layyah for the FY 2020-24, it was observed that following DDOs paid salaries against illegal promotion of AHP who were up-graded / re-designated during 2012 under 4-tier service structure into higher scale with two to four steps at a time instead of one-time dispensation in violation of above policy. This resulted in overpayment of Rs 25.794 million.

Rs in million				
Sr. No.	Name of Formations	Period	PDP No.	Amount
1	CEO (DHA) Layyah	2023-24	9	8.310
2	MS THQ MNS Thal Hospital Layyah	2020-24	15	1.245
3	MS THQ Level Hospital Fatehpur	2021-24	12	6.009
4	MS THQ Level Hospital Chowk Azam	2021-24	13	1.530
5	DHO (PS), Layyah	2023-24	6	8.700
Total				25.794

Audit held that up-gradation was granted to employees into next higher scales in violation of policy guidelines due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the illegal up-gradation under four tier structure had been withdrawn. However, the recovery process was not initiated. Audit stressed that DDOs should ensure the recovery within minimum possible time.

SDAC in its meeting held on 20th November, 2024 directed to ensure the compliance of Health Department direction and get the pay of the concerned official re-fixed from DAO and ensure recovery within minimum possible time. No further progress was reported till finalization of this report.

Audit recommends re-fixation of pay besides recovery and fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2023-24 vide para number 2.9.7 having financial impact of Rs 22.078 million. Recurrence of same irregularity is a matter of serious concern.

3.8.3 Irregular appointment of contingent paid staff – Rs 18.600 million

According to Sr. No. 2 of the Preface to the Schedule of Wage Rates, 2021 circulated by Government of the Punjab, Finance Department vide No. RO (Tech) FD 2-2/2018 dated 09.09.2021, appointment to a post included in the schedule may be made by the competent authority under Delegation of Financial Powers Rules 2016, subject to proper advertisement in the leading newspapers and on the basis of merit specified for regular establishment.

During audit of DHA Layyah for the FY 2020-24, it was observed that following DDOs made payments against pay and allowances to CPS i.e. data entry operators from Health Council fund appointed without advertisement, merit and recommendations by committee. This resulted in irregular expenditure of Rs 18.600 million.

Rs in million				
Sr. No.	Name of Formations	Period	PDP No.	Amount
1	CEO (DHA), Layyah	2023-24	18	0.284
2	MS DHQ Hospital Layyah	2023-24	19	2.731
3	MS THQ MNS Thal Hospital Layyah	2020-24	19	6.646
4	MS THQ Hospital Fateh Pur	2021-24	8	5.145
5	MS THQ Hospital Karor	2022-24	5	3.794
Total				18.600

Audit held that CPS were hired without observing codal requirement due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that CPS was appointed after observing codal formalities and their 89 days contracts were extended with approval of competent authority. The reply was not tenable since no relevant documents i.e. advertisement, merit determination and appointment orders produced in justification.

SDAC in its meeting held on 20th November, 2024 directed to get the expenditure regularized from concerned authority. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2019-20 and 2018-19 vide paras number 2.9.4, 2.9.11, 5.2.5.2.10 and 5.2.2.3 respectively having financial impact of Rs 32.829 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.8.4 Irregular expenditure in violation of procurement rules – Rs 21.912 million

According to Rule 9 and 12 of the Punjab Procurement Rules 2014, procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website.

During audit of DHA Layyah for the FY 2020-24, it was observed that following DDOs incurred expenditure on procurement of medicines, general store, surgical items and printing items. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were split up to avoid fair tendering process. This resulted in irregular expenditure amounting to Rs 21.912 million.

Rs in million					
Sr. No.	Name of Formations	Period	PDP No.	Description	Amount
1	CEO (DHA), Layyah	2023-24	15	Medicines and store items	7.769
2	DHO (PS), Layyah	2023-24	1	Printing Items	2.541
3	MS DHQ Hospital Layyah	2023-24	16	Store items	4.115
4	MS THQ MNS Thal Hospital Layyah	2020-24	14	Store items	0.856
5	MS THQ Hospital Karor	2021-24	19	Surgical and store items	2.054
6	MS THQ Hospital Choubara	2021-24	20	General store items, services, X-Ray etc.	4.577
Total					21.912

Audit held that expenditure was incurred without observing Punjab Procurement Rules due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that procurement was made on urgent basis for the smooth functioning of

the office work. The reply was not tenable since the bills were split to avoid tendering process.

SDAC in its meeting held on 20th November, 2024 directed to get the expenditure regularized from the competent authority. No further progress was reported till finalization of this report.

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

3.8.5 Irregular expenditure out of Sehat Sahulat funds – Rs 9.929 million

According to the Condition 2.5 of the Government of the Punjab, Specialized Healthcare and Medical Education Department vide letter No. SO(DEV-I)25-69/2020(P-VI) dated 15.04.2022 and 23.01.2023, the empaneled Autonomous Medical Institution working under the Punjab Medical and Health Institution Act. 2003 shall obtain / seek approval from their respective Boards or Management for: (a). Prioritization of areas of the Government Hospitals which need improvement /repair (Building, equipment, and wards/patients' furniture & fixture) (b). Incurring of this amount on the basis of estimated cost(s).

During audit of MS THQ Hospital Karor for the FY 2022-24, it was observed that management made payment out of SSP funds against procurement of medicines, HR incentives and repair of hospital without necessary approvals from committee. Further, expenditure was split up to avoid tendering process and development funds were utilized without plan, without maintenance of cash books and made cash payment without acknowledgement of recipients. This resulted in irregular expenditure of Rs 9.929 million.

Audit held that funds of SSP were utilized without approval from the committee / Health Council due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that all expenditure was incurred as per Health Council approval, cash book of Health Council expenditure was maintained and payments were made by cross cheques. The reply was not tenable since no relevant record i.e. approvals of committee, procurement process and acknowledgement of recipients was produced.

SDAC in its meeting held on 20th November, 2024 directed to get the expenditure regularized from concerned authority. No further progress was reported till finalization of this report.

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

[PDP No. 24]

3.8.6 Irregular consumption of near to expiry medicines and laboratory items – Rs 9.281 million

According to Rule 9(b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any over charge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Layyah for the FY 2023-24, it was observed that following DDOs issued 100,000 tablets of Montelukast 10 mg to BHUs and Rural Dispensaries in June, 2024. However, the medicines expiry date was in July, 2024 and surprisingly, they were consumed within 5-10 days' time. Further, the laboratory items purchased were directly supplied to laboratory in bulk without linking to specific patient registrations, instead of routed through main store. Furthermore, transfer of excess / near to expiry medicines to other health facilities depicted that the medicines were purchased without considering demand and actual requirements. This resulted in doubtful consumption of medicines for Rs 9.281 million.

Rs in million

Sr. No.	Name of Formations	Period	PDPs No.	Description	Amount
1	DHO (PS), Layyah	2023-24	12	Consumption of near to expiry medicines (Montelukast 10 mg)	2.160
2	MS THQ MNS Thal Hospital Layyah	2020-24	13	Shifting of medicine to other health facilities	2.989
3	MS DHQ Hospital Layyah	2023-24	4		4.132
Total					9.281

Audit held that medicines were issued / shifted to BHUs / Rural Dispensaries despite their imminent expiry due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that medicines were consumed according to actual need. The reply was not tenable since no supported documentary evidences against consumption produced.

SDAC in its meeting held on 20th November, 2024 directed to probe the matter by a committee and submit report within one month. No further progress was reported till finalization of this report.

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

C. Contract management

3.8.7 Loss due to non-obtaining of performance guarantee and stamp duty – Rs 2.078 million

According to Rules 56 of the Punjab Procurement Rules 2014, where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount. Further, according to Clause 22A(b) of Stamp Duty Act 1899, stamp duty @ 25 paise per every 100 rupees of the total value of contract shall be paid for agreement made or entered into by a contractor with government, Corporation, Local Body, Local Authority to procure stores and materials.

During audit of DHA Layyah for the FY 2020-24, it was observed that following DDOs awarded contracts for procurements of LP medicines, general store items, printing work and laboratory items. While, the performance guarantee and stamp duties were not collected from the concerned firms. This resulted in irregular award of contract of Rs 62.800 million and loss to government of Rs 2.078 million.

Rs in million						
Sr. No.	Name of Formations	Period	PDPs No.	Total amount of Tender	Performance Guarantee (%)	2% bid amount
1	MS THQ MNS Thal Hospital Layyah	2020-24	16	49.100	0.994	0.127
2	MS THQ Hospital level Fatehpur	2021-24	15	13.700	0.685	0.272
Total				62.800	1.679	0.399

Audit held that performance guarantees and stamp duties from suppliers were not collected due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that performance guarantee and stamp duty had already been received. The reply was not tenable as no proof for obtaining the performance guarantee and stamp duty was produced.

SDAC in its meeting held on 20th November, 2024 directed to provide the proof of performance guarantee and stamps duty for verification. No further progress was reported till finalization of this report.

Audit recommends that expenditure be regularized besides recovery of stamps duty and fixing responsibility against the person(s) at fault.

D. Value for money and service delivery issues

3.8.8 Unauthorized utilization of development / public account funds and tied grants – Rs 1,187.410 million

According to Rule 5(2) (h & i) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation and the funds allotted shall be spent on the activities for which they were provided. Furthermore, according to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures. Moreover, according to direction 2.1.5.7 of Manual of Accounting Principles, the public account consists of those specific purpose moneys for which the government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of government.

During audit of DHA Layyah for the FY 2023-24, it was observed that management did not ensure the utilization of funds and monitor the receipts and expenditure of the DHA. The budgets on SAP were released excess than PFC Share received. To cover the shortfall, development funds / tied grant and provincial receipts were unlawfully utilized. The excess release of budgets for Rs 1,187.410 million including tied grants / provincial receipts of Rs 415.384 million resulted in unlawful utilization of government funds.

Audit held that funds were released on SAP excess than PFC share and utilized for other purposes to cover current expenditure due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the funds utilized for the best interest of public and poor patients of this area. The reply was not tenable since no justification for release of funds on SAP in excess of PFC share received and utilization of provincial receipts and development funds was given.

SDAC in its meeting held on 20th November, 2024 directed to probe the matter by a committee and submit report within one month. No further progress was reported till finalization of this report.

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

[PDP No. 24, 21]

3.8.9 Unauthorized payment without installation / functioning of medical equipment – Rs 71.761 million

According to Rule 10 (h)&(j) of the Punjab DHAs (Conduct of Business) Rules 2016, the CEO shall establish new healthcare facilities and monitor, implement and execute the development projects of the Authority as per budget. Further, according to Rule 2.10 (a) (1) of PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of DHA Layyah for the FY 2023-24, it was observed that management made payments to different firms against procurement of medical equipment without ensuring its installation, functionality, quality, quantity and specifications. This resulted in unauthorized expenditure of Rs 71.761 million. The detail is given at **Annexure-23**.

Audit held that payments against procurement of medical equipment were made without verifying the installation of medical equipment due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that physical verification report by the committee and bio-medical engineer, OME certificate, warranty certificate, bill of lading, installation reports and issued voucher of concerned health facility are attached. The reply was not tenable since no relevant record in support of justification produced.

SDAC in its meeting held on 20th November, 2024 directed to probe the matter by a committee and submit report within one month. No further progress was reported till finalization of this report.

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

[PDP No. 22]

Pictorial Evidence: Non-installation / functioning of medical equipment



ECG Machine



Ultrasound Machine



Oxygen Cylinder



Delivery Set

E. Others

3.8.10 Unauthorized payment of previous year's liabilities – Rs 251.243 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and including the same in the register of liabilities to be paid in the relevant financial year.

During audit of DHA Layyah for the FY 2023-24, it was observed that following DDOs made payment to different firms against procurements of medicines, store items and POL claims for previous year. Payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities. This resulted in unauthorized expenditure of Rs 251.243 million.

Rs in million					
Sr. No.	Name of Formations	Description of Expenditure	Period	PDP No.	Amount
1	CEO (DHA), Layyah	Medicines and medical equipment	2023-24	14	231.923
2	MS DHQ Hospital Layyah	Medicines and store items	2023-24	11	8.081
3	MS THQ MNS Thal Hospital Layyah	Medicines and store items	2020-24	3	3.792
4	DHO (PS), Layyah	POL and store items	2023-24	5	5.484
5	MS THQ Hospital Choubara	POL and store items	2022-24	23	1.963
Total					251.243

Audit held that unauthorized payments were made for previous year's liabilities from budget of current year without approval of competent authority due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that prequalification of medicines process was done by DGHS, Punjab in January/February of each year. CEO office started process for the purchase of medicines immediately after pre-qualification and supply order issued during April /May, supply was received within 60 days and the payments were made after clearance of DTL reports. The reply was not tenable since no proof for grant of additional budget specific for liabilities and maintenance of liability register was provided.

SDAC in its meeting held on 20th November, 2024 directed to get the expenditure regularized from concerned authority. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 and 2021-22 vide paras number 2.9.3, 2.9.4 and 5.2.5.2.2 respectively having financial impact of Rs 80.755 million. Recurrence of same irregularity is a matter of serious concern.

3.8.11 Non-reimbursement of outstanding Universal Health Insurance claims – Rs 42.481 million

According to Clause 2.2 of agreement with SLIC, State Life will process all submitted claims within 30 days, after receipt of completed claims submission from and required documentation. Only claims covered under this agreement as per specified treatment schedule will be reimbursed.

During audit of DHA Layyah for the FY 2020-24, it was observed that MS of four (04) hospitals did not recover insurance claims from SLIC against treatment of patients under UHI / SSP. It resulted in non-reimbursement of outstanding dues of Rs 42.481 million. The detail is as under:

Rs in million					
Sr. No.	Name of Formations	Period	PDPs No.	Description	Amount
1	MS THQ MNS Thal Hospital Layyah	2022-24	20	Insurance Claim	14.030
2	MS THQ Hospital level Fatehpur	2022-24	21		11.900
3	MS THQ Hospital level Chowk Azam	2022-24	16		15.030
4	MS THQ Hospital Choubara	2022-24	5		1.521
Total					42.481

Audit held that delay in UHI or SLIC claims processing was made due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the claims of all pending cases have been recovered form SLIC. The reply was not tenable since no proof of recovery was provided.

SDAC in its meeting held on 20th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

3.8.12 Unauthorized deduction of Income Tax at source – Rs 30.012 million

According to section 49(2) of the Income Tax Ordinance 2001, the income of a Provincial Government or a Local Government in Pakistan shall be exempt from tax under this Ordinance, other than income chargeable under the head “Income from Business” derived by a Provincial Government or Local Government from a business carried on outside its jurisdictional area.

During audit of DHA Layyah for the FY 2023-24, it was observed that management received income on account of services rendered under SSP disbursed by the SLIC after deducting the Income Tax which was not applicable. This resulted in loss to the government of Rs 30.012 million. The detail is given below:

Rs in million				
Sr. No.	Name of Formations	Period	PDPs No.	Amount
1	MS THQ Hospital level Fatehpur	2021-24	13	8.340
2	MS THQ Hospital level Chowk Azam	2021-24	14	10.984
3	MS THQ Hospital Karor	2022-24	27	6.083
4	MS THQ Hospital Choubara	2022-24	1	3.643
5	MS THQ Level Hospital Kot Sultan	2023-24	12	0.962
Total				30.012

Audit held that Income Tax was deducted at source by SLIC due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that letter has been sent to the Zonal Accountant, SLIC demanding the rule under which Income Tax was deducted. The reply was not tenable since no proper justification was provided.

SDAC in its meeting held on 20th November, 2024 directed to take up the matter with SLIC for refund of amount deducted as Income Tax. No further progress was reported till finalization of this report.

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

3.8.13 Non-deposit of government receipts – Rs 14.112 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of DHA Layyah for the FY 2020-24, it was observed that following DDOs collected the government receipts / taxes on account of indoor fee, laboratory fee, MLC fee, X-Ray fee, Income Tax and GST but not deposited into government treasury. Additionally, the LD charges and performance guarantee were not recovered or less realized. Furthermore, Mr. Ahsan Ullah, Lab Assistant of DHQ hospital Layyah collected lab test fee from the patients but the same was misappropriated. On charge of misappropriation a major penalty of "dismissal from service" as well as recovery of misappropriated amount by the CEO (DHA), Layyah was imposed. This resulted in loss to government of Rs 14.112 million.

Rs in million

Sr. No.	DDOs	Period	PDPs No.	Nature of receipts	Amount
1	CEO (DHA), Layyah	2023-24	1	Less recovery of LD	0.603
		2023-24	3	Non-forfeiture of performance guaranty	0.635
2	DHO (PS), Layyah	2023-24	16	Non-deposit of Income Tax and GST collected from supplier	1.537
3	MS DHQ Hospital Layyah	2023-24	5	Non-deposit indoor fee, OPD fee, Dental fee, Lab fee, ECG fee, MLC, Indoor fee, medical board etc.	1.143
			13	Non-recovery / deposit of misappropriated lab fee	5.631
4	MS THQ Hospital Thal, MNS Layyah	2020-24	1	Non-deposit dental, Lab, X-Ray, ECG, Ultra sound fee, Indoor fee etc.	1.490
5	MS THQ Hospital Karor	2022-24	6	Non-deposit USG, X-Ray, Dental X-Ray	0.674
		2022-24	7	Non-deposit cycle stands and canteen auction fees	0.685
6	MS THQ Level Hospital Kot Sultan	2023-24	1	Non-deposit X-ray fee, Lab fee, Dental fee, ECG, MLC fee and ultrasound fee	1.714
Total					14.112

Audit held that delay in deposit of government receipts was due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to effect recovery.

SDAC in its meeting held on 20th November, 2024 directed to effect recovery within a week. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 2.9.1 having financial impact of Rs 6.302 million. Recurrence of same irregularity is a matter of serious concern.

3.8.14 Non-recovery from government employees availing BISP stipend – Rs 13.395 million

According to the Government of Pakistan, BISP HQ, Islamabad letter No.1 (16)/GR/BISP/Govt-Empl/2020 dated 05.03.2024, BISP HQs shared a list of government employees / pensioners in Punjab province who themselves or their

spouses were receiving stipend from BISP for taking disciplinary action in accordance to the respective efficiency and discipline / relevant rules and make recovery effective thereof in accordance with the Federal Cabinet's decision / directives in 2019.

During audit of DHA Layyah for the FY 2023-24, it was observed that management did not recover from 99 in-service employees of DHA Layyah who were receiving unauthorized / illegal stipend directly or indirectly through spouses from BISP. This resulted in loss of Rs 13.395 million.

Audit held that employees were receiving unauthorized stipend from BISP due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to effect recovery. The reply was not tenable since no recovery was effected from the concerned.

SDAC in its meeting held on 20th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

[PDP No. 4]

3.8.15 Non-recovery of stolen anti-rabies / snake vaccines – Rs 9.657 million

According to rule 2.33 of the PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of DHA Layyah for the FY 2023-24, it was observed that management did not take any action against those who stole anti-rabies / snake vaccines and neither the stolen vaccines were recovered. This resulted in loss to the government of Rs 9.657 million.

Audit held that theft of vaccines remained unrecovered due to weak managerial controls.

The matter was reported to PAO in October 2024. The management replied that this office registered FIR against the persons and police investigation

was under process. The reply was not tenable since stolen vaccines / loss had not recovered.

SDAC in its meeting held on 20th November, 2024 directed to actively pursue the matter. No further progress was reported till finalization of this report.

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

[PDP No. 25]

3.9 District Health Authority, Lodhran

There are 15 formations in the DHA, Lodhran, out of which five (05) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.9.1 Non-recovery of overpaid pay & allowances due to irregular up-gradation of Allied Health Professionals – Rs 157.387 million

According to Government of the Punjab P&SHD Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, AHP were eligible for up gradation / re-designation as one-time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up-gradation beyond one time of AHP should be withdrawn as per direction of Finance Department order dated 04.07.2019. CEO (DHA) are hereby directed to withdraw all illegal up gradations.

During audit of DHA Lodhran for the FY 2023-24, it was observed that CEO and DHO (PS), up-graded various AHP, such as Health Technicians, Lady Health Visitors, dispensers, sanitary inspectors and CDC supervisors etc. under a 4-tier service structure effective from November 24, 2011. Record showed that up-gradation orders were withdrawn from DGHS mentioning illegal up-gradation by all CEOs, afterwards DC Lodhran and CEO (DHA) also issued orders for reverting all employees; re-fixing their pay and allowances in original scales. But reverting back of illegal up-gradation could not be implemented by the CEO (DHA) and other DDOs of DHA. Employees were working irregularly in up-graded scales, no re-fixation was made and employees were drawing higher salaries. This action of management resulted in irregular drawl of pay and allowances of Rs 157.387 million.

Rs in million				
Sr. No.	DDOs	Description	PDP No.	Amount
1	CEO DHA Lodhran	Irregular expenditure due to illegal up-gradation	11	117.778
2	DHO (PS) DHA Lodhran		6	39.609
Total				157.387

Audit held that illegal up-gradation into next higher scales was carried out without legal authority due to weak managerial and financial controls.

The matter was reported to PAO in October 2024. The management replied that directions had been issued to subordinate DDOs for re-fixation in lower grade and

DAO Lodhran had also been requested to re-fix pay of the concerned employees and recover the amount. The reply was not tenable as no action had been taken.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to effect recovery and get record verified from Audit. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing of responsibility on the person(s) at fault.

3.9.2 Inadmissible payment of pay and allowances – Rs 37.095 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Lodhran for the FY 2023-24, it was observed that CEO and four (04) other DDOs made payment on account of pay and various allowances including HRA, CA, NPA, HSRA and 30% SSB etc. amounting to Rs 37.095 million to employees either without admissibility or beyond entitlement for the FYs 2022-24. This resulted in loss of Rs. 37.095 million. The detail is given at **Annexure-24**.

Audit held that inadmissible pay and allowances were paid to employees due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that the recovery was in progress. The reply was not tenable as inadmissible pay and allowances were paid and no recovery was initiated.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to effect recovery within one month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.10.5, 2.10.6, 2.2.4.9, 13.4.2, 13.2.3.2 and 13.2.3.3 respectively having financial impact of Rs 69.272 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.9.3 Irregular expenditure on printing – Rs 18.900 million

According to Rule 59 (d) (iv) of Punjab Procurement Rules 2014, the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

During audit of DHA Lodhran for the FY 2023-24, it was observed that MS DHQ Hospital Lodhran and two (02) other DDOs got printed hospital stationery amounting to Rs 18.900 million without adopting competitive bidding process by using urgency rules without declaring urgency form the provincial cabinet from private printing supplier. This resulted in irregular expenditure of Rs 18.900 million.

Rs in million			
Sr. No.	DDOs	PDP No.	Amount
1	MS DHQ Hospital Lodhran	16	10.092
2	MS THQ Hospital Dunya Pur	13	5.514
3	MS THQ Hospital Kahror Pacca	13	3.294
Total			18.900

Audit held that irregular expenditure on printing was made due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that purchases were made to meet emergency after due process. The reply was not tenable as printing of stationery was made without invoking urgency from Provincial Cabinet.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to get the expenditure regularized within one month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides action against the person(s) at fault.

3.9.4 Irregular expenditure in violation of procurement rules – Rs 6.641 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial and shall proceed accordingly without any splitting

or regrouping of the procurements so planned. The 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 in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Lodhran for the FY 2023-24, it was observed that CEO (DHA) Lodhran and three (03) other DDOs incurred expenditure of Rs 6.641 million on procurement of medicine, stationery, machinery & equipment and general store items without adopting competitive bidding process. The procurements were made through splitting which resulted in mis-procurement of Rs 6.641 million. The detail is as under:

Rs in million				
Sr. No.	Name of formations	Subject	PDP No.	Amount
1	DHQ Hospital Lodhran	Irregular procurement by splitting	14	3.035
2	THQ Hospital Dunya Pur	Irregular execution of works by splitting	8	2.181
3	THQ Hospital Kahror Pacca	Irregular expenditure by splitting	10	1.425
Total				6.641

Audit held that irregular procurements were made due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that due to budgetary constraints and periodic release of budget the annual procurement planning was not possible. In order to meet the dire needs of health facilities the items were provided by purchasing from local market. It was not possible to procure the supplies in bulk quantity. The replies were not tenable as procurement was made without adopting competitive bidding process.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to get the expenditure regularized within one month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides action against the person(s) at fault.

D. Others

3.9.5 Excess release of funds than received – Rs 151.465 million

According to Rule 55(l)(a & c) of PDA (Budget) Rules 2013, the head of offices or institutions and DDOs shall be responsible for incurring expenditure against the funds allotted and effectively utilize the budget appropriations. Furthermore, according to quarterly releases from Finance Department specific funds for meeting non-salary budget of the hospitals were released to MS of DHQ and THQ hospitals.

During audit of DHA Lodhran for the FY 2023-24, it was observed that CEO released excessive funds of Rs 151.465 million than the funds received from Finance Department. Record showed that funds of Rs 169.878 million were released in respect of non-salary budget to DHQ and THQ hospitals on quarterly basis which were to be utilized by these hospitals. But CEO (DHA) released funds of Rs 321.343 million. This resulted in excess release of funds of Rs 151.465 million.

Audit held that excess release of funds than received was due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that an amount of Rs 116.12 million out of Rs 151.465 million funds were released to DHQ and THQs working under CEO (DHA) Lodhran for the payment of utility bills as per directions of P&SHD to avoid any untoward situation. The reply was not tenable as funds were released for payment of other expenditure instead of only utility charges.

SDAC in its meeting held on 21st November, 2024, directed the DDO to produce complete record for verification within two weeks. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing of responsibility on the person(s) at fault.

[PDP No. 8]

3.9.6 Unauthorized payment and accumulation of liabilities – Rs 61.689 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of

each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the heads of offices shall monitor the receipts and expenditure of the District Authority, offices and institutions to be carried out in accordance with the approved budget. They shall also ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation and funds allotted shall be spent on the activities for which they were provided.

During audit of DHA Lodhran for the FY 2023-24, it was observed that CEO (DHA) and MS THQ Hospital Dunyapur paid previous financial years' liabilities amounting to Rs 27.179 million pertaining to different heads of accounts during FY 2023-24 without recognition of same in books of accounts, maintaining liability registers, allocation of separate funds in current year budget and approval of the competent authority. Moreover, MS DHQ Hospital Lodhran also failed to manage his finances and accumulated liabilities amounting to Rs 34.510 million under different heads of accounts at close of the FY 2023-24 which created financial burden on budgetary allocations of succeeding financial year. It resulted in unauthorized utilization of budget and incurrence of expenditure excess than the relevant financial years' allocations. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Liabilities of FY 2022-23 Paid in FY 2023-24	Liabilities Accrued at Close of FY 2023-24	Total Liabilities
1	CEO (DHA) Lodhran	15	25.631	-	25.631
2	DHQ Hospital Lodhran	13	-	34.510	34.510
3	THQ Hospital Dunya Pur	15	1.548	-	1.548
Total			27.179	34.510	61.689

Audit held that payment of previous years' liabilities and accrual of same created extra financial burden on DHA fund due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. The management replied that payment was made to the firms after fulfilling all legal and codal formalities. MS DHQ Hospital Lodhran replied that from almost last four years there was no increase in hospital non-salary budget but the prices of essential items had increased significantly while on the other hand there were strict instructions from the

government for uninterrupted health services. The replies were not tenable as payments of pending liabilities were made without following the government instructions and liabilities were accrued in absence of funds in violation of the rules.

SDAC in its meeting held on 21st November, 2024 directed the CEO and DDOs to get the record verified from Audit within two weeks and to prepare liability register. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides action against the person(s) at fault.

3.9.7 Non-deposit of government receipts – Rs 5.808 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise. Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, all receipts should be deposited into government treasury not later than seven days of actual receipts.

During audit of DHA Lodhran for the FY 2023-24, it was observed that MS DHQ Hospital Lodhran and two (02) other DDOs did not deposit government dues of Rs 5.808 million. This resulted in loss to government Rs 5.808 million. The detail is as under:

Rs in million				
Sr. No.	DDOs	Description	PDP No.	Amount
1	DHQ Hospital Lodhran	Non-deposit of receipts from collection rights	2	0.618
		Non-recovery of taxes	4	0.372
		Non-deposit of government receipts	5	0.413
2	THQ Hospital Dunya Pur	Non-deposit of government receipts	2	1.011
		Non-recovery of Income Tax	6	0.212
		Loss due to non-deposit of receipts from collection rights	7	0.325
		Non-deposit and verification of government taxes	14	1.407
3	THQ Hospital Kahrur Pacca	Non-realization of government receipts from Canteen	1	0.185
		Less realization of Auction Money, Income Tax and PST	2	0.308
		Non-deposit of government receipts	4	0.301
		Non-recovery of Income Tax on employees shares of receipts	11	0.656
Total				5.808

Audit held that non-deposit of government dues was due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that recovery was in progress. The reply was not tenable as recovery was not ensured.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to effect recovery within one month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

3.10 District Health Authority, Multan

There are 22 formations in DHA, Multan out of which six (06) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.10.1 Irregular hiring and overpayment of wages to contingent paid staff – Rs 170.114 million

According to Sr. No. 2 of the Preface to the Schedule of Wage Rates, 2021 circulated by Government of the Punjab, Finance Department vide No. RO (Tech) FD 2-2/2018 dated 09.09.2021, appointment to a post included in the schedule may be made by the competent authority under Delegation of Financial Powers Rules 2016 subject to proper advertisement in the leading newspapers and on the basis of merit specified for regular establishment.

During audit of DHA Multan for the FY 2023-24, it was observed that DHO (PS) Multan hired 275 CPS without approval from DGHS, Punjab and adopting proper recruitment process. This staff was hired in addition to 500 CPS continuing from previous years. However, valid sanction of 500 existing staff was also not available for the current financial year. Audit noticed that hiring orders were issued from back dates and payment of gazetted holidays was made in violation of government policy, which resulted in overpayment of Rs 170.114 million.

Audit held that irregular hiring and overpayment to CPS was made due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that CPS was hired in emergency after fulfillment of codal formalities. The reply was not tenable as recruitment record was not produced and payments were made without ensuring codal formalities.

SDAC in its meeting held on 12th December, 2024 directed to get the matter probed within one month from a committee comprising CEO (DHA) and a member nominated by DC, Multan regarding hiring of additional 200 CPS. With regards to 75 CPS, it was directed to share outcome of inquiry already under process to Audit for verification. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21 and 2019-20 vide paras number 2.11.1, 2.11.3, 3.3.4.3, 14.4.1 and 14.2.5.2.2 respectively having financial impact of Rs 422.272 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 5, 8]

3.10.2 Inadmissible payment of pay and allowances – Rs 38.576 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Multan for the FY 2023-24, it was observed that CEO (DHA) and five (05) other DDOs made payment during FY 2023-24 on account of pay and allowances without entitlement or otherwise admissible deductions were not made from their salaries. This resulted in loss due to payment of inadmissible pay and allowances of Rs 38.576 million. The detail is given at **Annexure-25**.

Audit held that payment of inadmissible pay and allowances was made due to weak financial controls.

The matter was reported to PAO in October, 2024. DDOs replied that recoveries were made from the salaries. The replies were not tenable as in certain cases recoveries were admitted by DDOs but not recovered.

SDAC in its meeting held on 12th December, 2024 directed the DDOs to ensure complete recovery and get the record verified from Audit. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22 and 2020-21 vide paras number 2.11.2, 2.11.7, 3.2.4.7 and 14.4.4 having financial impact of Rs 179.005 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.10.3 Irregular expenditure in violation of procurement rules – Rs 117.379 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, Procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Multan for the FY 2023-24 it was observed that CEO (DHA) Multan and three (03) other DDOs incurred expenditure on procurement of medicine, stationery, printing, machinery & equipment and general store items by splitting in order to avoid tender process and without ensuring competitive bidding process. This resulted in mis-procurement of Rs 117.379 million as summarized below:

Rs in million				
Sr. No.	DDOs	Description of items	PDP No.	Amount
1	CEO (DHA) Multan	stationery, furniture and machinery items	16	13.778
		Medicine items	25	1.889
2	MS THQ Hospital Shujabad	stationery, furniture, lab equipment and store items	18	21.883
3	DHO (MS) Multan	medicine items	1	3.762
		stationery, printing, equipment and store items	3	10.403
4	DHO (PS) Multan	medicine items	1	30.993
		stationery, printing, equipment and store items	11	34.671
Total				117.379

Audit held that purchases were made by splitting in violation of Punjab Procurement Rules due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that procurements were made after observing all codal formalities. The replies were not

tenable as expenditure was incurred by splitting and without adopting competitive bidding process to ensure economical procurements.

SDAC in its meeting held on 12th December, 2024 directed the CEO (DHA) Multan to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC Multan. Probe committee will submit report regarding excess release than PFC share within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20 and 2018-19 vide paras number 2.12.3, 2.2.1, 2.6, 3.2.4.2, 6.2.5.2.2 and 6.2.2.1 respectively having financial impact of Rs 536.027 million. Recurrence of same irregularity is a matter of serious concern.

3.10.4 Irregular expenditure on printing – Rs 77.105 million

According to Rule 59 (d) (iv) of Punjab Procurement Rules 2014, the Provincial Cabinet, for reason to be recorded in writing, approves any specific procurement to be made on urgent basis and shall fix the time for such urgency.

During audit of DHA Multan for the FY 2023-24, it was observed that CEO (DHA) Multan and DHO (PS) Multan got printed items during FY 2023-24 from private printer without adopting competitive bidding process by using urgency rules. Whereas, urgency was not declared by concerned competent forum with prior approval of Provincial Cabinet by reasons recorded in writing and fixing specific time of urgency. This resulted in irregular expenditure on printing of Rs 77.105 million. The detail is given below:

Rs in million				
Sr. No.	DDOs	Supplier Name	PDP No.	Amount
1	CEO (DHA) Multan	M/s Nine Star Printing Corporation 237A, Rewaz Garden, Lahore	14	41.295
2	DHO (PS) Multan	M/s Nine Star Printing Corporation 237A, Rewaz Garden, Lahore	9	35.810
Total				77.105

Audit held that expenditure was incurred on printing from private supplier without adopting competitive bidding process due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that Government Printing Press was approached for printing but they issued NOC and directed to get printing work done from M/s Nine Star Printing Corporation 237A, Rewaz Garden, Lahore, on approved rates. Hence, printing work got done from private printer on approved rate. The replies were not tenable as the value of printing exceeds one million so it needs to be procured through competitive bidding process.

SDAC in its meeting held on 12th December, 2024 directed the CEO (DHA) Multan to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Multan. Probe committee will submit report regarding mis-procurement of printing material followed by regularization. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

C. Contract management

3.10.5 Unauthorized deduction of Income Tax at source – Rs 3.148 million

According to Section 49(3) of Income Tax Ordinance 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

During audit of DHA Multan for the FY 2023-24, it was observed that MS THQ Hospital Jalalpur Pirwala received refund of UHI claim amounting to Rs 34.380 million from SLIC after deduction of Income Tax @ 9% at source amounting to Rs 3.148 million which was contrary to provisions of above-mentioned Law.

Audit held that deduction of undue Income Tax was due to weak internal controls.

The matter was reported to PAO in October, 2024. The DDO replied that a letter has been issued to concerned forum on the subject matter. The reply was not tenable as no further progress was shown to audit.

SDAC in its meeting held on 12th December, 2024 directed the DDOs to take up the matter with SLIC for clarification/justification of deduction of Income Tax from government institution, and seek clarification from FBR on subject matter. No further progress was reported till finalization of this report.

Audit recommends an early compliance of SDAC directive.

[PDP No. 7]

3.10.6 Non-recovery of liquidated damages – Rs 1.499 million

According to para 5 of supply order after completion of due delivery period specified of against each item 2% per month (0.067% per day) shall be imposed (in order to avail grace period the firm shall request procuring agency in writing. If the delivery period of the supplier exceeds beyond 60 days (45 delivery period + 15 grace period), the penalty shall be imposed from 45th onward), Further, according to Instructions to Bidders clause 40.1 & 2 of the bidding document, in case of late delivery of goods beyond the periods specified in the Schedule of Requirements, (60 Days and 15 days grace period for penalty @ 0.1% per day) of the cost not exceeding 10% of the purchase order/contract value for late delivered supply shall be imposed upon the Supplier.

During audit of DHA Multan for the FY 2023-24, it was observed that CEO (DHA) Multan, did not recover LD from defaulting supplier on late supply of medicine and equipment. This resulted in excess payment due to non-deduction of Rs 1.499 million. The detail is given at **Annexure-26**.

Audit held that LD was not deducted due to weak internal controls.

The matter was reported to PAO in October, 2024. The DDO replied that procuring agency advertised the bidding documents for different ADP schemes mentioning the specific delivery time and LD was recovered from the suppliers. The reply was not tenable as no documentary evidence in support of reply was produced.

SDAC in its meeting held on 12th December, 2024 directed the DDO to get the matter reconciled and get the record re-verified from Audit regarding admissibility and recovery of LD otherwise justify non-deduction of LD. No further progress was reported till finalization of this report.

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

[PDP No. 13]

D. Others

3.10.7 Excess release of budget than available funds and reversal of cheques – Rs 305.862 million

According to Rule 10 (2) of the PDA (Budget) Rules 2017, the guiding principles of budgeting for the District Authority shall be the principle of accuracy which states that underestimation and overestimation shall be serious budgetary irregularities. The budgetary provisions shall not be more or less but shall be subject to variations resulting from unforeseen developments or circumstances.

During audit of DHA Multan for the FY 2023-24 it was observed that CEO (DHA) did not ensure proper utilization and monitoring of receipts and expenditure of the DHA. Comparison of receipts and releases of authority revealed that funds of Rs 305.862 million were released in excess than available cash balance as summarized below:

Rs in million	
Particulars	Amount
Opening Balance	1,091.909
Receipts (PFC + Supplementary Grants)	4,635.723
Total funds available	5,727.632
Releases	6,033.495
Difference	-305.862

This financial mismanagement involving allocation of excess funds under non-salary budget amounting to Rs 183.084 million resulted in shortage of cash balance and reversal / dishonor of cheques of Rs 111.674 million at year end. The detail is given at **Annexure-27**.

Audit held that funds released in excess of receipts and reversal of cheques was due to weak budgetary controls.

The matter was reported to PAO in October, 2024. The management replied that the situation occurred due to increased payroll expenditure and less receipt of PFC grants from Finance Department. The reply was not tenable as no documentary evidence was produced in support of reply.

SDAC in its meeting held on 12th December, 2024 directed to get the matter probed within one month from a committee comprising CEO (DHA) and a

member nominated by DC, Multan. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC’s decision at the earliest.

[PDP No. 4, 6, 7, 17]

3.10.8 Unauthorized payment and accumulation of liabilities – Rs 214.263 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the heads of offices shall monitor the receipts and expenditure of the District Authority, offices and institutions to be carried out in accordance with the approved budget. They shall also ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation and funds allotted shall be spent on the activities for which they were provided.

During audit of DHA Multan for the FY 2023-24, it was observed that CEO (DHA) and other DDOs paid previous financial years’ liabilities amounting to Rs 142.743 million pertaining to different heads of accounts during FY 2023-24 without recognition of the same in books of accounts, maintaining liability registers, allocation of separate funds in current year budget and approval of the competent authority. Moreover, the DDOs failed to manage their finances and also accumulated liabilities amounting to Rs 71.520 million at close of FY 2023-24 on account of office equipment, stationery, furniture & fixture and other store items which created financial burden on budgetary allocations of succeeding financial year. It resulted in unauthorized utilization of budget and incurrence of expenditure excess than the relevant financial years’ allocations. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Liabilities of FY 2022-23 Paid in FY 2023-24	Liabilities Accrued at Close of FY 2023-24	Total Liabilities
1	CEO (DHA) Multan	8	133.561	-	133.561
2	DHO (PS) Multan	3	-	49.881	49.881
3	DHO (MS) Multan	5	-	21.639	21.639

Sr. No.	DDOs	PDP No.	Liabilities of FY 2022-23 Paid in FY 2023-24	Liabilities Accrued at Close of FY 2023-24	Total Liabilities
4	MS, THQ Hospital Shujabad	1	5.125	-	5.125
5	MS, SS DHQ Hospital Multan	2	4.057	-	4.057
Total			142.743	71.520	214.263

Audit held that payment of previous years' liabilities and accrual of same created extra financial burden on DHA funds due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. The DDO replied that all expenditure was incurred to meet the dire need to provide uninterrupted health facilities. The replies were not tenable as payments were made out of current year's budget allocation and liabilities were being carried forwarded without preparation of liability register for approval in current year's budget. Neither liability register was prepared nor were separate funds obtained to pay out pending liabilities.

SDAC in its meeting held on 12th December, 2024 directed the DDOs to get the expenditure regularized from concerned competent forum and probe the matter by a committee comprising CEO, DHA Multan and a member of DC, Multan. Probe committee will submit report within one month regarding creation of liabilities. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.10.9 Loss to government due to theft of insulin – Rs 31.807 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible government servant. The receiving government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the government servant in charge of

the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

During audit of DHA Multan for the FY 2023-24, it was observed that provincial EPI Cell Punjab stored Insulin in EPI Warehouse Multan to maintain cold chain. However, 29,000 vials of Insulin 'Inj. Mixtard HM 30, 10 ml' costing Rs 31.807 million were found short as per recorded balance on the stock register. It was further noticed that no separate stock entry was made by the store keeper regarding make, batch number and date of manufacturing etc. It was revealed that Insulin was stolen by unwrapping the transparent tape from bottom of the boxes without breaking the seal on front of insulin boxes. This resulted in loss of Rs 31.807 million to the public exchequer.

Audit held that insulin injections were stolen due to weak supervisory controls.

The matter was reported to PAO in October, 2024. The management replied that FIR. was lodged and relevant staff had been picked by the Anti-Corruption Establishment.

SDAC in its meeting held on 12th December, 2024 directed the CEO to share inquiry proceedings / findings and status of recovery with Audit. No further progress was reported till finalization of this report.

Audit recommends recovery of loss besides strict disciplinary action against the person(s) at fault.

[PDP No. 26]

3.11 District Health Authority, Muzaffargarh

There are 26 formations in DHA, Muzaffargarh out of which seven (07) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.11.1 Inadmissible payment of pay and allowances – Rs 69.293 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that various DDOs made inadmissible payments on account of salaries after quitting the job, transfer and absent period. HRA, CA, NPA, HSRA and personal allowance to various employees without admissibility during FYs 2021-22 to 2023-24. This resulted in payment of inadmissible pay and allowances amounting Rs 69.293 million. The detail is given at **Annexure-28**.

Audit held that inadmissible pay and allowances were paid due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the recovery was initiated from the concerned. The reply was not tenable as no documentary evidence of recovery was shown to Audit.

SDAC in its meeting held on 19th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide paras number 2.12.9, 2.12.24, 3.2.4.3 6.5.1, 6.2.5.2.6 and 6.2.2.6 respectively having financial impact of Rs 340.042 million. Recurrence of same irregularity is a matter of serious concern.

3.11.2 Non-recovery of overpaid pay & allowances due to irregular up-gradation of Allied Health Professionals – Rs 21.258 million

According to Government of the Punjab P&SHD Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, AHP were eligible for up gradation / re-designation as one-time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up-gradation beyond one time of AHP should be withdrawn as per direction of Finance Department order dated 04.07.2019. CEO (DHA) are hereby directed to withdraw all illegal up gradations.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that following DDOs paid pay and allowances to staff against illegal promotion of AHP who were up-graded / re-designated during 2012 under 4-tier service structure into higher scale with two to four steps at a time instead of one-time dispensation in violation of above policy. This resulted in overpayments of Rs 21.258 million. The detail is as under:

				Rs in million
Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO, DHA Muzaffargarh	19	Irregular promotion of AHP	10.332
2	DHO (PS) Muzaffargarh	19		10.108
3	MS THQ Hospital Kot Addu	12		0.818
Total				21.258

Audit held that overpayment was made to employees due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the illegal up-gradation under four tier structure had been withdrawn. However, the recovery process was not initiated. Audit stressed that management should ensure the recovery within minimum possible time.

SDAC in its meeting held on 19th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 2.12.8 having financial impact of Rs 243.152 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.11.3 Unauthorized purchase of medicine in excess of advertised quantity – Rs 40.815 million

According to Rule 59(c) of Punjab Procurement Rules, 2014, The procurement agency shall only engage in direct contracting through repeat orders not exceeding fifteen percent of the original procurement.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that CEO (DHA) issued supply orders for the purchase of medicines in excess of advertised quantities from 15% to 218%. This resulted in unauthorized expenditure of Rs 40.815 million. The detail is given at **Annexure-29**.

Audit held that purchases were made in excess of advertised quantity due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that advertised quantities did not meet the requirements of DHA, therefore, extra quantities were purchased to facilitate the patients. The reply was not tenable since no proper rule was provided.

SDAC in its meeting held on 19th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

[PDP No. 16]

3.11.4 Irregular expenditure in violation of procurement rules – Rs 17.885 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that following DDOs incurred expenditure on procurement of stationery, printing material, machinery, equipment, civil works and general store items without uploading the advertisement on the website, regrouping and splitting of the bills. Furthermore, the management of CEO (DHA) Muzaffargarh made auction of unserviceable or condemned vehicles and miscellaneous items through Auction / Disposal Committee. The prices of vehicles and miscellaneous items were not determined by the Price Assessment Committee after market survey as no document of market survey was available / produced. The reserve prices of vehicles and bikes were determined by the Motor Vehicle Examiner which were also not verified through market survey by the Price Assessment Committee. Bid / reserved price of the vehicles was decreased by the Motor Vehicle Examiner without any justification. This resulted in to mis-procurement of Rs 17.885 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	CEO, DHA Muzaffargarh	21	Auctions of vehicles through non-transparent bidding process	2023-24	10.690
2	DHO (PS) Muzaffargarh	3	Repair and maintenance of building		1.537
		14	Cost of others, others, stationery and printing items		3.704
3	MS THQ Hospital Jatoi	14	Purchase of furniture, cost of others and lab items		1.954
Total					17.885

Audit held that irregular purchases were made in violation of Punjab Procurement Rules due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that procurement was made on urgent basis for the smooth functioning of the office work. The reply was not tenable since bills were split just to avoid tendering process.

SDAC in its meeting held on 19th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20 and 2018-19 vide paras number 2.12.3, 2.2.1, 2.6.3.2.4.2, 6.2.5.2.2 and 6.2.2.1 respectively having financial impact of Rs 536.027 million. Recurrence of same irregularity is a matter of serious concern.

3.11.5 Irregular expenditure out of Health Council funds – Rs 8.503 million

According to Government of the Punjab, P&SHD, Health Council Policy 2016, it would be mandatory for all Chairpersons to hold fortnightly meetings of respective Health Councils and send minutes to EDO/CEO (DHA) by the councils of BHU. District Monitoring Committees shall ensure that the funds received by the Health Councils / transferred to Health Councils are spent in a transparent and judicious way.

During audit of DHO (PS) Muzaffargarh for the FY 2023-24, it was observed that management of the 23 BHUs made payments against procurements of various items, repair and maintenance for the FY 2023-24. The payments were made without approval of Health Councils and adopting prescribed procedure as laid down in policy guidelines. This resulted in irregular expenditure of Rs 8.503 million.

Audit held that irregular expenditure was incurred without observing rules due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the expenditure was incurred after observing the Health Council guidelines issued by the Administrative Department. The reply was not tenable since no supporting record was provided.

SDAC in its meeting held on 19th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2019-20 and 2018-19 vide paras number 2.12.6, 2.12.13, 6.2.5.2.8 and 6.2.2.2 respectively having financial impact of Rs 56.506 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 18]

C. Contract management

3.11.6 Irregular award of contract without performance guarantee and stamp duty – Rs 13.739 million

According to Award of Rate Contract condition No.1, the firm will be bound to deposit performance guarantee @5% of the total value of supply order. According to stamp duty act 1899, schedule clause 22A(b) stamp duty @ 25 paisa per every 100 rupees of the total value of contract shall be paid for agreement made or entered into by a contractor with government, Corporation, Local Body, Local Authority to procure stores and materials.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that following DDOs awarded contracts for LP medicine, cost of other stores items, printing items, bedding & clothing and repair works, but performance guarantee and stamp duties were not collected in violation of above criteria. This resulted in irregular award of contract and loss of Rs 13.739 million.

Rs in million							
Sr. No.	DDOs	PDP No.	Description	Contract Value	Performance Guarantee	Stamp Duty	Total Amount
1.	CEO, DHA Muzaffargarh	26	Purchase of medicines	188.674	1.990	0.472	2.462
2.	MS DHQ Hospital Muzaffargarh	19	Purchase of medicines, X-Rays, Lab Items and general store items	67.600	3.380	0.169	3.549
3.	MS THQ Hospital Kot Addu	25		72.000	1.440	0.180	1.620
4.	MS THQ Hospital Alipur	14		37.300	1.865	0.093	1.958
5.	MS THQ Hospital Chowk Sarwar Shaheed	18		25.400	1.270	0.064	1.334
6.	MS THQ Hospital Jatoi	16		53.640	2.682	0.134	2.816
Total				444.614	12.627	1.112	13.739

Audit held that contract was irregularly awarded without receiving of performance security and stamp duty due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that performance guarantee and stamp duty had already been deposited. The reply was not tenable since no proof for performance guarantee and stamp duty was produced.

SDAC in its meeting held on 19th November, 2024 directed to produce the proof of performance guarantee and stamps duty for verification. No further progress was reported till finalization of this report.

Audit recommends recovery of performance guarantee and stamp duty besides fixing responsibility against the person(s) at fault.

D. Others

3.11.7 Unauthorized payment of previous year's liabilities – Rs 74.619 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that following DDOs made payments to different firms against procurements of medicines and various store items for preceding financial year. Payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities. This resulted in unauthorized expenditure of Rs 74.619 million.

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	CEO (DHA) Muzaffargarh	17	Purchase of medicines	2023-24	43.897
2	DHO (PS) Muzaffargarh	4	Purchase of various store items (Covid-19)		29.524
3	MS THQ Hospital Kot Addu	5	Purchase of medicines		1.198
Total					74.619

Audit held that unauthorized payments were made for previous year's liabilities without approval of competent authority due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that the expenditure was increased due to inflation and the request was forwarded to the concerned authority for provision of additional budget. The reply was not tenable since proof for grant of additional budget specific for liabilities was not provided.

SDAC in its meeting held on 19th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 and 2019-20 vide paras number 2.12.4, 2.12.5 and 6.2.5.2.3 respectively having financial impact of Rs 198.167 million. Recurrence of same irregularity is a matter of serious concern.

3.11.8 Non-recovery from government employees availing BISP stipend – Rs 46.218 million

According to the Government of Pakistan, BISP HQ, Islamabad letter No.1 (16)/GR/BISP/Govt-Empl/2020 dated 05.03.2024, BISP HQs shared a list of government employees / pensioners in Punjab province who themselves or their spouses were receiving stipend from BISP for taking disciplinary action in accordance to the respective efficiency and discipline / relevant rules and make recovery effective thereof in accordance with the Federal Cabinet’s decision / directives in 2019.

During audit of CEO (DHA) Muzaffargarh for the FY 2023-24, it was observed that management did not recover from 370 in-service employees of DHA Muzaffargarh who were receiving unauthorized / illegal stipend directly or indirectly through spouse from BISP. This resulted in non-recovery of Rs 46.218 million. The detail is as under:

Rs in million			
Sr. No.	Pay Scale	No. of Employees	Amount
1	1-5	213	26.520
2	6-11	147	18.926
3	12-16	7	0.532
4	17-20	3	0.240
Total		370	46.218

Audit held that recovery was not made from the employees who were receiving unauthorized stipend from BISP due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to effect recovery. Audit stressed that management should ensure the recovery within minimum possible time.

SDAC in its meeting held on 19th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

[PDP No. 9]

3.11.9 Non-reimbursement of outstanding Universal Health Insurance claims – Rs 33.533 million

According to clause 2.2 of agreement with SLIC, State Life will process all submitted claims within 30 days, after receipt of completed claims submission from and required documentation. Only claims covered under this agreement as per specified treatment schedule will be reimbursed.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that MS of two (02) hospitals did not recover insurance claims from SLIC against treatment of 606 patients under UHI / SSP. It resulted in non-reimbursement of outstanding dues of Rs 33.533 million. The detail is as under:

Rs in million				
Sr. No.	DDO	PDP No.	No. of Cases	Amount
1	MS DHQ Hospital Muzaffargarh	15	6,261	31.340
2	MS THQ Hospital Jatoi	24	87	2.193
Total				33.533

Audit held that outstanding receipts from SLIC were not recovered due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that the claims of all pending cases have been recovered from SLIC. The reply was not tenable since no supporting documents were provided.

SDAC in its meeting held on 19th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

3.11.10 Unauthentic and unjustified consumption of POL – Rs 29.816 million

According to Government of the Punjab P&SHD Letter No. E&A(P&SHD)4-17/2020 dated 13.12.2023, it is hereby mandated that all district

health authorities promptly undertake the installation of Global Positioning System/Vehicle Trackers in each government vehicles. Further as stated in Para 20 of West Pakistan Staff Vehicles (Use & Maintenance) Rules 1969, Log Book, History Sheet and Petrol Account Register shall be maintained for each Government owned vehicle.

During audit of DHO (PS) Muzaffargarh for the FY 2023-24, it was observed that management did not install Global Positioning System trackers in the government vehicles. Further the utilization of POL for motor bikes of vaccinators could not be verified from relevant log books. Vehicle No. X-68 AF and X-68-3452 under the use of DHO (PS) were travelling continuously during the year and average travelling per day was 188 kilometer, whereas, tours / visits of DHO (PS) to BHUs were not verified from the BHU record. Routine meetings were conducted during the year, but DHO (PS) was continuously visiting the health formations from 9 AM to 4 PM daily. The running of vehicle MHG-1021 was abnormally shown as 1,353 kilometer during November, 2023. Log books of LEB-1882 and GAT-498 revealed that these covered same distances for different destination. The POL expenditure of generator was not authenticated with WAPDA load shedding schedule. This resulted in unauthentic and unjustified consumption of POL amounting to Rs 29.816 million.

Audit held that POL was consumed without any justification and maintenance of proper log books due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that inquiry committee had been formed in this regard. Office note vide no 4711 dated 6.11.24 had been sent to CEO (DHA) Muzaffargarh for approval. The reply was not tenable since no supporting documents were provided.

SDAC in its meeting held on 19th November, 2024 directed to probe the matter by a committee and submit report. No further progress was reported till finalization of this report.

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

[PDP No. 16]

3.11.11 Non-deposit of government receipts – Rs 17.605 million

According to Rule 14 (d) of the PDA (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.

During audit of DHA Muzaffargarh for the FY 2023-24, it was observed that following DDOs collected government dues on account of different hospital receipts but did not deposit the same in the government treasury. This resulted in loss to government for non-deposit of receipts amounting to Rs 17.605 million.

Rs in million					
Sr. No.	DDOs	PDP No.	Nature of Receipts	FYs	Amount
1.	CEO (DHA) Muzaffargarh	1	Sale of tender money	2023-24	0.177
		2	LD		4.764
		3	Renewal license fee from pharmacies / medical store		0.714
2.	MS DHQ Hospital Muzaffargarh	3	MLC fee	2023-24	0.046
		16	Lab fee		4.566
3.	MS THQ Hospital Alipur	5	MLC fee, lab test fee, indoor fee and parking stand	2022-24	1.717
		6	LD		0.386
		8	Electricity charges		0.530
4.	MS THQ Hospital Chowk Sarwar Shaheed	4	Parking stand and canteen fee	2023-24	0.297
		8	Lab test fee		0.315
		16	MLC fee		0.083
5.	MS THQ Hospital Jatoi	3	Parking stand and canteen fee	2021-24	3.480
		11	MLC fee, lab fee and X-Rays charges		0.059
		21	Electricity charges		0.471
Total					17.605

Audit held that hospital receipts were collected but not-deposited in government treasury due to weak financial controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to deposit the government receipts.

SDAC in its meeting held on 19th November, 2024 directed to effect recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23 and 2021-22 vide paras number 2.12.2, 2.12.2 and 6.5.3 respectively having financial impact of Rs 22.953 million. Recurrence of same irregularity is a matter of serious concern.

3.12 District Health Authority, Pakpattan

There are 14 formations in the DHA, Pakpattan, out of which four (04) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.12.1 Inadmissible payment of pay and allowances – Rs 8.208 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that CEO and four (04) other DDOs made payments on account of pay and allowances i.e. HSRA, NPA, CA and other allowances to different staff without entitlement or during the period of their leaves / extra ordinary leaves and after resignation etc. This resulted in payment of inadmissible pay & allowance of Rs 8.208 million as summarized below:

Rs in million					
Sr. No.	DDOs	Period of audit	PDP No.	Description	Amount
1	CEO (DHA) Pakpattan	2023-24	5	Recovery of unauthorized payment of NPA	1.340
		2023-24	7	Recovery of unauthorized payment of HSRA	2.275
		2023-24	16	Recovery of inadmissible allowances	0.269
2	MS DHQ Hospital Pakpattan	2023-24	11	Recovery of inadmissible allowances	0.681
3	MS THQ Hospital Arifwala	2023-24	6	Recovery of pay and allowances during Deputation/Transfer and earned leave	1.432
		2023-24	13	Recovery of pay and allowances after regularization and occupying government residences	0.747
4	DHO (PS) Pakpattan	2023-24	3	Unauthorized payments on account of pay & allowances	1.464
Total					8.208

Audit held that payment of inadmissible pay & allowance was made due to weak financial control.

The matter was reported to PAO in October, 2024. DDOs replied that recovery was being made and all concerned had been directed to deposit recovery or submit any documentary proof in support of their reply. The reply was not tenable as no recovery was made from concerned.

SDAC in its meeting held on 13th December, 2024 directed to reduce the para to the extent of amount recovered and to ensure complete recovery and get the record verified where not recoverable, with full justification supported by record / rules. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22 and 2020-21 vide paras number 2.13.2, 2.13.8, 4.2.4.14 and 15.4.3 respectively having financial impact of Rs 84.611 million. Recurrence of same irregularity is a matter of serious concern.

3.12.2 Irregular appointment of contingent paid staff – Rs 1.809 million

According to Para 4(viii), (xi) and (xii) of the Policy Framework for Work Charged Employees, Daily Wagers and CPS issued by Government of the Punjab, S&GAD vide Notification No. SO(ERB)5-44/2019/WC-DW-Policy dated 28.01.2021, hiring of work charged, daily waged and contingent paid employees shall be made sparingly and only in case of genuine and dire needs. In the process of hiring, the concept of equal opportunity for all citizens & transparency shall be ensured and hiring shall be made for not more than 90 days, following which they may not be granted extension beyond 90 days and may be relieved forthwith. The hiring authorities not relieving the work charged personnel beyond stipulated time of 90 days shall be liable for overpayment to and overstay of the personnel in addition to disciplinary actions against them.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that CEO incurred expenditure of Rs 1.809 million for payment of remuneration to CPS. Record showed that recruitment of CPS was made in non-transparent manner and without advertisement in the newspapers, need assessment, data of total applications received, selection criteria, merit lists etc.

Audit held that irregular appointments of CPS were made due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. DDO replied that all the procedural and codal formalities were adopted for hiring of CPS. The replies were not tenable as no process of recruitment as well as any documentary evidence was provided in support of reply.

SDAC in its meeting held on 13th December, 2024 directed the DDO concerned that in future no CPS must be recruited beyond 89 days and also appointments must not be renewed / extended in any case. Further, as per the decision of speaking order of CEO (DHA) Multan vide letter No. 12,222 dated 05.12.2024 regarding CPS, all DHAs would ensure compliance accordingly. DDO was also directed to get the record verified within two days. No further progress was reported till finalization of this report.

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

[PDP No. 14]

B. Procurement related irregularities

3.12.3 Irregular expenditure in violation of procurement rules – Rs 11.291 million

According to Rule 9 and 12 of the Punjab Procurement Rules 2014, a procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 200,000 and up to Rs 3,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that CEO and three (03) other DDOs incurred expenditure on purchase of same nature items by splitting of expenditure to avoid tender process. Annual demand was not prepared to adopt the tender process i.e. advertisement on PPRA's website and procurement through District Procurement Committee. This resulted in incurring an expenditure of Rs 11.291 million by splitting as summarized below:

Rs in million				
Sr. No.	DDOs	Period of audit	PDP No.	Amount
1	CEO (DHA) Pakpattan	2023-24	9	1.059
2	MS DHQ Hospital Pakpattan	2023-24	7	5.309
3	MS THQ Hospital Arifwala	2023-24	12	1.360
4	DHO (PS) Pakpattan	2023-24	1	3.563
Total				11.291

Audit held that purchases were made through splitting due to weak financial control.

The matter was reported to PAO in October, 2024. DDOs replied that due to less release of budget, the purchases were made on quarterly basis. There was no splitting of bills as all the purchases/repairs were made on purely need basis. The replies were not tenable as purchases were made by splitting without annual procurement planning followed by competitive bidding process.

SDAC in its meeting held on 13th December, 2024 directed the DDOs to get the expenditure regularized. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.12.4 Purchase of bio-medical gases without open competitive bidding – Rs 9.769 million

According to rule 4 of the Punjab Procurement Rules 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. Further, according to Rule 9 (b) of PDA (Accounts) Rules 2017, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that DHQ Hospital incurred expenditure of Rs 9.769 million on account of purchase of medical gases without tender. An attempt for award of tender was made which was rejected due to single qualified bidder with the recommendation to re-tender. For the time being in order to run the hospital business the rate contract of previous year contractor M/s Qasim Traders was extended for three months. Thereafter, management signed a Memorandum of Understanding (MOU) with M/s Multan Chemicals on 02.10.2023 for supply of bio-medical gases on excessive rates as compared to rates of M/s Qasim Traders. Earlier the tender of M/s Multan Chemicals was rejected due to high rates but after rejection of tender MOU was signed with the same firm without completion of re-tendering process. Resultantly, excessive expenditure of Rs 4.190 million was incurred for supply of bio-medical gases which needs recovery.

Audit held that irregular expenditure was incurred through MOU in violation of rules.

The matter was reported to PAO in October, 2024. DDO replied that first time work was not awarded due to high rates. The tender was floated again but no party had participated in the competition. It was inevitable to wait for the 3rd attempt of tender, due to this the undersigned extended the period of previous vendor MS Qasim Traders for three months till 30.09.2024. After two attempts of

tender of bio-medical gases undersigned was compelled to sign MOU for provision of bio-medical gases. DDO reply was not tenable as rules did not allow for MOU.

SDAC in its meeting held on 13th December, 2024 directed the CEO (DHA) Pakpattan to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Pakpattan. Probe committee will submit report regarding bio-medical gases expense within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 3]

C. Contract management

3.12.5 Non-recovery of parking fee from contractor – Rs 1.262 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. According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the collecting officer shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that MS, THQ Hospital Arifwala auctioned parking stand to second highest bidder instead of highest bidder resulting in loss of Rs 0.171 million. Moreover, the parking stand was auctioned for Rs 4.831 million but amount of Rs 3.740 million was recovered from contractor and an amount of Rs 1.091 remained unrecovered. This resulted in non-recovery of Rs 1.262 million.

Audit held that parking stand was irregularly auctioned and amount was less recovered due to weak financial control.

The matter was reported to PAO in October, 2024. DDOs replied that first bidder remains non-responsive and the contract for auction was awarded to the 2nd bidder and CDR of the first bidder was forfeited. The reply was not tenable as bid was offered to 2nd bidder without forfeiting the security/ CDR. Letter written to 1st bidder for depositing dues was not shown.

SDAC in its meeting held on 13th December, 2024 directed to reduce the para to the extent of amount recovered and to ensure complete recovery and get the record verified where not recoverable with full justification supported by record / rules. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24 and 2022-23 vide paras number 2.13.4 and 2.13.10 having financial impact of Rs 8.415 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 2]

D. Value for money and service delivery issues

3.12.6 Non-utilization of development grant – Rs 143.804 million

According to Rule 55(l)(a & c) of PDA (Budget) Rules 2013, the head of offices or institutions and DDOs shall be responsible for incurring expenditure against the funds allotted and effectively utilize the budget appropriations.

During audit of DHA Pakpattan, it was observed that CEO (DHA) Pakpattan did not timely utilize development grants released by Finance Department during FYs 2016-24 for various development schemes i.e. construction of Auditorium Hall, computer lab and library at Nursing School Pakpattan, Improvement of THQ Hospital Arifwala, procurement of plant and machinery for extension of Gynae and children ward, TB control Program, establishment of Trauma center at Noor Pur and up-gradation of RHC Bunga Hayat to Tehsil level hospital. This resulted in non-utilization of development funds amounting to Rs 143.804 million during FY 2023-24. The detail is given at **Annexure-30**.

Audit held that funds were placed in Account-VI without immediate requirement due to weak financial controls.

The matter was reported to PAO in October, 2024. DDO replied that the tender was floated in newspaper during the year 2022-23 which could not be finalized due to non-signature of comparative statement by the DC and, thus, cancelled on 02.08.2023. The reply was not tenable as the cancellation of tender was doubtful as DC retained the file until the bid validity of 6 months expired and not approved the tender file. The reasons for cancellation were also not recorded on file.

SDAC in its meeting held on 13th December, 2024 directed the CEO to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Pakpattan. Probe committee will submit report regarding delayed incurring of funds, delayed procurement and blockage of funds within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 1]

3.12.7 Irregular utilization of tied grant – Rs 138.753 million

According to Letter No. FD(W&M)22-1/2023-24/DHA/2007 Government of the Punjab, Finance Department dated 22.09.2023, the funds will be utilized for procurement of revenue component. Further, according to Para 5.2.2.2 of APPM, public account receipts, other than revenue, must be banked in the name of the government without delay and included in the public account of the respective Federal or Provincial Government. Further, according to Rule 17 (1) of PDA (Accounts) Rules, 2017, the accounts officer of a District Authority shall interact with the bank for receipts, payment and reconciliation of cash.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that CEO (DHA), allowed utilization of tied grants for payment of current expenditure as during FY 2023-24 budget amounting to Rs 1,669.240 million was released against salary & non-salary components, whereas, expenditure under these components was Rs 1,807.994 million which depicted that excess expenditure of Rs 138.753 million incurred by DHA and same was met from balances of tied grants. It resulted in irregular utilization of tied grants for other than specified purposes. The detail is given at **Annexure-31**.

Audit held that tied grants were utilized other than the specified purposes due to weak financial management.

The matter was reported to PAO in October, 2024. DDOs replied that due to less release of funds by the Finance Department during FY 2023-24, the total cash balance was utilized in salary. The DDO admitted the irregularity in his reply.

SDAC in its meeting held on 13th December, 2024 directed the CEO to get the matter probed from the committee comprising of CEO (DHA) and a member nominated by DC, Pakpattan. Probe committee will submit report regarding utilization of tied grants and public funds for other purposes. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 2]

E. Others

3.12.8 Irregular payment of previous year's liabilities – Rs 14.279 million

According to Rules 15(g) of the PDA (Accounts) Rules, 2017, The DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rule 17.18 of the PFR, Vol-I, under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year.

During audit of DHA Pakpattan for the FY 2023-24, it was observed that CEO and two (02) other DDOs made payments against procurements of medicine during the preceding FY 2022-23. However, payments were made without maintaining liability register, reflecting them in annual budget of current financial year, having investigation of claims and obtaining approval from the competent authority. This resulted in irregular payment of pending liabilities of Rs 14.279 million. The detail is given as under.

Rs in million				
Sr. No.	DDOs	Period of Audit	PDP No.	Amount
1	CEO (DHA) Pakpattan	2023-24	6	10.512
2	MS DHQ Hospital Pakpattan	2023-24	8	1.475
3	MS THQ Hospital Arifwala	2023-24	5	2.292
Total				14.279

Audit held that pending liabilities were paid without maintaining liability register and fulfilling other codal formalities due to weak financial control.

The matter was reported to PAO in October, 2024. DDOs replied that payment of liabilities was made as per Rule 2.26 of PFR-Vol-II. One DDO replied that approval was sort before payment. The replies were not tenable as payments were made without preparing liability register, separate allocation of funds and approval of concerned competent authority.

SDAC in its meeting held on 13th December, 2024 directed the DDOs to get the expenditure regularized besides maintaining liability register. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.12.9 Non-recovery of unauthorized stipend received from BISP – Rs 10.035 million

According to the Government of Pakistan, BISP HQ, Islamabad letter No.1 (16)/GR/BISP/Govt-Empl/2020 dated 05.03.2024, BISP HQs shared a list of government employees / pensioners in Punjab province who themselves or their spouses were receiving stipend from BISP for taking disciplinary action in accordance to the respective efficiency and discipline / relevant rules and make recovery effective thereof in accordance with the Federal Cabinet's decision / directives in 2019.

During audit of CEO (DHA) Pakpattan for the FY 2023-24, it was observed that management did not recover Rs 10.035 million from 62 in-service employees and 7 pensioners of DHA Pakpattan who were receiving unauthorized stipend directly or indirectly through spouses from BISP. Furthermore, no disciplinary action was taken against the relevant employees.

Audit held that employees were receiving unauthorized stipend from BISP due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that the DAO Pakpattan had been requested to initiate recovery from the salaries of concerned in-service employees as well as retired employees vide letter No. 6443/CEO/DHA dated 30th October, 2024.

SDAC in its meeting held on 13th December, 2024 directed the DDO to ensure complete recovery and get the record verified where not recoverable provide justification. No further progress was reported till finalization of this report.

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

[PDP No. 18]

3.13 District Health Authority, Rahim Yar Khan

There are 32 formations in DHA, Rahim Yar Khan out of which five (05) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.13.1 Irregular payment of pay & allowances due to unauthorized up-gradation of Allied Health Professionals – Rs 93.600 million

According to Government of the Punjab, Finance Department letter No, FD.PC.2-6/77-P-II(Prov1) (618/19) dated 11.03.2020, only 6 senior most employees were to be up-graded to the post of chief technician (BS-16) in district Rahim Yar Khan as per 4-tier up-gradation formula. Further, according to Government of the Punjab, S&GAD Notification No. SOR-III(S&GAD)1-25/2008 dated 28.01.15 pertaining to AHP Rules 2012 serial No.5 clause (a), the competent authority of all service matters pertaining to Chief Technician (BS-16) remained vested with the DGHS, Punjab.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that DHO (PS) and other DDOs made payment of pay and allowances amounting to Rs 93.600 million to 42 officials who were up-graded / promoted in BPS-16 by the then EDO (Health) Rahim Yar Khan under 4-tiers up-gradation / promotion formula instead of only 6 employees without observing rules. DGHS, Punjab vide letter No. PF-10087/E.1 dated 11.12.18 conveyed that promotion orders issued by CEO / Divisional Director, Health Services were unlawful. Accordingly, they were required to be reverted back to their previous scale. This resulted in irregular expenditure of Rs 93.600 million.

Audit held that unauthorized up-gradation was not withdrawn, salaries of employees not got re-fixed and overpaid amount was not recovered due to weak administrative controls.

The matter was reported to PAO in October 2024. DHO (PS) Rahim Yar Khan replied that matter of up-gradation /promotion cases of Chief Technicians was purview of CEO (DHA) Rahim Yar Khan. The reply was not tenable as up-gradation was made without observing instructions of the government.

SDAC in its meeting held on 18th November, 2024 directed to immediately revert the employees to their relevant posts, get their pay re-fixed

besides effecting recovery of amount due. No further progress was reported till finalization of this report.

Audit recommends to take corrective measures immediately and recover due amount from the concerned besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2021-22 vide para number 3.2.4.3 having financial impact of Rs 62.909 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 278 & 255]

3.13.2 Inadmissible payment of pay and allowances – Rs 73.640 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During Audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO and four (04) other DDOs made payment of pay & allowance, CA, HSRA, NPA, special allowance, HRA to 556 employees amounting to Rs 73.640 million during FY 2022-24 without admissibility. This resulted in overpayment of Rs 73.640 million. The detail is given at **Annexure-32**.

Audit held that inadmissible payment of pay and allowances was made to the employees due to weak internal controls.

The matter was reported to PAO in October 2024. CEO replied that NPA was allowed to the doctors on production of affidavits. All other DDOs replied that notices were issued to the concerned and efforts were being made to recover amount from the concerned. The reply was not tenable as proof for recovery started / effected was not produced.

SDAC in its meeting held on 18th November, 2024 directed to expedite the process and effect recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide paras number 2.14.2, 2.14.10, 3.2.4.7, 3.6.1, 3.6.2, 3.2.5.4.1, 3.2.5.4.3, 3.2.5.4.5, 3.2.5.4.8, 3.2.3.1, 3.2.3.5, 3.2.3.8, 3.2.3.18 and 13.2.3.1 having financial impact of Rs 249.479 million. Recurrence of same irregularity is a matter of serious concern.

3.13.3 Irregular expenditure on adhoc appointments and adjustment of doctors – Rs 47.484 million

According to Rule 22 (2) of the Punjab Civil Servants (Appointment & Conditions of Service) Rules 1974, after forwarding a requisition to the selection authority, the appointing authority may, if it considers necessary in the public interest, fill the post on adhoc basis for a period not exceeding one year pending nomination of a candidate by the selection authority. Moreover, according to Government of the Punjab S&GAD letters No. SOR.I(S&GAD)16-6/80-Part-II dated 14.10.1981, No. SOR.I(S&GAD)16-25/82 dated 05.03.1983, No. SOR.I(S&GAD)1-4/85 dated 25.08.1985 and No. SOR.I(S&GAD)16-12/85 dated 03.06.1997, extension in adhoc appointments beyond one year to the incumbents of posts within the purview of Punjab Public Service Commission were being made without approval of the Punjab Public Service Commission. Therefore, no adhoc appointment was allowed to continue beyond the period prescribed in Rule 22 of the PCS Rules, 1974.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that MS THQ Hospital Liaqatpur allowed payment of pay and allowances to 26 doctors and 4 charge nurses amounting to Rs 47.484 million who were re-appointed on adhoc basis without obtaining NOC from Punjab Public Service Commission as well as relaxation of rules from the competent authority. Further, out of 26 adhoc doctors, 14 were adjusted against higher post of SMO/SWMO which were to be filled through promotion. This resulted in irregular appointments and irregular expenditure of Rs 47.484 million. The detail is given at **Annexure-33**.

Audit held that the doctors and nurses were re-appointed on adhoc basis without observing prevailing rules due to weak internal controls.

The matter was reported to PAO in October 2024. DDO replied that matter of appointment / re-appointment falls under the jurisdiction of Secretary P&SHD.

The reply was not tenable as staff was appointed / re-appointed without observing rules and procedures.

SDAC in its meeting held on 18th November, 2024 directed the management to take up the matter with Secretary P&SHD as the appointments were made by that office. No further progress was reported till finalization of this report.

Audit recommends to take up the matter with competent authority besides initiating action against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23, 2021-22, 2020-21 and 2019-20 vide paras number 2.14.3, 3.2.4.9, 3.4.3, 3.2.5.2.7 having financial impact of Rs 143.363 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 301]

3.13.4 Unauthorized payment of salary to postgraduate trainees – Rs 14.039 million

According to clarification issued by Finance Department vide U.O. No. FD.SR-/6-6/2022 dated 12.04.2022, training and study leave are separate categories. Doctors who proceed on postgraduate training are paid stipend in the light of Para-4 of U.O. letter of Finance Department bearing No. FD.SR-I/9-34/2011(P) dated 01.11.2013. Further, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, performance-based allowances are admissible to an official for the 1st 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that ten (10) doctors proceeded for post graduate training but the DDOs paid them salary of Rs 14.039 million. Further, a charge nurse also proceeded for one-year specialization degree / diploma in ICU/CCU, college of nursing, Bahawalpur Victoria Hospital w.e.f. 08.10.2022 to 10.10.2023 but inadmissible allowances amounting to Rs 0.226 million were allowed to her during study leave. This resulted in unauthorized payment of pay and allowances amounting to Rs 14.039 million. The detail is given at **Annexure-34**.

Audit held that inadmissible payment of salary was made instead of stipend due to weak internal controls.

The matter was reported to PAO in October 2024. CEO replied that the doctors were posted on deputation by the Health Department at different health facilities for pay purpose as they proceeded on postgraduate training FCPS-II and they were entitled to receive salary. MS THQ Hospital Liaquatpur replied that notice for recovery was issued to the concerned. The replies were not tenable as employees were entitled for stipend from concerned institutions instead of pay and allowances. Further, performance-based allowances were not admissible during study leave after 1st 90 days.

SDAC in its meeting held on 18th November, 2024 directed to get the policy / record verified from audit within 15 days as the CEO contested that trainees were entitled to draw salary instead of stipend. No further progress was reported till finalization of this report.

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

[PDP Nos. 259 & 315]

3.13.5 Irregular payment of Incentive Allowance to the consultants – Rs 8.265 million

According to Government of the Punjab, Health Department letter No.SO(B&A) 3-28/2015-Incentive dated 29.05.2015, Incentive Allowance was allowed to specialist doctors posted at THQ and DHQ hospitals. Later on, payment of said allowance was linked with biometric attendance of evening rounds as evident from Government of the Punjab, P&SHD Notifications No. PA/DS(G)4-8/2016 dated 03.08.2016 and No. S.O(H&D)7-1/2017 dated 30.01.2017. Further, according to the clarification / directions issued to the CEO (DHA) Faisalabad by P&SHD vide letter No. S.O(C&C) 1-9/2020 (FSD)Part-1 dated 09.11.2020, not only 40% but the whole special allowance should be awarded to the consultants on the basis of their evening / night performance and on the basis of rotation wise duty i.e. in the morning, evening and night shifts as per availability of posts.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that MS THQ Hospital Liaquatpur allowed to draw an amount of Rs 8.265 million to the consultants as Incentive Allowance which was held unjustified /

irregular as none of the consultant attended hospital after routine duty hours after 02:00 pm (Morning shift). Record of “on call” was not maintained by the hospital management. Duties of the consultants were not rotated by assigning evening and night duties / shifts despite having more than one consultant / specialist in violation of Government of the Punjab Health Department letter No. SO (H&D) 7-1/2017, dated 30.01.2017 and No. SO (H&D) 7-1/2017, dated 23.10.2017. As reported by Rescue-1122 authorities, 745 patients were referred to other health facilities during 2023-24 by MOs and WMOs in violation of government of the Punjab, Health Department letter No. SO(C&C)1-1/2018(Misc.) dated 10.11.2018. This resulted in irregular payment of Incentive Allowance amounting to Rs 8.265 million.

Audit held that payment of Incentive Allowance was paid to the consultants without observing government instructions due to weak managerial controls.

The matter was reported to PAO in October 2024. MS THQ Hospital Liaquatpur replied that notice was issued to concerned staff for recovery. The reply was not tenable as proof of recovery effected was not provided.

SDAC in its meeting held on 18th November, 2024 directed the MS to expedite recovery of due amount within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23, 2021-22 and 2019-20 vide paras number 2.14.4, 3.2.4.6 and 3.2.5.2.4 having financial impact of Rs 83.384 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 311]

3.13.6 Unauthorized payment of pay and allowances after abolition of posts – Rs 5.155 million

According to Government of the Punjab, Finance Department letter No. SO(H-1) 1-41/2024(PC)Prov. Dated 22.04.2024, 312 posts of MO/WMO (BPS-17) were abolished from Government Rural Dispensaries / Dispensaries DHAs and same number of posts were created in DHQ/THQ/RHC and BHUs in Punjab. According to Rule 2.31 (a) of 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 audit of DHA Rahim Yar Khan for the FYs 2022-24, it was observed that 16 posts of MOs / WMOs were abolished from different Rural Dispensaries of District Rahim Yar Khan and the doctors were relieved accordingly but pay and allowances of 11 doctors was not got stopped from DAO Rahim Yar Kan. This resulted in loss of Rs 5.155 million. The detail is given at **Annexure-35**.

Audit held that payment of pay and allowances after abolition of posts was allowed due to weak financial controls.

The matter was reported to PAO in October 2024. DHO (PS) Rahim Yar Khan replied that the matter did not relate to his office as doctors were working in various Rural Dispensaries. Further, payment was made on the directions of court. The reply was not tenable as neither court orders were produced nor was pay stopped.

SDAC in its meeting held on 18th November, 2024 directed to provide copy of the order of honorable Court. No further progress was reported till finalization of this report.

Audit recommends to provide court orders or recover due amount from the concerned besides fixing responsibility against the person(s) at fault.

[PDP No. 277]

B. Procurement related irregularities

3.13.7 Irregular expenditure on procurement of bio-medical equipment and machinery – Rs 269.049 million

According to Rule 38 (2) (a) of Punjab Procurement Rules 2014, in single stage two envelopes bidding process, technical bids shall be opened first and result of technical evaluation is to be announced. In case of grievances, a meeting of the grievances committee shall be held and result / decision of the grievances committee shall be communicated to the concerned firms. Afterwards, financial proposals of technically approved firms shall be opened publicly in front of committee and representatives of firms on the date, venue and time already communicated. Moreover, according to Rule 67 (2) of ibid rules, any bidder feeling aggrieved by any act of the procuring agency after the submission of his bid may lodge a written complaint concerning his grievances not later than ten days after the announcement of the bid evaluation report.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO incurred expenditure of Rs 269.049 million on procurement of bio-medical equipment, instruments, plant and machinery etc. The expenditure was held irregular due to following reasons:

- i. Pre-qualification process was not carried out.
- ii. Tendering process was not uploaded on website of P&SHD in violation of Rule 12 of Punjab Procurement Rules.
- iii. Financial bids were opened within four days of announcement of technical evaluation report and without provision of requisite time period of ten days for submission of grievances. Due to which grievances were received after opening of financial bids. Resultantly, financial proposals of those firms for eight items were also considered against whom grievances were filed. Opening of financial bids prior to decision of GRC committee was against rule 67 (2) of Punjab Procurement Rules, 2014.
- iv. PC-1 duly approved by the competent authority i.e. DDC or DDWP was not available as prescribed in Rule 28 & 29 of PDA (Budget) Rules, 2017.
- v. Procurement was made without constituting the physical inspection committee comprising of technical experts. The detail is given at **Annexure-36**.

Audit held that the procurements were made without observing prescribed rules due to weak internal controls.

The matter was reported to PAO in October 2024. CEO replied that purchases were made after observing all legal and codal formalities. The reply was not tenable as procurement rules were not observed while procuring bio-medical equipment and machinery.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

[PDP No. 260]

3.13.8 Placement of supply orders in excess of medicine funds received – Rs 36.091 million

According to Rule 55 of the PDA (Budget) Rules, 2017, the head of offices or institutions and DDOs shall be responsible for incurring expenditure against the funds allotted, control expenditure from the grants placed at their disposal, expend allocations in conformity with the schedule of authorized expenditure as well as effectively utilize the budget appropriations.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that an amount of Rs 221.716 million was allocated to the CEO by the Finance Department for purchase of bulk medicine vide release order No. FD (PFC)1-48/2017-18(Medicine) dated 28.08.2023 and No. FD (PFC)1-48/2017-18(Medicine) dated 29.05.2024. Scrutiny of record revealed that supply order for purchase of medicine amounting to Rs 257.807 million were issued resulting in excess issuance of purchase orders amounting to Rs 36.091 million. This resulted in irregular placement of supply orders valuing Rs 36.091 million.

Audit held that supply orders were issued in excess of funds received due to weak managerial controls.

The matter was reported to PAO in October 2024. CEO replied that no irregularity occurred in purchase process. The reply was not tenable as supply orders were issued in excess of budget allocation by the Finance Department.

Further, cash closing balance of the authority was also 3.665 million only which was insufficient to pay excess amount of supply orders.

SDAC in its meeting held on 18th November, 2024 directed the CEO (DHA) Rahim Yar Khan to probe the matter along with representative of DC within a month. No further progress was reported till finalization of this report.

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

[PDP No. 251]

3.13.9 Procurement of medical equipment without observing provisions of PC-1 – Rs 17.090 million

According to Rule 10(h)&(j) of the Punjab DHAs (Conduct of Business) Rules, 2016, the CEO shall establish new healthcare facilities and monitor, implement and execute the development projects of the Authority as per the budget. Further, according to Rule 2.10 (a) (1) of PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO procured medical equipment amounting to Rs 9.845 million for RHC Head Fared without provision in revised PC-1. Further, as per PC-1, two generators of 30 KVA were required to be purchased but actually one generator of 100 KVA was purchased costing Rs 7.245 million. This resulted in irregular expenditure of Rs 17.090 million. Detail is given below:

Rs in million					
Sr. No.	Name of Supplier	Bill No. / Date	Item	Qty.	Amount
1	G Med	067/G MED/2023 dated 22.01.2023	Shadow Light	1	2.731
2	Medical Equip	11061	Incubator	1	2.145
3	G Med	50/Gmed/2024 dated 25.01.2024	ICU Shifting trolley	1	1.435
4	Eastern	0005/22-23 dated 26.12.2022	Hydraulic Operation Table with traction device	1	3.534
5	Khan Engineering	93	100 KVA generator instead of 30 KVA	1	7.245
Total					17.090

Audit held that the equipment was procured without observing provisions of PC-1 due to weak financial controls.

The matter was reported to PAO in October 2024. CEO replied that 30 KVA generator was not sufficient for load management. Therefore, 100 KVA generator was purchased. The reply was not tenable as shadow light, incubator, ICU shifting trolley and hydraulic operation table were purchased without approval / inclusion in revised PC-1. Further, 100 KV Generator was procured instead two Generator of 30 KVA which may also increase POL / operating cost.

SDAC in its meeting held on 18th November, 2024 directed to CEO (DHA) Rahim Yar Khan to inquire the matter along with representative of DC within a month. No further progress was reported till finalization of this report.

Audit recommends to inquire the matter besides fixing responsibility against the person(s) at fault.

[PDP No. 264]

3.13.10 Unauthentic expenditure on medical gases - Rs 7.331 million

According to Bidding documents No.IBP-835 / 2022-23 and 384/2023-24 for framework rate contracts of medical gases same general and special conditions of contract applied on procurement of medical gases as on all other general procurements. Further, according to processes of Critical Patient Safety Areas (CPSA) 16 of Punjab Healthcare Commission, guidelines for development of policies / Standard Operating Procedures / processes of CPSA, 2022, for proper medical gas supply system hospital has to ensure proper maintenance of the medical gas system, The medical gas system is regularly tested for Pressure, Leaks, Functionality of valves, alarms, pressure gauge, and switches and gas cylinders are regularly tested for gas type, amount, and any leaks. According to Sr. No. 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.

During Audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that medical gases amounting to Rs 7.331 million were purchased by MS THQ Hospital Sadiqabad during the FY 2023-24. No specific parameters regarding evaluation of private supplier of medical gases were used before awarding framework contract. Medical gases were purchased without actual weight measurement and without mentioning type i.e. liquid or compressed and its

composition. Further, no specific parameters in bidding documents were provided regarding hydraulic testing of cylinders before the required gas to be filled and delivered to hospital. Weight of filled cylinders with quantity at the time of purchase and shifting to store room was neither checked nor entered in stock register which increased the chances of bogus entries. The only entries available in expense book showed oxygen gases received from supplier and issued to different department in kilogram, whereas, supplier bills showed quantity of oxygen delivered in cubic feet. This resulted in unauthentic purchase and consumption of medical gases amounting to Rs 7.331 million.

Audit held that neither tender of medical gases was made as per requirement nor consumption record was maintained to assess utilization of cylinders due to weak internal controls.

The matter was reported to PAO in October 2024. DDO replied that all supplies were verified and entered in relevant departmental stock registers according to their indents / requests. The reply was not tenable as relevant record was not produced for verification.

SDAC in its meeting held on 18th November, 2024 directed the CEO (DHA) to probe the matter along with representative of DC within one month. No further progress was reported till finalization of this report.

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

[PDP No. 326]

3.13.11 Irregular expenditure in violation of procurement rules – Rs 7.171 million

According to Rules 8, 9, 12(1) and 59(1)&(2) of the Punjab Procurement Rules 2014, a procuring agency shall devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. The procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 200,000 and up to Rs 3,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to

time. Procurement more than Rs 75,000 and below than Rs 200,000 should be made by calling at least three quotations.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO and DHO (PS) Rahim Yar Khan incurred expenditure of Rs 7.171 million on purchase of stationary, machinery & equipment, IT equipment, furniture and repair of vehicles by splitting the indents to avoid quotations / tendering process. Neither procurement planning was carried out nor annual demand placed on website of the Authority as well as PPRA. Whole Quotation process from calling quotations to comparative analysis was dateless. This resulted in irregular expenditure of Rs 7.171 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Description	PDP No.	Period	Amount
1	CEO (DHA) Rahim Yar Khan	Purchase of furniture	256	2023-24	0.542
2	DHO (PS) Rahim Yar Khan	Purchase of stationery, machinery & equipment, IT equipment, repair of vehicles	271	2022-24	6.629
Total					7.171

Audit held that purchases were made and repair was carried out without observing Punjab Procurement Rules due to weak financial management.

The matter was reported to PAO in October 2024. Both DDOs replied that all purchases were made after observing all legal and codal formalities. Reply was not tenable as procurement rules were not complied with.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23 & 201-20 vide paras number 2.14.6 and 3.2.5.2.1 having financial impact of Rs 27.736 million. Recurrence of same irregularity is a matter of serious concern.

3.13.12 Irregular execution of civil works – Rs 2.657 million

According to Rule 41 of the PDA (Accounts) Rules, 2017, no payment for works shall be made unless administrative approval has been obtained from the

authority competent in each case, technical sanction of a detailed design and estimates has been accorded by a sanctioning authority, funds to cover the expenditure during the year have been provided in the budget. Moreover, according to Para 4.8 read with Para 5.2 of Guidelines for utilization of Health Council funds, the Health Councils will execute development/repair works according to the specifications approved by the government and guidelines for execution of technical works will be sought from the departments concerned. Health Councils will maintain registers for recording observations / inspection notes by the members of the Health Councils and record of all moveable/immoveable stock/property will also be maintained in stock registers.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that MS THQ Hospital Liaquatpur incurred expenditure of Rs 2.657 million on repair and renovation of hospital building. Expenditure was incurred without obtaining administrative approval and technical sanction from the competent authority. Further, PST was not recovered from the contractor. This resulted in irregular expenditure of Rs 2.657 million and non-recovery of PST from the contractor.

Audit held that expenditure was incurred on civil work without observing prevailing rules due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that expenditure was incurred with the approval of Health Council and estimates were sanctioned by the SDO as member of works / building department. Work was carried out in emergency; hence, tendering process was not followed. Contractor was registered with PRA and payment was made after inspection. The reply was not tenable as administrative approval was not provided. Technical sanction of estimates was granted by Sub Engineer (having no competency) and work of Rs 663,932 was also carried out without tendering. Further, Inspection report and registration of contractor with PRA was also not provided.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

[PDP No. 307]

C. Contract management

3.13.13 Non-forfeiture of performance guarantee and non-blacklisting of firms due to non-supply of medicines – Rs 24.358 million

According to Clause 21.2 (ii) and (iv) of General Conditions of Contract, Annexure-G of RFP and condition 4 & 6 of award letter, non-attaining required quality of work and non-execution of work as per terms & condition of contract would lead to initiation of blacklisting / debarment process under Rule 21 of Punjab Procurement Rules 2014 and forfeiture of earnest money / call deposit / security deposit and procurement of relevant goods at the risks and cost of the bidder.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that supply orders for purchase of medicine amounting to Rs 24.358 million were issued to two firms but medicine was not supplied by the firms despite lapse of more than one year. CEO did not make efforts to purchase medicine on risk and cost basis as per terms and conditions of award letter to meet the requirements of health facilities. CEO issued letter for blacklisting of one firm but neither any action was taken against other firms nor was process of blacklisting started. Moreover, performance guarantee amounting to Rs 550,210 was also not forfeited. This resulted in undue favor the defaulter suppliers.

Audit held that neither performance security was forfeited nor the firms blacklisted due to weak managerial controls.

The matter was reported to PAO in October 2024. CEO replied that blacklisting of firm had been communicated to concerned authority. The reply was not tenable as performance guarantee was not forfeited and blacklisting process was not started against one firm. Further, blacklisting letter against one firm was not communicated to the PPRA.

SDAC in its meeting held on 18th November, 2024 directed to forfeit earnest money / performance security of M/S Lisko Pharma and M/S Al-Hamad Enterprises and expedite blacklisting process. No further progress was reported till finalization of this report.

Audit recommends forfeiture of performance guarantee and blacklisting of firms besides fixing responsibility against the person(s) at fault.

[PDP No. 250]

D. Value for money and service delivery issues

3.13.14 Wasteful expenditure due to non-installation of medical equipment / machinery – Rs 234.545 million

According to Rule 10 (h)&(j) of the Punjab DHAs (Conduct of Business) Rules 2016, the CEO shall establish new healthcare facilities and monitor, implement and execute the development projects of the Authority as per budget. Further, according to Rule 2.10 (a) (1) of PFR Vol-1, same vigilance should be exercised in respect of expenditure incurred from government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO incurred expenditure of Rs 78.205 million on purchase of medical equipment / machinery and other store items for three schemes during FY 2023-24, whereas, total expenditure incurred on said schemes upto 30.06.2024 was Rs 167.145 million. The construction work was required to be completed within 24 months upto 31.08.2023 as per implementation schedule provided in revised PC-1. The expenditure was wasteful as construction work was not completed till the dates of audit and all equipment purchased was lying unutilized / uninstalled due to which warranty period was expired in most cases. Further, statements provided by the MS of THQ Hospitals, Sadiq Abad, Khanpurand Mian Wali Qureshian and scrutiny of record revealed that equipment / machinery valuing Rs 67.400 million was also not installed. This resulted in wasteful expenditure on procurements of Rs 234.545 million.

Rs in million				
Sr. No.	Name of Scheme	Budget Allocated for Revenue Component upto 30.06.2024	Expenditure Incurred during 2023-24	Expenditure incurred till 30.06.2024
1	Up-gradation of BHU Head Farid to RHC Level Distt. RYK ADP Scheme No. 603/2022-23	87.641	46.179	86.952
2	Establishment of Kotla Niazi ADP Scheme No. 959/2021-22	3.627	3.346	3.346
3	Up-gradation of BHU Kotla Pathan ADP Scheme No. 957/2021-22	77.512	28.680	76.847
4	Up-gradation of THQ Hospitals, Sadiq Abad, Khanpurand Mian Wali Qureshian			67.400
Total		168.780	78.206	234.545

Audit held that equipment was purchased without immediate requirement due to weak managerial controls.

The matter was reported to PAO in October 2024. CEO replied that due date for completion of construction work was 30.06.2023 which was delayed due to non-availability of funds. However, equipment was in safe custody and warranty was not expired. The reply was not tenable as relevant record was not produced for verification.

SDAC in its meeting held on 18th November, 2024 directed to provide certificate of warranty period and relevant clause of the agreement as CEO stated that warranty period shall start after installation of machinery and equipment. No further progress was reported till finalization of this report.

Audit recommends to implement SDAC's directives and installation of machinery at the earliest besides fixing responsibility on the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2022-23 and 2021-22 vide paras number 2.14.8 and 3.2.4.10 having financial impact of Rs 205.338 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 265]

Pictorial Evidence: Non-installation of medical equipment / machinery



Chemical Analyzer



Digital Radiography System



Air Conditioners



Dental Chair and Trolley

3.13.15 Unauthorized utilization of development and public account funds - Rs 16.292 million

According to Rule 5(2)(h&i) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation and the funds allotted shall be spent on the activities for which they were provided. Furthermore, according to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures. Moreover, according to direction 2.1.5.7 of Manual of Accounting Principles, the public account consists of those specific purpose moneys for which the government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of government.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO utilized the development grants and public account funds amounting to Rs 16.292 million without authority for payment of current expenditure. Scrutiny of record depicted that the unspent balance of development grants and public account liability was Rs 15.909 million and 4.048 million, respectively, whereas closing cash balance of the DHA Account-VI as on 30th June, 2024 was Rs 3.665 million i.e. less than the total of unspent development grants and public account liability. This resulted in unauthorized utilization of funds amounting to Rs 16.292 million. The detail is as under:

		Rs in million
Sr. No.	Description	Amount
A	Opening balance of Development funds 01.07.2023	297.484
B	Development funds released by Finance Department during 2023-24	4.134
C	Total available development funds (A+B)	301.62
D	Development Expenditure FY 2023-24	285.709
E	Unspent balance of development funds (C-D)	15.909
F	Public Account liability	4.048
G	Closing cash Balance as on 30 th June, 2024	3.665
H	Unlawful Utilization of Public A/C (F-G)	0.383
Total unauthorized utilization of funds (E+H)		16.292

Audit held that public account receipts and development funds were unauthorizedly utilized for meeting current expenditure of the authority due to weak financial controls.

The matter was reported to PAO in October 2024. DDO replied that due to less provision of PFC share for payment of employee related expenditure, development funds were utilized for meeting current expenditure. However, matter had been taken up with higher authorities for provision of budget. The reply was not tenable as relevant record was not produced for verification. Further, development funds were utilized for other purposes without prior approval of the Finance Department.

SDAC in its meeting held on 18th November, 2024 directed to get the expenditure regularized from the Finance Department. No further progress was reported till finalization of this report.

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

[PDP No. 267]

3.13.16 Non-supply of medicine – Rs 8.072 million

According to Government of the Punjab, Finance Department letter No. FD(PFC)1-48/2017-18(Medicine) dated 28.08.2023 and No. FD(PFC)1-48/2017-18(Medicine) dated 29.05.2024, hospital wise budget for purchase of bulk medicine was released to the concerned District Health Authorities in account-VI as non-Salary Budget for the FYs 2023-24.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that demand for medicine through bulk purchase was sent by THQ Hospital Liaquatpur to CEO (DHA) Rahim Yar Khan against budget allocated by the Finance Department. Rates of 89 items were finalized by the CEO but medicines costing Rs 8.072 million were not received upto the date of audit. It resulted in depriving of general public from facility of free medicines. The detail is given at **Annexure-37**.

Audit held that efforts were not made by the management of hospital to obtain requisite quantity of medicine from the DHA due to weak managerial controls.

The matter was reported to PAO in October 2024. DDO replied that matter related to bulk purchase of medicine pertained to CEO, DHA RYK and this health facility was the recipient of the medicine procured by DHA. The reply was not tenable as efforts made by the management were not on record.

SDAC in its meeting held on 18th November, 2024 directed the DDO to get the relevant record verified from audit within 15 days. No further progress was reported till finalization of this report.

Audit recommends to obtain demanded medicine from DHA Rahim Yar Khan at the earliest in the best interest of the general public besides fixing responsibility against the person(s) at fault.

[PDP No. 304]

E. Others

3.13.17 Withdrawal of funds without actual procurement of machinery and equipment – Rs 44.669 million

According to Rule 2.33 of the PFR Vol-1, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that CEO drew funds from government treasury on account of purchase of bio-medical equipment and machinery valuing Rs 44.669 million for different health facilities. Bills and delivery challans depicted that bio-medical equipment and machinery was received during June, 2023 to November, 2023 but the same were neither available in CEO office nor were received at concerned health facilities. Statements provided by MS of THQ Hospitals, Sadiqabad, Khan Pur, Liaqatpur, Mian Wali Qureshian and SMO RHC Kot Samaba revealed that equipment was not received at their concerned health facilities despite lapse of a considerable time up to 21.09.2024 which indicated that funds were drawn from treasury without procuring requisite medical equipment. The detail is given at **Annexure-38**.

Audit held that funds were drawn from government treasury without ensuring supply of machinery and equipment due to weak internal controls.

The matter was reported to PAO in October 2024. CEO replied that bio-medical equipment and machinery had now been received by the concerned health facilities. The reply was not tenable as certificates signed by two health facilities were produced without mentioning detail and date of machinery / equipment received. Further, justification for late supply of machinery as well as drawl of funds in advance was also not provided.

SDAC in its meeting held on 18th November, 2024 directed the CEO (DHA) Rahim Yar Khan to probe the matter and conduct physical verification along with representative of DC within one month. No further progress was reported till finalization of this report.

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

[PDP No. 266]

3.13.18 Irregular payment of TA/DA – Rs 7.257 million

According to Sr. No.17 of PDA Delegation of Financial Powers Rules 2017, CEO and officer of Category-I had full powers in respect of TA claims not more than 3 years old and other claims not more than 6 years old to whom they were competent to appoint.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that DHO (PS) made payment of TA/DA amounting to Rs 7.257 million to the employees without observing competency. Time barred sanction of TA/DA was granted by the CEO to the employees of BS-17, School Health & Nutrition Supervisors (SH&NS) to whom he was not competent to appoint. Further, time barred sanction of TA/DA was granted to the staff by the CEO and DHO (PS) beyond period of three years. In some cases, time barred sanction was also granted by DHO (HRM) without having any financial powers. This resulted in irregular expenditure of Rs 7.252 million.

Audit held that TA/DA was sanctioned without observing competency due to weak financial controls.

The matter was reported to PAO in October 2024. DDO replied that due to insufficient budget, it was not possible to clear TA/DA in relevant financial years. Further, time barred sanction was granted after observing relevant rules. The reply was not tenable as time barred sanction was granted without observing delegation of Financial Power Rules.

SDAC in its meeting held on 18th November, 2024 directed the DDO to get the office orders and time barred sanctions verified from audit within a week or to get the expenditure regularized from the competent authority within a month. No further progress was reported till finalization of this report.

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

[PDP Nos. 272 & 280]

3.13.19 Non-recovery of taxes – Rs 1.554 million

According to Rule 20 (3) of the PLG (Auction of Collection Rights) Rules 2016, the contractor shall deposit the Income Tax, sales tax, professional tax or any other levies enforced by law or instructions issued by the government shall be

recovered from the contractor. Further, according to Section 4(12)(x) of the Punjab Finance Act 2018, PST @ 16% was imposed on parking services. Moreover, according to Section 153 (1) (a) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person for the sale of goods shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified in Division III of Part III of the First Schedule. Furthermore, according to Rule 5 of PST on Services (Withholding) Rules 2012, a withholding agent, having Free Tax Number (FTN) or National Tax Number (NTN) and falling under clauses (a), (b), (c), (d) or (e) of sub-rule (2) of rule 1, shall on receipt of taxable services from an unregistered service provider, deduct Sales Tax at the applicable rate of the value of taxable services provided to him from the payment due to the service provider.

During audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed that two (02) DDOs failed to recover / deduct / deposit Income Tax, GST and PST on purchases, services and auction of parking services amounting to Rs 1.554 million. This resulted in loss to government. The detail is as under:

					Rs in million
Sr. No.	DDO	Period of Audit	PDP No.	Head of Income	Amount
1	MS THQ Hospital & Eye Hospital Khanpur	2023-24	292	PST and Income Tax on Parking Services	0.382
2	MS THQ Hospital Liaquatpur	2023-24	296	PST and Income Tax on Parking Services	0.192
			308	Taxes on Purchases through Health Council	0.980
Total					1.554

Audit held that Income Tax, GST and PST were not recovered / deducted / deposited into the government treasury due to weak internal controls.

The matter was reported to PAO in September, 2023. Both DDOs replied that recovery was under process and progress would be shown to audit. The reply was not tenable as taxes were not deposited into government treasury till the dates of record verification.

SDAC in its meeting held on 18th November, 2024 directed to expedite the matter and effect recovery within a month. No further progress was reported till finalization of this report.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides recovery and deposit of taxes.

3.13.20 Less deposit of fee into government treasury – Rs 1.040 million

According to Rule 68(1) of PDA (Budget) Rules 2017, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately to the District Authority Fund and to record entries in proper head. Moreover, according to Rule 2.31 (a) 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 audit of DHA Rahim Yar Khan for the FY 2023-24, it was observed from record of emergency ward of THQ Hospital Khanpur that total ECG fee amounting to Rs 2.362 million was collected during 2023-24 by consuming 1,125 numbers of ECG rolls, whereas 1,401 ECG rolls were issued from main store towards emergency ward. No closing balance on 30.06.2024 for ECG roll was available in record of emergency ward to justify the difference in issuance from main store and consumption of ECG roll in ward. As per ECG consumption record of Emergency Ward-I of the hospital, one ECG roll was used for conducting about 24 patient ECG after adding some waste of ECG paper (sample for the month 01/2024 was taken). As per sample selected record, the expected ECG fee Rs 3.362 million ($1401 \times 24 \times 100 = 3,362,400$) was required to be deposited but only Rs 2.362 million was deposited in government treasury. This resulted in less deposit of Rs 1.000 million. Moreover, an amount of Rs 40,500 on account of MLC fee was also not deposited in government treasury. This resulted in loss of Rs 1.040 million. The detail is given at **Annexure-39**.

Audit held that less hospital receipts were deposited into government treasury due to weak administrative and financial controls.

The matter was reported to PAO in October 2024. MS THQ Hospital Khanpur replied that the matter was being investigated. The reply was not tenable as relevant record was not produced for verification.

SDAC in its meeting held on 18th November, 2024 directed to expedite the matter and effect recovery within a month. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 2.14.4 having financial impact of Rs 2.219 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 288]

3.14 District Health Authority, Rajanpur

There are 16 formations in DHA, Rajanpur out of which seven (07) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.14.1 Inadmissible payment of pay and allowances – Rs 27.100 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Rajanpur for the FY 2023-24, it was observed that CEO (DHA) and six (06) other DDOs allowed inadmissible payments of personal allowance, HRA, CA, social security benefits, risk allowance, HSRA, Incentive Allowance, annual increment, NPA etc. Mandatory deductions were also not made from the salaries. This resulted in loss of Rs 27.100 million owing to inadmissible payment of pay and allowance without entitlement. The detail is given at **Annexure-40**.

Audit held that payment of inadmissible pay and allowances was made due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to effect recovery.

SDAC in its meeting held on 19th November, 2024 directed the management to effect recovery within a month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide paras number 2.15.14, 2.15.14, 4.2.4.3, 7.4.2, 7.2.5.2.3 and 2.2.7 respectively having financial impact of Rs 123.422 million. Recurrence of same irregularity is a matter of serious concern.

3.14.2 Non-recovery of overpaid pay & allowances due to irregular up-gradation of Allied Health Professionals – Rs 13.204 million

According to Government of the Punjab, P&SHD Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, AHP were eligible for up gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up-gradation beyond one time of AHP should be withdrawn as per direction of Finance Department order dated 04.07.2019. CEO (DHA) are hereby directed to withdraw all illegal up gradations.

During audit of DHA Rajanpur for the FY 2023-24, it was observed that following DDOs allowed to withdraw pay and allowances against irregular promotion of AHP staff who were up-graded / re-designated during 2012 under 4 tier service structure into higher scale with two to four steps at a time instead of one-time dispensation in violation of above policy. This resulted in overpayment of Rs 13.204 million against pay and allowance. The detail is as under:

Rs in million						
Sr. No.	DDOs	Description	PDP No.	No. of employees	FYs	Amount
1	CEO, DHA Rajanpur	Irregular promotion of AHP	36	16	2023-24	9.971
2	DHO (PS) Rajanpur		4	16		2.598
3	MS DHQ Hospital Rajanpur		14	1		0.335
4	Programme Director, DHDC Rajanpur		4	1	2018-24	0.300
Total						13.204

Audit held that up-gradation was granted to employees into next higher scales without entitlement due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to effect recovery.

SDAC in its meeting held on 19th November, 2024 directed the management to effect recovery within a month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24, vide para number 2.15.5, having financial impact of Rs 24.841 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.14.3 Irregular expenditure in violation of procurement rules – Rs 314.007 million

According to Rules 9, 12 and 37 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website. Procurement more than two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the website of the Authority. The procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract.

During audit of DHA Rajanpur for the FY 2023-24, it was observed that various DDOs procured medicines, stationery, store and other miscellaneous items through regrouping and splitting without uploading the advertisement on the website of the Authority. Further, miscellaneous items were purchased through defective tendering process from previous year contractors beyond the validity of the tender without extension and obtaining approval of the competent authority and without announcement of financial bid evaluation reports. This resulted in to mis-procurement of Rs 314.007 million. The detail is as under:

Rs. in million					
Sr. No.	DDOs	PDP No.	Title	FYs	Amount
1.	CEO (DHA) Rajanpur	5	Mis-Procurement of medicines	2023-24	222.111
		6	Mis-Procurement of mobiles		1.073
		14	Non-transparent auction process of vehicles		18.569
		16	Repair work of vehicle		2.025
		17	Mis-procurement of stationery and other store items		3.643
2.	DHO (PS) Rajanpur	15	Repair of vehicles and machinery		1.135
3.	MS DHQ Hospital Rajanpur	16	Delay in Procurement process of stores without efficient and transparent manner		55.000
4.	MS THQ Hospital Rojhan	12	Printing items without tender		1.784

Sr. No.	DDOs	PDP No.	Title	FYs	Amount
5.	Programme Director, DHDC Rajanpur	5	Procurements without tendering process	2018-19 to 2023-24	0.766
6.	Senior Medical Officer (SMO), Civil Hospital Shah Wali	6	Irregular expenditure through splitting		5.587
		8	Printing items without tender		2.314
Total					314.007

Audit held that irregular purchases were made in violation of Punjab Procurement Rules due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that expenditure was incurred after fulfilling all legal and codal formalities. The reply was not tenable since expenditure was incurred in violation of Punjab Procurement Rules.

SDAC in its meeting held on 19th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20 and 2018-19 vide paras number 2.15.2, 2.15.2, 4.2.4.2, 7.2.5.2.1 and 7.2.2.2 respectively having financial impact of Rs 223.232 million. Recurrence of same irregularity is a matter of serious concern.

3.14.4 Irregular expenditure out of Health Council funds – Rs 2.923 million

According to Government of the Punjab, P&SHD Notification No. SO(B&A)1-48/2017-18 dated 20.11.2018, all expenditure from Health Council is required to be incurred after obtaining approval of respective Health Council and after observing all legal and codal formalities. Further, according to Government of the Punjab, P&SHD, Health Council Policy 2016, it would be mandatory for all Chairpersons to hold fortnightly meetings of respective Health Councils and send minutes to EDO/CEO (DHA) by the councils of BHU/RHC/THQ. District

Monitoring Committees shall ensure that the funds received by the Health Councils / transfer to Health Councils are spent in a transparent and judicious way.

During audit of SMO Civil Hospital Shahwali for the FY 2023-24, it was observed that management incurred expenditure without approval of Health Councils for the FYs 2018-2024. The payments were made against procurements of various items, repair and maintenance without adopting prescribed procedure laid down in policy guidelines. This resulted in irregular expenditure of Rs 2.923 million

Audit held that payments were made without observing rules due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that all the expenditure was incurred after observing the Health Council guidelines at the RHC level. The reply was not tenable since no supporting record was provided.

SDAC in its meeting held on 19th November, 2024 directed for constitution of Health Council as per government instructions within seven days. No further progress was reported till finalization of this report.

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

[PDP No. 4]

C. Value for money and service delivery issues

3.14.5 Wastage of funds due to excessive consumption of store items – Rs 3.815 million

According to Rules 2.33, 15.4(a) and 15.5 of the 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. 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.

During audit of DHA Rajanpur for the FY 2023-24, it was observed that following DDOs consumed mattresses and malaria kits in excess than requirements. Fowler beds with mattress were procured but additional mattresses were again procured without requirement. Malaria kits and slides were issued in excess of tests performed in field. This resulted in wastage of funds Rs 3.815 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Detail	Excessive Quantity	Amount
1	CEO (DHA) Rajanpur	29	Mattress	80	1.680
2	DHO (PS) Rajanpur	1	Malarial Parasite kits and slides	Kits 7,964 & slides 89,427	2.135
Total					3.815

Audit held that excessive items were consumed without requirements due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that there was no wastage of government funds as the procured item is highly needed at all overloaded health facilities of DHA Rajanpur. The same would be utilized at other Health Facilities of DHA Rajanpur. The reply was not tenable since supporting documents were not provided.

SDAC in its meeting held on 19th November, 2024 directed the management to probe the matter by a committee and submit report. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

D. Others

3.14.6 Unauthorized payment and creation of liabilities – Rs 99.415 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the heads of offices shall monitor the receipts and expenditure of the District Authority, offices and institutions to be carried out in accordance with the approved budget. They shall also ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation and funds allotted shall be spent on the activities for which they were provided.

During audit of CEO (DHA) Rajanpur for the FY 2023-24, it was observed that management made payments to different firms against procurements of medicines for preceding financial years without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities. Furthermore, management created liabilities amounting to Rs 19.973 for next financial year. This resulted in unauthorized payment and creation of liabilities of Rs 99.415 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	Detail	PDP No.	FYs	Amount
1	CEO (DHA) Rajanpur	Unauthorized payment of Previous year liabilities	9	2023-24	79.442
		Unauthorized creation of liabilities of next year	21		19.973
Total					99.415

Audit held that unauthorized clearance of liabilities was made due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that payment was made after DTLs and fulfilling all legal and codal formalities. The reply was not tenable since no proof for grant of additional budget specific for liabilities was provided.

SDAC in its meeting held on 19th November, 2024 directed for regularization of the expenditure. No further progress was reported till finalization of this report.

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

3.14.7 Non-recovery from government employees availing BISP stipend – Rs 22.183 million

According to the Government of Pakistan, BISP HQ, Islamabad letter No. 1(16)/GR/BISP/Govt-Empl/2020 dated 05.03.2024, BISP HQs shared a list of government employees / pensioners in Punjab province who themselves or their spouses were receiving stipend from BISP for taking disciplinary action in accordance to the respective efficiency and discipline / relevant rules and make recovery effective thereof in accordance with the Federal Cabinet’s decision / directives in 2019.

During audit of CEO (DHA) Rajanpur for the FY 2023-24, it was observed that management did not make recovery from 184 in-service employees of DHA Rajanpur who were receiving unauthorized / illegal stipend directly or indirectly through spouses from BISP. Furthermore, no disciplinary action was taken against the relevant employees. This resulted in non-recovery of Rs 22.183 million from government employees who availed undue benefits under BISP.

Audit held that recovery was not made from the employees due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that efforts were being made to effect recovery.

SDAC in its meeting held on 19th November, 2024 directed the management to effect recovery within a month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC’s directives besides fixing responsibility against the person(s) at fault.

[PDP No. 10]

3.14.8 Non-deposit of government receipts – Rs 15.326 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise. Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, all receipts should be deposited into government treasury not later than seven days of actual receipts.

During audit of DHA Rajanpur for the FY 2023-24, it was observed that following DDOs did not deposit various receipts on account of penalties, parking fee, indoor fees MLC fee, Income Tax and GST well in time. This resulted in loss of Rs 15.326 million. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Nature of receipts	FY	Amount
1	CEO (DHA) Rajanpur	2	Loss due to less deduction of Income Tax	2023-24	0.279
		3	Non-deposit of penalties		10.663
2	MS DHQ Hospital Rajanpur	5	Parking stand fee from contractor		0.959
		11	Indoor admission fee, MLC fee and lab test fee		0.062
3	MS THQ Hospital Jampur	3	Deduction of Income Tax at source		1.795
		7	Non-recovery of PST on Services		0.726
		23	Non-deduction of Income Tax on Doctors / Staff shares of receipt		0.360
4	Programme Director, DHDC Rajanpur	7	GST		0.482
Total					15.326

Audit held that receipts were not deposited in government treasury due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that penalties were deducted from the bills, however, the same could not be deposited. MS DHQ Hospital replied that initiative had been taken against the contractor of parking stand fee while other recovery was in process.

SDAC in its meeting held on 19th November, 2024 directed the management to ensure recovery within a month. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2021-22 and 2018-19 vide paras number 2.15.1, 4.2.4.6 and 7.2.2.21 respectively having financial impact of Rs 6.164 million. Recurrence of same irregularity is a matter of serious concern.

3.14.9 Irregular transfer and retention of funds in DDO account – Rs 12.043 million

According to rule 2.10(5) of PFR Vol-I, all inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. Further, according to Rule 16 of the PDA (Accounts) Rules 2017, The Account Officer shall perform pre-audit of all payments from the local funds and public account of District Authority before authorizing disbursement of an amount.

During audit of CEO (DHA) Rajanpur for the FY 2023-24, it was observed that management got development funds of Rs 17.500 million which were released by the Commissioner DG Khan and DC, Rajanpur out of SDAs as deposit works against four (04) schemes. The CEO deposited the same into DDO bank account No.4035794960 NBP instead of depositing the cheques in Account VI of the authority. Later on, an amount of Rs 5.457 million were drawn out of DDO account without any pre-audit during FY 2022-23 and remaining amount of Rs 12.043 million was parked in the bank Account. This resulted in irregular transfer and retention of funds Rs 12.043 million. The detail is as under:

Rs in million						
Sr. No.	Detail	Authority	Date	Amount	Expense	Balance
1	Provision of Dialysis Machines and allied Facilities for THQ Hospital Rojhan under community Development programme (Phase-III) FY 2020-21	Commissioner D.G. Khan	13.04.21	5.000	2.788	2.212
2	Provision of operating microscope with teaching aid LCD for THQ Hospital Rojhan under sustainable development achievement programme SAP III during FY 2020-21	DC, Rajanpur	28.05.21	1.500	0	1.500
3	Provision of missing facilities at DHQ Hospital Rajanpur under community Development programme (Phase-III)	Commissioner D.G. Khan	25.05.21 & 09.09.21	6.000	2.669	3.331
4	Construction of Doctors Cafeteria at DHQ Hospital, Rajanpur under sustainable development achievement programme SAP-I, II, III & IV during FY 2021-22	DC, Rajanpur	27.06.22	5.000	0	5.000
Total				17.500	5.457	12.043

Audit held that funds were irregularly transferred to prevent lapse of funds and pre-audit functions due to weak internal controls.

The matter was reported to PAO in October 2024. The management replied that Revised PC-1 had been submitted for arranging administrative approval for execution of works. The reply was not tenable since the amount was kept in DDO account without adopting proper procedure of deposit work.

SDAC in its meeting held on 19th November, 2024 directed the management to transfer the amount in Account-VI. No further progress was reported till finalization of this report.

Audit recommends early compliance of SDAC's directives besides fixing responsibility against the person(s) at fault.

[PDP No. 23]

3.15 District Health Authority, Sahiwal

There are 19 formations in the DHA Sahiwal, out of which five (05) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.15.1 Inadmissible payment of pay and allowances – Rs 10.608 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Sahiwal for the FY 2023-24, it was observed that CEO and three (03) other DDOs made payments to various employees on account of different pay & allowances i.e. HRA, CA, Incentive Allowance, NPA, HSRA etc. without entitlement. This resulted in irregular payment of Rs 10.608 million. The detail is as under:

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO, DHA Sahiwal	4	Inadmissible of pay and allowances	1.216
		12	Recovery of allowances	1.683
		13	Unauthorized payment of HRA and CA allowance	1.361
2	DHO (PS) Sahiwal	3	Excess payment of pay & allowance	1.174
		6	Payment of salaries due to irregular reinstatement	2.522
3	MS Haji Abdul Qayyum DHQ Hospital, Sahiwal	1	Unauthorized payment of NPA	0.597
		2	Non-recovery of penal rent from unauthorized occupants	0.786
		16	Excess payment of inadmissible allowances	0.213
4	MS THQ Hospital, Chichawatni	1	Excess payment of pay & allowance	1.056
Total				10.608

Audit held that irregular payment of pay and allowances was due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that recoveries were in progress. Audit stressed to expedite the recoveries.

SDAC in its meeting held on 13th December, 2024 directed the management to complete the inquiry within one month and ensure recovery. If, there was no recoverable then record should be shown with full supported justification. No further progress was reported till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22 and 2020-21 vide paras number 2.16.2, 2.16.5, 5.2.4.5 and 16.6.1 having financial impact of Rs 71.526 million. Recurrence of same irregularity is a matter of serious concern.

B. Value for money and service delivery issues

3.15.2 Unauthorized utilization of tied grants – Rs 95.745 million

According to Para 5.2.2.2 of APPM, public account receipts, other than revenue, must be banked in the name of the government without delay and included in the public account of the respective Federal or Provincial Government. Further, according to Rule 17 (1) of PDA (Accounts) Rules, 2017, the accounts officer of a District Authority shall interact with the bank for receipts, payment and reconciliation of cash.

During audit of CEO (DHA), Sahiwal for the FY 2023-24, it was observed that unspent balance of tied grants of DHA at close of the financial year was Rs 264.092 million, whereas, the closing cash balance of DHA Account-VI as on 30th June, 2024 was Rs 168.347 million. It depicted that CEO (DHA) allowed unauthorized utilization of tied grants for payment of current expenditure. The detail is as under:

Rs in million					
Descriptions	Available Balance of Tied Grants	Relevant Expenditure	Closing Balance of Tied Grants	Closing Cash Balance	Utilization of Tied Grant
Tied Grants	527.525	263.433	264.092	168.347	95.745

Audit held that tied grants were utilized for other than specified purposes due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. The DDO replied that shortfall in the salary budget amounting to Rs 95.745 million on 30.6.2024 had now been reduced to Rs 21.012 million on 30.09.2024. The reply was not tenable as excess expenditure was made from the tied grants during FY 2023-24.

SDAC in its meeting held on 13th December, 2024 directed the CEO to get the matter probed from the committee consisting of CEO (DHA) and a member nominated by DC, Sahiwal. Probe committee will submit report within a month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 1]

C. Others

3.15.3 Unauthorized payment and accumulation of liabilities – Rs 58.903 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and including the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the heads of offices shall monitor the receipts and expenditure of the District Authority, offices and institutions to be carried out in accordance with the approved budget. They shall also ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation and funds allotted shall be spent on the activities for which they were provided.

During audit of DHA Sahiwal for the FY 2023-24, it was observed that MS THQ Chichawatni paid previous financial years' liabilities amounting to Rs 50.515 million during FY 2023-24 pertaining to purchase of medicines without recognition of same in books of accounts, maintaining liability registers, allocation of separate funds in current year budget and approval of the competent authority. Moreover, the DDOs failed to manage their finances and also accumulated liabilities amounting to Rs 8.388 million on account of purchase of lab item, machinery, medicines etc. at close of FY 2023-24 which created financial burden on budgetary allocations of succeeding financial year. It resulted in unauthorized utilization of budget and incurrence of expenditure excess than the relevant financial years' allocations.

Audit held that payment of previous years' liabilities and accrual of same created extra financial burden on DHA funds due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. The management replied that pending payments were made after proper budget approval from the competent authority and pending liability occurred due to insufficient availability of budget in FY 2023-24. The reply was not tenable as register of pending liabilities was not maintained nor reflected in budget.

SDAC in its meeting held on 13th December, 2024 directed the DDO to get the expenditure regularized from competent forum. No further progress was reported till finalization of this report.

SDAC in its meeting held on 13th December, 2024 directed the DDO to get the expenditure regularized from competent forum and to get the record verified. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 3, 11]

3.15.4 Irregular purchase of medicines on higher rates – Rs 8.438 million

According to para no. 02(iii) letter No. SO(B&A)1-71/2018-19, dated 16.11.2018 of Government of the Punjab P&SHD, CEO shall ensure that prices of the medicine are not higher than the market price. Further, according to condition no. 42.1 of bidding documents, the prices quoted shall not be more than the trade prices as per MRP fixed by the Federal Government under Drugs Act 1976.

During audit of DHA Sahiwal for the FY 2023-24, it was observed that CEO (DHA) purchased medicines on higher rates as compared to market rates. As per comparative statement, market survey rates of medicines were low as compared to approved rates. In some cases, purchase committee rejected the rates with pleas that rates were high but rates were low from market rates. This resulted in irregular purchased of medicines of Rs 8.438 million. The detail is given at **Annexure-41**.

Audit held that procurement was made at higher rates due to weak financial controls.

The matter was reported to PAO in October, 2024. The management replied that in comparative statements, wrong figures of the rate / unit were mistakenly entered in market survey column. Further, all items were disapproved as these firms quoted lower rate in other districts as compared to Sahiwal. The reply was not tenable as no substantial documentary evidence was produced in support of reply.

SDAC in its meeting held on 13th December, 2024 directed the CEO to get the matter probed (point wise) from the committee consisting of CEO (DHA)

and a member nominated by DC, Sahiwal. The committee will submit report within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 5]

3.15.5 Unauthorized deduction of Income Tax at source – Rs 6.418 million

According to Section 49(3) of Income Tax Ordinance 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of advance tax.

During audit of CEO (DHA), Sahiwal for the FY 2023-24, it was observed that MS, THQ Hospital Chichawatni received refund of UHI claims amounting to Rs 64.896 million from SLIC. Contrary to provisions of above-mentioned law, SLIC reimbursed the claims after deduction of advance Income Tax at source @ 9% amounting to Rs 6.418 million from government payments. This resulted in unauthorized deduction of Income Tax of Rs 6.418 million.

Audit held that payment of undue Income Tax was due to weak internal controls.

The matter was reported to PAO in October, 2024. DDO replied that letter was issued to Regional Chief (H&AI)/Zonal Head (H&AI), SLIC for recovery of advance tax. The reply was not tenable as no recovery was made.

SDAC in its meeting held on 13th December, 2024 directed the DDO to take up the matter with SLIC and FBR for clarification / justification of deduction of Income Tax from government institution. No further progress was reported till finalization of this report.

Audit recommends implementation of SDAC's decision.

[PDP No. 6]

3.16 District Health Authority, Toba Tek Singh

There are 23 formations in DHA, Toba Tek Singh out of which six (06) formations were audited during Audit Year 2024-25.

A. Human Resource / employee related irregularities

3.16.1 Inadmissible payment of pay and allowances – Rs 16.361 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Toba Tek Singh for the FY 2023-24, it was observed that CEO and five (05) other DDOs made inadmissible payments on account of House Rent and CA to employees residing in government residences, salaries during EOL, NPA, Travelling Allowances, Integrated Allowance, HSRA, Risk Allowance, payment to daily wages etc. to various employees during the FYs 2022-23 and 2023-24. Further, MS Eye-Cum General Hospital, Gojra did not vacate hospital residence from transferring officer even after relinquishing of charge. This resulted in loss due to inadmissible payment of pay and allowances amounting to Rs 16.361 million. The detail is given at **Annexure-42**.

Audit held that payment of inadmissible pay and allowances was made and hospital residence not vacated due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that partial recovery had been made by DDOs. Audit stressed to ensure complete recovery from the concerned.

SDAC in its meeting held on 11th December, 2024 directed CEO to effect recovery from the employees concerned within two weeks. No further progress was intimated till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide paras number 2.17.2, 2.17.21, 4.2.4.3, 4.2.4.10, 11.3.1, 11.3.4, 11.2.5.2.3,

11.2.5.2.6, 11.2.5.2.9, 11.2.5.2.13, 11.2.5.2.14, 11.2.5.2.15, 11.2.5.2.7, 11.2.2.13, 11.2.2.19, 11.2.2.20, 16.2.1.14, 16.2.1.15 and 16.2.1.16 respectively having financial impact of Rs 151.437 million. Recurrence of same irregularity is a matter of serious concern.

B. Procurement related irregularities

3.16.2 Irregular expenditure in violation of procurement rules – Rs 46.672 million

According to Rules 9, 12(1) and 59(c) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations. The procurement agency shall only engage in direct contracting through repeat orders not exceeding fifteen percent of the original procurement.

During audit of DHA Toba Tek Singh for the FY 2023-24, it was observed that MS of DHQ Hospital Toba Tek Singh and THQ Hospitals Kamalia and Pirmahal incurred expenditure of Rs 46.672 million on purchase of medicine, laboratory items, stationary items, X-ray films, printing etc. during the financial year. Contrary to the provisions of above rules, the procurements were made either through repeat orders excess than 15% of original procurement or by regrouping and splitting to avoid open competitive bidding. This resulted in incurrence of irregular expenditure by DDOs as mentioned below:

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	MS DHQ Hospital Toba Tek Singh	6	Procurement through repeat orders in excess of 15% of original procurement	2023-24	24.044
2	MS THQ Hospital Kamalia	9			16.361
3	MS THQ Hospital Pirmahal	6	Expenditure by splitting the cost of procurements		6.267
Total					46.672

Audit held that irregular expenditure was made by repeat orders and splitting the cost of procurement due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. The management replied that procurement was made through framework contract by adverting in newspapers and on PPRA website with estimated quantities as per available budget demand and due to non-availability of bulk supply. The replies were not tenable as

purchases were made in violation of procurement rules through repeat orders and without rate comparison.

SDAC in its meeting held on 11th December, 2024 directed CEO to probe the matter and produce record to Audit for verification within two weeks. No further progress was intimated till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24, 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide paras number 2.17.9, 4.2.4.5, 11.2.5.2.1, 11.2.2.4, 11.2.2.10, 11.2.2.11 and 16.2.1.6 respectively having financial impact of Rs 98.385 million. Recurrence of same irregularity is a matter of serious concern.

C. Value for money and service delivery issues

3.16.3 Unauthorized utilization of development fund and tied grants – Rs 61.966 million

According to Rule 5(2)(h&i) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation and the funds allotted shall be spent on the activities for which they were provided. Furthermore, according to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures.

During audit of DHA, Toba Tek Singh for the FY 2023-24, it was observed that CEO make procurement of medicines by utilizing funds allocated under development and tied grants. The closing balance of development and tied grants were Rs 23.331 million and Rs 127.521 million respectively, while closing cash balance of DHA was Rs 88.886 million dated 30.06.2024. Further, grant wise opening and closing balance was not maintained. This resulted in irregular utilization of funds amounting to Rs 61.965 million.

Audit held that development and tied grants were utilized for the purpose other than provided due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that the balance of funds was recouped in the month of August 2024. The reply was not tenable as development and tied grants were utilized for the purpose other than provided.

DAC in its meeting held on 11th December, 2024 directed CEO to probe the matter alongwith representative of Administrative Department and submit compliance upto 31st December, 2024. No further progress was intimated till finalization of this report.

Audit recommends for regularization of expenditure from the Competent Authority.

[PDP No. 18]

3.16.4 Non-utilization of bio-medical equipment and non-maintaining standard lists of equipment and medicine – Rs 6.545 million

According to Para 2 of Government of the Punjab, P&SHD, letter No. 3805-53/PC dated 03/03/2023, in consultation with all stake holders including MS, Consultants, SMO, Medical Officers, Pharmacy Managers, Technical experts of USAID Global Health Supply Chain – Procurement and Supply Management Pakistan and procuring agencies of P&SHD has standardized the list of medicine along with indicative quantities to be made available. Further, according to Para 2 of Government of the Punjab, P&SHD Notification No.SO(EP&C)6-5/2018(Misc) dated 10.11.2021, the competent authority has been pleased to approve the yardstick / criteria of Bio-medical & Non-Biomedical equipment for BHU, RHC, Trauma Centers & THQ Hospitals in Punjab.

During audit of DHA, Toba Tek Singh for the FY 2023-24, it was observed that CEO and four (04) other DDOs failed to maintain medicine stock and bio-medical / non-biomedical equipment according to standard lists. Further, MS DHQ Hospital Toba Tek Singh received PCR machines and urine analyzers costing Rs 6.545 million which remained unutilized. The detail is as under:

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	CEO (DHA) TT Singh	9	Non-maintenance of medicine stock according to SML	2023-24	-
		10	Non-maintenance of Bio-medical & Non-Biomedical equipment according to Standard Equipment List	2023-24	-
2	MS DHQ Hospital TT Singh	11	PCR machine and urine analyzer was received but remained unutilized	2023-24	6.545
3	MS Eye-Cum General Hospital, Gojra	20	Dialysis ward was without urologist. The posts of Radiologist, Pathologist and Emergency Medical Officers were sanctioned but remained vacant	2023-24	-
Total					6.545

Audit held that standard lists of bio-medical equipment and medicine was not maintained and medical equipment remained unutilized due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that concerned health facilities were directed to observe the relevant procedure to maintain medicine stock, bio-medical and non-biomedical equipment

according to the standard lists. The replies were not tenable as the authority have no check and balance on maintenance of medicine store and bio-medical and non-bio-medical equipment according to standard lists.

SDAC in its meeting held on 11th December, 2024 directed CEO to ensure utilization of costly equipment alongwith compliance of other needful and report progress. No further progress was intimated till finalization of this report.

Audit recommends to take action for maintenance of standard lists of equipment and medicine at the earliest under intimation to Audit.

D. Others

3.16.5 Unauthorized payment and accumulation of liabilities – Rs 41.461 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year. Moreover, according to Rules 4 and 5(2) of the PDA (Budget) Rules 2017 read with Rule 17.18 of the PFR Vol-I, the heads of offices shall monitor the receipts and expenditure of the District Authority, offices and institutions to be carried out in accordance with the approved budget. They shall also ensure that the expenditure does not exceed from allocated budget and kept within the limits of authorized appropriation and funds allotted shall be spent on the activities for which they were provided.

During audit of DHA Toba Tek Singh for the FY 2023-24, it was observed that CEO (DHA) and DDOs of DHA paid previous financial years' liabilities amounting to Rs 40.322 million pertaining to different heads of accounts during FY 2023-24 without recognition of the same in books of accounts, maintaining liability registers, allocation of separate funds in current year budget and approval of the competent authority. Moreover, MS THQ Hospital Pirmahal also failed to manage his finances and accumulated liabilities amounting to Rs 1.139 million under different heads of account at close of FY 2023-24 which created financial burden on budgetary allocations of succeeding financial year. It resulted in unauthorized utilization of budget and incurrence of expenditure excess than the relevant financial years' allocations. The detail is as under:

Rs in million				
Sr. No.	DDOs	PDP No.	Liabilities of FY 2022-23 Paid in FY 2023-24	Liabilities Accrued at Close of FY 2023-24
1	MS DHQ Hospital Toba Tek Singh	12	36.552	-
2	MS Eye-Cum General Hospital, Gojra	18	3.770	-
3	MS THQ Hospital Pirmahal	17	0	1.139
Total			40.322	1.139

Audit held that previous year's liabilities were paid from budget of current year due to weak internal controls.

The matter was reported to PAO in October, 2024. The management replied that order had been issued to complete expenditure statements at the earliest. Previous year payments were made due to budget constraints and increase in rates due to inflation. The reply was not tenable as payment of liabilities was made without obtaining additional funds, sanction of higher authority and without maintaining liability register.

SDAC in its meeting held on 11th December, 2024 directed DDOs to refer the case to higher authority for probe regarding creation / throw forward of liabilities besides allocation of sufficient resources in accordance to demands and report progress within two weeks. No further progress was intimated till finalization of this report.

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

Note: The issue was also reported earlier in the Audit Reports for the Audit Years 2023-24 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide paras number 2.17.1, 4.2.4.6, 11.2.5.4.2, 11.2.4.7 and 16.2.2.1 respectively having financial impact of Rs 359.440 million. Recurrence of same irregularity is a matter of serious concern.

3.16.6 Unauthorized deduction and non-recovery of taxes – Rs 13.654 million

According to Section 49 of Income Tax Ordinance 2001, any payment received by the Federal Government, a Provincial Government or a Local Government shall not be liable to any collection or deduction of Advance Tax. Further, according to Serial No.1(b)(ii), 2(ii)(b) and 3(iii) of Division III of Part III of First Schedule of the Income Tax Ordinance 2001, the rate of tax to be deducted from a payment for goods or services shall be 4.5 percent of gross amount payable. In the case of rendering of or providing of services, Income Tax shall be deducted @ 10 percent of the gross amount payable. Furthermore, according to Serial No. 11 of the Second Schedule to the PST on Services Act, 2012, PST @ 16 percent shall be applicable on services provided.

During audit of DHA Toba Tek Singh for the FY 2023-24, it was observed that MS DHQ Hospital Toba Tek Singh and three (03) other DDOs accepted claims of SLIC after deduction of unauthorized Income Tax at source and failed to recover

/ deposit tender amount, 1/5th GST, Income Tax and PST from concerned. This resulted in unauthorized deduction of Income Tax and non-recovery of taxes of Rs 13.654 million. The detail is given at **Annexure-43**.

Audit held that non-deposit / recovery of taxes was due to weak financial management.

The matter was reported to PAO in October, 2024. DDOs replied that recovery of unauthorized deduction of Income Tax at source and deposit of Income Tax, PST and 1/5th Sales Tax was in process and will be completed as soon as possible. The reply was not tenable as recovery effected was not shown to audit.

SDAC in its meeting held on 11th December, 2024 directed CEO to refer the case to Administrative Department for reimbursement of tax from SLIC and effect recovery from other defaulters within two weeks. No further progress was intimated till finalization of this report.

Audit recommends implementation of SDAC's decision at the earliest.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24, 2022-23 vide para number 2.17.6, 2.17.24 respectively having financial impact of Rs 10.877 million. Recurrence of same irregularity is a matter of serious concern.

3.16.7 Non-recovery of receipts and government share – Rs 7.983 million

According to Rule 14 (d) of the PDA (Accounts) Rules 2017, the Collecting Officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise. Further, according to Government of the Punjab, Finance Department letter No.FD(M-C)1-15/82-P-I dated 17.01.2000, all receipts should be deposited into government treasury not later than seven days of actual receipts. Moreover, according to Para 2.4(i) of Specialized Healthcare and Medical Education Department, Government of the Punjab Notification No.SO(DEV-I)25-69/2020(P-IV) dated 15.04.2022, 70% of the UHI claims i.e. government share shall be deposited by the management of GH into government treasury of the Punjab through Challan-32. Further, according to Para 1(vii) of P&SHD, Government of the Punjab Notification No.SO(EP&C)1-1/2023(UHI) dated 27.05.2023, government share to be deposited into government treasury will be 66%.

During audit of DHA Toba Tek Singh for the FY 2023-24, it was observed that DHO (PS) Toba Tek Singh and three (03) other DDOs did not deposit hospital receipts, used receipts to set off expenditure, not recovered utility share from PHFMC and not deposited government share on claims received from SLIC under SSP. This resulted in non-recovery of receipts and non-deposit of government shares amounting to Rs 7.983 million. The detail is given at **Annexure-44**.

Audit held that receipts were not deducted / deposited due to poor financial management.

The matter was reported to PAO in October, 2024. The management replied that the letter had been written to the in charge of SSP for detailed reply. Further, all the receipts collected and fee charged by hospital were late deposited in NBP. The replies were not tenable as duly verified challans from DAO were not produced to Audit for verification.

SDAC in its meeting held on 11th December, 2024 directed DDOs to effect recovery of receipts from defaulters besides deposit of recovery into treasury without further delay and report progress within two weeks. No further progress was intimated till finalization of this report.

Audit recommends recovery of receipts and deposit of inadmissible government share.

Note: The issue was also reported earlier in the Audit Report for the Audit Year 2023-24, vide para number 2.17.4 having financial impact of Rs 38.291 million. Recurrence of same irregularity is a matter of serious concern.

3.17 District Health Authority, Vehari

There are 24 formations in the DHA, Vehari, out of which five (05) formations were audited during Audit Year 2024-25.

A. Human Resource / Employees related irregularities

3.17.1 Inadmissible payment of pay and allowances – Rs 27.063 million

According to Rule 9(b) of the PDA (Accounts) Rules 2017 read with Rule 2.31 (a) of PFR Vol-I, the DDO and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DHA Vehari for the FY 2023-24, it was observed that CEO and four (04) other DDOs made payments on account of HRA, HSRA, NPA, CA, Risk Allowance, Incentive Allowance, Adhoc Relief Allowance etc. without entitlement or otherwise admissible deductions were not made from their salaries. This resulted in irregular payment of inadmissible allowances Rs 27.063 million. The detail is given at **Annexure-45**.

Audit held that payment of inadmissible pay & allowances was due to weak financial controls.

The matter was reported to PAO in October, 2024. DDOs replied that inadmissible pay and allowances would be recovered. However, admissible pay and allowances, if any, would be got verified from Audit. The replies were not tenable as no record was provided against recovery admitted.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to ensure admitted recoveries and in case of non-admitted recoveries, record be provided. No further progress was reported till finalization of this report.

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

B. Procurement related irregularities

3.17.2 Unauthorized payment of previous year's liabilities – Rs 29.891 million

According to Rule 15(g) of the PDA (Accounts) Rules, 2017, the DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and including the same in the register of liabilities to be paid in the relevant financial year.

During audit of DHA Vehari for the FY 2023-24, it was observed that MS DHQ Hospital Vehari and two (02) other DDOs drew bills for the FY 2022-23 from current year's budget. No such bills were reflected in any liability statement of the office prior to drawl of the bills and without sanction of any higher authority. This resulted in irregular payment of pending liabilities of Rs 29.891 million. The detail is given below:

Rs in million			
Sr. No.	Formation	PDP No.	Amount
1	MS DHQ Hospital Vehari	22	16.329
2	MS THQ Hospital Burewala	2	5.152
3	DHO (PS) Vehari	4	8.410
Total			29.891

Audit held that irregular clearance of pending liabilities was due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that due to insufficient budget in previous year, payments of vendors and utility bills were paid during current year. The replies were not tenable as DDOs neither maintained a register of liabilities nor approval was obtained before payments.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to get the expenditure regularized. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.17.3 Irregular expenditure in violation of procurement rules – Rs 16.939 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed

procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Vehari for the FY 2023-24, it was observed that CEO and three (03) other DDOs made repeated purchases of medicine, UPS, IT equipment, and cost of others store items etc. without calling quotations or adopting tendering process. The procurements were made through splitting irregularly. This resulted in mis-procurement of Rs 16.939 million. The detail is as under:

Rs in million			
DDOs	PDP No.	Particulars	Amount
CEO (DHA) Vehari	21	Mis-procurement due to splitting of indents	2.386
DHQ Hospital Vehari	2	Loss due to purchase of medicine by splitting	2.027
THQ Hospital Burewala	3	Irregular expenditure by splitting	1.276
DHO PS	1	Mis-procurement of medicines by splitting	7.024
	2	Mis-procurement due to splitting of indents	4.226
Total			16.939

Audit held that mis procurement by splitting was carried out due to weak internal controls.

The matter was reported to PAO in October, 2024. DDOs replied that procurements were carried out as per rules. Since, PFC share was released on monthly basis, therefore, it was not possible to procure the supplies in bulk. The reply was not tenable because bills were split to avoid tendering process.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to get the expenditure regularized. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.17.4 Irregular issuance and consumption of medicine – Rs 3.411 million

According to Rule 15.5 of the PFR, Vol-I, when materials are issued from stock, the in-charge of the stores should seek an indent from properly authorized person and sign it under his dated initials with reference to description and quantity of materials. When materials are issued a written acknowledgment should be obtained from the person to whom they are issued. Further, 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.

During audit of DHA Vehari for the FY 2023-24, it was observed that under supervision of MS DHQ Hospital Vehari, 8,550 Omeprazole 40 mg injections were issued from main medicine store to different departments during the month of June, 2024 without authorization. Further, consumption record for the month of June was scrutinized and observed that 280 injections of Omeprazole were issued from main medicine store but 200 injections were entered in Peads Department on 13.06. 2024. This resulted in doubtful consumption of medicine and syringes of Rs 3.411 million.

Audit held that doubtful consumption of medicines was made due to weak internal controls.

The matter was reported to PAO in October, 2024. DDO replied that medicine was issued and indent was signed later. Further, due to clerical mistake quantity was written 280 instead of 200. The reply was not tenable as DDO admitted that LP medicine was issued without approved indents. Further, excessive quantities were entered in medicine store stock register which were different from the quantities of concerned department.

SDAC in its meeting held on 21st November, 2024 directed the CEO Health to inquire the matter and submit inquiry report. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 16]

C. Contract management

3.17.5 Non-replacement of substandard medicine – Rs 3.522 million

According to bidding documents Condition clause of (e)(ii) of Testing / Verification Procedures of Special conditions of the Contract & Technical Specifications regarding purchase of drug / medicines to be used for DHA Vehari for the FY 2023-24, in case of Adverse/failure report of any batch, the Supplier will be reported and they will be bound to re-supply the entire fresh stock of that batch free of cost within the reasonable time period to be reported by the purchaser but not later than 21 days (three weeks) from the date of intimation, which will be subject to completion of all testing and verification formalities. The case will be dealt as per Drugs Act 1976/DRAP Act 2012/Punjab Drugs (Amendments) Act 2017 and disposal of substandard stock.

During audit of DHA, Vehari for the FY 2023-24, it was observed that CEO did not take any action against the firm providing substandard medicine as pointed out in DTL. Firms were bound to re-supply the entire fresh stock of that batch free of cost, but firms failed to replace the stock. This resulted in non-disposal of substandard medicines of Rs 3.522 million. The detail is as under:

Rs in million						
PO No.	PO Date	Name of Firm	Item Name	Rate	Quantity	Amount
24025	10/8/2023	Baloom	Zonid Susp 120 ml Metronidazole (as benzoate) 200 mg/5 ml Syp/Susp, Bottle of 120 ml or less.	76.89	46,200	3.552

Audit held that non-replacement of substandard medicines was due to weak internal controls.

The matter was reported to PAO in October, 2024. DDO replied that firm approached Punjab Quality Control Board for appeal. The reply was not tenable as no record was shown.

SDAC in its meeting held on 21st November, 2024 directed the DDO to pursue the case and kept the para pending till decision. No further progress was reported till finalization of this report.

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

[PDP No. 19]

D. Value for money and service delivery issues

3.17.6 Unauthorized utilization of development / public account funds and tied grants – Rs 392.911 million

According to Rule 5(2) (h&i) of the PDA (Budget) Rules, 2017, the head of office and institution shall be responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation and the funds allotted shall be spent on the activities for which they were provided. Furthermore, according to direction 3.3.7.8 of APPM, spending entities must ensure that there is no overlap of budgets between individual development projects or between development and non-development expenditures. Moreover, according to direction 2.1.5.7 of Manual of Accounting Principles, the public account consists of those specific purpose moneys for which the government has a statutory or other obligation to account for, but which are not available for appropriation against the general operations of government. Furthermore, according to Rule 24 of PDA (Budget) Rules, 2017, all conditional grants shall be budgeted and utilized in accordance with the conditions of the grant.

During audit of DHA Vehari for the FY 2023-24, it was observed CEO and Deputy Director (Budget & Accounts) did not maintain register / ledger of development / tied grants and public account receipts & payment. However, the analysis of closing balances of development funds / tied grants / public account and closing cash balance of DHA Account-VI depicted that CEO (DHA) utilized development / public account funds and tied grants amounting to Rs 392.911 million for other than the specified purposes. This resulted in unauthorized utilization of purpose specific grants and public account funds. The detail is under:

Rs in million	
Description	Amount
Unspent balance of Development schemes	257.843
Detail of closing balances of tied grants and public accounts receipts	
Bulk Medicines	98.000
Leave encashment	0.186
Financial assistant	7.301
Public Accounts receipts (IT GST, GPF, PST, ROP etc.)	46.201
Total of closing balances	409.531
Cash closing balance as per SBD	16.620
Mis-utilization of development funds, tied grants and public account	392.911

Audit held that conditional grants and public account receipts were utilized for other than specified purposes due to weak internal controls.

The matter was reported to PAO in October, 2024. DDO replied that due to heavy load of claims and shortage of funds tied grants were utilized. The reply was not tenable as public account receipts and tied grants were utilized on other than the purposes specified.

SDAC in its meeting held on 21st November, 2024 directed the CEO to get the matter probed through probe committee consisting of CEO and a representative of DC, Vehari. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

[PDP No. 4]

E. Others

3.17.7 Excess expenditure than released budget – Rs 66.744 million

According to Rule 6 (e)) of PDA (Budget) Rules, 2017, the budget and accounts officer shall be responsible to communicate grants through SAP-R/3 to the DDOs and institutions of the DHA. Further, according to Rule 15 (a) (b) of District Authorities Accounts Rules 2017, the DDO shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the FY and takes measures accordingly.

During audit of audit of DHA Vehari for the FY 2023-24, it was observed that MS DHQ and THQ Hospital Burewala incurred excess expenditure in various head of accounts than released budget. This resulted in excess expenditure of Rs 66.744 million form approved budget. The detail is given at **Annexure-46**.

Rs in million					
Sr. No.	DDOs	PDP No.	Budget	Expenditure	Excess
1	MS DHQ Hospital Vehari	23	137.879	171.765	33.885
2	MS THQ Hospital Burewala	14	50.959	83.818	32.859
Total			188.838	255.583	66.744

Audit held that excess expenditure was incurred from released budget due to weak financial controls.

The matter was reported to PAO in October, 2024. DDO replied that funds were released to pay the electricity bills and approval of competent authority would be obtained for gap of released amounts. The reply was not tenable as DDO admitted that excess amount were released than approved.

SDAC in its meeting held on 21st November, 2024 directed the DDO to get the matter probed. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.17.8 Cost overrun due to delay in procurement of medical equipment – Rs 24.520 million

According to administrative approval vide No. 139-146/DB-B dated 27.07.2021, revenue cost along with rates and quantity of items were approved. Further, according to Government of Punjab, P&SHD, Lahore letter No. PO(DIV)VEH/DDP/2021 dated 15.05.2023, it was stated that four schemes of District Vehari were fully funded and schemes will not be reflected in next ADP. It was proposed that the quantity / number of items may be rationalized so that the schemes may be completed within approved costs.

During audit of DHA Vehari for the FY 2023-24, it was observed that CEO and MS THQ Hospital Burewala made overpayment on account of purchase of medical equipment for four development schemes. The schemes were fully funded but purchases were not made in time which resulted in increase of cost. The Administrative Department did not revise the PC-I. Purchases on excess rates than PC-I rates resulted in overpayment of Rs 24.520 million.

Audit held that overpayment at exorbitant rates was made due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. DDOs replied that matter was referred to P&SHD for advice which informed that schemes would not be reflected in next ADP and to rationalize the quantities. The replies were not tenable as purchases were made without revision of PC-I and on excess rates.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to get the matter probed from the committee and submit report regarding purchase on excess rates than PC-I rates and initiating delayed procurement process as funds were received in-time. No further progress was reported till finalization of this report.

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

[PDP No. 2, 9]

3.17.9 Payment in excess from quoted rates – Rs 11.299 million

According to bidding document, instructions to bidders at Sr. No.13.4 the bidder is required to offer competitive prices. All prices must include relevant taxes and duties, where applicable. If there is no mention of taxes, the offered / quoted

price shall be considered as inclusive of all prevailing taxes / duties. The benefit of exemption from or reduction in the GST or other taxes shall be passed on the Procuring Agency. Further, according to bid data sheet at Sr. No. 13.6 The bidder shall have to quote the delivered duty paid prices (inclusive of all types of duties and applicable taxes).

During audit of DHA Vehari for the FY 2023-24, it was observed that CEO and two (02) other DDOs made overpayments to vendors on account of purchases of medical machinery / equipment, furniture, electric items, stationery, printing, oxygen gas etc. by allowing excess rates from offered rates. The vendors / firms offered their financial bids without mentioning taxes and duties. The rates were required to be considered with all relevant taxes as per bidding document conditions. However, DDOs paid GST on quoted rates. This resulted in overpayment of Rs 11.299 million.

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO (DHA) Vehari	6	Excess payment than quoted rates	4.554
		8	Purchase on higher rates than lowest rates	1.965
2	MS DHQ Hospital Vehari	3	Purchases on higher rates	1.612
3	MS THQ Hospital Burewala	11	Excess payment than quoted rates	3.168
Total				11.299

Audit held that overpayment at exorbitant rates was made due to weak internal and financial controls.

The matter was reported to PAO in October, 2024. CEO and MS THQ Hospital Burewala replied that firms offered their rates without GST and no GST was paid. MS DHQ Hospital replied that rates were called without GST. The replies of DDOs were not tenable as CEO and MS THQ Hospital Burewala paid GST, whereas, MS DHQ Hospital called rates with GST as mentioned in condition No. 17 of bidding documents.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to probe the matter from the committee consisting of CEO (DHA) and a member nominated by DC, Vehari. Probe committee will submit report of excessive payments within one month. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.17.10 Less deposit of fees and Income Tax – Rs 8.326 million

According to Government of the Punjab, P&SHD Notification No.S.O(H&D)6-0/2016(U.C) dated 16.03.2020, the rates of various services and tests performed in health facilities were notified with clarification that 70% fee of diagnostic tests shall be retained by the Government of the Punjab. Further, according to Rule 14 (d) of the PDA (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

During audit of audit of DHA Vehari for the FY 2023-24, it was observed that MS DHQ Hospital and two (02) other DDOs did not deposit fee collected from different hospital services and Income Tax recovered from contractor and doctors' share against hospital services. It resulted in non-deposit of Rs 8.326 million. The detail is as under.

Rs in million				
Sr. No.	DDOs	PDP No.	Description	Amount
1	MS DHQ Hospital	4	Less deposit of hospital fee	2.553
		5	Non-deposit of Income Tax on lease of collection rights and electricity charges of canteens	3.597
2	MS THQ Hospital Mailsi	11	Non-deposit of Income Tax on doctors' shares in fees	0.295
3	MS THQ Hospital Burewala	5	Hospital fee from various services	1.881
Total				8.326

Audit held that fee on services and Income Tax was not deposited due to weak financial controls.

The matter was reported to PAO in October, 2024. DDOs replied that letter was written to P&SHD for clarification on radiology department share and remaining recoveries would be deposited at the earliest. The replies were not tenable as no record was provided against recovery effected.

SDAC in its meeting held on 21st November, 2024 directed the DDOs to share the P&SHD clarification with Audit and remaining recoveries be ensured at the earliest. No further progress was reported till finalization of this report.

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

3.17.11 Non-deduction of liquidated damages – Rs 5.781 million

According to bidding documents schedule of requirement, delivery time without penalty will be 60 days and 15 days will be grace period. After completion of due delivery period penalty @0.067% per day will be charged.

During audit of DHA Vehari for the FY 2023-24, it was observed that CEO made payments of Rs 202.614 million to vendors without deduction / less deduction of LD on account of purchases of medical machinery / equipment, furniture, electric items and medicines on late supply. The vendors were directed to supply store within 60 days along with invoices / delivery challan etc. at the time of delivery. Vendors did not supply the store within stipulated time period along with invoices. This resulted in non-deduction of LD of Rs 5.781 million.

Rs in million					
Sr. No.	DDO	FY	PDP No.	Description	Amount
1	CEO, DHA,	2023-24	7	Acceptance of dateless invoices and non-deduction of LD	4.166
2	Vehari	2023-24	10	Less deduction of LD on procurements	1.615
Total					5.781

Audit held that LD was not deducted before payments to vendors due to weak financial controls.

The matter was reported to PAO in October, 2024. DDO replied that delivery challans were having dates and storekeeper also recorded dates. Further, sixty days' time period was allowed and after 60 days, LD was deducted before payment. The reply was not tenable as dateless invoices were accepted to avoid from LD. Further, LD was deducted less as grace period was with penalty.

SDAC in its meeting held on 21st November, 2024 directed the CEO to get the matter probed through probe committee consisting of CEO and a representative of DC, Vehari. No further progress was reported till finalization of this report.

Audit recommends regularization besides action against the person(s) at fault.

3.17.12 Non-recovery of unauthorized stipend received from BISP – Rs 4.202 million

According to the Government of Pakistan, BISP HQ, Islamabad letter No.1 (16)/GR/BISP/Govt-Empl/2020 dated 05.03.2024, BISP HQs shared a list of

Government Employees / Pensioners in Punjab province who themselves or their spouses were receiving stipend from BISP for taking disciplinary action in accordance to the respective efficiency and discipline / relevant rules and make recovery effective thereof in accordance with the Federal Cabinet's decision / directives in 2019.

During audit of DHA Vehari for the FY 2023-24, it was observed that CEO did not recover from 37 in-service employees of Health Authority who were receiving unauthorized stipend directly or indirectly through spouse from BISP. Furthermore, no disciplinary action was taken against the relevant employees. This resulted in non-recovery of Rs 4.202 million.

Audit held that non-recovery of stipend was due to weak financial controls.

The matter was reported to PAO in October, 2024. CEO replied that concerned DDOs were directed to recover the amount. The reply was not tenable as no recovery was made.

SDAC in its meeting held on 21st November, 2024 directed to recover the amount. No further progress was reported till finalization of this report.

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

[PDP No. 24]

CHAPTER 4

Impact Audit

TRAUMA CENTER AT DHQ HOSPITAL KHANEWAL



4.1 Introduction

Trauma refers to a sudden physical injury or psychological response to a stressful event. Each year about five million people die as a result of traumatic injuries of which 90% occur in low-income and middle-income countries⁹. A study showed that mortality due to trauma is inversely related to the economic level of a country¹⁰. According to study results, an injured patient in Ghana is almost twice as likely to die as a patient with the same injuries in the United States. These differences are even more dramatic for multiple injuries patients, for whom the mortality rate is six times higher in low-income countries compared with high-income countries¹¹.

⁹ Mock C, Brundage S, Goosen J, Joshipura M. Guidelines for trauma quality improvement programmes. World Health Organization; Geneva. 2009.

¹⁰ Mock CN, Jurkovich GJ, Amon-Kotei D, Arreola-Risa C, Maier RV. Trauma mortality patterns in three nations at different economic levels: implications for global trauma system development. *J Trauma*. 1998;44 (5): 804–812. Discussion 12–4.

¹¹ Mock CN, Adzotor KE, Conklin E, Denno DM, Jurkovich GJ. Trauma outcomes in the rural developing world: comparison with an urban level I trauma centre. *J Trauma*. 1993;35(4):518–523.

Pakistan, being a developing country, does suffer the traumatic condition as are prevalent in other developing countries. According to the WHO data published in May 2014, Road-Traffic-Accidents (RTA) deaths in Pakistan reached 30,310 or 2.69% of total deaths¹². The age adjusted death rate is 20.22 per 100,000 of population; therefore with this death rate Pakistan is ranked 67th in the world in RTA deaths. As per the Census 2017, Punjab, being the most populous province of the country, faces growing number of road accidents. During 2014-17, 13,620 people died, 1.19 million people were injured and 996,032 RTA occurred in 32 districts of the province¹³. A number of physical and psychological factors are responsible for traumatic state of mind of the victims.

Trauma Centers are crucial for providing specialized, high-level care for traumatic conditions and comprehensive treatment beyond the capabilities of a standard emergency department. Trauma Centers are categorized into different levels¹⁴ based on their capabilities and resources:

Level I: Provide the highest level of comprehensive trauma care. They have specialized staff available 24/7, including trauma surgeons, anesthesiologists, and critical care specialists. They also engage in research and offer training for medical professionals.



II: Offer a broad range of trauma care and can manage most trauma cases. They may not have the same research or training programs as Level I centers but are equipped to handle severe injuries.



¹² Punjab Development Statistics (2016). Punjab Bureau of Statistics, Punjab.

¹³ Calnan, M. (1982). The hospital accident and emergency department: what is its role? *Journal of Social Policy*, 11(4), 483-503. Jamali, A. R. (2008).

¹⁴ Need assessment of Trauma Centres in Punjab Published in 2018 by the Punjab Economic Research Institute (PERI) Planning and Development Department Government of the Punjab

Level III: Provide emergency care and stabilization for trauma patients and can transfer patients to higher-level centers if necessary. They often focus on less severe trauma cases.



Level IV: Primarily offer initial assessment, stabilization, and transfer to higher-level facilities. They are typically located in rural or remote areas.



To address the challenges of trauma related disabilities and mortality ratio, Government of the Punjab has taken concrete steps of providing trauma care at DHQs, teaching Hospitals and Independent Trauma Centers including DHQ Hospital Khanewal. Impact audit was undertaken to assess whether the establishment of Trauma Center at DHQ Hospital Khanewal produced results that created impact on the citizens by providing critical care to the victims and saving their lives.

a. Background

Auditor-General of Pakistan, being constitutional head of conducting all types of audit, takes keen interest on the impact of government interventions in different strata of citizens. The Impact Audit answers cause-and-effect questions about the outcomes attributable to an initiative by isolating other contributing factors or variables. The Impact Audit reports shall benefit the stakeholders in understanding the net results of the programmes and initiatives in a more systematic manner and if timely addressed, shall lead to improve service delivery, financial management and good governance.

DHQ Hospital Khanewal, with capacity of 42 beds enhanced to 250 beds later on includes the 12 bedded emergency block. The existing 12 bedded emergency block was insufficient to cope with the increasing healthcare needs

owing to ever-growing population from 2.068 million (Population Census, 1998) to 2.920 million (population Census, 2017).

b. Role of the Trauma Care

Trauma care plays a critical role in saving lives and reducing the severity of injuries following accidents or violent incidents. It involves the rapid assessment, stabilization, and treatment of patients with serious injuries, aiming to minimize long-term damage and improve survival rates.

Effective trauma care systems, including well-equipped emergency services and trained medical personnel, can significantly enhance patient outcomes by delivering timely interventions, such as surgery or specialized treatment, that address life-threatening conditions.

4.2 Overview of Trauma Center

Keeping in view the hardships of ailing community, P&SHD Government of the Punjab approved the establishment of a Trauma Center at DHQ Hospital Khanewal in FY 2012-13 with an estimated cost of Rs 94.258 million on the recommendations of District Government, Khanewal. Later on, the scheme was revised to a total cost of Rs 104.689 million in FY 2019-20. A new 20-bedded block was constructed within the premises of hospital to provide specialized trauma care. Project was initially aimed at establishing 20 bedded Trauma Center with allied health facilities for the treatment of road side accident patients and shifting of emergency patients admitted to other health facilities in order to provide preventive and curative health services. As per PC-I the objectives of establishment of Trauma Center were:

- i. Provision of preventive and curative health services to the citizens.
- ii. Provision of free of cost emergency service to the catchment areas / RTA cases and head injuries.
- iii. Improvement of health of citizens of the country.
- iv. Creation of citizens' sense of safety by providing timely treatment to reduce disabilities and deaths due to accidents.

4.3 Scope and Methodology

a. Scope

The scope of this Impact Audit covers three years data related to patients as well as operations emergency block / Trauma Center before and after the intervention. It analyzes the extent and adequacy of the intervention towards providing critical care to injured and saving lives. However, non-availability of data prior to FY 2018-19 confined the scope of data analysis and interpretation.

b. Methodology

Audit applied quantitative techniques to derive inferences. Following audit methodology was adopted to assess the impact of the project:

- i. Collection, analysis and interpretation of data regarding pre and post establishment of Trauma Center.
- ii. Study of PC-I, policy guidelines and related documents of Trauma Center.
- iii. Collecting and evaluating feedback from patients, attendants, and the general public through surveys or questionnaires.

4.4 Findings

Impact of establishing Trauma Center was gauged in three broad areas i.e. Impact on Patients' Outcome, Access-to-Care and Operational Efficacy to analyze the extent and adequacy of the intervention towards providing critical care to victims and saving their lives.

4.4.1 Impact on Patients' Outcomes

Audit analyzed trauma activities regarding patients of medical emergency and Trauma Center as summarized in the table below:

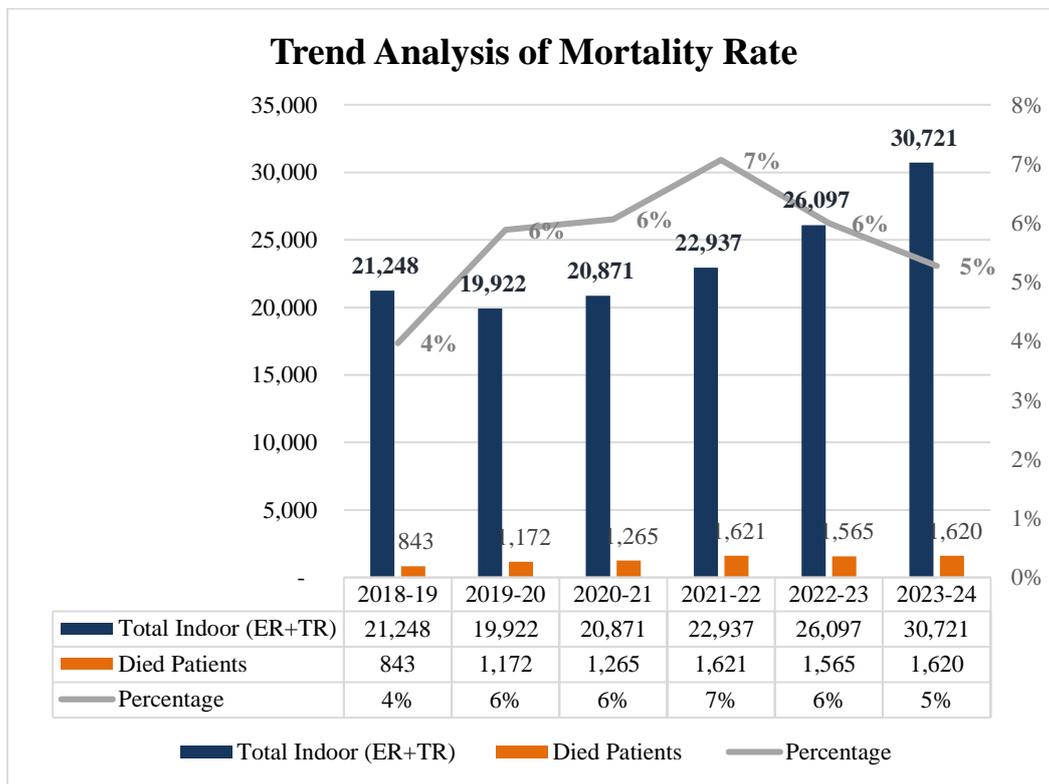
Patients / Year	Pre-establishment of Trauma Center		Post-establishment of Trauma Center			
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Total number of patients admitted [Emergency (ER) + Trauma (TR)]	21,248	19,922	20,871	22,937	26,097	30,721
Emergency Patients	21,248	17,491	14,508	15,600	19,025	22,729
Trauma Patients	-	2,431	6,363	7,337	7,072	7,992
% of Emergency patients w.r.t. Total Patients admitted	100%	88%	70%	68%	73%	74%
% of Trauma patients w.r.t. Total Patients admitted	0%	12%	30%	32%	27%	26%

Source: Hospital data

Comparison of medical emergency and trauma patients for pre and post establishment of trauma center revealed nominal increase in trauma patients. Traditional emergency services were also shifted in trauma center building and almost 75% medical emergency patients were being attended. Audit also observed that with the increase in patient volume the increase of medical emergency cases were increased from 70% in 2020-21 to 74% in 2023-24 but the increase in trauma patients was reduced from 30% in 2020-21 to 26% in 2023-24 which reflects that ordinary medical emergency cases were being focused in this hospital. The audit findings are given below:

4.4.1.1 Mortality Rates

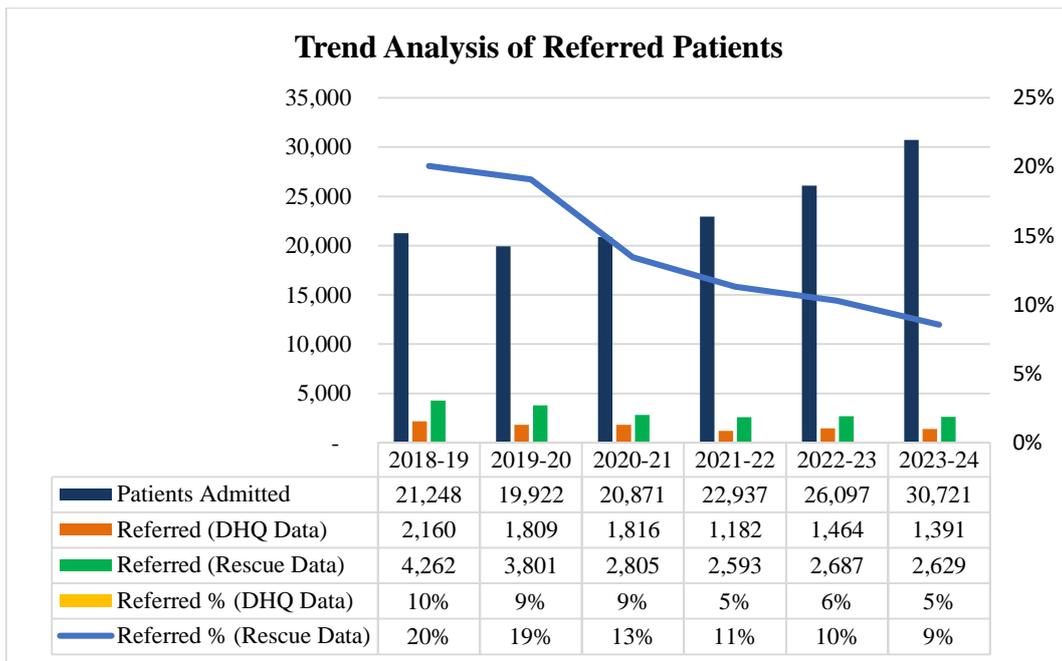
Trend analysis of mortality rate pre and post establishment of trauma center depicted that 4% mortality rate in FY 2018-19 was raised to 5% in FY 2023-24 which showed that establishment of the Trauma Center did not have a positive impact on saving lives. Graphical representation based on hospital data is given below:



[AIR Para No. 05]

4.4.1.2 Referral Rates

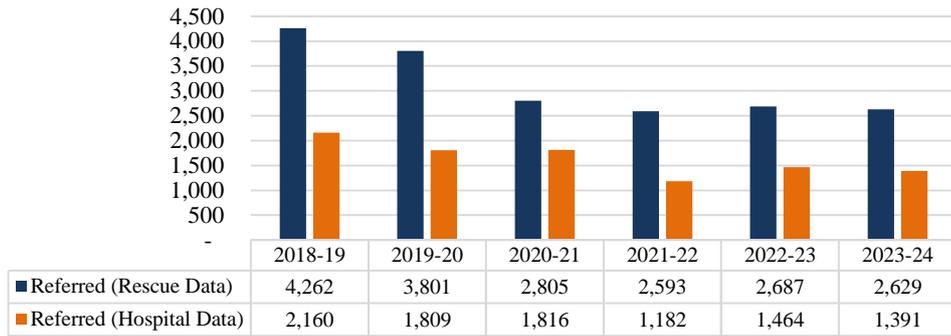
Trend analysis of patients referred pre and post establishment of trauma center showed a positive impact / decreasing trend. The 10% referral rate in FY 2018-19 was reduced to 5% in FY 2023-24. However, patients referred as per hospital record were compared with referral data obtained from Rescue-1122 which revealed that mostly patients were being referred without admitting / recording them in hospital record. The referred patients from this hospital as reported by Rescue-1122 were almost double than those reported in hospital data. As per Rescue-1122 record, 20% referral rate in FY 2018-19 was reduced to 9% in FY 2023-24.



[AIR Para No. 03]

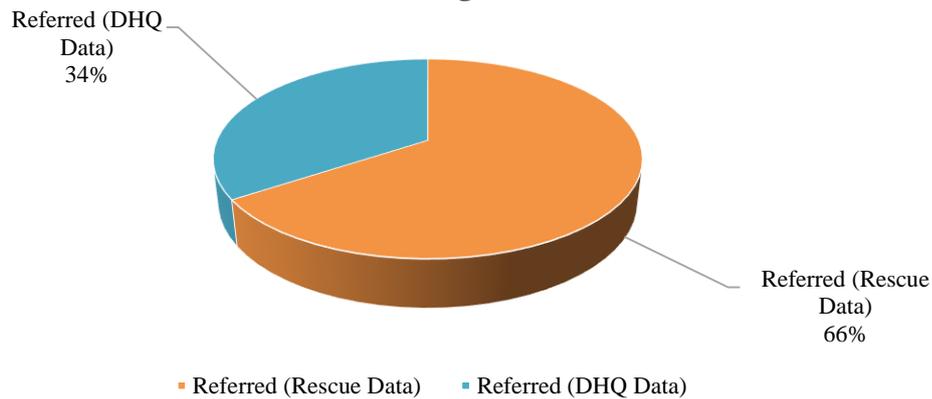
Year-wise comparison of referral data of DHQ Hospital and Rescue-1122 revealed that during the period of FY 2018-19 to FY 2023-24 lesser figure of referral was being reported by hospital management to show less referral from hospital. In fact, almost double patients were being referred from this hospital to other hospitals as reported by Rescue-1122. Graphical representation is given below:

Year-wise Referral Reported by DHQ Hospital and Rescue-1122



Comparison of total referral data of DHQ Hospital and Rescue-1122 revealed that during the period 2018-24 referral as per DHQ Hospital record was 9,822 patients but as per Rescue-1122 record referral from the hospital was 19,624 patients. It shows that on record lesser figure of referral was being reported by hospital management to show better service delivery but in fact, almost double patients were being referred from hospital. Although, establishment of the Trauma Center have a positive impact i.e. decreasing referral rate but referral cases of hospital were far below than those reported by Rescue-1122. Graphical representation is given below:

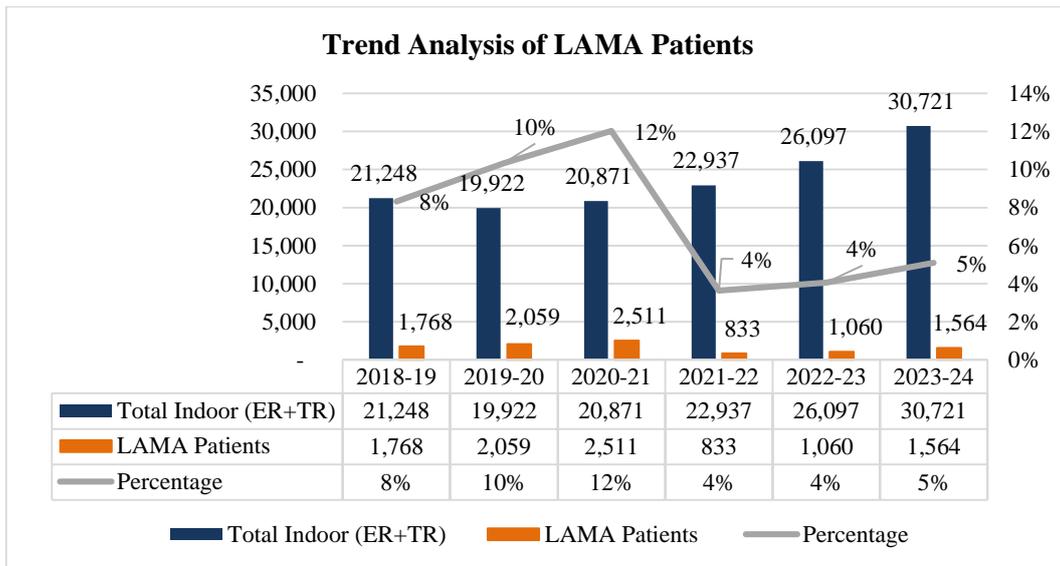
Total Patients Referred as Reported by DHQ Hospital and Rescue-1122 during FYs 2018-24



[AIR Para No. 11]

4.4.1.3 LAMA Rates

Trend analysis of patients Left Against Medical Advice (LAMA) rate before and after establishment of Trauma Center revealed that there was an increasing trend of LAMA rate from 8% in FY 2018-19, 10% in FY 2019-20 to 12% in FY 2020-21. After intervention of Trauma Center there was a decreasing trend in LAMA rate from 12% in FY 2020-21 to just 4% in FY 2021-22, this decrease could be an impact of Covid-19. However, there was again an increasing trend in LAMA rate from 4% in FY 2021-22, FY 2022-23 to 5% in FY 2023-24. Consequently, it could be inferred that the trust of citizens was not developed, and cases of LAMA in the Trauma Center were not reduced. Therefore, the establishment of the Trauma Center did not have any significant impact on enhancing the citizens' sense of safety through prompt and effective emergency treatment. Graphical representation is given below:



[AIR Para No. 06]

4.4.2 Impact on Access to Trauma Care

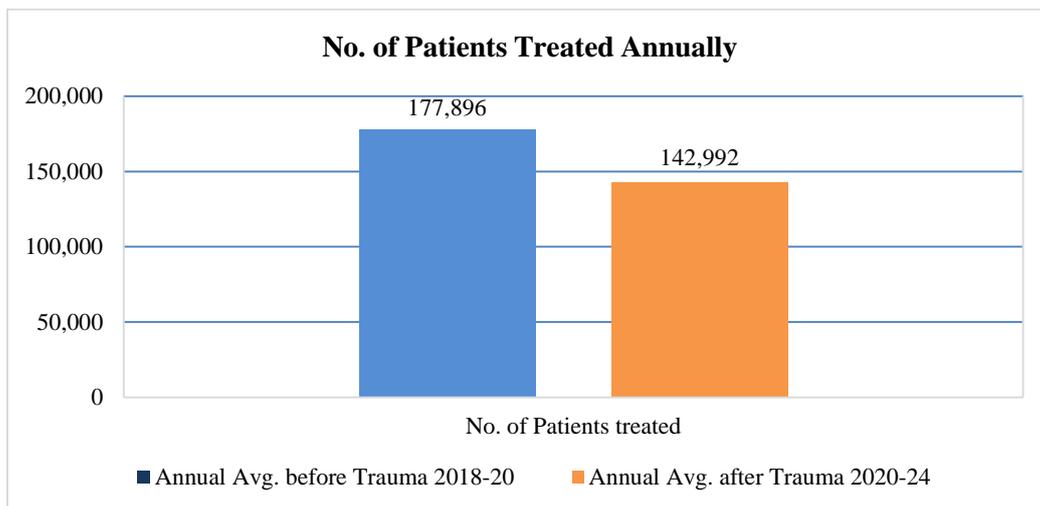
4.4.2.1 Response Time

Comparison of time taken in the dispensation of initial medicine or treatment to patients at Trauma Center in DHQ Hospital, Khanewal with an ordinary Medical Emergency of THQ Hospital Jahanian revealed a significant delay in trauma care at Trauma Center. Delayed response to incoming patients was a critical issue that can negatively impact patient's outcomes. Audit observed a disparity that patients in Trauma Center in DHQ Hospital Khanewal were attended in an average of eight (08) minutes, whereas, those in THQ Hospital Jahanian were being attended in four (04) minutes for initial medication to the patients. Addressing this delay is essential for improving the quality of care. The detail is given at **Annexure-47**.

[AIR Para No. 20]

4.4.2.2 Patients' Influx

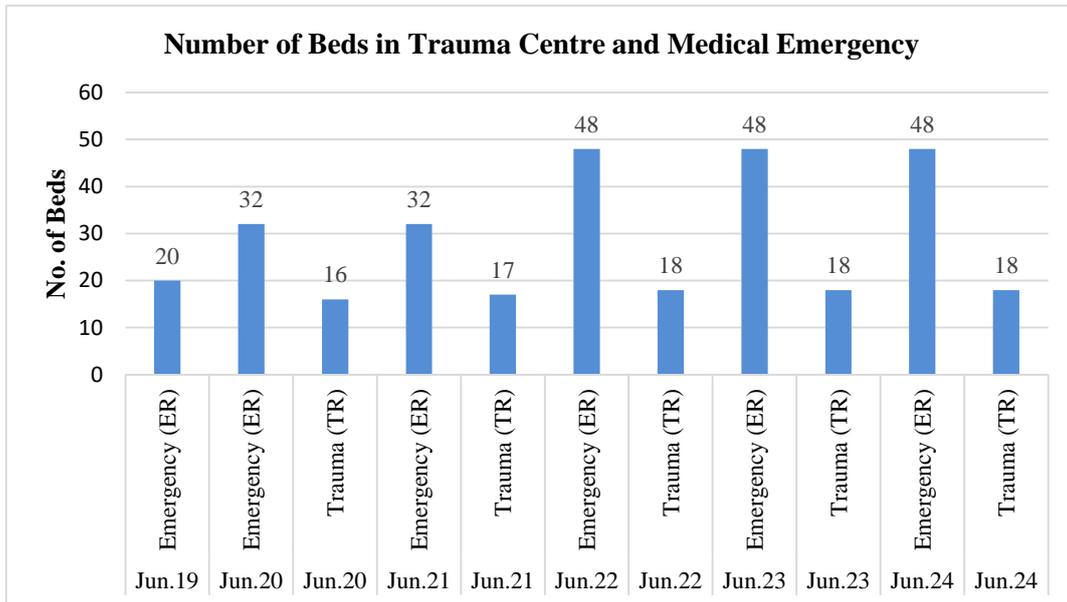
Audit compared annual average number of patients treated in emergency department pre and post establishment of Trauma Center. It reflects 20% decline in number of patients that comes to 34,904 patients per annum. Graphical representation based on hospital data is given below:



[AIR Para No. 04]

4.4.2.3 Neglected Trauma Care

As per PC-1, the Trauma Center was planned to provide high level / advanced trauma care in Khanewal with dedicated 20 beds. However, management shifted 32 bedded medical emergency to Trauma Center at its inception and trauma related beds were restricted to 16 beds. Subsequently, the emergency beds were increased from 32 to 48 beds, whereas, trauma related beds increased to 18 beds only. It shows management's focus on emergency instead of trauma care. Despite establishment of Trauma Center, trauma care was neglected and routine emergency services were housed in Trauma Center building as depicted below:



[AIR Para No. 08]

4.4.3 Impact of Operational Efficacy

4.4.3.1 Insufficient Skilled Human Resources in Trauma Care

Human resource plays vital role in trauma care. Availability of skilled professionals directly affects patient outcomes and the adequacy of emergency response. The treatment of trauma injuries needs surgical services which require at least the services of three specialists' i.e. Neuro-Surgeon, Orthopedic-Surgeon and anaesthetist. Scrutiny of human resource data revealed following key observations on the operations of Trauma Center:

- i. Trauma Center became functional with 39 sanctioned posts of various categories in 2020, out of which P&SHD abolished eight (08) vacant posts of multiple categories in 2023, including two (02) surgeons of BS-18. However, the department still failed to post staff against four (04) currently vacant posts including two (02) posts of Anesthetist and one (01) post of senior medical officer as observed from the working strength of June, 2024. The detail is given at **Table-1/Annexure-48**.

[AIR Para No. 01]

- ii. Management failed to develop advanced training programs for medical staff to ensure latest knowledge and skills in trauma care. Further, scrutiny of personal files revealed that no staff members received on-the-job training from professional institutes, e.g. American Trauma Life Support (ATLS) or Primary Trauma Course (PTC) etc.

[AIR Para No. 15]

- iii. Duty rosters were not being prepared keeping in view the trauma urgency. Consultants were not deputed in evening and night shifts for timely treatment of trauma patients. All consultants were allowed day-off on each Sunday instead of rotating their duties. The concept of provision of modern curative, preventive, rehabilitative and specialist services to cater for prompt resuscitation was ignored as per provision of PC-I. The detail is given at **Table-2/Annexure-48**.

[AIR Para No. 02]

In view of above, establishment of Trauma Center did not have a positive impact due to non-availability of sufficient, efficient and skilled human resource in all shifts.

4.4.3.2 Absence of Essential Trauma Care Equipment

Availability of essential diagnostic and bio-medical equipment are essential in trauma care. It enables accurate and rapid assessments improving the precision and effectiveness of life-saving interventions. Audit assessed improvements in hospital infrastructure, such as advanced medical equipment, enhanced emergency rooms, and specialized trauma units. Audit observed certain issues regarding healthcare infrastructure as given below:

- i. In 2nd Revised PC-I, there was a provision for one X-Ray unit with computed radiography, costing Rs 9.938 million. However, management failed to procure it despite available funds. This resulted in poor service delivery and neglected trauma care.

[AIR Para No. 09]

- ii. Management did not ensure availability of essential diagnostic and treatment services in the Trauma Center building. Key facilities, such as clinical laboratory, dedicated X-ray unit staffed with qualified personnel, surgical ICU, and blood bank were not available since its establishment. Availability of surgical ICU and High Dependency Unit (HDU) is critical for patients requiring post-operative and critical care. Consequently, many patients needing surgeries of head injuries or multiple fractures are referred to tertiary care hospitals. While a five-bedded medical HDU exists in main building of hospital which does not cater to trauma patients. Further, an ICU ward has been established in the main building of DHQ Hospital, but it lacks functional ventilators.

[AIR Para No. 12,13,14]

- iii. Management failed to upgrade the Trauma Center to treat critical patients. Audit obtained data from Punjab Emergency Department Rescue-1122 regarding Patient Transfer Service (PTS) of Khanewal which revealed that 91% of total RTA patients were referred out due to “Non-availability of facility for advanced treatment” in Trauma Center Khanewal.

[AIR Para No. 10]

In view of above, establishment of Trauma Center did not have a positive impact on trauma care due to absence of essential equipment for advanced diagnostic and curative services.

4.4.3.3 Insufficient Financial Resources

Audit scrutiny revealed that development scheme of FY 2011-12 was completed in 2019-20. Due to negligence of concerned authorities this delay caused cost over-run and reduction of equipment to remain within the approved cost. Management did not ensure timely procurement of bio-medical equipment for Trauma Center which resulted in cost over-run of Rs 13.796 million as compared to the approved cost. Trauma Center was established and became

operative in January, 2020. However, only SNE was approved and staff was posted against these posts but no operational funds were allocated by government. The regular budget of DHQ Hospital Khanewal were being utilized to operate hospital-based Trauma Center without provision of separate Cost Centre. Non-availability of operational funds also contributes to poor service delivery and negative impact of Trauma Center on immediate and effective trauma care. The detail is given at **Annexure-49**.

[AIR Para No. 07, 17]

4.5 Conclusion:

Impact of the project on the citizens recorded decrease in influx of patients from 177,896 to 142,992 primarily due to non-availability of skilled Human Resource and absence of essential bio-medical equipment. Mortality rate of post-establishment of Trauma Center increased by 5% vis-à-vis pre-establishment mortality rate of 4%. Although post-establishment LAMA rate decreased to 4% from pre-establishment LAMA rate of 12%, however, the same is again witnessing an increasing trend in the post-establishment period i.e. 5% in FY 2023-24. This shows that trust of the citizens could not be developed on the Trauma Center. Similarly, the referral rate of 5% is under reported by the hospital when compared with the referral data of 9% reported by Rescue-1122.

The project did not achieve its intended deliverables due to:

- Shortage of trained medical and para-medical professionals,
- Lack of advanced bio-medical equipment and non-availability of HDUs,
- Delayed response time to the trauma victims,
- Absence of professional trainings of medical and para-medical staff,
- Paucity of financial resources,

Following are the recommendations:

- Recruit and retain qualified medical and para-medical professionals,
- Provision of bio-medical equipment,
- Up-gradation of diagnostic lab facilities,
- Improvement of response time correlated with increased presence of professionals,

- Segregation of emergency from trauma services,
- Provision of financial resources as per requirement.

These recommendations aim to address the key challenges identified during audit, ultimately improving the quality of care at the Trauma Center.

PHOTO GALLERY



Figure 1 Trauma Center Building in DHQ Hospital Khanewal



Figure 2 Patient admitted in medical emergency



Figure 3 Patient admitted in medical emergency but cardiac monitor is not functional



Figure 4 X-Ray room exterior in Trauma Center



Figure 5 X-Ray Room interior no X-Ray and C-Aram installed



Figure 6 Minor OT in Trauma Center containing 2 couches



Figure 7 Triage Room in Medical Emergency and non-functional cardiac monitor (left)

MFDAC

Annexure-A

Memorandum for Departmental Accounts Committee Paras Pertaining to the Audit Year 2024-25

Rs in million

DDOs	Sr. No.	PDP No.	Title of Para	Amount
DHA, Bahawalnagar				
CEO (DHA) Bahawalnagar	1	3	Unlawful conduct of business of DHA	-
	2	4	Non-transfer of receipts in Provincial Government Account-I	47.162
	3	9	Non-clearance of pending liabilities of leave encashment and financial assistance	18.989
	4	12	Irregular payment of pending liabilities	105.800
	5	13	Irregular payment of pension to local government cadre employees	37.489
	6	26	Irregular expenditure due to purchases without tendering	0.644
	7	28	Loss due to non-recovery of cost of samples	0.093
DHO (PS), Bahawalnagar	8	35	Unjustified expenditure on arrears of pay and allowances	3.715
	9	40	Irregular throw forward of current years' liabilities	5.650
MS, DHQ Hospital, Bahawalnagar	10	46	Unauthorized retention of public money in DDO account	31.249
	11	47	Irregular payment of pending liabilities	8.430
	12	51	Irregular execution of contract in violation of terms of award letter	28.000
	13	53	Loss due to outsourcing of CT scan services	22.178
	14	54	Excessive expenditure on preventive maintenance of CT scan machine	15.050
	15	56	Loss due to unjustified drawl of POL	1.499
	16	62	Irregular expenditure due to misclassification	1.626
MS, THQ Hospital, Chishtian	17	64	Non-recovery of receipts from SLIC	32.866
	18	82	Irregular expenditure on hiring of CPS	3.571
	19	84	Irregular issuance of the supply order	4.886
MS, THQ Hospital, Fortabbas	20	85	Loss of revenue due to non-clearance of pending/objected claims of SSP	7.950
	21	96	Non-clearance of pending claims of SSP	2.078
MS, THQ Hospital, Haroonabad	22	99	Irregular LP medicine of non-formulary brand without DTL reports	0.594
	23	114	Non-clearance of pending cases of leave encashment	2.058
MS, THQ Hospital, Minchinabad	24	121	Loss of revenue due to non-clearance of pending/objected claims of SSP	11.714
	25	124	Non-recovery of interest for late deposits/temporarily embezzled amount	1.443
	26	127	Irregular purchase of LP medicines	1.054
	27	128	Irregular expenditure on hiring of CPS	5.785
	28	129	Irregular expenditure on hiring of CPS	0

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	29	130	Irregular clearance of time barred claims of supplier	0.760
	30	131	Irregular expenditure on pending liabilities	2.349
DHA, Bahawalpur				
CEO (DHA) Bahawalpur	31	137	Irregular payment of pending liabilities and non-maintenance of liability register	137.876
	32	141	Non-deduction of Income Tax in absence of valid exemption certificate	127.549
	33	142	Procurement and disbursal of medicine beyond authorized budget Provision	26.946
	34	143	Excess distribution of medicine than Standard Medicine Limit	13.088
	35	147	Unauthorized approval of budget and expenditure thereof	-
	36	150	Irregular throw forward of current yea' liabilities	53.753
	37	153	Non-clearance of pending liabilities of leave encashment	4.643
	38	154	Irregular payment of previous year's liability	8.627
	39	162	Irregular clearance in technical evaluation of defaulter firm	-
	40	163	Overstatement of closing balance due to non-transfer of receipt collected in C Head of Account	27.351
	41	165	Irregular appointments on contract basis	-
	42	166	Understated Books of Accounts / expenditure of DHAs	129.229
	43	168	Authorization of payment of salaries without observing the SNE	-
District Officer Health, Preventive Services, Bahawalpur	44	173	Non-clearance of pending liabilities of leave encashment	2.808
	45	174	Irregular payment of previous year's liability	2.181
	46	175	Irregular transfer of funds to other health facilities	0.989
	47	178	Irregular throw forward of current yea' liabilities	8.578
	48	183	Irregular creation and payment of liability by health facility	0.438
	49	184	Irregular purchase of Mobile Phones	0.893
	50	188	Irregular expenditure on POL	20.031
	51	190	Doubtful payment of electricity	2.242
MS, THQ Hospital, Ahmadpur East	52	191	Clearance of pending liabilities by violating budget / accounts rules	21.097
	53	192	Purchase of medicine on higher rate due to less / non-receipt from bulk purchase	1.503
	54	196	Deficit due to non-making efforts for clearing of Pending Claims from SLIC	2.745
	55	198	Excess expenditure on POL as per load shedding schedule	0.874
	56	199	Irregular carrying forward of current yea' liabilities	6.098
	57	201	Non-making efforts for Irregular retention of SSP funds	5.000
MS, THQ Hospital, Hasilpur	58	206	Irregular expenditure on LP medicine	2.502
	59	207	Irregular payment due to purchase on higher rates of medicines through LP than bulk rate	0.409

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	60	209	Irregular payment of previous year's liability	4.584
MS, THQ Hospital, Khairpur Tamewali	61	216	Unauthorized creation of liabilities	1.273
	62	218	Unauthorized drawl of CA and HRA	0.249
	63	222	Undue increment to adhoc employees	0.372
	64	223	Loss due to defective LP policy	0.298
	65	226	Irregularities in frame work rate contracts / tender process FY -	-
	66	230	Unauthorized utilization of budget of bulk purchase of medicine	4.931
	67	231	Purchase of medicine through LP on higher rates	0.229
MS, THQ Hospital, Yazman	68	233	Less payment to service provider firm on account of salaries of employees	8.948
	69	234	Non-payment share of EOBI & SSB of workers	3.155
	70	235	Unauthorized payment of irrelevant allowances	0.198
	71	238	Irregular drawl for pending liabilities without additional budget	7.118
DHA, Chiniot				
CEO (DHA) Chiniot	72	2	Non-recovery of LD	0.426
	73	4	Non-replacement of substandard medicine	0.255
	74	8	Non-forfeiture of performance security	0.127
	75	11	Unauthorized approval of budget and expenditure	-
	76	12	Non-utilization of funds of revenue component and non-functioning of BHU	53.108
	77	14	Execution of substandard civil work THQ hospital Bhowana	-
	78	16	Financial burden on DHA due to non-creation of Pension Fund and accrual of liabilities	4.960
	79	17	Irregular/inefficient procurement of drugs, medicine and surgical/disposable items – Rs 89.647 million	89.647
MS THQ Hospital Lalian	80	7	Irregular expenditure on works	1.283
	81	9	Non-functioning of Ophthalmology clinic despite availability of equipment	48.141
	82	10	Non-execution of revamping work according to approved scope	1.677
	83	11	Non-supply of medicine by CEO (DHA) out of 75% bulk purchase budget – Rs 3.918 million	3.918
	84	16	Utilization of OPD medicine without actual consumption record - Rs 2.692 million	2.692
DHO (PS) Chiniot	85	11	Irregular expenditure on repair of official vehicles and solar panels	0.799
	86	12	Procurement of rapid test devices / strips at excessive rates – Rs 1.762 million	1.762
	87	13	Irregular expenditure on POL of vehicles	2.850
	88	16	Unauthorized payments to vendors and grant of loan to Health Councils – Rs 0.529 million	0.250
DHQ Hospital Chiniot	89	7	Procurements at excessive rates – Rs 1.077 million	1.077
	90	9	Excess expenditure on LP medicine due to non-supply of MSD medicine – Rs 12.086 million	12.086

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	91	12	Unauthorized expenditure on remuneration to employees out of Health Council funds	2.626
	92	13	Unauthorized expenditure on MEPG services items and remuneration to staff	2.183
	93	14	Non-utilization and parking of funds in commercial bank accounts	22.885
	94	15	Irregular expenditure on procurement of machinery, equipment, furniture etc.	0.844
	95	18	Unauthentic expenditure on POL	2.223
THQ Hospital Bhowana	96	9	Purchase of LP medicine due to non-supply of medicine	1.098
	97	10	Loss of potential revenue due to non-auction of canteen & parking stand	2.718
	98	12	Irregular expenditure on civil works through splitting of expenditure	2.546
	99	16	Procurements at excessive rates	0.191
DHA, DG Khan				
CEO (DHA), DG Khan	100	3	Loss to Government due to non-renewal of license to pharmacies / medical stores	2.728
	101	4	Wrong credit of District Authority Fund receipts into A/C	5.266
	102	5	Non-Forfeiture of performance guarantee	0.115
	103	6	Non/Less Recovery of LD	0.075
	104	11	Delay in procurement of machinery and equipment's, cost overrun	45.675
	105	16	Purchase of LP Medicines through repeat orders.	2.947
	106	18	Unjustified transfer of amount to PAF	272.142
	107	22	Unauthorized delay in payments of financial assistance and leave encashment to employees	13.492
	108	24	Over-spending against less release of funds	4.020
	109	29	Unauthorized approval of budget and expenditure	-
	110	30	Defective preparation of budget of DHA, non-inclusion and monitoring of receipts component	-
DHO (HR&MS) DG Khan	111	5	Non-maintenance of consumption record of medicines	2.503
	112	23	Unauthorized delay in payments of financial assistance and leave encashment to employees	4.943
	113	25	Irregular expenditure on repair of vehicles	1.977
	114	26	Sanction for pay and allowances beyond delegated power	5.002
MS THQ Hospital Taunsa	115	7	Irregular/doubtful expenditure on printing	2.801
	116	8	Irregular purchase of LP medicines	15.221
	117	12	Loss to government due to award of contract stamp duty	0.115
	118	14	Unauthorized posting / deployment of staff on general duty	10.985
	119	17	Non-deposit of government receipts	0.008
	120	18	Poor performance in delivery of health services	-
MS THQ Hospital Kot Chutta	121	1	Unauthentic payment of electricity charges	4.605
	122	2	Irregular/doubtful expenditure on printing	1.898
	123	3	Irregular purchase of LP medicines	4.227

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	124	12	Unauthorized retention of hospital share received from SLIC	2.699
	125	15	Non-deposit of government receipts	0.160
DHA, Faisalabad				
CEO (DHA) Faisalabad	126	4	Irregular throw forward of employees related liabilities	49.879
	127	5	Unauthorized approval of budget and expenditure	-
	128	8	Non-provision of basic health facilities to citizens due to non-completion of development schemes	-
	129	15	Loss due to purchase of surgical item on higher rate	14.820
	130	17	Non-deduction of Late Delivery charges	0.398
DHO (PS) Faisalabad	131	8	Non-payment of Financial Assistance and Leave Encashment in lieu of LPR	15.332
	132	10	Irregular & unauthentic expenditure on POL	15.499
DHO (III) Faisalabad	133	5	Un-justified payment of Pay and Allowances after transfer	4.559
	134	8	Non-disposal / replacement of substandard medicine at store	0.328
	135	4	Excess payment to supplier	0.029
	136	6	Unauthorized payment of salaries against abolished posts	3.862
MS DHQ Government General Hospital Samanabad	137	6	Non-deposit of receipts in DHA Account-VI	2.578
	138	9	Creation of liabilities due to non-payment of pending claims	9.08
	139	10	Irregular award of contracts without obtaining performance security & stamp duty	4.144
	140	13	Unauthorized payment of HSRA – Rs 0.037 million	-
	141	14	Procurement of medicines at higher rates	9.331
	142	15	Irregular purchase of LP medicine	33.313
	143	16	Overpayment to vendor due to application of higher rate	1.876
	144	19	Loss due to procurement at excessive rates	2.041
	145	20	Non-achievement of Minimum Service Delivery Standards	-
	146	25	Unauthorized payment of salaries against abolished posts	2.59
	147	27	Improper maintenance of assets record	0
148	29	Irregular expenditure from UHI / HC Funds	40.916	
149	30	Utilization of HC funds on the activities not provided in HC guidelines	2.608	
MS Government General Hospital 224/RB, Faisalabad	150	6	Creation of liabilities due to non-payment of pending claims	3.246
	151	7	Irregular award of contracts without obtaining performance security and stamp duty	3.308
	152	10	Irregular payment of pay & allowances	4.939
	153	11	Procurement of medicines at higher rates	0.249
	154	12	Irregular purchase of LP medicine	9.748
	155	16	Non-implementation of Minimum Service Delivery Standards	-

DDOs	Sr. No.	PDP No.	Title of Para	Amount
MS THQ Hospital Chak Jhumra	156	1	Unauthorized purchase of LP medicines beyond prescribed limit – Rs 18.228 million	18.228
	157	6	Compromised healthcare services due to non-provision of equipment and medicine	-
	158	10	Non-achievement of minimum service delivery standards	-
	159	11	Irregular retention of government funds – Rs 3.517 million	1.71
	160	15	Non-installation of machinery / equipment – Rs 1.842 million	0.867
	161	18	Non-obtaining of performance security and stamp duty	2.811
	162	20	Irregular expenditure on POL for generators	3.544
	163	21	Loss due to procurements on higher rates – Rs 0.690 million	0.69
	164	23	Irregular procurement and non-transparent consumption of medicine - Rs 21.898 million	21.898
MS THQ Hospital Jaranwala	165	2	Award of canteen contract to defaulter contractor & without open competition	0.944
	166	10	Irregular payment of pay & allowances	11.679
	167	11	Irregular award of contracts without obtaining performance security and stamp duty – Rs 3.229 million	3.229
	168	13	Procurement of medicines at higher rates	0.938
	169	14	Irregular purchase of LP medicine - Rs 25.977 million	25.977
	170	15	Irregular consumption of POL due to recording running of generator on assumption basis	4.249
	171	17	Loss due to procurement at excessive rates – Rs 1.281 million	1.281
	172	20	Loss due to excess consumption – Rs 1.081 million	1.081
MS THQ Hospital Samundri	173	4	Non-payment of Leave Encashment in lieu of LPR	3.986
	174	13	Unauthorized purchase of LP medicines beyond prescribed limit – Rs 25.428 million	25.428
	175	15	Non-obtaining of performance security and stamp duty	0.689
	176	21	Unauthentic consumption of medicine due to improper maintenance of expense record	-
	177	22	Non-achievement of minimum service delivery standards	-
MS THQ Hospital Tandlianwala	178	3	Non-obtaining of performance security and stamp duty	2.071
	179	13	Unauthorized purchase of LP medicines beyond prescribed limit – Rs 29.604 million	29.604
	180	15	Compromised healthcare services due to non-provision of equipment and medicine	-
	181	16	Non-achievement of minimum service delivery standards	-
	182	20	Loss due to non-compliance of LP guidelines – Rs 2.011 million	2.011

DDOs	Sr. No.	PDP No.	Title of Para	Amount
DHA, Jhang				
CEO (DHA), Jhang	183	2	Excess payment to the suppliers of Machinery & Equipment	0.592
	184	7	Execution of defective agreements and non-supply of medicine	12.416
	185	8	Loss due to purchase of surgical item on higher rate	9.695
	186	10	Cost overrun due to delay in procurement	15.028
	187	11	Non-clearance of financial assistance cases	14.900
	188	13	Non-replacement of substandard medicine	7.805
	189	16	Irregular expenditure without quotations/tenders	1.280
DHO LG II Jhang	190	6	Procurement of medicines at higher rates	0.622
	191	8	Irregular purchase of medicines without calling tenders/quotations	2.513
	192	9	Irregular expenditure on POL of vehicle	1.597
MS THQ Hospital Shorkot	193	5	Irregular award of contracts without obtaining perf. Sec. and stamp duty	0.673
	194	8	Procurement of medicines at higher rates	0.881
	195	10	Loss due to procurement of Oxygen Gas at excessive rates	1.899
	196	12	Irregular purchase of LP medicine	7.975
	197	15	Non-payment of pending claim of Leave Encashment	2.202
	198	19	Irregular procurements without calling tenders/quotations	2.006
DHO PS Jhang	199	3	Loss due to procurements at excessive rates	1.516
	200	5	Irregular expenditure on POL	5.041
	201	7	Irregular expenditure on repair of vehicles and machinery	1.267
	202	13	Non-clearance of leave encashment and financial assistance cases	15.091
MS DHQ Hospital Jhang	203	1	Loss due to non-reaction / self-collection of hospital Parking Fee	8.760
	204	4	Irregular purchase of LP medicine	28.187
	205	5	Loss due to purchase of medicine on higher rate	2.078
	206	8	Irregular appointment of daily wage staff	1.760
	207	9	Unauthentic expenditure on POL	13.637
	208	10	Unauthorized payment of Service Level Agreement	4.321
	209	22	Mis-procurement due to violation of procurement rules	2.371
	210	23	Non-reimbursement of loan from the health facility	2.000
MS THQ Hospital 18-Hazari	211	1	Irregular purchase of LP medicine	4.485
	212	3	Mis-procurement due to violation of procurement rules	4.236
	213	5	Loss due to purchase of medicine on higher rate	0.992
	214	7	Loss due to purchase of Oxygen Gas on higher rate	0.088
MS THQ Hospital AP Sial	215	1	Irregular purchase of LP medicine	3.747
	216	5	Loss due to purchase of Oxygen Gas and X-Ray films on higher rate	0.479
	217	9	Loss due to purchase of medicine on higher rate	0.239
	218	15	Non-clearance of leave encashment cases	0.524

DDOs	Sr. No.	PDP No.	Title of Para	Amount
DHA, Khanewal				
MS THQ Hospital Mian Channu	219	3	Mis-procurement of printing material	2.708
	220	6	Award of contracts with less collection of stamp duty	0.115
	221	8	Non-collection / deposit of Income Tax on auction of parking stand	0.204
	222	9	Purchase of non-approved brands of LP medicine	0.542
	223	10	Misappropriation of MLC Fee	0.208
	224	13	Irregular expenditure on POL	3.762
	225	14	Non-achievement of minimum service delivery standards	-
	226	16	Poor service delivery due to non-deputation of consultants in shifts	-
MS THQ Hospital Kabirwala	227	5	Mis-procurement due to non-transparent bidding process	15.363
	228	7	Irregular expenditure on LP medicine	15.929
	229	9	Non-achievement of minimum service delivery standards	-
	230	10	Non-supply of required medicine despite demand and availability of funds	16.211
	231	12	Mis-procurement of printing material	4.060
	232	14	Poor service delivery due to non-deputation of consultants in shifts	-
	233	16	Doubtful consumption of disposable items	1.367
MS THQ Hospital Jahanian	234	6	Unauthorized use of DDO powers during look after charge	5.180
	235	7	Doubtful payments due to preparation of back dated documents	4.655
	236	13	Non-recovery of health insurance claims besides non-implementation of ISDF	0.931
	237	11	Non-replacement of DTL failed medicine	0.519
	238	12	Poor service delivery due to non-deputation of consultants in shifts	-
MS DHQ Hospital Khanewal	239	2	Irregular purchase of LP medicine	41.523
	240	3	Irregular award of collection rights and non-recovery of dues	0.826
	241	4	Loss due to purchase of LP Medicine despite availability of same item in Bulk	1.098
	242	5	Loss due to defective ascertainment of LP expenditure weightage and lowest bidder	0.592
	243	10	Mis-procurement of printing material	2.392
	244	12	Unjustified purchase of paint items and payment without work done	2.791
	245	13	Unjustified expenditure of POL	10.989
	246	16	Loss by auction of empty cans at low rates by incompetent committee	0.852
	247	21	Non-achievement of minimum service delivery standards	-
	248	22	Non-payment of pending cases of leave encashment / financial assistance	-

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	249	25	Non-maintenance of cash book	-
	250	26	Unjustified purchase of bed sheets without immediate requirement	1.785
DHO PS Khanewal	251	3	Unauthorized expenditure on fuel charges	1.639
	252	4	Unauthorized sanctioning of expenditure without DDO Powers	32.573
	253	5	Loss due to theft and unauthorized issuance of motorcycles	2.818
	254	6	Mis-procurement due to non-observance of PPRA Rules	0.502
	255	7	Un-justified creation of liabilities	4.859
	256	8	Unjustified expenditure on POL & repair	1.426
	257	9	Irregular regularization of staff	11.201
CEO (DHA) Khanewal	258	2	Non-deposit of deducted penalties on procurement of medicine	8.646
	259	5	Non-forfeiture of performance guarantee	0.145
	260	8	Loss to government due to less deduction of LD	0.520
	261	10	Irregular regularization of employees and payment of pay & allowances	4.317
	262	13	Mis-procurement of bulk medicine	126.571
	263	17	Irregular development expenditure and procurement on defective tender process	18.045
	264	19	Non-payment of pending cases of leave encashment / financial assistance	125.572
	265	20	Unauthorized release of supplementary grants and re-appropriations	98.538
DHA, Layyah				
CEO (DHA)	266	2	Non-supply and replacement of medicines	11.877
	267	5	Unauthorized approval of budget and expenditure	-
	268	8	Irregular expenditure on Printing	0.832
	269	14	Excess release of funds and expenditure without approval	67.031
	270	23	Irregular expenditure on POL	4.401
DHO (PS), Layyah	271	8	Irregular adjustment / posting on general duties and payments of salaries	11.058
	272	11	Deprivation of community due to non-supply of Medicines	25.418
	273	17	Irregular payments in cash	5.916
	274	18	Blockage of funds due to non-functional of bank account	2.600
MS DHQ Hospital Layyah	275	10	Irregular expenditure on Printing	6.635
	276	17	Deprivation of community due to non-supply of Medicines	3.074
MS THQ Level Hospital Kot Sultan	277	3	Loss due to non-auction of canteen and parking contracts	0.301
	278	6	Irregular drawl of pay and allowance without sanctioned posts	1.183
	279	7	Irregular expenditure on Printing	2.291
MS THQ Hospital Choubara	280	2	Irregular drawl of pay and allowance without sanctioned posts	18.371

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	281	6	Irregular adjustment / posting on general duties and payments of salaries	0.414
	282	15	Loss due to non-replacement of substandard medicines till expiry	2.152
	283	17	Unauthorized retention of hospital share received from SLIC	2.609
	284	24	Loss due to non-operational of solar panels	3.518
	285	25	Unauthorized retention of Bulk Purchase of Medicines Funds	3.158
MS THQ Hospital level Fatehpur	286	5	Irregular expenditure on Printing	3.260
	287	9	Irregular expenditure on LP medicines	6.310
	288	11	Irregular payments in cash	2.332
	289	14	Irregular expenditure on POL	8.552
	290	16	Irregular expenditure due to non-replacement of substandard medicines	0.306
	291	18	Loss due to non-auction of canteen and parking contracts	1.722
	292	24	Unjustified appointments and payment of salaries to driver	1.359
	293	26	Non-utilization of fund for purchase of medicines depriving of population	1.680
MS THQ Hospital level Chowk Azam	294	1	Irregular expenditure on Printing	4.179
	295	2	Irregular expenditure on LP medicines	7.457
	296	11	Irregular expenditure due to non-replacement of substandard medicines	1.335
	297	15	Loss due to non-auction of canteen and parking contracts	0.651
	298	17	Unjustified appointments and payment of salaries to driver	1.245
MS THQ Hospital Karor	299	2	Unjustified appointments and payment of salaries to driver	0.858
	300	9	Non-observing guidelines for reducing LP medicines	2.524
	301	17	Non-compliance with biometric attendance system and unauthentic manual attendance	0
	302	20	Irregular expenditure on Printing	3.238
	303	22	Irregular purchase of local purchase of medicines	11.364
	304	25	Unauthentic Purchase of Medicines for SSP patients	14.355
MS THQ MNS Thal Hospital Layyah	305	9	Irregular expenditure on Printing	2.363
	306	10	Irregular expenditure due to non-replacement of substandard medicines	2.667
	307	11	Expenditure by misclassification	2.788
	308	17	Loss due to non-auction of canteen and parking contracts	0.593
	309	18	Irregular expenditure on POL	5.441
	310	24	Unjustified expenditure on electricity expected loss	2.234
DHA, Lodhran				
CEO (DHA) Lodhran	311	2	Non-replacement and unauthorized payment for substandard medicine	5.774

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	312	3	Non-blacklisting of defaulter Firms for non-supply of medicine	0.495
	313	5	Defective preparation of annual budget without details of receipts	-
	314	6	Unauthorized payment for substandard medicine	2.042
	315	7	Illegal change of services from adhoc to contract	14.261
	316	9	Loss due to less/non-imposition of penalty for less shelf life	0.319
	317	10	Unauthorized withdrawal and retention of funds	0.452
	318	12	Irregular procurement from Sales Tax & Income Tax inactive firm	0.580
	319	13	Loss due to less deduction of LD for late supply	0.403
	320	14	Unauthorized approval of budget and expenditure	-
	321	20	Unauthorized allowing staff working on general duties	-
	322	21	Non-maintenance cash books of DDO and DHA	-
	323	22	Mis-procurement due to absence of agreements with the firms	13.891
	324	23	Non-clearance of pending liabilities of financial assistance and leave encashment	3.800
	DHO (PS) Lodhran	325	2	Illegal change of services from adhoc to contract
326		3	Unauthorized allowing staff working on general duties	-
327		9	Doubtful withdrawals in cash	0.839
THQ Hospital Kahrur Pacca	328	9	Non-Compliance of Indicators of MSDS Framework	-
	329	14	Irregular utilization of emergency funds	10.832
	330	16	Non-recovery of penalty from the security service provider	1.664
	331	17	Irregular appointment of daily wage staff	4.240
DHQ Hospital Lodhran	332	1	Non-imposition of penalty for delayed disbursement of salaries	4.972
	333	7	Irregular local purchase of medicine	13.773
	334	9	Overpayment of earth due to higher rates	2.206
	335	10	Overpayment due to higher rates	0.523
	336	11	Overpayment due to higher rates of false ceiling	0.5
	337	17	Unjustified heavy increase in expenditure	11.029
	338	18	Non-transparent consumption of injections inquiry thereof	1.42
	339	19	Poor Service Delivery due to Non-functional Dental X-Ray, Ultrasound and Endoscopy Machine	-
	340	20	Irregular / non-transparent consumption of medical gases	4.437
	341	21	Irregular procurement without preparation of rate analysis	1.227
	342	22	Execution of works without TS and entries in MB	4.485
THQ Hospital Dunyapur	343	1	Non-recovery of penalty from the service provider	1.512
	344	3	Non-disbursement of SSP share Rs 2.097 million	2.097
	345	4	Non-recovery of claims of SSP - Rs 2.797 million	2.797

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	346	5	Non-recovery of penalty for delay in disbursement of salaries to security staff	0.807
	347	10	Irregular utilization of emergency funds	1.929
	348	17	Poor service delivery due non-deployment of consultant in shifts	-
	349	18	Poor Service Delivery due to Non-functional Mobile X-Ray Machine and Dialysis Machine	-
	350	19	Irregular purchase of LP medicine	3.749
DHA, Multan				
CEO (DHA) Multan	351	3	Unauthorized approval of budget and expenditure	6,634.590
	352	5	Non- reconciliation of DHA receipts	19.374
	353	15	Overpayment due to unauthorized approval of rates beyond the approved PC-I	173.294
	354	17	Unauthorized repair works beyond delegated power	0.968
	355	18	Non- maintenance of dead stock/ permanent stock register	2.148
	356	19	Mis-procurement of equipment	5.192
	357	20	Unjustified expenditure without receiving of stock	1.574
	358	22	Non-forfeiture of performance guarantee	1.378
MS THQ Hospital Shujabad	359	2	Purchase of non-formulary medicine without availability of DTL report	0.578
	360	3	Acceptance of bulk medicine beyond requirement	5.997
	361	4	Award of contracts without formal agreement and collection of stamp duty	0.236
	362	5	Local purchase of patient-based medicine	4.714
	363	6	Recovery of parking fee and sale proceed of empty cans	0.509
	364	7	Irregular expenditure on procurement of printing items	3.151
	365	9	Income Tax on employee's share	0.151
	366	10	Non-achievement of minimum service delivery standards	-
	367	11	Non-recovery of claims of SSP	2.366
	368	15	Non-functional of Mobile X-Ray, Dialysis and Centrifuge Machine	-
	369	16	Irregular / non-transparent consumption of medical gases	0.748
	370	17	Irregular repair of buildings	1.217
MS THQ Hospital Jalalpur Pirwala	371	5	Recovery of auction amount and applicable taxes	0.368
	372	8	Local purchase of patient-based medicine	2.768
DHO MS Multan	373	6	Defective maintenance of consumption record of medicine	11.639
	374	7	Payment of salaries without performance of duties and poor service delivery	11.761
	375	8	Irregular expenditure on fuel	1.203
MS, GSS DHQ Hospital Multan	376	3	Irregular withdrawal of pay & allowances by erratic posting	4.271
	377	7	Non-deposit of Government Receipts	1.060
	378	9	Irregular purchase of LP medicine	9.410

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	379	11	Non-achievement of minimum service delivery standards	-
DHO (PS) Multan	380	2	Irregular purchase of non-formulary brands of medicine	3.517
	381	4	Excess payment of incentive for Covid-19 vaccination campaign inquiry thereof	0.434
	382	10	Irregular expenditure by repeat orders	9.823
	383	12	Irregular repair of buildings	7.251
	384	14	Loss due to payment of excess rates	3.035
DHA, Muzaffargarh				
CEO (DHA) Muzaffargarh	385	7	Unauthorized approval of budget and expenditure	-
	386	8	Non-clearance of leave encashment, financial assistance to deceased employees	133.198
	387	13	Poor financial management by release of extra funds to hospitals	47.873
	388	14	Non-supply of medicines and non blacklisting of defaulter firms	95.686
	389	15	Wrong credit of District Authority Fund receipts into A/C-I	2.590
DHO (PS) Muzaffargarh	390	1	Overpayment on account of stationary items	0.783
	391	2	Irregular expenditure on printing and publications	4.049
	392	15	Non-clearance of leave encashment, financial assistance to deceased employees	38.341
	393	21	Irregular payment in cash	3.158
	394	23	Irregular expenditure on repair of vehicles/machinery and equipment	0.617
MS DHQ Hospital Muzaffargarh	395	10	Irregular expenditure on printing and publications	5.698
	396	11	Unauthentic payment of electricity charges	89.296
	397	14	Misuse of X-Rays films	0.442
	398	23	Unauthorized purchased of medicine than the prescribed limit	2.338
	399	26	Unjustified shifting of medicines to other formations	1.752
MS THQ Hospital Kot Addu	400	3	Irregular expenditure on printing and publications	13.874
	401	4	Unauthentic payment of electricity charges	44.668
	402	10	Irregular purchase of LP medicines	7.699
	403	11	Purchase of LP medicines at higher rates instead of framework contract	0.261
	404	13	Mis-procurement of laboratory items with flawed tendering	9.661
	405	14	Unauthentic consumption of medical gases	8.555
	406	16	Non-supply of medicines and non blacklisting of defaulter firms	9.032
	407	17	Irregular purchase of non-formulary brand of LP medicines without DTL report	1.166
	408	27	Loss due to non- auctioning of parking stand	2.965
MS THQ Hospital Alipur	409	9	Irregular purchase of LP medicines	4.955
MS THQ Hospital Jatoi	410	7	Nonfunctional X-Ray Unit and non-provision of health facility to public	0

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	411	12	Irregular purchase of LP medicines	20.745
	412	18	Irregular expenditure on printing and publications	8.453
	413	23	Irregular purchase of LP medicines	11.447
MS THQ Hospital Chowk Sarwar Shaheed	414	12	Irregular purchase of LP medicines	1.698
	415	13	Misclassification of expenditure	2.110
	416	19	Irregular expenditure on printing and publications	2.133
DHA, Pakpattan				
CEO (DHA) Pakpattan	417	3	Unauthorized approval of budget and expenditure	-
	418	10	Loss to government due to less deduction of LD	0.760
	419	11	Non-payment of leave encashment and financial assistance	13.513
	420	12	Irregular expenditure on Repair of Vehicles	1.328
	421	13	Irregular expenditure of POL of Vehicles	4.487
	422	17	Non-maintenance cash book of DHA	-
DHQ Hospital Pakpattan	423	1	Irregular appointment of CPS	5.746
	424	4	Purchase of non-approved brands of LP medicine	1.446
	425	5	Irregular withdrawal of pay and allowances more than sanctioned post	10.750
	426	9	Poor service delivery due non-deputation of consultant in shifts	-
	427	10	Non-recovery of health insurance claims under SSP	5.106
	428	13	Excess expenditure of Bio-Medical Gases	0.462
THQ Hospital Arifwala	429	1	Mis-procurement of hematology analyzer	1.675
	430	4	Irregular purchase of LP medicines	5.980
	431	7	Purchase of non-approved brands of LP medicine	0.749
	432	8	Non-deposit of hospital receipts	0.458
	433	10	Loss due to purchase of LP medicine at higher rates	1.221
	434	11	Non-recovery of health insurance claims under SSP	4.173
DHO (PS) Pakpattan	435	2	Irregular expenditure due to misclassification	1.814
	436	5	Unjustified expenditure on salary and non-initiation of proceedings under PEEDA Act	1.072
	437	8	Non-payment of contribution to Pension Fund	5.898
DHA, Rahim Yar Khan				
CEO, (DHA) Rahim Yar Khan	438	246	Unauthorized approval of budget and expenditure thereof	-
	439	247	Irregular payment of pension to MC cadre employees	56.959
	440	257	Doubtful expenditure on purchase of physical assets	0.852
	441	258	Doubtful expenditure on repair of transport, machinery & equipment	0.391
	442	261	Loss due to non-deduction of L.D charges	0.760
	443	262	Loss due to non-deduction of Income Tax	0.345
	444	263	Irregular expenditure due to receipt of equipment without prescribed specification	11.564
	445	268	Non-clearance pending cases of leave encashment and financial assistance	55.736
	446	269	Irregular clearance of pending liabilities	39.002
DHO (PS), Rahim Yar Khan	447	279	Unauthorized retention of public money in DDO's bank account	1.529

DDOs	Sr. No.	PDP No.	Title of Para	Amount
MS, THQ Hospital & Eye Hospital, Khanpur	448	282	Non-recovery of receipts from SLIC	1.118
	449	284	Irregular clearance of pending liabilities	0.835
	450	285	Irregular expenditure on LP medicine	-
	451	286	Irregular procurement process without obtaining performance guarantee and stamp duty	0.710
	452	287	Unauthorized payment of arrears of pay and allowances	2.185
	453	290	Purchase of medicine on higher rate than bulk purchase	1.028
	454	291	Unauthorized payments of salary to staff on General Duty	-
	455	293	Unauthorized drawl of HSRA	0.080
	456	294	Non-auction of unserviceable material	0.200
MS, THQ Hospital, Liaqatpur	457	297	Loss due to non / less deposit of fees	0.197
	458	299	Inadmissible payment of HSRA	0.067
	459	302	Unauthorized drawl of annual increment by adhoc employees	0.095
	460	303	Purchase of medicine through LP on higher rates	0.384
	461	306	Drawl of petty cash without backup record / vouchers	0.750
MS, THQ Hospital, Sadiqabad	462	316	Irregular expenditure due to misclassification	8.875
	463	317	Loss to Government due to payment of inadmissible allowance during Leave Period	0.374
	464	321	Non-clearance pending cases of leave encashment	0.870
	465	322	Non-recovery of receipts from SLIC	1.255
	466	323	Irregular clearance of pending liabilities	5.570
	467	324	Purchase of medicine on higher rate than bulk purchase	0.515
	468	325	Irregular procurement process without obtaining performance guarantee and stamp duty	0.795
DHA, Rajanpur				
CEO (DHA) Rajanpur	469	1	Understated expenditure of medicines	10.663
	470	4	Non-forfeiture of performance guaranty	0.545
	471	7	Cost overrun due to delay in procurement process	3.380
	472	13	Non-payment of cases of leave encashment / financial assistance	37.871
	473	15	Payment of pension without cashbook and certificate	3.260
	474	20	Irregular promotion of clerical staff	-
	475	22	Unauthorized approval of budget and expenditure	-
	476	24	Misclassification of expenditure	9.279
	477	25	Unjustified retention of funds without actual climate	1.000
	478	28	Unjustified drawl of medical charges	0.908
	479	30	Irregular expenditure on repair and maintenance	3.000
	480	32	Unauthentic consumption of store items	8.012
	481	33	Irregular expenditure on repair and maintenance	0.927
	482	34	Unjustified and unauthentic consumption of POL	6.914
	483	37	Unauthorized supplementary grants and expenditure	315.210
	484	5	Unjustified and unauthentic consumption of POL	0.413

DDOs	Sr. No.	PDP No.	Title of Para	Amount
DHO (PS) Rajanpur	485	7	Unjustified and unauthentic consumption of POL	3.766
	486	9	Loss due to double drawl	0.099
	487	13	Loss due to unjustified drawl of TA/DA	0.429
MS DHQ Hospital Rajanpur	488	2	Unauthorized payment of CA during leaves	0.005
	489	7	Loss due to purchase of oxygen gas without required quantity of cylinder pressure	1.157
	490	8	Loss due to theft of medicine	0.242
	491	9	Irregular purchase of LP medicines	5.379
	492	10	Unauthentic consumption of store items	13.243
	493	12	Local purchase of medicines at higher rates instead of framework contract	1.033
	494	13	Local purchase of medicines at higher rates due to delay in award of LP contract	1.242
	495	18	Loss due to excessive consumption of lab kits	0.355
MS THQ Hospital Jampur	496	2	Overpayment of Incentive Allowance	0.069
	497	5	Blockage of funds due poor performance	14.231
	498	8	Irregular expenditure on printing items	2.729
	499	12	Unauthorized retention of insurance claim funds	11.739
	500	16	Irregular purchase of LP medicines	6.179
MS THQ Hospital Rojhan	501	2	Irregular award of contract without performance guarantee and stamp duty	0.217
	502	10	Unauthentic expenditure of electricity charges	10.200
Programme Director, DHDC Rajanpur	503	6	Misclassification of expenditure	0.725
	504	8	Unjustified and unauthentic consumption of POL	0.855
	505	9	Unauthentic consumption of store items	1.721
	506	10	Unauthentic and doubtful expenditure on training	1.073
	507	11	Unjustified field visits resulted loss	0.577
	508	12	Irregular payment in cash	2.311
SMO, Civil Hospital Shah Wali	509	3	Unjustified and unauthentic consumption of POL	2.959
	510	5	Irregular purchase of LP medicines	0.946
	511	7	Unauthentic expenditure of electricity charges	3.142
	512	14	Unauthentic consumption of store items	29.224
	513	15	Unauthentic expenditure of transportation charges	0.537
	514	16	Unjustified drawl of TA	0.250
DHA, Sahiwal				
CEO (DHA), Sahiwal	515	2	Irregular re-appropriation of funds	-
	516	3	Unauthorized approval of budget and expenditure	-
	517	7	Irregular Procurement of medicine	13.030
	518	14	Non-payment of leave encashment & financial assistance	19.064
	519	16	Irregular technical evaluation for purchase of medicines without marking criteria	52.731
	520	6	Excess payment due to non-deduction of penalty and LD	0.339
	521	11	Non-forfeiture of performance guarantee and black listing of firms	0.290
	522	15	Expenditure on POL and repair work	1.349
DHO (PS) Sahiwal	523	1	Irregular withdrawal of pay & allowances by erratic posting	-
	524	4	Non-deposit of pension contribution	14.235

DDOs	Sr. No.	PDP No.	Title of Para	Amount
	525	7	Irregular expenditure of vehicles by the DSV, CDCI, CDCO	2.258
	526	8	Non-payment of Leave Encashment	14.958
	527	9	Unauthorized payment of HRA and CA allowance	3.225
	528	5	Non-achievement of minimum service delivery standards	-
	529	10	Loss due to theft of Motor Bikes	0.300
MS Haji Abdul Qayyum DHQ Hospital, Sahiwal	530	3	Non-deduction of Advance Income Tax on Employees share in Receipts	0.147
	531	4	Irregular retention of money in DDO account	3.316
	532	8	Procurement of miscellaneous items	1.849
	533	10	Irregular/ unjustified expenditure on building repair	0.920
	534	11	Non- maintenance of dead stock/ permanent stock register	2.937
	535	13	Irregular repair work	2.009
	536	14	Non-reconciliation Universal Health Receipts	12.053
	537	15	Purchase of non-approved brands of LP medicine	0.860
MS THQ Hospital Chichawatni	538	5	Non-achievement of minimum service delivery standards	-
	539	10	Purchase of LP medicine without brand	8.530
	540	14	Procurement of Lab items without specification	20.180
	541	13	Irregular repair from Health Council	1.256
	542	12	Mis-procurement of Printing items.	1.545
DHA, Toba Tek Singh				
CEO, DHA, Toba Tek Singh	543	3	Unauthentic expenditure on POL	7.088
	544	5	Unauthentic expenditure on vehicles of other offices	3.668
	545	7	Unauthentic expenditure on repair of vehicles and machinery	1.641
DHO (PS), Toba Tek Singh	546	7	Irregular splitting of expenditure on repair of residence	0.500
	547	7	Loss due to local purchase of medicine instead of bulk purchase	1.229
MS Eye-Cum General Hospital, Gojra	548	8	Irregular award of contract without obtaining performance guarantee and stamp duty	2.575
	549	9	Loss due to procurement of Gas Cylinder at higher rate	1.268
	550	10	Excess payment to supplier due to wrong calculation	0.289
	551	11	Irregular expenditure without quotations/ tenders	3.543
	552	14	Drawl of fund without procurement	0.137
	553	17	Loss due to local purchase of medicine instead of bulk purchase	2.276
MS THQ Hospital, Kamalia	554	6	Loss due to procurement of Gas Cylinder at higher rate	0.617
	555	10	Irregular expenditure without quotations/ tenders	1.705
	556	11	Loss due to local purchase of medicine instead of bulk purchase	2.476
	557	14	Non-payment of leave encashment	0.976

DDOs	Sr. No.	PDP No.	Title of Para	Amount
MS THQ Hospital, Pirmahal	558	5	Excess payment of electricity bills	1.514
	559	12	Loss due to procurement at higher rate	1.117
	560	13	Non-forfeiture of bid security	0.090
DHA, Vehari				
CEO (DHA), Vehari	561	1	Unauthorized approval of budget and expenditure	-
	562	3	Non-payment of financial assistance and leave encashment	100.943
	563	18	Non-forfeiture of performance guarantee despite non-supply of medicines	11.720
	564	22	Loss due to less/non-imposition of penalty for less shelf life	0.150
	565	23	Non-installation of machinery and bio-medical equipment	149.339
MS DHQ Hospital Vehari	566	1	Irregular purchase of LP medicines	36.148
	567	6	Irregular award of contract without performance guarantee and stamp duty -Rs 6.261 million	6.261
	568	7	Mis procurement of medical gas	0.471
	569	8	Poor service delivery due to non-deputation of consultants in shifts	-
DHO PS Vehari	570	3	Irregular purchase of non-formulary brand of LP medicine without DTL reports - Rs 6.090 million	6.090
	571	6	Non-deposit of pension contribution	6.417
	572	11	Unauthorized withdrawal of funds and expenditure without observing HCs Guidelines	15.538
MS THQ Mailsi	573	6	Loss due to defective ascertainment of LP expenditure weightage and lowest bidder	1.221
	574	7	Poor service delivery due to non-deputation of consultants in shifts	-
	575	12	Doubtful consumption of disposable items – Rs 2.458 million	2.458
	576	13	Irregular expenditure due to doubtful tendering process	59.017
	577	14	Award of contracts without formal agreement and collection of stamp duty	0.229
	578	15	Non-achievement of minimum service delivery standards	-
	579	16	Defective local purchases of medicines without adhering to the LP guidelines	16.614
	580	17	Mis procurement due to splitting of indents	5.052
MS THQ Hospital Burewala	581	1	Irregular award of contract without performance guarantee and stamp duty -Rs 5.056 million	5.056
	582	7	Poor service delivery due to non-deputation of consultants in shifts	-
	583	10	Mis procurement of ink jet printer and washing machine	5.800
	584	12	Irregular purchase of LP medicines	6.912
	585	13	Loss due to excess rate of LP medicines	0.577

ANNEXURES

Annexure-B

DHA wise detail of Health Facilities / Institutions

DHAs	BHUs	Government Rural Dispensary	RHC	THQ Hospitals	DHQ Hospitals	DHDC
Bahawalnagar	103	44	10	4	1	1
Bahawalpur	74	58	13	4	0	1
Chiniot	37	07	3	2	1	1
DG Khan	52	3	9	2	0	1
Faisalabad	167	111	17	5	2	1
Jhang	59	29	10	4	1	1
Khanewal	81	4	9	3	1	1
Layyah	37	24	6	6	1	1
Lodhran	48	16	4	2	1	0
Multan	82	3	8	2	2	1
Muzaffargarh	72	14	13	4	1	1
Pakpattan	55	10	5	1	1	1
Rahim Yar Khan	102	56	20	4	0	1
Rajanpur	32	12	7	2	1	1
Sahiwal	76	21	11	1	1	1
Toba Tek Singh	71	27	10	3	1	1
Vehari	41	31	14	2	1	1
Total	1189	470	169	51	16	16

Annexure-C

DHA wise Total & Audited Formations (FY 2023-24)

Rs in million

DHAs	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited	Revenue / Receipt Audited
Bahawalnagar	1	Formations	25	7	4,041.655	84.663
Bahawalpur	2	Formations	28	6	2,434.810	35.387
Chiniot	3	Formations	13	5	1,405.410	1.730
DG Khan	4	Formations	20	4	2,287.760	17.554
Faisalabad	5	Formations	33	10	3,762.286	56.683
Jhang	6	Formations	27	7	3,166.012	52.754
Khanewal	7	Formations	21	6	836.303	24.391
Layyah	8	Formations	21	9	3,395.158	24.630
Lodhran	9	Formations	15	5	685.705	17.742
Multan	10	Formations	22	6	1,498.851	4.278
Muzaffargarh	11	Formations	26	7	4,631.615	18.647
Pakpattan	12	Formations	14	4	496.915	16.193
Rahim Yar Khan	13	Formations	32	5	2,890.321	10.076
Rajanpur	14	Formations	16	7	1,864.877	18.680
Sahiwal	15	Formations	19	4	482.302	8.208
Toba Tek Singh	16	Formations	26	6	1,385.017	26.752
Vehari	17	Formations	24	5	1,386.578	20.068
Total			382	103	36,651.575	438.436

Annexure-D

Budget and Expenditure

Rs in million

DHAs	2023-24	Budget Estimates	Actual Expenditure	Excess (+) / Lapse (-)	Lapse (%)
Bahawalnagar	Salary	4,339.888	3,801.054	(538.834)	12.42%
	Non-Salary	1,798.614	923.994	(874.620)	48.63%
	Development	11.707	5.137	(6.570)	56.12%
	Total	6,150.209	4,730.185	(1,420.024)	23.09%
	Receipts	34.039	27.121	(6.918)	-20.32%
Bahawalpur	Salary	3,385.145	3,384.917	(0.228)	-0.01%
	Non-Salary	599.235	599.235	-	0.00%
	Development	3.854	3.854	-	0.00%
	Total	3,988.234	3,988.006	(0.228)	-0.01%
	Receipts	36.118	52.353	16.235	44.95%
Chiniot	Salary	1,368.800	1,286.830	(81.969)	5.99%
	Non-Salary	792.143	614.788	(177.355)	22.39%
	Development	59.360	5.557	(53.803)	90.64%
	Total	2,220.298	1,907.171	(313.127)	14.10%
	Receipts	53.542	47.591	(5.951)	11.11%
D.G. Khan	Salary	1,931.296	1,928.515	(2.781)	0.14%
	Non-Salary	764.604	647.551	(117.053)	15.31%
	Development	447.981	92.503	(355.478)	79.35%
	Total	3,143.881	2,668.569	(475.312)	15.12%
	Receipts	17.554	17.554	-	0.00%
Faisalabad	Salary	4,618.004	4,369.054	(248.950)	5.39%
	Non-Salary	1,921.971	1,209.408	(712.563)	37.07%
	Development	1,120.434	281.405	(839.029)	74.88%
	Total	7,660.409	5,859.867	(1,800.542)	23.50%
	Receipts	39.799	100.773	60.974	153.20%
Jhang	Salary	4,178.211	3,484.141	(694.070)	16.61%
	Non-Salary	1,413.519	909.435	(504.084)	35.66%
	Development	304.879	235.060	(69.819)	22.90%
	Total	5,896.609	4,628.636	(1,267.973)	21.50%
	Receipts	-	82.915	82.915	-
Khanewal	Salary	3,275.217	3,260.322	(14.895)	0.45%
	Non-Salary	718.885	695.735	(23.150)	3.22%

DHAs	2023-24	Budget Estimates	Actual Expenditure	Excess (+) / Lapse (-)	Lapse (%)
	Development	64.610	24.026	(40.584)	62.81%
	Total	4,058.712	3,980.083	(78.629)	1.94%
	Receipts	7.863	14.725	6.862	87.27%
Layyah	Salary	3,202.871	3,114.688	(88.183)	2.75%
	Non-Salary	1,011.433	829.852	(181.581)	17.95%
	Development	107.990	106.299	(1.691)	1.57%
	Total	4,322.294	4,050.839	(271.455)	6.28%
	Receipts	24.630	24.630	-	0.00%
Lodhran	Salary	2,022.440	2,022.440	-	0.00%
	Non-Salary	549.631	549.630	(0.001)	0.00%
	Development	22.017	16.974	(5.043)	22.91%
	Total	2,594.088	2,589.044	(5.044)	0.19%
	Receipts	42.856	56.844	13.988	32.64%
Multan	Salary	4,331.966	4,198.928	(133.038)	3.07%
	Non-Salary	1,571.373	1,371.592	(199.781)	12.71%
	Development	1,013.029	256.568	(756.461)	74.67%
	Total	6,916.368	5,827.088	(1,089.280)	15.75%
	Receipts	60.452	48.222	(12.230)	20.23%
Muzaffargarh	Salary	4,315.078	4,314.976	(0.102)	0.00%
	Non-Salary	990.470	934.206	(56.264)	5.68%
	Development	3.067	2.833	(0.234)	7.63%
	Total	5,308.615	5,252.015	(56.600)	1.07%
	Receipts	18.647	18.647	-	0.00%
Pakpattan	Salary	1,829.279	1,748.156	(81.123)	4.43%
	Non-Salary	625.474	469.572	(155.902)	24.93%
	Development	150.520	4.041	(146.479)	97.32%
	Total	2,605.273	2,221.769	(383.504)	14.72%
	Receipts	20.254	7.553	(12.701)	62.71%
Rahim Yar Khan	Salary	3,485.243	3,244.472	(240.771)	6.91%
	Non-Salary	879.802	614.863	(264.939)	30.11%
	Development	301.618	285.709	(15.909)	5.27%
	Total	4,666.663	4,145.044	(521.619)	11.18%
	Receipts	38.252	36.579	(1.673)	4.37%
Rajanpur	Salary	2,155.949	1,862.916	(293.033)	13.59%
	Non-Salary	667.490	530.771	(136.719)	20.48%

DHAs	2023-24	Budget Estimates	Actual Expenditure	Excess (+) / Lapse (-)	Lapse (%)
	Development	97.970	12.638	(85.332)	87.10%
	Total	2,921.409	2,406.325	(515.084)	17.63%
	Receipts	18.680	18.680	-	0.00%
Sahiwal	Salary	1,856.264	1,856.264	-	0.00%
	Non-Salary	399.957	399.957	-	0.00%
	Development	5.794	5.794	-	0.00%
	Total	2,262.015	2,262.015	-	0.00%
	Receipts	17.126	27.435	10.309	60.20%
Toba Tek Singh	Salary	2,755.770	2,471.210	(284.559)	10.33%
	Non-Salary	1,217.930	738.759	(479.168)	39.34%
	Development	55.650	28.675	(26.975)	48.47%
	Total	4,029.345	3,238.643	(790.702)	19.62%
	Receipts	-	85.981	85.981	-
Vehari	Salary	2,953.440	2,949.793	(3.647)	0.12%
	Non-Salary	989.406	968.871	(20.535)	2.08%
	Development	95.131	92.967	(2.164)	2.27%
	Total	4,037.977	4,011.631	(26.346)	0.65%
	Receipts	2.500	25.829	23.329	933.16%
Total	Salary	52,004.861	49,298.676	(2,706.185)	5.20%
	Non-Salary	16,911.937	13,008.219	(3,903.718)	23.08%
	Development	3,865.611	1,460.040	(2,405.571)	62.23%
	Total	72,782.409	63,766.935	(9,015.474)	12.39%
	Receipts	432.312	693.432	261.120	60.40%

Annexure-E

Classified Summary of Audit Observations

Rs in million

Sr. No.	DHA	Reported cases of Fraud, Embezzlement and misappropriation	HR / Employees related irregularities	Procurement related irregularities	Management of accounts with commercial banks	Contract management	Value for money and service delivery issues	Others	Total Annex-E
		2	3A	3B	3C	3D	4	5	6
1	Bahawalnagar	-	171.653	98.317	4.050	25.357	141.647	244.743	685.767
2	Bahawalpur	-	39.230	14.325	-	10.623	52.267	8.059	124.504
3	Chiniot	-	16.255	102.271	-	-	67.366	267.483	453.375
4	DG Khan	-	39.415	28.310	-	-	1,335.693	199.826	1,603.244
5	Faisalabad	-	152.623	34.417	-	-	988.600	449.697	1,625.337
6	Jhang	1.172	45.897	-	-	7.709	4.937	186.070	245.785
7	Khanewal	-	14.785	69.920	-	10.107	56.722	252.261	403.795
8	Layyah	-	192.567	41.122	-	2.078	1,259.171	360.900	1,855.838
9	Lodhran	-	194.482	25.541	-	-	-	218.962	438.985
10	Multan	-	208.690	194.484	-	4.647	-	551.932	959.753
11	Muzaffargarh	-	90.551	67.203	-	13.739	-	201.791	373.284
12	Pakpattan	-	10.017	21.060	-	1.262	282.557	24.314	339.210
13	Rahim Yar Khan	-	242.183	339.389	-	24.358	258.909	54.520	919.359
14	Rajanpur	-	40.304	316.930	-	-	3.815	148.967	510.016
15	Sahiwal	-	10.608	-	-	-	95.745	73.759	180.112
16	Toba Tek Singh	-	16.361	46.672	-	-	68.511	63.098	194.642
17	Vehari	-	27.063	50.241	-	3.522	392.911	120.872	594.609
Total		1.172	1,512.684	1,450.202	4.050	103.402	5,008.851	3,427.254	11,507.615

Annexure-F

DHA/ PAO wise data

Sr. No.	DHA	No. of Paras							Status of PAC Meetings
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
1	Bahawalnagar	9	48	42	14	16	10	8	PAC Meeting was not convened
2	Bahawalpur	9	48	42	12	15	12	7	PAC Meeting was not convened
3	Chiniot	14	35	34	22	21	25	4	PAC Meeting was not convened
4	DG Khan	7	18	23	9	11	18	9	PAC Meeting was not convened
5	Faisalabad	17	36	29	17	16	37	7	PAC Meeting was not convened
6	Jhang	17	52	43	58	25	26	9	PAC Meeting was not convened
7	Khanewal	29	40	34	8	7	7	6	PAC Meeting was not convened
8	Layyah	19	25	30	11	12	18	7	PAC Meeting was not convened
9	Lodhran	36	34	45	10	10	7	7	PAC Meeting was not convened
10	Multan	27	46	44	14	11	8	6	PAC Meeting was not convened
11	Muzaffargarh	18	33	24	7	10	27	9	PAC Meeting was not convened
12	Pakpattan	27	50	33	10	15	9	5	PAC Meeting was not convened
13	Rahim Yar Khan	9	48	42	10	13	10	5	PAC Meeting was not convened
14	Rajanpur	11	23	24	6	7	17	6	PAC Meeting was not convened
15	Sahiwal	18	33	27	11	6	5	3	PAC Meeting was not convened
16	Toba Tek Singh	17	42	14	23	23	26	6	PAC Meeting was not convened
17	Vehari	26	36	46	12	8	8	7	PAC Meeting was not convened
Total		310	647	576	254	226	270	111	

Annexure-G

Resource Mobilization (Public Financial Management)

Rs in million

Description	2023-24		2022-23	
	Amount	%	Amount	%
Bahawalnagar				
Tax Revenue	(0.938)	(0.02)	0.090	0.00
Non-Tax Revenue				
Share of PFC	4,489.920	99.42	4,191.601	99.23
Other Receipts	27.121	0.60	32.406	0.77
Total	4,516.103	100.00	4,224.097	100
Bahawalpur				
Tax Revenue	2.953	0.08	0.523	0.02
Non-Tax Revenue				
Share of PFC	3,762.645	98.55	3,456.063	99.45
Other Receipts	52.353	1.37	18.698	0.54
Total	3,817.951	100.00	3,475.284	100
Chiniot				
Tax Revenue	(2.107)	(0.14)	2.107	0.14
Non-Tax Revenue			-	
Share of PFC	1,520.916	99.52	1,520.916	99.25
Other Receipts	9.462	0.62	9.462	0.62
Total	1,528.271	100.00	1,532.485	100
DG Khan				
Tax Revenue	0.100	0.00	0.148	0.01
Non-Tax Revenue				
Share of PFC	2,104.059	99.17	2,150.047	99.43
Other Receipts	17.555	0.83	12.180	0.56
Total	2,121.614	100.00	2,162.375	100
Faisalabad				
Tax Revenue	13.331	0.27	1.160	0.02
Non-Tax Revenue				
Share of PFC	4,783.626	97.67	5,076.062	97.96
Other Receipts	100.773	2.06	104.479	2.02
Total	4,897.730	100.00	5,181.701	100

Description	2023-24		2022-23	
	Amount	%	Amount	%
Jhang				
Tax Revenue	(779.113)	(21.34)	10.743	0.28
Non-Tax Revenue				
Share of PFC	4,346.652	119.07	3,791.750	97.52
Other Receipts	82.915	2.27	85.684	2.20
Total	3,650.450	100.00	3,888.177	100
Khanewal				
Tax Revenue		-	2.003	0.06
Non-Tax Revenue				
Share of PFC	3,832.255	99.62	3,397.493	99.38
Other Receipts	14.725	0.38	19.320	0.57
Total	3,846.980	100.00	3,418.816	100
Layyah				
Tax Revenue	0.045	0.00	1.120	0.03
Non-Tax Revenue				
Share of PFC	3,700.233	97.40	3,361.001	98.92
Other Receipts	98.924	2.60	35.619	1.05
Total	3,799.202	100.00	3,397.740	100
Lodhran				
Tax Revenue	1.221	0.05	0.833	0.04
Non-Tax Revenue				
Share of PFC	2,192.793	97.42	2,083.852	97.45
Other Receipts	56.844	2.53	53.707	2.51
Total	2,250.858	100.00	2,138.392	100
Multan				
Tax Revenue	1.051	0.02	2.184	0.05
Non-Tax Revenue				
Share of PFC	4,635.723	98.95	4,306.671	97.88
Other Receipts	48.222	1.03	91.059	2.07
Total	4,684.996	100.00	4,399.914	100
Muzaffargarh				
Tax Revenue	0.157	0.00	83.000	1.75
Non-Tax Revenue				
Share of PFC	5,288.796	99.65	4,644.439	97.85
Other Receipts	18.647	0.35	19.208	0.40
Total	5,307.600	100.00	4,746.647	100

Description	2023-24		2022-23	
	Amount	%	Amount	%
Pakpattan				
Tax Revenue	0.369	0.02	0.094	0.00
Non-Tax Revenue				
Share of PFC	2,061.930	99.62	1,989.973	99.60
Other Receipts	7.553	0.36	7.894	0.40
Total	2,069.852	100.00	1,997.961	100
Rahim Yar Khan				
Tax Revenue	0.840	0.02	0.049	0.00
Non-Tax Revenue				
Share of PFC	3,522.218	98.95	3,447.782	99.18
Other Receipts	36.579	1.03	28.322	0.81
Total	3,559.637	100.00	3,476.153	100
Rajanpur				
Tax Revenue	0.020	0.00	0.118	0.01
Non-Tax Revenue				
Share of PFC	2,049.698	97.65	2,015.124	98.27
Other Receipts	49.396	2.35	35.341	1.72
Total	2,099.094	100.00	2,050.583	100
Sahiwal				
Tax Revenue	1.475	0.07	0.717	0.04
Non-Tax Revenue				
Share of PFC	2,006.374	98.58	1,672.012	97.09
Other Receipts	27.435	1.35	49.444	2.87
Total	2,035.284	100.00	1,722.173	100
Toba Tek Sing				
Tax Revenue	(0.119)	(0.00)	0.088	0.00
Non-Tax Revenue				
Share of PFC	2,864.119	97.09	2,722.678	96.66
Other Receipts	85.981	2.91	94.072	3.34
Total	2,949.981	100.00	2,816.838	100
Vehari				
Tax Revenue	1.758	0.05	-	0.00
Non-Tax Revenue				
Share of PFC	3,456.931	99.21	3,461.159	99.45
Other Receipts	25.829	0.74	19.099	0.55
Total	3,484.518	100.00	3,480.258	100

Description	2023-24		2022-23	
	Amount	%	Amount	%
Grand Total of 17 DHAs				
Tax Revenue	(758.957)	(1.34)	104.977	0.19
Non-Tax Revenue			-	
Share of PFC	56,618.888	98.66	53,288.623	98.48
Other Receipts	760.314	1.34	715.994	1.32
Total	56,620.121		54,109.594	

Annexure-1

[Para: 3.1.2]

Inadmissible payment of allowances to employees – Rs 37.010 million

Rs in million				
Sr. No.	Detail	No. of Employees/ Cases	PDP No.	Amount
CEO (DHA) Bahawalnagar FY 2023-24				
1	Integrated Allowances	44	08	0.295
2	NPA	2	10	0.547
3	Unauthorized payment of HSRA	43	11	1.068
4	Un-authorized payment of CA during leave Period	153	15	0.911
5	Unjustified drawl of pay and allowances during Extra Ordinary Leave	86	16	0.779
6	Loss due to payment of inadmissible allowances-Rs 1.630 million	199	17	1.480
7	Overpayment of Incentive Allowance to Specialist Doctors	17	19	1.093
8	Un-authorized payment of salary during absent period	1	20	1.780
9	Unauthorized payment of salary to a terminated employees	1	21	0.602
DHO (PS) Bahawalnagar FY 2023-24				
10	Overpayments of pay & allowances - Rs 0.837 million	5	31	0.837
11	Inadmissible payments of salary after termination of service	2	34	0.102
12	Inadmissible payment of CA during leave	124	36	0.526
13	HSRA Without Entitlement	9	38	0.183
MS DHQ Hospital Bahawalnagar FY 2023-24				
14	Overpayment of Incentive Allowance	10	42	2.938
15	HRA and 5% repair and maintenance charges	4	44	0.284
16	CA during leave	17	45	0.289
17	Loss due to payment of inadmissible allowances Rs 0.699 million	26	57	0.699
MS THQ Hospital Chishtian FY 2022-24				
18	HRA and CA	45	70	1.356
19	Unjustified payment of pay and allowances for absent periods	16	71	0.523
20	CA during leave period	64	76	0.398
21	Payment of various inadmissible allowances Rs 1.011 million	21	77	1.011

Sr. No.	Detail	No. of Employees/ Cases	PDP No.	Amount
22	Overpayment of salaries after resignation/transfer	7	78	0.707
23	Overpayment of pay & allowances during EOL Rs 866,637	9	79	0.866
24	NPA	14	80	1.914
MS THQ Hospital Fortabbas FY 2023-24				
25	HRA and CA	4	87	0.571
26	Repair and Maintenance charges & water charges	18	88	0.836
27	CA during leave period	35	91	0.246
28	Overpayment of salaries after resignation/transfer	3	92	0.608
29	Overpayment of pay and allowances for absent periods	1	93	0.662
30	NPA	1	94	0.099
MS THQ Hospital Haroonabad FY 2022-24				
31	HRA & CA	12	102	0.961
32	Repair and Maintenance charges & water charges	46	103	0.898
33	NPA	13	108	7.095
34	Payment of inadmissible allowance Rs 0.071 million	3	111	0.071
35	Unjustified payment of pay and allowances for absent periods	2	112	1.003
36	Overpayment of pay & allowances during EOL	6	115	1.358
37	Overpayment of salaries after resignation/transfer	4	117	0.635
38	Overpayment of CA during leave period	53	118	0.340
MS THQ Hospital Minchinabad FY 2021-24				
39	NPA	1	134	0.321
40	Inadmissible payment of salary after retirement	2	135	0.058
41	Non-deduction of CA during leave	9	136	0.060
Total		1132		37.010

Annexure-2

[Para No.3.1.4]

Unauthorized payment of salary to post graduate trainees –Rs 12.636 million

Rs in million

Sr. No.	Pers.no.	Name of Employee	Job Title	Scale	Cost Center	PG training forum	Period	Wage Type Description	Total
1	32072919	Sarah Khan	WMO	17	BY9015	Not provided	26.02.2022 to 25.02.2024	NPA	0.273
2	32072919	Sarah Khan	WMO	17	BY9015	Not provided	26.02.2022 to 25.02.2024	HSRA	0.060
3	32072919	Sarah Khan	WMO	17	BY9015	Not provided	26.02.2022 to 25.02.2024	HPA	0.342
4	32072919	Sarah Khan	WMO	17	BY9015	Not provided	26.02.2022 to 25.02.2024	SHA.	0.120
5	32093239	Adeel Iqbal	MO	17	BY9015	General Hospital Lahore	22.08.2022 to 21.08.2026	NPA	0.273
6	32093239	Adeel Iqbal	MO	17	BY9015	General Hospital Lahore	22.08.2022 to 21.08.2026	HSRA	0.060
7	32093239	Adeel Iqbal	MO	17	BY9015	General Hospital Lahore	22.08.2022 to 21.08.2026	HPA	0.342
8	32093239	Adeel Iqbal	MO	17	BY9015	General Hospital Lahore	22.08.2022 to 21.08.2026	SHA.	0.120
9	32133877	Erum Ramzan	MO	17	BY9015	Sheikh Zayd Medical College Rahim Yar Khan	02.03.2021 to date	HSRA	0.060
10	32133877	Erum Ramzan	MO	17	BY9015	Sheikh Zayd Medical College Rahim Yar Khan	02.03.2021 to date	HPA	0.342
11	32133877	Erum Ramzan	MO	17	BY9015	Sheikh Zayd Medical College Rahim Yar Khan	02.03.2021 to date	SHA.	0.120

Sr. No.	Pers.no.	Name of Employee	Job Title	Scale	Cost Center	PG training forum	Period	Wage Type Description	Total
12	32111109	Munibah Mughal	WMO	17	BY9018	Services hospital Lahore	09.03.2021 to 08.03.2025	NPA	0.273
13	32111109	Munibah Mughal	WMO	17	BY9018	Services hospital Lahore	09.03.2021 to 08.03.2025	HPA	0.342
14	32111109	Munibah Mughal	WMO	17	BY9018	Services hospital Lahore	09.03.2021 to 08.03.2025	SHA	0.120
15	32117334	Fatima Anwaar Khan	WMO	17	BY9018	Ganga Ram Hospital Lahore	26.07.2021 to 25.07.2021	NPA	0.273
16	32117334	Fatima Anwaar Khan	WMO	17	BY9018	Ganga Ram Hospital Lahore	26.07.2021 to 25.07.2021	HPA	0.342
17	32117334	Fatima Anwaar Khan	WMO	17	BY9018	Ganga Ram Hospital Lahore	26.07.2021 to 25.07.2021	SHA	0.120
18	31777872	Dr. Muhammad Faisal Ali	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	NPA	0.251
19	31777872	Dr. Muhammad Faisal Ali	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	HSRA	0.020
20	31777872	Dr. Muhammad Faisal Ali	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	HPA	0.313
21	31777872	Dr. Muhammad Faisal Ali	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	SHA	0.110
22	31830314	Muhammad Ans	MO	17	BY9020	Not provided	Not provided	NPA	0.235
23	31830314	Muhammad Ans	MO	17	BY9020	Not provided	Not provided	HSRA	0.022
24	31830314	Muhammad Ans	MO	17	BY9020	Not provided	Not provided	HPA	0.294
25	31830314	Muhammad Ans	MO	17	BY9020	Not provided	Not provided	SHA	0.103
26	31885329	Nasir Azam	MO	17	BY9020	General Hospital Lahore	03.09.2019 to 02.09.2024	NPA	0.273

Sr. No.	Pers.no.	Name of Employee	Job Title	Scale	Cost Center	PG training forum	Period	Wage Type Description	Total
27	31885329	Nasir Azam	MO	17	BY9020	General Hospital Lahore	03.09.2019 to 02.09.2024	HPA	0.342
28	31885329	Nasir Azam	MO	17	BY9020	General Hospital Lahore	03.09.2019 to 02.09.2024	SHA	0.120
29	31888395	Anwar Ul Shakoor	MO	17	BY9020	Punjab Institute of Cardiology Lahore	03.09.2019 to 02.09.2024	NPA	0.273
30	31888395	Anwar Ul Shakoor	MO	17	BY9020	Punjab Institute of Cardiology Lahore	03.09.2019 to 02.09.2024	HPA	0.342
31	31888395	Anwar Ul Shakoor	MO	17	BY9020	Punjab Institute of Cardiology Lahore	03.09.2019 to 02.09.2024	SHA	0.120
32	31898371	M. Kashif Shabbir	MO	17	BY9020	Jinnah Hospital Lahore	13.09.2019 to 12.09.2024	NPA	0.273
33	31898371	M. Kashif Shabbir	MO	17	BY9020	Jinnah Hospital Lahore	13.09.2019 to 12.09.2024	HSRA	0.144
34	31898371	M. Kashif Shabbir	MO	17	BY9020	Jinnah Hospital Lahore	13.09.2019 to 12.09.2024	HPA	0.342
35	31898371	M. Kashif Shabbir	MO	17	BY9020	Jinnah Hospital Lahore	13.09.2019 to 12.09.2024	SHA	0.120
36	32031340	Hafiz Humayun Rasool	MO	17	BY9020	Bahawal Victoria Hospital	28.07.2021 to 27.07.2025	NPA	0.182
37	32031340	Hafiz Humayun Rasool	MO	17	BY9020	Bahawal Victoria Hospital	28.07.2021 to 27.07.2025	HPA	0.228
38	32031340	Hafiz Humayun Rasool	MO	17	BY9020	Bahawal Victoria Hospital	28.07.2021 to 27.07.2025	SHA	0.080
39	32031343	Husnain Akbar	MO	17	BY9020	Not provided	28.02.2022 to 27.02.2027	NPA	0.273
40	32031343	Husnain Akbar	MO	17	BY9020	Not provided	28.02.2022 to 27.02.2027	HPA	0.342
41	32031343	Husnain Akbar	MO	17	BY9020	Not provided	28.02.2022 to 27.02.2027	SHA	0.120

Sr. No.	Pers.no.	Name of Employee	Job Title	Scale	Cost Center	PG training forum	Period	Wage Type Description	Total
42	32104515	Imran Khan	MO	17	BY9020	Quaid e Azam Medical College BWP	Not provided	NPA	0.273
43	32104515	Imran Khan	MO	17	BY9020	Quaid e Azam Medical College BWP	Not provided	HSRA	0.060
44	32104515	Imran Khan	MO	17	BY9020	Quaid e Azam Medical College BWP	Not provided	HPA	0.342
45	32104515	Imran Khan	MO	17	BY9020	Quaid e Azam Medical College BWP	Not provided	SHA	0.120
46	32104953	Rabia Sarwar	WMO	17	BY9020	Children Hospital Lahore	24.08.2022 to 23.08.2026	NPA	0.273
47	32104953	Rabia Sarwar	WMO	17	BY9020	Children Hospital Lahore	24.08.2022 to 23.08.2026	HSRA	0.144
48	32104953	Rabia Sarwar	WMO	17	BY9020	Children Hospital Lahore	24.08.2022 to 23.08.2026	HPA	0.342
49	32104953	Rabia Sarwar	WMO	17	BY9020	Children Hospital Lahore	24.08.2022 to 23.08.2026	SHA	0.120
50	32116634	Rabbia Basharat	WMO	17	BY9020	Nishtar Hospital Multan	22.11.2022 to 20.11.2024	NPA	0.273
51	32116634	Rabbia Basharat	WMO	17	BY9020	Nishtar Hospital Multan	22.11.2022 to 20.11.2024	HPA	0.342
52	32116634	Rabbia Basharat	WMO	17	BY9020	Nishtar Hospital Multan	22.11.2022 to 20.11.2024	SHA	0.120
53	32135563	Manzar Abbas	MO	17	BY9020	DHQ Hospital Faisalabad	10.11.2023 to 04.11.2024	NPA	0.235

Sr. No.	Pers.no.	Name of Employee	Job Title	Scale	Cost Center	PG training forum	Period	Wage Type Description	Total
54	32135563	Manzar Abbas	MO	17	BY9020	DHQ Hospital Faisalabad	10.11.2023 to 04.11.2024	HSRA	0.022
55	32135563	Manzar Abbas	MO	17	BY9020	DHQ Hospital Faisalabad	10.11.2023 to 04.11.2024	HPA	0.294
56	32135563	Manzar Abbas	MO	17	BY9020	DHQ Hospital Faisalabad	10.11.2023 to 04.11.2024	SHA	0.103
57	32162203	Badar Iqbal	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	NPA	0.225
58	32162203	Badar Iqbal	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	HSRA	0.031
59	32162203	Badar Iqbal	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	HPA	0.281
60	32162203	Badar Iqbal	MO	17	BY9020	Not provided	10.11.2023 to 04.11.2024	SHA	0.099
61	32103607	Sarfraz Ahmad Ghuman	MO	17	BY9025	Not provided	10.11.2023 to 04.11.2024	NPA	0.099
62	32103607	Sarfraz Ahmad Ghuman	MO	17	BY9025	Not provided	10.11.2023 to 04.11.2024	HSRA	0.052
63	32103607	Sarfraz Ahmad Ghuman	MO	17	BY9025	Not provided	10.11.2023 to 04.11.2024	HPA	0.209
64	32103607	Sarfraz Ahmad Ghuman	MO	17	BY9025	Not provided	10.11.2023 to 04.11.2024	SHA	0.073
Total									12.636

Annexure-3**[Para: 3.1.5]****Unauthorized payment of salary to employees recruited on bogus certificates
– Rs 9.254 million**

							Rs in million
Sr. No.	Pers.no.	Name of Employee	Job Title	Pay Scale Group	Date of Joining	Remarks	Salary Paid during 2023-24
1	31044340	Muhammad Imran Sajid	Chief Technician	16	29.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.866
2	31020531	Abid Ali	Sanitary Inspector	14	02.04.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.705
3	30964959	Muhammad Shafique	Sanitary Inspector	9	28.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.653
4		Asif Ali S/O Sadiq Ali	Sanitary Inspector	9	20.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	-
5	30642436	Zaheer Abbas	Sanitary Inspector	12	26.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.676
6	31611882	Faheem Iqbal	Sanitary Inspector	8	26.02.2009	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.347

Sr. No.	Pers.no.	Name of Employee	Job Title	Pay Scale Group	Date of Joining	Remarks	Salary Paid during 2023-24
7		Hafiz Muhammad Ahmed S/O Muhammad Iqbal	Sanitary Inspector		02.02.2009	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	-
8	30643465	Mamoon Urrasheed	Senior Technician	14	03.01.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.866
9	30642682	Ijaz Ahmad	Sanitary Inspector	16	20.01.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.894
10	30986092	Fida Hassan	Sanitary Inspector	9	03.01.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.654
11		Mubashar Alam S/O Sarfraz Alam	Sanitary Inspector		20.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	-
12		Shamshair Ali S/O M. Ali	Sanitary Inspector			Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	-
13	31020492	Muhammad Aqddas	Senior Technician	14	20.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.860

Sr. No.	Pers.no.	Name of Employee	Job Title	Pay Scale Group	Date of Joining	Remarks	Salary Paid during 2023-24
14	31047523	Yasir Nadeem	Senior Technician	14	04.02.2009	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.888
15	30643578	Mohammad Shafique S/O Bashir Ahmed	Senior Technician	14	30.03.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	1.131
16	30964899	Muhammad Razzaq	Health Technician	12	25.09.2007	Bogus certificate as verified by Registrar Medical Faculty vide letter No.PA/125 dated 16.03.2010	0.712
Total							9.254

*Personal numbers of the employees at Sr. No. 4,7,11 & 12 were not available. Hence, their salary could not be traced out from HR data.

Annexure-4

[Para: 3.1.7]

Loss due to negligence of the Purchase/Technical Committee – Rs 16.328 million

Sr. No.	Hospital	Name of item	Quantity	LP Rate	Bulk Rate	Rs in million	
						Difference	Amount
1	THQ Hospital FTS	Auto Disable Syringe 5cc	10,000	21	17	4	0.043
2	THQ Hospital FTS	Auto Disable Syringe 5cc	10,000	21	17	4	0.043
3	THQ Hospital FTS	Auto Disable Syringe 5cc	10,000	22	17	4	0.045
4	THQ Haroonabad	Auto Disposable Syringe 5cc Pack	46,800	30	17	13	0.607
5	THQ Hospital FTS	Disposable Syringe 10 cc	300	27	19	8	0.002
6	THQ Haroonabad	Disposable Syringe 10cc Pack	500	24	19	5	0.002
7	DHQ Hospital BWN	Disposable Syringe 10cc Pack	31,800	68	19	48	1.534
8	THQ Hospital FTS	Disposable Syringe 20 cc	300	31	19	11	0.003
9	DHQ Hospital BWN	Disposable Syringe 20cc Pack	12,500	113	33	80	0.995
10	DHQ Hospital BWN	Disposable Syringe 60cc Pack	2,000	188	100	88	0.175
11	THQ Haroonabad	IV Canula (DRAP approved) 18G Pack	1,000	150	88	62	0.062
12	DHQ Hospital BWN	IV Canula (DRAP approved) 18G Pack	5,450	187	88	99	0.541
13	DHQ Hospital BWN	IV Canula (DRAP approved) 20G Pack	5,650	187	88	99	0.561
14	THQ Haroonabad	IV Canula (DRAP approved) 22G Pack	300	150	88	62	0.019
15	DHQ Hospital BWN	IV Canula (DRAP approved) 22G Pack	37,900	187	88	99	3.765
16	THQ Hospital CTN	I.V Cannula with Injection Port and Integrated Closing Cone 22G	6,000	93	60	33	0.196
17	THQ Haroonabad	IV Canula (DRAP approved) 24G Pack	12,000	150	92	58	0.695
18	DHQ Hospital BWN	IV Canula (DRAP approved) 24G Pack	37,000	187	92	95	3.511
19	THQ Hospital CTN	I.V Cannula with/without Injection Port with Integrated Closing Cone 24G	14,000	93	75	18	0.248
20	THQ Hospital FTS	IV Cannula 24 G	500	153	45	108	0.054
21	THQ Hospital FTS	IV Cannula 24 G	500	153	45	108	0.054

Sr. No.	Hospital	Name of item	Quantity	LP Rate	Bulk Rate	Difference	Amount
22	THQ Haroonabad	Black Silk Size 1 30mm,1/2 circle Pack	2,520	192	180	12	0.030
23	THQ Haroonabad	Black Silk Size 2/0 30mm,1/2 circle Pack	2,880	234	220	14	0.040
24	DHQ Hospital BWN	Black Silk Size 2/0 30mm,1/2 circle Pack	336	329	220	109	0.037
25	THQ Hospital FTS	Examination Gloves	1,000	24	1	23	0.023
26	THQ Hospital CTN	I.V. Sets Sterile	18,700	30	20	10	0.187
27	DHQ Hospital BWN	IV Sets (Sterile) Pack	92,580	112	84	28	2.602
28	THQ Hospital FTS	Silk No. 1	300	198	180	18	0.006
29	THQ Hospital CTN	Sterile Surgical Gloves Pairs 6 ½, 7, 7 ½ (Powdered)	3,500	129	128	1	0.003
30	THQ Haroonabad	Sterilized Cord Clamps Pack	1,200	36	10	26	0.031
31	THQ Hospital FTS	Surgical Blade No. 23	300	68	50	18	0.005
32	THQ Hospital FTS	Surgical Blade No. 23	200	68	50	18	0.004
33	THQ Hospital FTS	Surgical Gloves No. 7.5 Inch	300	272	97	175	0.053
34	THQ Hospital FTS	Surgical Gloves No. 7.5 Inch	500	153	97	56	0.028
35	THQ Haroonabad	Surgical Hypoallergenic Paper Tape 1" Pack	348	160	50	110	0.038
36	THQ Hospital FTS	Surgical Tape 2 Inch	48	203	50	153	0.007
37	THQ Hospital FTS	Tab Clopidogrel 75mg	1,000	17	6	11	0.011
38	THQ Hospital FTS	Tab. Artemether + Lumefamtring 80/480	300	53	12	41	0.012
39	THQ Hospital FTS	Tab. Atorvastatin 20mg	1,000	37	4	33	0.033
40	THQ Haroonabad	Volumetric Chamber (I.V Burette)100ml size Pack	1,800	300	289	11	0.020
Total							16.328

Annexure-5**[Para: 3.1.8]****Irregular expenditure on renovation of hospital building – Rs 3.374 million**

Rs in million					
Sr. No.	Token No. / Date	Supplier	Invoice No. / Date	Items	Amount
1	533/ 11.07.2023	M/S Shah-e-Jamat Traders	1566/ 26.06.2023	Distemper paint	0.176
2	532/ 11.07.2023	M/S Shah-e-Jamat Traders	1569/ 27.06.2023	Distemper paint	0.195
3	534/ 11.07.2023	M/S Shah-e-Jamat Traders	1578/ 04.07.2023	Distemper paint	0.184
4	526/ 11.07.2023	M/S Shah-e-Jamat Traders	1579/ 05.07.2023	Distemper paint	0.133
5	530/ 11.07.2023	M/S Shah-e-Jamat Traders	1580/ 05.07.2023	Distemper paint	0.137
6	539/ 26.07.2023	M/S Shah-e-Jamat Traders	1593/ ...	Distemper and oil paint	0.196
7	542/ 26.07.2023	M/S Shah-e-Jamat Traders	1585/ ...	Distemper and oil paint	0.163
8	543/ 26.07.2023	M/S Shah-e-Jamat Traders	1587/ ...	Distemper and oil paint	0.151
9	547/ 07.08.2023	M/S Saglik Pharma	20/ 02.08.2023	Distemper and oil paint	0.090
10	541/ 26.07.2023	M/S Shah-e-Jamat Traders	1590/ ...	False ceiling and aluminum window	0.115
11	540/ 26.07.2023	M/S Shah-e-Jamat Traders	1592/ ...	Fiber shed for water filtration plant etc.	0.190
12	529/ 11.07.2023	M/S Shah-e-Jamat Traders	1564/ 27.06.2023	tuff tiles	0.073
13	545/ 07.08.2023	M/S Saglik Pharma	16/ 01.08.2023	Electric board, wires, fans etc.	0.141
14	546/ 07.08.2023	M/S Saglik Pharma	18/ 01.08.2023	False ceiling, distemper etc.	0.161
15	548/ 07.08.2023	M/S Saglik Pharma	23/ 05.08.2023	Steel grill with fitting	0.197
16	549/ 07.08.2023	M/S Saglik Pharma	25/ 05.08.2023	Steel grill & paint work	0.170
17	550/ 07.08.2023	M/S Saglik Pharma	27/ 07.08.2023	Lawn preparing	0.150
18	551/ 07.08.2023	M/S Saglik Pharma	29/ 07.08.2023	Curtain and blinds	0.060
19	554/ 08.08.2023	M/S Saglik Pharma	32/ 08.08.2023	False ceiling, wall piling etc.	0.068
20	574/ 30.08.2023	M/S Saglik Pharma	70/ ...	Tuff tile	0.178
21	577/ 30.08.2023	M/S Saglik Pharma	62/ ...	Paint work	0.139
22	578/ 30.08.2023	M/S Saglik Pharma	60/ ...	Oil paint	0.122
23	6/ 24.10.2023	M/S Saglik Pharma	201/ 17.10.2023	Wood work	0.185
Total					3.374

Annexure-6

[Para: 3.1.10]

**Non-forfeiture of performance security and non-blacklisting of firms
due to non-supply of medicines – Rs 24.097 million**

Rs in million

Sr. No.	Tender	Firm Name	Item	Rate per Unit	QTY Ordered	QTY Pending	Amount of QTY Pending	Performance Guaranty
1	RFP Phase-I	Citi Pharmaceuticals (Pvt) Ltd	Flurbiprofen 100mg ta	5.13	10,700	10,700	0.055	0.860
2	RFP Phase-I	Lisko Pharma	Albendazole tab	13.5	15,400	15,400	0.221	0.245
3	RFP Phase-I	Lisko Pharma	Ammonium Chloride+Ami nophylline syp.	43	76,000	76,000	3.268	0.000
4	RFP Phase-I	MTI Pharma	Inj. Acyclor 500mg	690	520	520	0.359	0.014
5	RFP Phase-4	KM Enterprises	Disposable Syringe 20 cc	30.99	6,400	6,400	0.198	0.004
6	RFP Phase-3	Amson Pharma	Disposable Syringe 10cc	19.25	5,700	5,700	0.110	0.022
7	RFP Phase-4	Bloom Pharmaceutical	Hydrocortison e Cream1%	65	8,550	8,550	0.556	0.691
8	OCB-Phase 2	Gets Pharma	Insulin70/30	679	18,800	18,800	12.765	0.254
9	OCB-Phase 2	New Ghazi Traders	Ringer Lactate	101	65,000	65,000	6.565	0.234
Total							24.097	2.324

Annexure-7

[Para: 3.1.14]

**Loss due to award of contract of LP medicines at imbalanced rates –
Rs 3.289 million**

Rs in million

Sr	Invoice No. / Date	Items Procured	Invoice Value after discount	Value of National Manufacturer items having discount of 70%	Value of Multinational Company items having discount of 20%	Value of Surgical Disposable items having discount of 25%
1	1004 / 18.01.2024	IV Set etc.	740,464	0.003	0.040	0.943
		Tramadol inj.				
		Apinol Injection				
2	1010 / 25.01.2024	IV Set etc.	138,750			0.230
3	1014 / 02.02.2024	Nebulizer Mask etc.	91,875			0.122
4	1022 / 07.02.2024	IV Set etc.	4,020,000			6.080
5	1028 / 19.02.2024	S. Gloves	274,997	0.025	0.160	0.356
		Frusemide inj.				
6	1034 / 28.02.2024	Epinor	350,315	0.335		0.163
		Nasal Canola				
		Metoclopramide				
7	1017 / 03.02.2024	Fexomil Tape	361,688			0.482
8	1025 / 14.02.2024	Sugar strip	615,409	0.025		0.810
		Lignocaine				
9	1026 / 15.02.2024	Penta globin 10 ML	64,776		0.081	
10	1027 / 17.02.2024	Lerace INJ	37,104	0.002	0.045	-
		Epinor				
11	1030 / 19.02.2024	Pead Solution etc.	63,607	0.098		0.043
		Lerace INJ etc.				
12	1038 / 07.03.2024	Folys	300,000			0.400
13	1040 / 11.03.2024	IV Set etc.	562,500			0.750
14	1044 / 21.03.2024	Blood lancet	1,737,847	0.020	0.033	2.274
		Epiwal injection				
		Minhydrin inj.				
15	1046 / 26.03.2024	Syringe etc.	544,141	0.019	0.056	0.624
		Isoflurance etc.				
		Diazepam Inj.				
16	1047 / 26.03.2024	IV Set etc.	920,574	0.042		1.211
		Ligocain				

Sr	Invoice No. / Date	Items Procured	Invoice Value after discount	Value of National Manufacturer items having discount of 70%	Value of Multinational Company items having discount of 20%	Value of Surgical Disposable items having discount of 25%
Purchases from Health Council budget						
17	1005 / 18.01.2024	Frusemide Inj. etc.	298,650	0.275		
		Dextros 25%			0.019	
		Canula, Nebulizer mask etc.				0.268
18	1009 / 20.01.2024	Tramadol inj. Lignocain etc.	912,033	0.692		
		Ampipicilline 500 etc.			0.017	
		Surgical blades, S. Gloves, IV set etc.				0.921
19	1012 / 30.01.2024	Tramadol inj. metoclop etc.	1,107,524	0.116		
		Dextros 25%, aminophyllin etc.			0.011	
		IV burret, examination gloves etc.				1.418
20	1020 / 07.02.2024	Bupivacain, thramadol inj	440,274	0.038		
		Dextros 25%			0.009	
		Payodine, blood lancet, s.gauz etc.				0.561
21	1016 / 02.02.2024	Diazepam Inj, bupivacain	774,171	0.024		0.623
		IV burret, examination gloves etc.				
22	1063 / 07.05.2024	Dexasone, ciprofloxacin etc.	1,249,774	0.138		
		Diazepam inj			0.015	
		IV set, IV burret, Surgical tape etc.				1.595
Total				1.851	0.529	19.834
Grand Total						22.215
%age				8.3%	2.4%	89.3%
Discount received from M/S Two Star Pharmacy @ 70%, 20%, 25% respectively				1.296	0.106	4.958
Discount offered by M/S Qasim Pharmacy @ 32%, 25%, 45% respectively				0.593	0.132	8.925
Discount lost (Discount availed)				(0.704)	0.026	3.967
Net Loss due to purchases from M/S Two Star Pharmacy instead of purchasing from M/S Qasim Pharmacy						3.289

Annexure-8

[Para: 3.1.17]

Non-finalization of disciplinary proceedings and non-recovery of losses from delinquents – Rs 21.946 million

Sr. No.	Against whom action required	Status	Alleged Persons No.
Letter No. / Date FIR No.14/2020 (Final Report dated 10.03.2021)			
Letter written by Anti-Corruption Establishment Bahawalnagar			
To whom addressed			
1	Inam-ul-Haq Khilji, (Ex-MS), DHQ Hospital Bahawalnagar	Employee	1
	Dr. Amjad Yasin (Ex-MS), DHQ Hospital Bahawalnagar	Employee	2
	Inam-ullah Jamali, MS, DHQ Hospital Bahawalnagar	Employee	3
	Dr. Hafiz Muhammad Tariq (Ex-MS), DHQ Hospital Bahawalnagar	Employee	4
	Dr. Rao Khalid Javed (Ex-DDHO) Bahawalnagar	Employee	5
	Dr. Tahir Naeem (AMS/HR&F)	Employee	6
	Waqar Ahmed (QAO/Procurement Officer)	Employee	7
	Ghazanfar Ali (HR/Procurement Officer)	Employee	8
	Umar Farooq (Admn Officer) DHQ Hospital Bahawalnagar	Employee	9
	Khadija (Pharmacist) DHQ Hospital Bahawalnagar	Employee	10
	Anam Bashir (Pharmacist) DHQ Hospital Bahawalnagar	Employee	11
	Faiza Alam (Pharmacist) DHQ Hospital Bahawalnagar	Employee	12
	Dr. Sultan Ahmed (Homeopathic) DHQ Hospital Bahawalnagar	Employee	13
	M. Ahmed (BFO) DHQ Hospital Bahawalnagar	Employee	14
	Dr. Sheikh Abdul Aziz (Ex-MS), DHQ Hospital Bahawalnagar	Employee	15
	M. Hameed (Ex-Audit Officer/Procurement Officer) DHQ Hospital BWN	Employee	16
	M. Arsalan Aslam (Logistic Officer / Audit Officer)	Employee	17
	Col. Naveed Safdar (Ex-AMS) DHQ Hospital Bahawalnagar	Employee	18
	Sehrish Nadeem (Pharmacist)	Employee	19
	Palwasha Khan (Pharmacist)	Employee	20
	Yahya (Drug Inspector)	Employee	21
	Dr. Jamil Ahmed Shah (AMS) DHQ Hospital Bahawalnagar	Employee	22
	Dr. Muhammad Ali (APMO) DHQ Hospital Bahawalnagar	Employee	23
Sheikh Abdul Ghaffar (Proprietor M. Haseeb & Company)	Vendor	1	
Mirza M. Imran (3 M Pharmacy / MMM Baig Enterprises)	Vendor	2	
Ghulam Mujtaba (Proprietor Medicone Enterprises)	Vendor	3	
M. Arshad (Proprietor Malik Brother Enterprises)	Vendor	4	
Khizar Hayat (Proprietor Hayat Enterprises)	Vendor	5	
Hafiz Abdullah (Proprietor Shah Jamat Traders)	Vendor	6	
M. Farooq (Proprietor Sigic Pharma)	Vendor	7	
Letter No. / Date No. DC/EB/2881-2887 dated 13.12.2021			
Letter written by DC / Administrator (DHA) Bahawalnagar			
To whom addressed Secretary (Health) P&SHD Lahore			
2	Mr. Ghazanfar Ali (HR & Legal Officer)	Employee	At Sr. No. 08 as well

Sr. No.	Against whom action required	Status	Alleged Persons No.
	Mr. Arsalan Aslam (Logistic Officer)	Employee	At Sr. No. 17 as well
	Mr. Waqar Husain (Quality Assurance Officer)	Employee	At Sr. No. 07 as well
Letter No. / Date No.9516-28/MS/DHQ/BWN dated 23.08.2022			
Letter written by MS DHQ Hospital Bahawalnagar			
To whom addressed Secretary (Health) P&SHD Lahore			
3	Mr. Ghazanfar Ali (HR & Legal Officer)	Employee	At Sr. No. 08 as well

Note: Names of 30 persons i.e. 23 government employees and 07 suppliers are included in serial number 01 of above cited table. Further, names of employees mentioned at Sr.No.02 & 03 are also included in serial number 01. Hence, 23 employees and 07 suppliers are mentioned in the para to avoid duplicity.

Annexure-9**[Para: 3.1.19]****Non-recovery of penal rent, room rent, electricity charges and conveyance allowance – Rs 4.624 million****Rs in million**

Sr. No.	Description	Calculations	Amount
Table-1			
1	Non-recovery of penal rent (BPS-18)	Basic Pay 103740 X60% X 18 months	1.120
Sub-Total Table-1			1.120
Table-2			
1	Recoverable amount of room rent	Room rent @ Rs 5000X 12 months x 16 Rooms	0.960
2	Recoverable amount of CA	CA @ Rs 5000 X 12 months x 16 Rooms	0.960
3	Recoverable amount of Electricity Charges	Electricity Charges @ Rs 2000 X 12 months x 16 Rooms	0.384
4	Recoverable amount of electricity from occupants of 10 AC rooms	Electricity Charges @ Rs 10,000 X 12 months x 10 AC Rooms	1.200
Sub-Total Table-2			3.504
Grand Total			4.624

Annexure-10**[Para: 3.1.22]****Loss due to non-registration of official vehicles – Rs 1.466 million****Rs in million**

Sr. No.	Vehicle No.	Description	Period of use	No. of vehicles	Estimated Registration Fee/ vehicle	Total Registration Fee (Approx.)
1	X-68AF	Motor bikes	28.06.2019 to 09.02.2024	186	6,000	1.116
2	X-68AF	Single Cabin Dala (Under the use of Surveillance Officer)	Since 2016	1	100,000	0.100
3	X-68AF	Vaccine Carrier	Since 2014	1	100,000	0.100
4	X-68AF	Pothohar Jeep (Dy DHO MND, CTN, FTS)	Since 2013	3	50,000	0.150
Total						1.466

Annexure-11

[Para: 3.2.1]

Inadmissible payment of pay and allowances – Rs 21.773 million

Rs in million

Sr. No	Name of DDOs	Description	Financial Year	No. of employees	PDP No.	Amount
1	CEO (DHA) Bahawalpur	Fraudulent drawl from BISP by the employees or their spouses	2023-24	84	148	5.314
		Adhoc Allowances			149	-
		CA and HRA			152	-
		Salaries after termination			155	-
		Salaries during EOL			156	-
		HSRA			158	-
		Pay and Allowances during leave periods			159	-
		Non-practicing Allowance			160	-
		Inadmissible pay and allowances			170	-
2	DHO (PS) Bahawalpur	Overpayment of Adhoc allowances	2022-24	69	171	0.568
		CA to residents		5	172	0.188
		Salary after termination		1	176	0.212
		Pay and Allowances during EOL		2	179	0.811
		Inadmissible payment of HSRA		5	180	0.110
		Salary after expiry of contract		1	182	0.486
		Inadmissible pay and allowances		297	187	2.443
3	MS THQ Hospital Ahmadpur East	CA during leave	2023-24	26	193	0.160
		Overpayment of salaries after transfer / resignation		6	194	2.027
4	MS THQ Hospital	Overpayment of salaries after transfer / resignation	2023-24	4	208	0.647
		CA on leaves, NPA, HSRA, Increment		64	210	4.773
		HRA and deduction of 5% house rent charges, water charges etc.		30	211	1.250
5	MS THQ Hospital	CA on leaves and overpayment of salary for EOL period	2023-24	6	221	0.224

Sr. No	Name of DDOs	Description	Financial Year	No. of employees	PDP No.	Amount
	Khairpur Tamewali	Overpayment of pay and allowances after transfer and BISP recovery		3	228	0.169
6	MS THQ Hospital Yazman	HRA and deduction of 5% house rent charges, water charges etc.	2023-24	24	236	0.695
		CA during leaves		32	240	0.185
		Non-practicing Allowance		9	241	1.509
Total				668		21.773

Annexure-12

[Para: 3.2.7]

Price escalation due to delay in procurement process – Rs 52.267 million

Rs in million

Sr. #	Description	As per Approved PC-1			Proposed Price for Revise PC-I			Difference
		Unit Rate	Qty	Total Amount	Unit Rate	Qty	Total Amount	
1	Anesthesia Machine	3.360	1	3.360	9.320	0	-	3.360
2	Baby Incubator	1.320	3	3.960	3.500	0	-	3.960
3	OT Table	0.240	2	0.480	2.450	2	4.900	(4.420)
4	Generator 50Kva	1.500	1	1.500	1.500	1	1.500	-
5	Cystoscopy Unit	0.660	1	0.660	15.000	0	-	0.660
6	Central Oxygen gas supply	0.480	1	0.480	15.000	1	15.000	(14.520)
7	Color Doppler Machine	2.160	1	2.160	2.360	0	-	2.160
8	Bed Side Patient Monitor	0.240	15	3.600	0.750	15	11.250	(7.650)
9	Cautery Machine	0.096	2	0.192	0.985	2	1.970	(1.778)
10	Ceiling OT Light with Battery backup	0.240	2	0.480	2.000	2	4.000	(3.520)
11	CTG Machine	0.180	2	0.360	0.740	2	1.480	(1.120)
12	D & C Set	0.025	4	0.100	0.045	4	0.180	(0.080)
13	Emergency Trolley	0.010	3	0.030	0.040	3	0.120	(0.090)
14	Fowler Bed + Mattress Over head Table	0.080	15	1.200	0.170	15	2.550	(1.350)
15	Instrument Trolley	0.020	2	0.040	0.025	2	0.050	(0.010)
16	Medicine Trolley	0.010	4	0.040	0.067	4	0.267	(0.227)
17	Mobile OT Light	0.120	2	0.240	1.100	2	2.200	(1.960)
18	Patient Strature	0.030	3	0.090	0.048	3	0.144	(0.054)
19	Pulse Oximeter	0.072	2	0.144	0.250	2	0.500	(0.356)
20	Resuscitation Trolley	1.000	2	2.000	2.500	2	5.000	(3.000)
21	Suction Machine	0.221	2	0.443	0.500	2	1.000	(0.557)
22	Vacuum Extractor	0.180	2	0.360	0.448	2	0.896	(0.536)
23	Nebulizer	0.048	2	0.096	0.280	2	0.560	(0.464)
24	Auto Clave	0.400	2	0.800	0.400	2	0.800	-
25	Delivery Table Hydraulic	0.108	2	0.216	1.100	2	2.200	(1.984)
26	Defibrillator	0.336	2	0.672	1.100	2	2.200	(1.528)
27	Patient Shifting Trolley/Gurney	0.030	2	0.060	0.950	2	1.900	(1.840)
28	Medicine Cupboard	0.025	3	0.075	0.036	3	0.108	(0.033)

Sr. #	Description	As per Approved PC-1			Proposed Price for Revise PC-I			Difference
		Unit Rate	Qty	Total Amount	Unit Rate	Qty	Total Amount	
29	Official Chair	0.005	20	0.100	0.008	20	0.160	(0.060)
30	Office Table	0.020	6	0.120	0.030	6	0.180	(0.060)
31	Baby Cot	0.010	4	0.040	0.045	4	0.180	(0.140)
32	Revolving Chair	0.015	3	0.045	0.025	3	0.074	(0.029)
33	Refrigerator for medicine storage	0.080	1	0.080	0.199	1	0.199	(0.119)
34	Complete Laparoscopy Unit	0.960	1	0.960	0.960	0	-	0.960
35	Chair Steel 3-seater	0.005	75	0.375	0.050	75	3.750	(3.375)
36	Steel Almira	0.020	4	0.080	0.036	4	0.144	(0.064)
37	Baby Warmer	0.600	2	1.200	1.500	2	3.000	(1.800)
38	Ultrasound Machine	0.960	1	0.960	1.200	1	1.200	(0.240)
39	Blood Separator	0.840	1	0.840	11.500	1	11.500	(10.660)
40	Ambo Bag (Adult)	0.006	3	0.018	0.014	3	0.042	(0.024)
41	Attendant Waiting Bench (Aluminum)	0.005	80	0.400	0.008	80	0.640	(0.240)
Sub Total			286	29.056	78.238	279	81.842	(52.787)
PROCURED ITEMS								-
1	ECG	0.240	2	0.480	0.286	2	0.571	(0.091)
2	Fetal Heart rate Detector	0.300	2	0.600	0.235	2	0.470	0.130
3	Patient Wheel Chair	0.020	5	0.100	0.020	5	0.099	0.001
4	Delivery Set	0.045	8	0.360	0.016	8	0.124	0.236
5	C section Instrument Set	0.050	4	0.200	0.022	4	0.089	0.111
6	B.P apparatus with stethoscope	0.010	5	0.050	0.010	5	0.049	0.001
7	CBC Analyzer	1.080	1	1.080	0.949	1	0.949	0.131
Sub Total			27	2.870	1.537	27	2.351	0.519
Grand Total				31.926			84.193	-52.267

Annexure-13

[Para: 3.2.9]

Loss due to shortage of bikes and non-registration of vehicles – Rs 3.076 million

Table-1

Rs in million

Sr. No.	Designation	Cost Centre	Description of Cost Centre	BPS	No. of posts as per SAP
1	Senior Technician	BT9111	Expanded Programme On Immunization	14	1
2	Junior Technician	BT9111		9	2
3	Vaccinator	BT9111		12	1
4	Vaccinator	BT9111		9	137
Total					141
1	Officials as per Department to whom bikes allotted				154
	Officials as per SAP data under the programs				141
	Difference				13
Total Difference of bikes					13
Estimated cost per used bike					0.750
Total cost					0.975
2	Bikes out of order as per numbers provided by the DHO Office				45
	Bikes out of order as per stock available in DHO Office				25
	Difference				20
Total Difference of bikes					20
Estimated cost per used bike					0.050
Total cost					1.000
Total cost of bikes					1.975

Table-2

Rs in million

Sr. No.	Vehicle No.	Description	Period of Vehicles received	No. of vehicles	Estimated Registration Fee/ vehicle	Total Registration Fee (Approx.)
1	X-67-AF	Motor bikes (CD-70)	22.04.2015 to 15.01.2020	197	0.003	0.591
2	X-67-AF	Motor bikes (CD-125)	18.05.2016	2	0.005	0.010
3	X-67-AF-3	Vaccine Carrier	Since 2013	1	0.050	0.050
4	X-67-AF-4	Double cabin dala	Since 2014	1	0.100	0.100
5	X-67-AF-6	New double cabin dala	2019	1	0.050	0.050
6	X-67-AF-7	Ambulance	2020	1	0.100	0.100
7	X-68-AF-6	Ambulance	2022	1	0.100	0.100
8	X-68-AF-7	Ambulance	2022	1	0.100	0.100
Total						1.101
Total Table-1						1.975
Total Table-2						1.101
Grand Total						3.076

Annexure-14

[Para: 3.4.1]

Overpayment on account of pay and allowances – Rs 18.745 million

					Rs in million
Sr. No.	DDOs	FYs	PDP No.	Description	Amount
1.	CEO (DHA) DG Khan	2023-24	1	NPA	0.273
2.			9	Special allowances	0.431
3.			17	Dual pension	0.310
4.	DHO (HR&MS) DG Khan	2023-24	1	Special allowances	0.154
5.			2	Social security benefit	0.075
6.			3	Pay & allowances	0.130
7.			4	NPA	0.592
8.			6	Dual pension	0.223
9.			7	Health risk allowance	0.179
10.			11	CA during leave	0.146
11.			12	Unauthorized allowances	0.079
12.			13	HRA and CA	7.009
13.			15	Integrated allowance	0.068
14.			16	HSRA	0.434
15.			17	Payment of salaries after cancelation of study leave	2.655
16.			18	CA to vaccinators	3.033
17.			19	Personal allowance	0.125
18.			21	Excess payment of pay	0.624
19.	22	Fines	0.035		
20.	MS THQ Taunsa	2023-24	10	Special allowances	0.060
21.			11	HSRA	0.015
22.			15	HSRA during general duty	0.448
23.	MS THQ Kot Chutta	2023-24	6	Special allowances	0.151
24.			7	HRA	0.011
25.			8	HSRA	0.025
26.			10	CA during leave	0.067
27.			18	NPA	1.393
Total					18.745

Annexure-15

[Para: 3.5.1]

Inadmissible payment of pay and allowances – Rs 128.293 million

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	CEO (DHA) Faisalabad	11	Withdrawal of pay and allowances during EOL and CA during leave	2023-24	0.183
		19	Non-recovery of Penal Rent		1.720
2	DHO (III) Faisalabad	4	Overpayment of pay and allowances due to non-implementation of orders regarding withdrawal of illegal & unauthorized up-gradations	2023-24	0.723
		6	Non-recovery on account of taking risk allowance twice in salary		0.063
3	DHO (IV) Faisalabad	1	Unauthorized payment of HSRA	2022-24	2.932
		2	Overpayment of pay and allowances due to non-implementation of orders regarding withdrawal of illegal & unauthorized up-gradations		5.738
		5	Payment of HRA at excessive rate		0.030
4	DHO (PS) Faisalabad	3	Withdrawal of pay and allowances during EOL and CA during leave	2023-24	0.358
		7	Excess payment on account of inadmissible HRA and HSRA		0.086
		11	Audit observed that House Rent / CA of only 72 employees was being deducted against 835 residences available as per yardstick (@ 05 residences at each BHU). Neither any record indicating allotments / accommodations availed by the employees was available nor the same was provided for scrutiny due to which it was not possible to ascertain the admissibility and inadmissibility of House Rent / CA.		13.579
		12	Overpayment of pay and allowances due to non-implementation of orders regarding withdrawal of illegal & unauthorized up-gradations		21.807
5	MS DHQ Government General Hospital Samanabad	4	Unauthorized payment of HSRA	2023-24	3.431
		8	Payment of CA during leave		0.692
		11	Withdrawal of pay and allowances during absent period		0.262
		12	Withdrawal of pay and allowances during EOL without pay		2.239
		21	Overpayment due to non-deduction of CA & house rent charges		0.278

Sr. No.	DDOs	PDP No.	Description	Period	Amount
		22	Non-recovery of fine imposed by the CEO	2023-24	0.029
		24	Overpayment of pay & allowances due to grant of inadmissible increment		0.178
		26	Withdrawal of pay and allowances after transfer / resignation		2.688
6	MS NFAK DHQ Hospital Faisalabad	3	Unauthorized payment of HSRA	2022-24	3.801
		5	Payment of CA during leave		0.162
		8	Withdrawal of pay and allowances during EOL / absent period / after death		1.213
		9	Unauthorized payment of HSRA		0.222
7	MS THQ Hospital Chak Jhumra	2	Unauthorized withdrawal of Incentive Allowance by the specialist doctors without performing duties in the evening & night shifts	2022-24	3.960
		3	Overpayment of pay and allowances during EOL or after resignation / transfer		1.390
		5	Non-deduction of CA during leave period		0.712
		13	Unauthorized withdrawal of NPA		8.997
		14	Non-recovery of Conveyance and HRA		0.854
8	MS THQ Hospital Jaranwala	19	Overpayment of pay and allowances due to non-implementation of orders regarding withdrawal of illegal & unauthorized up-gradations	2023-24	1.532
		5	Overpayment due to non-deduction of HRA, CA & house rent charges and non-recovery of Penal Rent		1.378
		6	Withdrawal of pay and allowances during EOL & absent period		2.160
		7	Unauthorized payment of CA during leave		0.126
		8	Non-recovery of fine imposed by the CEO		0.240
9	MS THQ Hospital Samundri	9	Excess payment of allowances	2023-24	0.104
		1	Overpayment of pay and allowances during EOL or after leaving the job		0.864
		3	Excess payment due to non / less recovery of House Rent and CA		0.631
		5	Excess payment due to non-deduction of half pay and CA during leave period		0.072
		6	Non-recovery of Penal Rent form illegal occupants of Government residences		0.756
8	Unauthorized withdrawal of Incentive Allowance by the specialist doctors without performing duties in the evening & night shifts	8.460			

Sr. No.	DDOs	PDP No.	Description	Period	Amount
		9	Unauthorized withdrawal of NPA		6.724
		20	Overpayment of pay and allowances due to non-implementation of orders regarding withdrawal of illegal & unauthorized up-gradations		1.668
10	MS THQ Hospital Tandlianwala	6	Unauthorized withdrawal of Incentive Allowance by the specialist doctors without performing duties in the evening & night shifts	2022-24	12.781
		7	Unauthorized withdrawal of NPA		8.425
		8	Withdrawal of CA during leave		0.197
		9	Overpayment of pay and allowances due to non-implementation of orders regarding withdrawal of illegal & unauthorized up-gradations		2.022
		10	Overpayments of pay & allowances during EOL / absence period or after leaving the job		1.647
		17	Non-recovery of house rent charges		0.179
Total					128.293

Annexure-16

[Para: 3.5.3]

Irregular and non-transparent procurements in violation of Procurement Rules – Rs 34.417 million

Rs in million					
Sr. No.	PDP No.	DDOs	Description	Period	Amount
1	4	DHO (PS) Faisalabad	Incurrence of expenditure from object code A13301- Office Buildings (Repair) without inviting tenders despite the fact that all supply orders were issued on 05.12.2023 and by using suspicious invoices managed in consecutive serial numbers. Execution of civil work was shown but no details regarding end user demand, need assessment, Technically Sanctioned Estimate (TSE), design, specifications, completion certificates etc. were forthcoming from the record. Moreover, financial sanctions were accorded in piecemeal to avoid administrative approval from the competent forum as DHO was not empowered to accord administrative approval beyond Rs 0.300 million but expenditure of Rs 2.285 million was incurred on repair and maintenance of building of one BHU.	2023-24	2.285
1	6		Procurement of tyres for vehicles and paint material through splitting and by using suspicious invoices without inviting tenders.	2023-24	1.231
2	5		Procurements of office stationery, office cleanliness / sanitation items and awareness material etc. through splitting without execution of framework contract	2023-24	6.140
3	14	MS THQ Hospital, Samundri	Uneconomical and non-transparent procurements without open competition and through managed quotations bearing same mistakes on all quotations submitted by all the so-called competitors as well as suspicious invoices managed in illogical sequence on numbers & dates. Moreover, procurement of dialysis and dental items through quotations despite enforcement of contract awarded through tenders for the same items during FY 2022-23.	2023-24	10.687
4	22	MS THQ Hospital, Chak Jhumra	Irregular expenditure on procurement of store items, furniture & fixture, IT equipment, stationery, printing material, machinery & equipment without open competition.	2022-23 & 2023-24	1.650
5	19	MS THQ Hospital, Tandlianwala		2022-23 & 2023-24	4.469
6	14	Nusrat Fateh Ali Khan DHQ Hospital, 224 RB Faisalabad	Irregular expenditure on procurement of store items, furniture & fixture, IT equipment, stationery, printing material, machinery & equipment without open competition.	2022-23 & 2023-24	1.022
7	18	MS General Hospital, Samanabad		2023-24	6.933
Total					34.417

Annexure-17

[Para: 3.5.7]

Unauthentic expenditure from Health Council funds – Rs 26.110 million

Rs in million					
Sr. No.	DDOs	PDP No.	Description	Period	Amount
1	DHO (PS), Faisalabad	2	Dubious expenditure was incurred by Chairpersons and Secretaries of Health Councils (HCs) of three BHUs without discussing the matter in HC meeting / approval of HC, recording entries in cashbook, stock register, action plan etc. and without keeping invoices / bills & supporting documents in record; by mentioning ambiguous descriptions on bills; and without actual incurrence of expenditure / execution of works on account of repair work, weather shield / white wash / distemper and without availability of supporting record other than bank statement and invoices (managed in consecutive serial numbers from 4847 to 4857).	2023-24	1.115
		13	Secretaries and chairpersons of various Health Councils incurred expenditure amounting to Rs 9.001 million out of HC funds in non-transparent manner as most of the procurements were made through fake competition. Quotations of so called competitors were managed / prepared by the vendors by repeating the same mistakes on quotations shown to be submitted by different competitors. Further, payment against supply by one vendor was made to another vendor who was shown to be the so called bidder / competitor of the same supplier / vendor. Fake / managed invoices were used for withdrawal of funds e.g. invoice No. 3174 was shown to be issued on 21.08.2023 whereas invoice No. 3153 was shown to be issued on 22.08.2023. Further, invoices were got prepared / managed without actual procurements from the issuer of invoices and just commission and taxes against these invoices were paid e.g. Samsung Tab was purchased from M/s Chief Computers (as per bill) for Rs 55,500 but funds of Rs 65,490 were drawn by using fake bill / invoice of M/s Taj Traders. In some cases invoices of consecutive numbers were used for different dates. In some cases, expenditure was incurred without approval of Health Councils and without recording stock entries.	2023-24	9.001

Sr. No.	DDOs	PDP No.	Description	Period	Amount
		15	Non-competitive procurements were made by Health Councils of BHUs through splitting and without inviting tenders.	2023-24	4.417
2	MS THQ Hospital, Samundri	18	Unauthorized and non-transparent procurements from HC funds amounting Rs 3.534 million were made without approval of Health Council and through managed quotations. Procurement of CCTV cameras was made without immediate needs and the cameras remained uninstalled for more than one year amounting to Rs 1.493 million.	2023-24	3.534
3	MS THQ Hospital, Tandlianwala	14	Uneconomical and non-transparent expenditure was incurred without open competition on procurements through managed quotations. Dates and numbers of bills, Requests for Quotations (RFQs) & supply orders were intermingled while attempting manipulation of record to conceal splitting.	2022-23 & 2023-24	2.655
4	MS THQ Hospital, Jaranwala	19	Expenditure incurred without approval of Health Council, without recording the transactions in cashbook and without open competition and vouchers / supporting documents for expenditure of Rs 0.247 million were not available for audit scrutiny. Whereabouts of HR share amounting to Rs 0.609 million were also unknown.	2023-24	5.388
Total					26.110

Annexure-18

[Para: 3.5.10]

Loss due to non-recovery / non-deposit of Government dues – Rs 9.685 million

Rs in million					
Sr. No.	PDP No.	DDOs	Description	Period	Amount
1	2		Less recovery on account of parking fee	2023-24	0.043
2	7	MS THQ Hospital, Samundri	Non-recovery / deposit of Income Tax, MLC fee and tender fee	2023-24	0.201
3	12		Non-recovery of cost of utilities consumed by the contractor during revamping of hospital building	2023-24	0.500
4	2	MS Government General Hospital, 224 RB Faisalabad	Non-deposit of hospital receipt into the Government treasury	2022-23 & 2023-24	1.271
5	12	MS THQ Hospital, Chak Jhumra	Non-recovery of rent and cost electricity for use of hospital residence and non-recovery of cost of utilities consumed by the contractor during revamping of hospital building	2022-23 & 2023-24	0.800
6	17		Non-deposit of hospital receipt and non-recovery of Income Tax	2022-23 & 2023-24	0.672
7	4	MS THQ Hospital, Tandlianwala	Non-recovery of cost of utilities consumed by the contractor during revamping of hospital building	2022-23 & 2023-24	0.700
8	3	MS Government General Hospital, Samanabad	Non-recovery of outstanding dues from contractor	2023-24	0.083
9	23		Non-recovery of gas charges from residents of hospital apartments.	2023-24	0.178
10	3	MS THQ Hospital, Jaranwala	Non-recovery of outstanding dues from contractor	2023-24	0.541
11	11	THQs Hospital Samundri	Receipts collected from hospital services were distributed in an unauthorized manner without admissibility.	2023-24	0.495
12	4	THQs Hospital Jaranwala	Receipts collected from hospital services were distributed in an unauthorized manner without admissibility.	2023-24	0.770
13	2	THQs Hospital Tandlianwala	Receipts collected from hospital services were distributed in an unauthorized manner without admissibility.	2022-23 & 2023-24	0.415
14	4	Government General Hospital 224 RB Faisalabad	Receipts collected from hospital services were distributed in an unauthorized manner without admissibility.	2022-23 & 2023-24	0.789
15	9	THQs Hospital Chak Jhumra	Receipts collected from hospital services were distributed in an unauthorized manner without admissibility.	2022-23 & 2023-24	0.620
16	5	Government General Hospital, Samanabad	Receipts collected from hospital services were distributed in an unauthorized manner without admissibility.	2023-24	1.607
Total					9.685

Annexure-19**[Para: 3.6.4]****Non-utilization of medical equipment and machinery – Rs 4.937 million****Rs in million**

Sr. No.	Name of Equipment	Date of procurement	Procured for	Amount
1	Weight machine	30.04.2022	BHUs	0.032
2	BP Apparatus	13.05.2022	BHUs	0.016
3	BP Apparatus Mercury Stand	13.05.2022	BHUs	0.420
4	Nebulizer light duty	13.05.2022	BHUs	0.038
5	3 seater wooden bench	21.05.2022	BHUs	0.570
6	Oxygen Cylinder	03.06.2022	BHUs	0.391
7	Weight machine Adult	31.05.2022	BHUs	0.028
8	Stretcher Trolley	31.05.2022	BHUs	0.050
9	Autoclave	31.05.2022	BHUs	1.198
10	Revolving Chair	31.05.2022	BHUs	0.029
11	Steel Almirah	31.05.2022	BHUs	0.241
12	Chair office chair	31.05.2022	BHUs	0.452
13	Dust Bin	31.05.2022	BHUs	0.021
14	Iron Rack	31.05.2022	BHUs	0.146
15	Bench Steel 3 seater	31.05.2022	BHUs	0.169
16	Delivery Table	04.06.2022	BHUs	0.111
17	Electric Water cooler	04.06.2022	BHUs	0.113
18	Electric Heater	04.06.2022	BHUs	0.006
19	Mobile Folder Screen	05.06.2022	BHUs	0.023
20	Follower bed with mattress	05.06.2022	BHUs	0.356
21	Iron Bed	05.06.2022	Dispensaries	0.527
Total				4.937

Annexure-20**[Para 3.7.1]****Inadmissible payment of pay and allowances – Rs 14.785 million**

Rs in million				
Sr. No.	DDOs	PDP No.	Inadmissibility Nature	Amount
1	MS THQ Hospital Mian Channu	1	HRSA	0.519
		2	CA during leave	0.282
		4	Pay and allowances during EOL / period of absence	0.345
		5	NPA	2.420
		11	Pay and allowances due to non-fixation of pay	0.485
2	MS THQ Hospital Kabirwala	2	HRSA	0.123
3	MS THQ Hospital Jahanian	4	HRSA	0.343
		5	CA during leave	0.348
4	MS DHQ Hospital Khanewal	1	HRSA	0.529
		6	NPA	1.580
		7	Pay and allowances after retirement	3.681
		18	HRA & CA	0.556
5	DHO PS Khanewal	1	HRSA	0.557
6	CEO (DHA) Khanewal	1	HRSA	1.011
		9	Dress and mess allowance	0.132
		11	CA during leave	1.350
		12	Pay and allowances after retirement	0.524
Total				14.785

Annexure-21

[Para 3.7.5]

Irregular expenditure in violation of procurement rules – Rs 11.070 million

Table-I Purchase of X-Ray Lab and electrical items by splitting

Rs in million

Cheque No.	Name of Supplier	Bill No	Bill Date	Item	Amount
393604	Sheikh Enterprises	552	24.01.2024	X-Ray Films	0.177
368295	Malik Enterprises	153	20.10.2023	X-Ray Films	0.177
368295	Malik Enterprises	152	20.10.2023	X-Ray Films	0.177
323979	Zafar Traders	475	22.07.2023	X-Ray Films	0.177
370101	Zafar Traders	116	14.10.2023	X Ray Films 8x10	0.184
368290	Zafar Traders	124	17.10.2023	X Ray Films 8x10	0.177
368288	ELEVEN STAR ENTERPRISES	66	24.09.2023	X Ray Films	0.177
368288	ELEVEN STAR ENTERPRISES	69	12.09.2023	X Ray Films	0.177
387851	Habib traders	952	07.09.2023	X Ray Films	0.177
387851	Habib traders	964	26.09.2023	X Ray Films	0.177
323968	Global Healthcare	X RAY/0 01	03.07.2023	X Ray 8x10	0.177
367669	Global Healthcare	X RAY/0 02	10.07.2023	X Ray 8x10	0.177
	Sub-total				2.131
370148	New Malik Enterprises	3640	25.05.2022	Lab Items Vdrl/Syphilis Device	0.035
368288	ELEVEN STAR ENTERPRISES	60	22.08.2023	Lab Items MP Device	0.120
	New Malik Enterprises	3640	25.05.2022	Lab Items Mp Device	0.043
393505	Global HealthCare Company	HS path /02	12.02.2024	Lab Items HS path selector	0.098
	New Malik Enterprises	3640	25.05.2022	Lab Items Hiv Device	0.039
	Global Healthcare	Medica l Device/ 001	10.07.2023	Lab Items Hcv Device Helgen	0.162
	New Malik Enterprises	3640	25.05.2022	Lab Items Hcv Device	0.025
367667	Global Healthcare	Medica l Device/ 001	10.07.2023	Lab Items Hbsag Device Helgen	0.055
	New Malik Enterprises	3640	25.05.2022	Lab Items HbsAg Device	0.045
367667	Global Healthcare	143	04.07.2023	Lab Items HBA1c I-Chorma Kit	0.170

Cheque No.	Name of Supplier	Bill No	Bill Date	Item	Amount
367667	Global Healthcare	148	11.07.2023	Lab Items HBA1c I-Chorma Kit	0.085
367669	Global Healthcare	MISC/001	13.07.2023	Lab Items Electrolyte Cell Pack Set	0.116
387851	HABIB TRADERS	923	07.07.2023	Lab Items CVC Kit (D/C)	0.083
367669		MISC/001		Lab Items Creatinine Martin Dow 12x25	0.021
393505	Global HealthCare Company	Control s HS Norm	12.02.2024	Lab Items Controlhs norm	0.189
393505	Global HealthCare Company	HS path /01	12.02.2024	Lab Items Control HS Path selectra	0.196
367669	Global Healthcare	Cell pack Norma/001	10.07.2023	Lab Items Cell Pack Set Stromatolyzer+Diluent (Norma)	0.137
367667	Global Healthcare	Cell pack/002	04.07.2023	Lab Items Cell Pack (BT Pro21) Stromatolyzer+Diluent+Cleaner	0.148
367667	Global Healthcare	Cell PACK/003	07.07.2023	Lab Items Cell Pack (BT Pro21) Stromatolyzer+Diluent+Cleaner	0.148
387963	Malik Enterprises	163	11.11.2023	Lab Items CBC Vial	0.191
387963	Malik Enterprises	165	20.11.2023	Lab Items CBC Vial	0.191
387963	Malik Enterprises	164	19.12.2023	Lab Items CBC Vial	0.191
393505	Global HealthCare Company	C.calibrator/02	12.02.2024	Lab Items Calibrator	0.130
393505	Global HealthCare Company	C.calibrator	12.02.2024	Lab Items C.calibrator	0.130
323968	Zafar Traders	457	14.07.2023	Lab Items BP Cuff With Bladder	0.143
367667	Global Healthcare	00142 A	03.07.2023	Lab Items HBA1c I-Chorma Kit	0.170
393505	Global HealthCare Company		12.02.2024	Lab Items	0.181
	Sub-total				3.239
367669	Global Healthcare	143	14.06.2023	Wire Copper 150mm 4 Core Full Gauge (Meter)	0.153
367669	Global Healthcare	146	14.06.2023	Wire Copper	0.153
367669	Global Healthcare	145	14.06.2023	Wire Copper	0.189
367669	Global Healthcare	147	10.07.2023	Wire Copper	0.198
367669	Global Healthcare	146	10.07.2023	Wire Copper	0.189
367669	Global Healthcare	144	04.07.2023	Wire Copper	0.198
367669	Global Healthcare	145	14.06.2023	Wire Copper	0.153
367779	AL-Madina Trading Company	744	13.09.2023	Wire 150mm	0.184

Cheque No.	Name of Supplier	Bill No	Bill Date	Item	Amount
367779	AL-Madina Trading Company	745	13.09.2023	Wire 150mm	0.184
368288	Eleven Star Enter Prises	72	07.10.2023	Copper Wire 150mm 4 Core	0.195
368290	Zafar Traders	115	14.10.2023	Copper wire 150mm 4 Core	0.184
368290	Zafar Traders	117	16.10.2023	Copper Wire 150mm	0.184
393603	ZAFAR TRADERS	172	11.01.2024	Copper Pipe 12mm with Material	0.199
393543	ZAFAR TRADERS	166	01.01.2024	Copper Pipe 12mm Material	0.200
393603	ZAFAR TRADERS	167	05.01.2024	Copper Pipe 12mm with Material	0.200
393548	ZAFAR TRADERS	169	08.01.2024	Cable Four Core (Copper)	0.188
	Sub-total				2.952
			Total		8.322

Table-II Purchase of Dialysis Items through Quotations

Rs in million

Name of firm	Invoice No.	date	product name	Quantity	RATE	DISCOUNT	AMOUNT
Nadeem Traders	20-24	12.1.2024	Vital dialysis kit	90	2,150.00	0%	0.194
Nadeem Traders	24-08	8.1.2024	Vital dialysis kit	90	2,150.00	0%	0.194
Nadeem Traders	36-24	18.1.2024	Vital dialysis kit	90	2,150.00	0%	0.194
Nadeem Traders	24-05	5.1.2024	Vital dialysis kit	90	2,150.00	0%	0.194
Habib Traders	969	30.12.2023	Dialyzer set (bain)	48	2,220.00	0%	0.107
Habib Traders	973	3.1.224	Dialyzer set (bain)	48	2,220.00	0%	0.107
Nadeem Traders	44-24	22.1.2024	Vital dialysis kit	90	2,150.00	0%	0.194
Nadeem Traders	48-24	26.1.2024	Vital dialysis kit	90	2,150.00	0%	0.194
			Total				1.378

Table-III Irregular expenditure by splitting – Rs 1.370 million**Rs in million**

D. No.	D. Date	Vendor	Bill No.	Bill date	Item purchased	Gross amount
1900265250	16.02.24	Malik Enterprises	134	07.02.24	Cell Pack Cleaner	0.127
1900243357	29.03.24	Malik Enterprises	189	16.02.24	Cell Pack Cleaner	0.127
1900243358	29.03.24	Malik Enterprises	217	22.02.24	Cell Pack Cleaner	0.127
1900326176	16.02.24	Malik Enterprises	131	24.01.24	Cell Pack Delevent	0.159
1900244343	29.03.24	Malik Enterprises	181	02.02.24	Cell Pack Delevent	0.160
1900244344	29.03.24	Malik Enterprises	199	12.02.24	Cell Pack Delevent	0.160
1900265252	16.02.24	Malik Enterprises	133	01.02.24	Cell Pack Lyse	0.170
1900243359	29.03.24	Malik Enterprises	204	21.02.24	Cell Pack Lyse	0.170
1900244342	29.03.24	Malik Enterprises	229	24.02.24	Cell Pack Lyse	0.170
Total						1.370

Annexure-22

[Para: 3.8.1]

Overpayment of pay and allowances – Rs 148.173 million

Rs in million

Sr. No.	DDOs	PDP No.	Description	No. of Employees	FYs	Amount
1	CEO (DHA) Layyah	12	Health risk, Integrated Allowance and salary during leave without pay	4	2023-24	0.078
2	DHO (PS), Layyah	7	Payment of salaries after Resigned	2	2023-24	0.459
		9	Recovery on account of CA	90	2023-24	0.352
		10	Inadmissible drawl of conveyance and HRA	127	2023-24	3.089
		15	un-authorized payments Personal allowance	181	2023-24	2.396
3	MS DHQ Hospital Layyah	1	Payment during absent period	62	2023-24	30.039
		2	Integrated Allowance	20	2023-24	0.163
		3	Less deduction of house rent from beyond entitled residents	32	2023-24	2.528
		6	Non-recovery of house rent, CA & maintenance charges	4	2023-24	0.18
		8	Non-recovery of Penal rent	4	2023-24	1.313
		12	HSRA	6	2023-24	0.175
		18	CA during leave	105	2023-24	0.458
		26	NPA paid to Doctor unauthorizably	8	2023-24	1.728
4	MS Mian Nawaz Shareef Thal Hospital Layyah	2	Integrated Allowance	38	2020-24	0.258
		4	Absent from duty	1	2020-24	1.729
		6	Excess transfer of salary	1	2020-24	1.25
		7	CA during leave	96	2020-24	0.605
		8	Non-recovery of house rent, CA & maintenance charges	1	2020-24	0.136
		12	Leave without pay	5	2020-24	0.473
		22	NPA paid to doctor unauthorizably	17	2020-24	7.598
		23	Non-recovery of Penal Rent	4	2020-24	7.368

Sr. No.	DDOs	PDP No.	Description	No. of Employees	FYs	Amount
5	MS THQ Hospital level Fatehpur	1	CA during leave	45	2021-24	0.638
		2	Leave without pay, Unauthorized payment Integrated Allowance & excess transfer of salary after resignation	40	2021-24	0.774
		4	Incentive allowance	29	2021-24	21.8
		22	Non-recovery of house rent, CA & maintenance charges	7	2021-24	0.455
		23	Performance base allowance during leave	7	2021-24	0.583
		25	NPA to Doctors	3	2021-24	1.64
6	MS THQ Hospital level Chowk Azam	3	CA during leave	92	2021-24	0.309
		4	Excess transfer of salary after resignation	1	2021-24	0.141
		5	Unauthorized payment of Integrated Allowance	11	2021-24	0.066
		6	Incentive Allowance	29	2021-24	22.984
		7	Unauthorized payment of performance base allowance	44	2021-24	0.981
		19	Penal Rent	3	2021-24	1.29
		20	Unauthorized payment of NPA	4	2021-24	1.151
		22	Allowed CA to resident within work premises	24	2021-24	2.601
		23	Non-recovery of House rent and maintenance charges from residents	26	2021-24	3.329
		25	House rent from beyond entitled residents	6	2021-24	0.62
7	MS THQ Hospital Karor	12	HSRA paid in excess of admissible rate	43	2022-24	2.974
		13	NPA to Doctors	2	2022-24	1.381
		18	Salaries without performing duty	1	2022-24	2.577
8	MS THQ Hospital Choubara	4	CA during leave	49	2022-24	0.547
		7	Payment of salaries after transfer	1	2022-24	1.035
		8	Payment of salaries after resignation	2	2022-24	0.439
		10	Overpayment of Incentive Allowance	6	2022-24	0.520
		13	NPA paid to Doctors	4	2022-24	1.746

Sr. No.	DDOs	PDP No.	Description	No. of Employees	FYs	Amount
		14	Payment of salaries after termination of Ad hoc	3	2022-24	0.864
		22	House rent, CA and maintenance charges	7	2022-24	1.33
9	MS THQ Level Hospital Kot Sultan	2	Incentive Allowance	12	2023-24	8.412
		4	Pay and Allowance after regularization	2	2023-24	0.301
		5	Integrated Allowance	6	2023-24	0.135
		8	Pay and Allowances during EOL	2	2023-24	0.527
		9	Payment of pay and allowances after transfer	2	2023-24	0.232
		13	CA during leave period	45	2023-24	0.313
		15	Inadmissible HSRA	4	2023-24	0.109
		16	HRA, CA and Maintenance charges	5	2023-24	0.656
		20	NPA to Doctors	10	2023-24	2.338
Total						148.173

Annexure-23**[Para: 3.8.9]****Non-installation / functioning of medical equipment – Rs 71.761 million****Table-A**

Rs in million	
Name of Scheme	Amount
Up-gradation of BHU Wara Sehran, Shahpur, 325/TDA to RHC level, Layyah	12.774
Establishment of Trauma center in THQ Hospital, Chowk Azam	18.283
Up-gradation of BHU Bhagal Samipur to RHC level and const. of Dispensary at moza bait Zour & Jakkar Kacha, Layyah	16.335
Total	47.392

Table-B

Rs in million				
Document No	G/L Acc	Name of firms	Item purchased	Amount
1900154341	A05270	Human health	Cardiac monitor, pulse oximeter	1.141
1900080129	A05270	Vital care	Sucker Machine	0.270
1900057101	A05270	Human health	Baby Warmer, Overhead Trolley	3.540
1900154330	A05270	Human health	Monitor, Pulse Oximeter , Phototherapy	2.238
1900080127	A05270	HIMOD	ECG Machine	0.290
1900154332	A05270	Noor Inter	Anesthesia Machine	4.700
1900057100	A05270	Human health	Incubator	4.392
1900113085	A05270	Eastern	OT Light, OT Table	5.664
1900147128	A05270	Vital care	Diathermy	1.086
1900321546	A05270	Human health	Ultrasound	1.050
Total				24.371

Annexure-24**[Para 3.9.2]****Inadmissible payment of pay and allowances – Rs 37.095 million****Rs in million**

Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO (DHA) Lodhran	16	Withdrawal of inadmissible allowances during training of higher studies	15.855
		17	Unauthorized payments of HSRA	2.232
		18	Recovery due to unauthorized payments of pay and allowance	2.720
2	DHQ Hospital Lodhran	3	Overpayment of pay & allowances to absconding employee	0.178
		6	Unauthorized payment of NPA	2.665
		12	Non-recovery of inadmissible allowances	0.390
3	THQ Hospital Dunya Pur	9	Loss due to payment of inadmissible allowances	0.349
		11	Unauthorized payment of NPA	2.225
4	THQ Hospital Kharor Pacca	5	Unauthorized payment of NPA	1.927
		6	Withdrawal of inadmissible allowances during training of higher studies	1.308
		7	Recovery due to unauthorized payments of qualification allowance	0.300
5	DHO (PS) Lodhran	1	Unauthorized drawl of HRA and CA residential job	2.874
		4	Loss due to payment of inadmissible allowances	0.552
		7	Recovery due to unauthorized payment of Personal allowance	0.079
		8	Recovery on account of CA during leave periods	0.075
		5	Withdrawal of Social Security Benefit after regularization of services	3.366
Total				37.095

Annexure-25

[Para: 3.10.2]

Inadmissible payment of pay and allowances – Rs 38.576 million

				Rs in million
Sr. No.	DDOs	PDP No.	Description	Amount
1	CEO (DHA) Multan	21	Payment of pay and allowances during leaves and EOL	1.174
		23	Unauthorized withdrawal of NPA	1.933
2	MS THQ Hospital Jalalpur Pirwala	1	Unauthorized withdrawal of NPA	0.387
		3	Overpayment of pay & allowances for absent periods	0.189
3	MS THQ Hospital Shujabad	8	Unauthorized payment of CA during leaves	0.423
		13	Unauthorized payment of Allowances due to allotted Government residences	0.463
		14	Non-recovery of penal rent from unauthorized occupants of Government residences	0.734
4	DHO MS Multan	4	Non-recovery of CA despite availing Government Vehicle	0.070
5	DHO (PS), Multan	6	Excess payment of HSRA and ARA	0.788
		7	Irregular withdrawal of NPA by doctors on fake affidavits recovery thereof	1.068
		13	Non-recovery of CA despite availing Govt. Vehicles	1.508
		15	Overpayment of pay and allowances due to up-gradation of ineligible midwives	13.994
		16	Unauthorized withdrawal of CAs despite allotment of bikes	2.955
6	Government SS DHQ Hospital Multan	1	Irregular and Excess payment of pay & allowance	3.090
		4	Irregular payment of pay & allowances after relieving	8.254
		5	Unauthorized withdrawal of NPA	1.546
Total				38.576

Annexure-26

[Para: 3.10.6]

Non-recovery of liquidated damages – Rs 1.499 million

Rs in million

Firm Name	Description	Supply Order Date	Invoice Date	Stock Entry Date	Amount	Late	LD De Deducted	LD Deducted	Difference
Orient Medical	Fowler Bed Iron Rack Ward Bed Wheel Chair Etc	09/01/2023	-	12/13/2023	3.403	103	0.340	-	0.340
Med Impex	Obstetric Instrument Set Emergency Tray Bowls Kidney Tray Set Of Surgical Instruments	08/15/2023	02.11.2023	11/02/2023	0.397	79	0.040	-	0.040
Opal Enterprises	Autoclave	08/07/2023	27.09.2023	02/26/2024	2.008	203	0.201	-	0.201
		08/11/2023		11/03/2023	0.075	84	0.002	-	0.002
Eastern Medical Technology	Mobile Operation Light With Battery Backup	08/31/2023	23.11.2023	11/28/2023	3.629	89	0.363	-	0.363
Orient Medical	Drum Sterilizer Dispensing Table Baby Cot	08/09/2023	-	11/03/2023	0.171	86	0.017	-	0.017
Orient Medical	Strether Patient Shifting Trolley Examination Coach Etc	08/08/2023	-	11/03/2023	0.598	87	0.060	-	0.060
Med Impex	Blanket Foam Towel	11/01/2023	28.12.2023	01/28/2024	0.105	88	0.011	-	0.011
Med Impex	Orthopedic Surgery Set	08/15/2023	02.11.2023	11/02/2023	1.485	79	0.149	-	0.149
	Bed Sheet Towel Patient Shirt Overall Blanket	08/16/2023	12.10.2023	01/28/2024	0.869	165	0.087	-	0.087
Med Impex	Bed Sheet Draw Sheet	08/15/2023	12.10.2023	01/28/2024	0.108	166	0.011	-	0.011

Firm Name	Description	Supply Order Date	Invoice Date	Stock Entry Date	Amount	Late	LD De Deducted	LD Deducted	Difference
Med Impex	Bench With Back Office Chairs	08/15/2023	11.10.2023	01/04/2024	0.364	142	0.036	-	0.036
Med Impex	Lab Incubator Centrifuge Machine	04.09.2023	24.11.2023	24.11.2023	1.560	81	0.156		0.156
GlaxoSmith Kline Pakistan	Tab. Zental Albendazole 200mg	13.06.2022	28.03.2023	04.04.2023	1.198	252	0.202	0.189	0.012
GlaxoSmith Kline Pakistan	Tab. Zyloric Allopurinol 300mg	13.06.2022	28.03.2023	04.04.2023	0.100	252	0.017	0.016	0.001
GlaxoSmith Kline Pakistan	Stiemazol Clotrimazole 1%	13.06.2022	28.03.2023	04.04.2023	0.650	252	0.110	0.103	0.006
Mega Pharma	Tab. ATL Atenolol 50mg	23.09.2023	01.02.2024	16.02.2024	0.729	102	0.050	0.043	0.007
Total									1.499

Annexure-27

[Para: 3.10.7]

**Excess release of budget than available funds and reversal of cheques –
Rs 305.862 million**

Table-I Unjustified increase in Revised Non-salary budget – Rs 183.084 million

Rs in million						
Cost Center	Object Code	Description	Original Budget	Revised Budget	Difference	%
MC-9010	A03901	Stationary	5.000	4.800	(0.200)	-4%
MC-9010	A03902	Printing & Publications	10.000	17.150	7.150	72%
MC-9010	A03906	Uniform & Protective Clothing	0.500	1.000	0.500	100%
MC-9010	A03927	Purchase of Drug & Medicines LP @15%	22.500	30.200	7.700	34%
MC-9010	A03942	Cost of Other Stores	5.000	12.340	7.340	147%
MC-9010	A03970	Others	10.000	12.490	2.490	25%
MC-9010	Sub-total	-	53.000	77.980	24.980	47%
MC-9020	A03901	Stationary	2.000	2.600	0.600	30%
MC-9020	A03902	Printing & Publications	6.000	4.000	(2.000)	-33%
MC-9020	A03927	Purchase of Drug & Medicines LP @15%	25.742	58.196	32.454	126%
MC-9020	A03942	Cost of Other Stores	15.000	21.800	6.800	45%
MC-9020	A03970	Others	12.400	15.533	3.133	25%
MC-9020	A04110	Payment of Pension Contribution	2.400	2.400	-	0%
MC-9020	A13102	Machinery & Laboratory Equipment	-	0.575	0.575	-
MC-9020	Sub-total	-	63.542	105.104	41.562	65%
Total			116.542	183.084	66.542	57%

Table-II Unjustified increase in non-salary budget as compare to last year allocation – Rs 167.766 million

Rs in million

DDO Code	Cost Center Description	Budget 2022-23	Budget 2023-24			
		Revised Non-Salary	Non-Salary	Revised Non-Salary	Non-salary Increase	Non-Salary Increase %
MC 9010	BHUs	71.951	106.075	122.079	50.128	70%
MC 9011	Other Hospital & Dispensaries	1.034	2.289	2.734	1.700	164%
MC 9027	Maternity Health Centers	0.462	1.805	2.155	1.693	366%
MC 9030	DO Health	46.674	71.504	100.550	53.876	115%
MC 9111	EPI Staff	41.478	84.808	101.847	60.369	146%
Total	Non-Salary Budget	161.599	266.481	329.365	167.766	104%

Annexure-28

[Para: 3.11.1]

Inadmissible payment of pay and allowances – Rs 69.293 million

(Rupees in million)

Sr. No.	DDOs	FYs	PDP No.	Description	Amount
1.	CEO (DHA) Muzaffargarh	2023-24	27	Adhoc Relief All 2023 35%, Adhoc Relief All 2018 10%, Risk allowance	1.798
2.	DHO (PS) Muzaffargarh	2023-24	5	CA to vaccinators and during leave	2.240
3.			6	CA and HRA having designated residences	20.498
4.			7	Health Risk allowance	0.453
5.			8	Irrelevant allowances	0.309
6.			9	CA to OSD Post	0.319
7.			10	SSB to regular employees	1.943
8.			11	HSRA to staff not working at BHUs	0.650
9.			13	Personal allowance to promoted employees	0.479
10.			17	NPA to doctors having private practice	1.298
11.			MS DHQ Hospital Muzaffargarh	2023-24	1
12.	2	House rent, CA and maintenance charges			1.303
13.	4	Adhoc relief allowance 2018			0.062
14.	5	HSRA to hospital staff			0.075
15.	6	Irrelevant allowances			0.074
16.	7	Health Risk allowance			0.045
17.	21	Payment of pay and allowances after quit job			1.843
18.	22	Payment of pay and allowances during EOL			2.253
19.	24	CA during leave			0.466
20.	MS THQ Hospital Kot Addu	2022-24	6	HSRA to hospital staff	0.076
21.			7	CA during leave	0.379
22.			18	Pay and allowances after transfer	0.319
23.			23	Pay and allowances during absent period	0.253
24.			24	NPA to doctors having private practice	2.054
25.	MS THQ Hospital Alipur	2022-24	1	CA during leave	0.792
26.			2	SSB to employees appointed through 17-A	0.878
27.			3	Payment of pay and allowances after quit job	2.955

Sr. No.	DDOs	FYs	PDP No.	Description	Amount
28.			4	HRA to employees having Government residences	0.504
29.			7	Annual increments to adhoc employees	0.371
30.			12	Inadmissible allowances	1.655
31.	MS THQ Hospital Chowk Sarwar Shaheed	2023-24	1	NPA to doctors having private practice	1.506
32.			2	HSRA to hospital staff	0.239
33.			3	SSB after regularization	0.145
34.			6	Penal rent	0.649
35.			17	Inadmissible allowances	0.521
36.	MS THQ Hospital Jatoi	2021-24	1	SSB to employees appointed through 17-A	0.608
37.			2	HSRA to hospital staff	0.132
38.			4	Payment of pay and allowances after quit job	1.107
39.			5	NPA to doctors having private practice	1.606
40.			6	Health Risk allowance	0.260
41.			20	Inadmissible payment of pay and allowances	0.638
42.			22	Penal rent	1.529
43.			27	Inadmissible payment of pay and allowances	12.825
Total					69.293

Annexure-29**[Para: 3.11.3]****Unauthorized purchased of medicine in excess of advertised quantity
– Rs 40.815 million****Rs in million**

Sr. No.	Name of Medicine	Quantity Advertised	Quantity purchased	Quantity above Advertised	above %age	Rate	Amount	Firm
1	Dexamethasone 4mg/ml Injection	124,000	250,000	126,000	102	8.210	1.034	Neutro Pharma
2	Cefixime as trihydrate 30 ml syp.	47,600	100,000	52,400	110	259.200	13.582	Amrose Pharma
3	Inj. Ceftriaxone 250 mg	24,000	62,000	38,000	158	107.000	4.066	Amrose Pharma
4	cotton bandages	45,960	145,960	100,000	218	92.900	9.290	Karim industries
5	Tab. Ferrous Fumarate 150 mg	1,545,000	3,045,000	1,500,000	97	1.100	1.650	Bloom pharma
6	Inj. Ceftriaxone 1 gm	359,500	413,425	53,925	15	164.600	8.877	Amrose Pharma
7	clotrimazole vig cream 5 gm	20,050	30,000	9,950	50	74.000	0.736	Bloom pharma
8	Fusid acid +hydrocortisone cream 15 gm	25,000	35,000	10,000	40	158.000	1.580	Bloom pharma
Total							40.815	

Annexure-30

[Para: 3.12.6]

Non-utilization of development grant – Rs 143.804 million

Rs in million

FY	Description			Tied Grant
	Authority No.	Date	Subject	
2016-17	--	--	Structures construction of Auditorium Hall Computer Lab and Library at Nursing School Pakpattan (A12404) (2016-17)	2.453
2021-22	--	--	Purchase of Plant & Machinery (Extension of Gyne & Children Ward at THQ Hospital Arifwala) A09601	2.950
2022-23	FD(W&M)22-1/2022-23/DHA/2003	25.08.2022	Tied Grant for ADP scheme titled Establishment of Trauma Center at Noor Pur (Pakpattan-Sahawal Road) District Pakpattan-A05270	11.230
2022-23	FD(W&M)22-1/2022-23/DHA/2003	25.08.2022	Tied Grant for ADP scheme titled up-gradation of RHC Bunga Hayat to Tehsil Level Hospital Pakpattan A05270	82.562
2022-23	FD(W&M)22-1/2022-23/DHA/2021	16.11.2022	Tied Grant for ADP scheme titled Establishment of Trauma Center at Noor Pur (Pakpattan-Sahawal Road) District Pakpattan-A05270	12.365
2023-24	FD(W&M)22-1/2022-23/DHA/2012	22.09.2023	Tied Grant for ADP scheme titled construction of 30 bedded mother & child healthcare center and 10 bedded emergency block first floor at DHQ Hospital Pakpattan District Pakpattan A05270	32.244
Total				143.804

Annexure-31

[Para: 3.12.7]

Irregular utilization of tied grant – Rs 138.753 million

Table 1

Rs in million

Descriptions	Balance	Expenditure	Balance
	Available for 2023-24	2023-24	
Tied Grants Development & Non-Development (Grant 31 & 36)	544.631	382.266	162.365
Salary & Non salary	1,669.240	1,807.994	(138.753)
Balance			23.612
Closing Balance As per SBD AC-VI			23.612

Table 2

Rs in million

Name of Grant	Opening balance on 30.06.2023	Received During Year 2023-24	Total Cash Balance Available for Expenditure during 2023-24	Expenditure during year 2023-24	Closing balance
Leave Encashment & Financial Assistance	7.877	35.510	43.387	36.994	6.393
Non-Salary of DHQ Hospital Pakpattan	0.000	94.504	94.504	94.504	0.000
Non-Salary of THQ Hospital Arifwala	0.000	44.073	44.073	44.073	0.000
Medicine Bulk Purchase	43.098	135.990	179.088	176.897	2.191
Dialysis Medicine	0.202	0.000	0.202	0.000	0.202
TRANSFER OF FUNDS FOR COVID-19 VACCINATION CAMPAIGNS	32.854	0.000	32.854	25.756	7.098
Transferring of Funds in respect of Development project "IRMNCH and NP Punjab for current"	0.974	3.071	4.044	3.081	0.963
Salary of Nurses IRMNCH	0.130	0.960	1.090	0.960	0.130
POL charges (POL for vaccinators and EPI supervisory staff	0.120	0.000	0.120	0.000	0.120
Approval of Technical Supplementary grant of the allocated funds against six months salary of vaccinators	0.241	0.000	0.241	0.000	0.241

Name of Grant	Opening balance on 30.06.2023	Received During Year 2023-24	Total Cash Balance Available for Expenditure during 2023-24	Expenditure during year 2023-24	Closing balance
ADP scheme LO09100190 comprehensive TB Control Program	0.200	0.000	0.200	0.000	0.200
Extension of Gynae and children ward at THQ Hospital Arifwala	3.186	0.000	3.186	0.000	3.186
Construction of auditorium hall computer lab and library at nursing school Pakpattan (2016-17)	0.583	0.000	0.583	0.000	0.583
Repair and improvement of THQ H Arifwala (2016-17)	2.453	0.000	2.453	0.000	2.453
Establishment of Trauma Center at Noor Pur Pakpattan Sahiwal Road Pakpattan	23.695	0.001	23.696	0.000	23.696
Up-gradation of RHC Bunga Hayat to Tehsil Level Hospital Pakpattan	82.662	0.001	82.663	0.000	82.663
Construction of 30 bedded Mother & Child Healthcare Center and 10 bedded emergency block first floor at DHQ Hospital Pakpattan District Pakpattan	0.000	32.245	32.245	0.000	32.245
Total of Table-B	198.276	346.355	544.631	382.266	162.365
Total Table A					23.612
Grand Total (Table B-A)					138.753

Annexure-32

[Para: 3.13.2]

Inadmissible payment of pay and allowances – Rs 73.640 million

Rs in million						
Sr. No.	DDOs	Nature of allowance	Period	PDP No.	No. of Employees	Amount
1	CEO (DHA) Rahim Yar Khan	HSRA	2023-24	248	86	2.081
		CA during leaves		253	144	1.151
		NPA		254	0	0
2	DHO (PS) Rahim Yar Khan	HSRA	2022-24	273	12	1.019
		CA despite availability of government vehicles		274	11	4.601
		Special Allowance to OSD Posts		275	10	0.549
		NPA		276	53	28.486
3	MS THQ Hospital, Khanpur	CA	2023-24	281	80	0.575
		NPA		283	2	0.618
		Pay and Allowances from absent staff		289	34	0.266
4	MS THQ Hospital Liaqatpur	Amount Received from BISP	2023-24	300	3	0.376
		Pay and Allowances from absent staff		310	77	27.648
		NPA		312	16	3.937
		CA during leaves		313	16	0.177
5	MS THQ Hospital Sadiqabad	NPA	2023-24	318	11	2.007
		HRA / CA		320	1	0.149
Total					556	73.640

Annexure-33

[Para: 3.13.3]

**Irregular expenditure on adhoc appointments and adjustment of doctors –
Rs 47.484 million**

Rs in million

Sr. No.	Name of Employee	Actual Designation	Posting Against the post	First Adhoc Appointment Date	Last Adhoc Appointment Date	Salary Per Month	Total Salary Drawn
1	Dr. Muhammad Bilal Qureshi	MO	SMO	31-07-19	08-08-23	140,676	1.688
2	Dr. Muhammad Shahid			27-07-19	13-08-23	140,675	1.688
3	Dr. Muhammad Ammar Ali			22-03-19	27-03-23	140,676	1.688
4	Dr. Muhammad Ahmad			10-12-22	12-12-23	140,675	1.688
5	Dr. Syed Muhammad Saad Ayyub			19-12-22	08-12-23	140,675	1.688
6	Dr. Lal Ahmad			17-09-18	12-12-23	140,675	1.688
7	Dr. Muhammad Irfan Khan			12-10-21	16-10-23	145,122	1.741
8	Dr. Muhammad Javaid			29-05-20	04-06-23	140,676	1.688
9	Dr. Muhammad Fahad			23-11-19	01-12-23	140,676	1.688
10	Dr. Zain ul Abideen			15-03-22	18-07-24	140,675	1.688
11	Dr. Hamza Hassan			30-04-22	31-08-23	140,675	1.688
12	Dr. Mahrukh Akhtar	WMO	SWMO	16-08-21	20-08-23	141,676	1.700
13	Dr. Shaista Nawaz			23-08-21	28-08-23	141,675	1.700
14	Dr. Arifa Bashir			20-08-21	20-08-23	141,675	1.700
15	Dr. Fatima Samreen		MMO	17-08-21	21-08-23	136,121	1.633
16	Dr. Sana Khalid			21-08-21	25-08-23	141,676	1.700
17	Dr. Natasha Maryam			13-02-22	14-06-24	137,120	1.645
18	Dr. Aiman Bashir			07-02-22	09-10-23	141,675	1.700
19	Dr. Nida Arshad			11-05-22	15-05-24	141,676	1.700
20	Dr. Shazma Mansoor			19-12-22	21-12-23	141,675	1.700
21	Dr. Samra Babar			22-12-22	24-12-23	141,675	1.700
22	Dr. Tahreem Maqsood			27-12-22	29-12-23	141,675	1.700
23	Dr. Farwa Iftikhar	29-12-22	01-01-24	141,675	1.700		
24	Dr. Marya Liaquat	28-12-22	30-12-23	141,675	1.700		
25	Saba Siddique	Charge Nurse	Charge Nurse	03-02-22	06-02-23	73,109	0.877
26	Sadia Fatima			28-08-21	11-08-23	73,110	0.877
27	Arsha Ghaffar			01-02-22	03-06-23	74,848	0.898

28	Musarrat Shaheen			04-02-22	07-06-23	70,058	0.841
29	Dr. Usman Shoukat	Dental	Dental	26-01-19	08-06-24	140,675	1.688
30	Dr. Aiman Nadeem	Surgeon	Surgeon	05-07-19	17-07-23	141,675	1.700
Total							47.484

Annexure-34

[Para: 3.13.4]

Unauthorized payment of salary to postgraduate trainees – Rs 14.039 million

Rs in million

Sr. No.	Name & Designation	Personnel No.	Place of Posting	Adjusted At	Period	No. of Months	Pay / Month	Amount
1	Dr. Faran Tahir (MO)	31884939	RHC Manthar	RHC Manthar	07/23 to 11/23	5	0.151	0.755
					12/23 to 06/24	7	0.148	1.036
2	Dr. Bilal Asghar (MO)	32107836	RHC Sehja	RHC Sehja	07/23 to 11/23	5	0.142	0.71
					12/23 to 06/24	7	0.138	0.966
3	Dr. Usman Amjad (MO)	32117506	BHU Khair Pur Khadali	RHC Zahirpeer	03/24 to 06/24	4	0.142	0.568
4	Dr. Muhammad Ans (MO)	32117361	RHC Zahirpeer	RHC Zahirpeer	03/24 to 06/24	4	0.151	0.604
5	Dr. Ishfaq Ahmad (MO)	31688150	BHU 94/NP	BHU 94/NP	03/24 to 06/24	4	0.151	0.604
6	Dr. Humayun Akhtar (MO)	32129240	RHC Jamal Din Wali	RHC Jamal Din Wali	03/24 to 06/24	4	0.151	0.604
7	Dr. Hafiz Eice Muhammad (MO)	32111774	RHC Sanjar Pur	RHC Sanjar Pur	03/24 to 06/24	4	0.151	0.604
8	Dr. Mubashir Hussain (MO)	32123522	BHU Saadi Sultan	BHU Saadi Sultan	03/24 to 06/24	4	0.151	0.604
9	Dr. Muhammad Irfan (MO)	31735912	RHC T.M.Pannah	RHC T.M.Pannah	03/24 to 06/24	4	0.169	0.676
Total								7.731

MS THQ Hospital Liaquatpur

Table -1

Rs in million

Sr. No.	Personal No.	Name with Designation	Period	Months	Salary Per Month	Amount
1	32122161	Muhammad Abrar (MO)	03/21 to 06/21	4	0.124	0.496
			07/21 to 11/21	5	0.127	0.635
			12/21 to 06/22	7	0.131	0.917
			07/22 to 11/22	5	0.138	0.69
			12/22 to 06/23	7	0.142	0.994
			07/23 to 11/23	5	0.159	0.795
			12/23 to 06/24	7	0.170	1.19
			07/24 to 08/24	2	0.182	0.364
Total						6.081

Annexure-35**[Para: 3.13.6]****Unauthorized payment of pay and allowances after abolition of posts –
Rs 5.155 million****Rs in million**

Sr. No.	Name	Designation	Person No.	April, 24	May, 24	June, 24	July, 24	Total
1	Adeel Tariq	MO	32227352	39,077	146,540	146,540	156,238	0.488
2	Sobia Nawaz	WMO	31920776	40,292	151,095	151,095	160,793	0.503
3	Mudassar Murtaza	MO	32254173	36,180	135,675	135,675	144,689	0.452
4	Sobia Qadir Khan	WMO	31909118	40,292	151,095	151,095	160,793	0.503
5	Zain Ul Abidin	MO	32251955	39,380	147,675	147,675	156,689	0.491
6	Jameela Anwar	WMO	32242924	40,292	151,095	151,095	160,793	0.503
7	Rimsha Zafar	WMO	32227501	62,238	233,392	141,675	150,689	0.588
8	Muneeb Ur Rehman	MO	32150958	31,758	119,093			0.151
9	Mariam Ihsan	WMO	32183573	39,380	147,674	147,674	156,688	0.492
10	Adil Bashir	MO	32143299	39,380	147,675	147,675	156,689	0.492
11	Naghza	WMO	32223831	39,380	147,675	147,675	156,689	0.492
Total								5.155

Annexure-36**[Para: 3.13.7]****Irregular expenditure on procurement of bio-medical instruments and machinery – Rs 269.049 million****Rs in million**

Sr	Name of Supplier	Bill No.	Date	Item	Amount
1	Med Impex	MIP 178		BP APPRA Desk Type	0.319
2	Orient	OM00044	24.9.22	Med cup board	0.078
3	Mediland	MLP-052	14.6.23	Mon Gas	13.860
4	Med Impex	194/22-23	31.10.23	Centrifuge machine	0.567
5	Med Impex	199/22-23	02.01.23	Oxygen Concentrator	5.584
6	Mediland	MLP-E-14	26.10.23	Central oxygen System	25.353
7	Med Impex	MIP-187/22-23		Oxygen Concentrator	2.792
8	Med Impex	94	30.10.23	Patient Monitor Non-Invasive Measurement	14.088
9	Hospicare	HSGST-097-1123	22.11.23	Lab Incubator	0.591
10	Med Impex	90/23-24	8.12.23	CPAP Machine	0.824
11	Med Impax	89/23-24	8.12.23	CPAP Machine	0.824
12	Med Impex	86-23-24	8.11.23	Fetal Doppler	0.258
13	Med Impex	87/23-24	8.12.23	Fetal Doppler	0.774
14	Med Impex	159/2022-23	31.10.23	Bipap Mach	0.774
15	Hospicare	98-11-23	22.11.23	Lab Incubator	0.591
16	Med Impex	MIP 95/23-24	26.12.23	Patient Monitor Non-Invasive Measurement	4.696
17	G Med	067/G MED/2023	22.1.23	Shadow Light	2.731
18	Med impex	83/23-24	8.12.23	Fetal Doppler	1.032
19	Med Impex	0088/2023-24	8.12.23	CPAP Machine	1.648
20	Orient Medical	26261	24.9.22	Misc. Items	0.271
21	Orient Medical	1807	21.10.22	Misc. Items	0.271
22	Advance System	AS 222/23	1.1.24	Chemistry Analyzer	0.943
23	Advance System	AS 221/23	1.1.24	Chemistry Analyzer	0.943
24	Advance System	AS 220/23	1.1.24	Chemistry Analyzer	0.943
25	Bio Tech	CEO 42L-9	3.1.24	Ultrasound	5.192
26	Jeelani	27112023-34	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	2.193

Sr	Name of Supplier	Bill No.	Date	Item	Amount
27	Bio Tech	042L-06	3.1.24	Ultrasound Machine	2.596
28	Radiant	2007/23-24	10.2.24	Resuscitation Trolley	3.388
29	Radiant	2008/23-24	10.2.24	Resuscitation Trolley	4.172
30	Jeelani	27112023-36	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	2.193
31	Fuji Film	25006921	29.12.23	Computerized Radiography System	12.508
32	Shahco	SMC-E-001	28.12.23	Cryotherapy	3.695
33	Radiant	2009/23-24	10.2.24	Resuscitation Trolley	3.388
34	Jeelani Enterprises	27112023-38	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	3.631
35	Med Link	-	-	-	0.230
36	Med Impex	93/23-24	8.12.23	Oxygen Concentrator	0.424
37	Med Link	24-Feb	30.10.23	Weight Machine	0.170
38	Med Impex	85/2023-24	30.10.23	Fetal Doppler	0.258
39	Med Link	-	-	-	0.895
40	Med Impex	MIP 2023-24	30.10.23	Audiometer	1.598
41	Med Impex	MIP 0127	30.10.23	Photo Therapy machine	2.896
42	Med Impex	MIP 0128	2.1.24	Photo Therapy machine	2.172
43	Shahco	SMC 005	11.12.23	Radiography	42.495
44	Eastern	INV 23-24/0008	6.11.23	Colour Doppler Ultrasound	7.828
45	NIPRO	4980	11.1.24	Dialysis Machine	9.872
46	Med Impex	MIP 0129	2.1.24	Photo Therapy machine	1.448
47	Med Impex	MIP 0131	2.1.24	Audiometer	1.598
48	Primax	PT 302	8.1.24	Surgical Instrument Set	0.480
49	Primax	PT 308	8.1.24	Glucometer	0.052
50	Primax	PT 309	8.1.24	Glucometer	0.302
51	Primax	PT 305	8.1.24	Glucometer	0.312
52	Primax	PT 307	8.1.24	Glucometer	0.312
53	Primax	PT 303	8.1.24	Surgical Instrument Set	0.480
54	Radiant	2010/2023	14.2.24	Resuscitation Trolley	3.388
55	Medical Equip.	11061	-	Incubator	2.145
56	G Med	50/Gmed/2024	25.1.24	ICU Shifting Trolley	1.436
57	G Med	47/Gmed/2024	25.1.24	Crash Cart	1.003
58	Sigma	S1240015	12.1.24	Suction Machine	2.242
59	Sigma	S1240019	12.1.24	Suction Machine	1.794
60	G Med	48	25.01.24	PH meter	0.826
61	Sigma	S1240018	12.1.24	Suction Machine	0.448

Sr	Name of Supplier	Bill No.	Date	Item	Amount
62	Sigma	S1240022	16.1.24	Suction Machine	0.897
63	Eastern	0006/22-23	26.12.22	Vacuum Extractor	0.600
64	Eastern	S1240024	20.12.23	Vacuum Extractor	0.600
65	Sigma	S1240017	12.1.24	Suction Machine	0.872
66	Medical Equip.	13218	03.02.24	Dialysis Chair	1.535
67	Khan Engineering	081			3.545
68	Eastern	0004/22-23	26.12.22	Mobile Operation Light with rechargeable power unit	1.140
69	Khan Engineering	'086			3.545
70	Khan Engineering	082		100 KVA	7.245
71	Eastern	0011/22-23	15.12.23	ICU Motorized Beds	4.200
72	Eastern	0001/22-23	15.12.22	ICU Ventilator	5.460
73	Khan Engineering	084		100 KVA	7.213
74	Khan Engineering	093		100 KVA	7.245
75	Eastern	0005/22-23	26.12.22	Hydraulic Operation Table with traction device	3.534
76	Eastern	0010/22-23	30.8.23	ICU Motorized Beds	5.600
77	Med link			AC Chiller	1.650
78	Primax	PT/Invoice/306	8.1.24	Glucometer	0.312
79	Jeelani	27112023-33	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	0.805
80	Primax	PT/Invoice/301	8.1.24	Baby Cot	0.892
81	Sigma	SI240020	12.1.24	Suction Mac	1.345
Total					269.049

Annexure-37

[Para: 3.13.16]

Less receipt of medicine – Rs 8.072 million

Rs in million

Sr. No.	Generic Name	Demanded QTY	AAT Date	Tender Rate	QTY received	Medicine Less / Not Received	Value of Medicine Less / Not Received
1	Anti-Snake venom Serum Injection	80	11.11.23	2,395.00	25	55	0.132
2	Ceftriaxone (Sodium) 250mg Injection	4,000	11.11.23	68.00	-	4,000	0.272
3	Ciprofloxacin HCl 200mg/100ml Infusion	4,000	08.5.24	62.21	3,350	650	0.040
4	Cotton Crape Bandage 7.5cmX4.5m Roll	2,400	08.5.24	115.00	1,608	792	0.091
5	Dextrose 10% (1000ml) Infusion	100	08.8.23	118.00	-	100	0.012
6	Dextrose 5% (1000ml) Infusion	800	08.8.23	96.00	-	800	0.077
7	Dextrose + Saline (1000ml) Infusion	200	08.8.23	98.00	-	200	0.020
8	Metronidazole 500mg/100ml Infusion	7,000	08.8.23	80.00	-	7,000	0.560
9	Omeprazole 40mg Injection	8,000	08.8.23	64.00	5,007	2,993	0.192
10	Sterile Surgical Gloves 6.5,7.0, 7.5	2,000	13.9.23	96.54	-	2,000	0.193
11	Surgical Hypoallergenic Paper Tape 1/2"	6,000	13.9.23	49.94	-	6,000	0.300
12	Tetanus Toxoid Injection	500	11.11.23	840.00	120	380	0.319
13	Urine Bags adult/pads'	1,500	23.2.24	99.00	-	1,500	0.149
14	Albendazole 200mg Tab/ Cap	1,300	08.8.23	13.50	-	1,300	0.018
15	Aluminum Hydroxide +	7,000	08.8.23	54.20	-	7,000	0.379

Sr. No.	Generic Name	Demanded QTY	AAT Date	Tender Rate	QTY received	Medicine Less / Not Received	Value of Medicine Less / Not Received
	Magnesium Trisilicate/Hydroxide + Simethicone Syp/ Susp						
16	Ammonium Chloride + Diphenhydramine + others Syp/ Susp	4,000	08.8.23	43.00	-	4,000	0.172
17	Amoxicillin (trihydrate) 500mg Tab/ Cap	200,000	08.8.23	14.16	-	200,000	2.832
18	Atorvastatin 20mg Tab/ Cap	8,000	08.8.23	4.43	800	7,200	0.032
19	Azithromycin 200mg/5ml Syp/ Susp	1,200	08.8.23	95.00	-	1,200	0.114
20	Bromazepam 3mg Tab/ Cap	3,000	08.8.23	6.00	2,600	400	0.002
21	Ciprofloxacin HCl 500mg Tab/ Cap	100,000	08.8.23	9.35	70,000	30,000	0.281
22	Diclofenac (Sodium) 50mg Tab/ Cap	200,000	08.8.23	1.38	-	200,000	0.276
23	Domperidone Maleate 10mg Tab/ Cap	15,000	08.8.23	2.40	13,000	2,000	0.005
24	Domperidone Maleate 5mg/5ml Syp/ Susp	3,000	08.8.23	70.00	-	3,000	0.210
25	Ferrous salt + Folic Acid Tab/ Cap	200,000	08.8.23	1.10	20,000	180,000	0.197
26	Flurbiprofen 100mg Tab/ Cap	5,000	08.8.23	5.13	-	5,000	0.026
27	Glimepiride 2mg Tab/ Cap	8,000	08.8.23	1.94	-	8,000	0.016
28	Metformin (hydrochloride) 500mg Tab/ Cap	180,000	08.8.23	2.99	-	180,000	0.537
29	Montelukast 10mg Tab/ Cap	50,000	08.8.23	3.39	30,000	20,000	0.067
30	Omeprazole 20mg Tab/ Cap	160,000	08.8.23	2.30	150,000	10,000	0.022

Sr. No.	Generic Name	Demanded QTY	AAT Date	Tender Rate	QTY received	Medicine Less / Not Received	Value of Medicine Less / Not Received
31	Paracetamol 120mg/5ml Syp/ Susp	4,000	08.8.23	82.90	1,000	3,000	0.249
32	Salbutamol (Sulfate) 2mg/5ml Syp/ Susp	1,500	08.8.23	65.00	1,200	300	0.020
33	Zinc Sulphate 20mg/5ml Syp/ Susp	3,000	08.8.23	86.50	-	3,000	0.260
Total							8.072

Annexure-38

[Para: 3.13.17]

Drawl of funds without procurement of bio-medical equipment and machinery – Rs 44.669 million

Rs in million

Sr. No.	Name of HF	Name of Supplier	Bill No.	Date	Item	Qty Purchased	Less / Not Received	Amount
1	THQ Hospital Sadiqabad	Mediland	MLP-052	14.6.23	Central Oxygen System	1	1	13.860
		Med Impex	0088/2023-24	8.12.23	CPAP Machine	2	2	1.648
		Jeelani Enterprises	27112023-34	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	4	4	1.074
		Jeelani Enterprises	27112023-34	27.11.23	Desktop Computer Dell Vostro 3910	2	2	0.779
		Jeelani Enterprises	27112023-34	27.11.23	Printer Pentium BP5100dw Monochrome laser	2	2	0.230
		Jeelani Enterprises	27112023-34	27.11.23	UPS for computer 1KVA ELEN EP-1000T	2	2	0.111
		Med Link	24-Feb	30.10.23	Weight Machine	2	2	0.170
		Radiant	2010/2023	14.2.24	Resuscitation Trolley	1	1	3.388
2	THQ Hospital Mian Wali Qureshian	Med Impex	219/21-22	02.1.23	Laryngoscope	8	7	0.116
		Med impex	83/23-24	8.12.23	Fetal Doppler	4	3	0.774
		Primax	PT 309	8.1.24	Laryngoscope	2	1	0.022
		Sigma	S1240019	12.1.24	Suction Machine	4	1	0.448
		Eastern	0010/22-23	30.8.23	ICU Motorized Beds	4	4	5.600
		Primax	PT/Invoice/301	8.1.24	Baby Cot	10	9	0.342
		Primax	PT/Invoice/301	8.1.24	Linen Trolley	2	2	0.132
		Primax	PT/Invoice/301	8.1.24	SS Scrub Area	1	1	0.380
3	THQ Hospital Liaqatpur	Med Impax	89/23-24	8.12.23	CPAP Machine	1	1	0.824
		Jeelani Enterprises	27112023-36	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	4	4	1.074

Sr. No.	Name of HF	Name of Supplier	Bill No.	Date	Item	Qty Purchased	Less / Not Received	Amount
		Jeelani Enterprises	27112023-36	27..11.23	Desktop Computer Dell Vostro 3910	2	2	0.779
		Jeelani Enterprises	27112023-36	27..11.23	Printer Pentium BP5100dw Monochrome laser	2	2	0.230
		Jeelani Enterprises	27112023-36	27..11.23	UPS for computer 1KVA ELEN EP-1000T	2	2	0.111
		Eastern	S1240024	20.12.23	Vacuum Extractor	1	1	0.600
		Eastern	0011/22-23	15.12.23	ICU Motorized Beds	3	3	4.200
		Eastern	0001/22-23	15.12.22	ICU Ventilator	1	1	5.460
4	THQ Hospital Khanpur	Primax	PT/Invoice/306	8.1.24	Glucometer	2	2	0.028
		Primax	PT/Invoice/306	8.1.24	Baby Cot	4	4	0.152
		Primax	PT/Invoice/306	8.1.24	Linen Trolley	2	2	0.132
5	RHC Kot Samba	Med Impex	86-23-24	8.11.23	Fetal Doppler	1	1	0.258
		Advance System	AS 220/23	1.1.24	Chemistry Analyzer	1	1	0.943
		Jeelani Enterprises	27112023-33	27.11.23	AC Inverter Greaves EURO-AIR-EASE-1820	3	3	0.805
Total								44.669

Annexure-39

[Para: 3.13.20]

Less deposit of fee into government treasury – Rs 1.040 million

Rs in million

Sr. No.	Month	Purchased / Donation Received	Stock Issued & consumed by Emergency & ward	Closing Balance Each Month	Standard Fee collection @ 25 patient per roll per Rs 100 fee	Actual fee collected and deposit in Govt. Treasury	Difference in Fee Deposit
1	Closing Balance 30.06.2023	-	-	57	-	-	-
2	Jul-23	600	69	588	0.166	0.186	- 0.020
3	Aug-23	-	97	491	0.233	0.196	0.036
4	Sep-23	-	95	396	0.228	0.184	0.044
5	Oct-23	-	85	311	0.204	0.171	0.033
6	Nov-23	247	336	222	0.806	0.173	0.634
7	Dec-23	-	80	142	0.192	0.189	0.003
8	Jan-24	-	103	39	0.247	0.180	0.068
9	Feb-24	509	83	465	0.199	0.194	0.005
10	Mar-24	-	125	340	0.300	0.219	0.081
11	Apr-24	-	85	255	0.204	0.204	0.000
12	May-24	-	105	150	0.252	0.241	0.012
13	Jun-24	-	138	12	0.331	0.227	0.104
Total			1401		3.362	2.362	1.000

(Consumption per patient after waste on the basis of ECG roll consumption summary for the month 01/2024 as maintained by Emergency ward)

Annexure-40

[Para: 3.14.1]

Inadmissible payment of pay and allowances – Rs 27.100 million

Rs in million

Sr. No.	DDOs	PDP No.	Subject	Amount
1	CEO (DHA) Rajanpur	18	Overpayment due to inadmissible Allowances	0.291
		26	Inadmissible payment of NPA to doctors having private clinics	1.448
		31	Non-recovery of HRA and 5% repair & maintenance Charges	0.123
2	DHO (PS) Rajanpur	8	Inadmissible payment of NPA to doctors having private clinics	0.342
		10	Unauthorized payment of CA during leaves	0.089
		11	Loss due to non-deduction of HRA against designated residences	4.847
		14	Loss due to unauthorized drawl of CA	0.654
3	MS DHQ Hospital Rajanpur	1	Inadmissible payment of NPA to doctors having private clinics	1.170
		3	Non-deduction of HRA against designated residences	0.315
		4	Unjustified payment of salaries after transfer and leave without pay	0.487
		6	Inadmissible drawl of annual increment without completing six month service	0.526
		17	Inadmissible payment of Allowances	0.188
4	MS THQ Hospital Jampur	1	Overpayment due to Inadmissible HSRA	0.257
		4	Overpayment against pay and allowances during EOL period	0.495
		10	Overpayment against pay and allowances during leave period	0.120
		13	Non-deduction of CA against leave period	0.170
		17	Inadmissible payment of Non-Practicing allowance to doctors having private clinics	1.829
		24	Non-recovery of Penal Rent, HRA, CA and Maintenance charges	3.295
5	MS THQ Hospital Rojhan	3	Inadmissible drawl of annual increment without completing six month service	0.943
		4	Inadmissible payment of Non-Practicing allowance to doctors having private clinics	0.899
		5	Recovery of inadmissible pay and allowance	0.404
		9	Loss of HRA against designated residences	0.801
6	Programme Director,	1	Loss due to unauthorized drawl of CA	0.300
		2	Inadmissible payment of HSRA	1.132

Sr. No.	DDOs	PDP No.	Subject	Amount
	DHDC Rajanpur			
7	SMO, Civil Hospital Shah Wali	1	Recovery of over payment of Social Security Benefits	0.413
		2	Inadmissible drawl of annual increment without completing six-month service	0.290
		9	Recovery of inadmissible pay and allowance	0.550
		10	Loss of HRA against designated residences	2.741
		12	Non-recovery of electricity charges and unauthorized electricity connections	1.980
Total				27.100

Annexure-41

[Para: 3.15.4]

Irregular purchase of medicines on higher rates – Rs 8.438 million

Table 1:

Name of Medicine	Company Name	Approved Rate (Rs)	Market Rate (Rs)	Excess Rate (Rs)	Qty.	Total value of medicines (Rs in million)	Excess Cost (Rs in million)
Amoxicillin 500 mg Tab	GSK	12.8	12	0.8	170600	2.18	0.136
Captopril 25 mg Tab	GSK	13	10.75	2.25	16520	0.21	0.037
Inj. Diclofenac 75 mg	Wimits	11.6	9.6	2	109200	1.27	0.218
Tab, Ferroussalt	Bloom	1.1	1	0.1	455000	0.50	0.046
Inj. Tramadol	Wimits	40	15	25	13000	0.52	0.325
Tab. Metformin 500 mg	Glucomen	2.99	2.97	0.02	668000	2.00	0.013
Dimenhydrinate 50 mg/ml injection	Wimits	10.65	10.12	0.53	19000	0.20	0.010
Total						6.683	0.785

Table 2:

Name of Medicine	Firm Name	Rate offered by firm (Rs)	Market Survey Rate (Rs)	Qty.	Value (Rs in million)	Remarks
Amoxicillin (trihydrate) 500 mg Tab/Cap	Lisko	12.890	15.150	126000	1.625	Disapproved due to Higher Rate
Disposable Syringe	NISA	34.170	50.000	10000	0.130	Disapproved due to Higher Rate
Three Way stopper with tube ling	Usman & Co.	258.100	300.000	150	-	Disapproved due to Higher Rate
Disapproved Value					1.755	

Summary:

Table No.	Amount (Rs in million)
1	6.683
2	1.755
Grand Total	8.438

Annexure-42

[Para: 3.16.1]

Inadmissible payment of pay and allowances – Rs 16.361 million

Sr. No.	DDO	PDP No.	Description	Period	Rs in million
					Amount
1	CEO (DHA) TT Singh	6	House rent, CAs and 5% of maintenance charges was not deducted	2023-24	1.744
		8	Payment of Pay and Allowances to employee during EOL	2023-24	0.376
		11	Payment of NPA to doctor doing private practice	2023-24	0.426
		4	Payment of ordinary traveling allowance and special traveling allowance on public holidays	2023-24	0.972
2	DHO (PS) TT Singh	1	Detail of employees using government accommodation were not maintained	2023-24	0.000
		2	Payment HRA and CA to employees who were residing in government residences within premises of Health Complex	2023-24	0.185
3	MS DHQ Hospital TT Singh	4	Payment HRA and CA to employees who were residing in government residences within premises of Health Complex	2023-24	1.085
		5	Payment of inadmissible Integrated Allowance	2023-24	0.043
		8	Payment of HSRA to three Senior MOs without admissibility	2023-24	0.024
		9	Payment of CA to employees who were on earned leave without admissibility	2023-24	1.138
4	MS Eye-Cum General Hospital, Gojra	1	Payment of inadmissible Integrated Allowance to Sanitary Workers	2023-24	0.054
		6	Payment HRA and CA to employees who were residing in government residences within premises of Health Complex	2023-24	0.223
		12	Payment of NPA to doctor doing private practice	2023-24	0.969
		19	Payment of Pay and Allowances to employee during EOL	2023-24	0.665
		7	Allotted of government residence was not cancelled after relinquishing the charge of MS	2023-24	1.927
5	MS THQ Hospital Kamalia	2	Payment of inadmissible Integrated Allowance to Ward Servant and Sanitary Workers	2022-24	0.046
		3	payment of inadmissible Health Risk Allowance to employee of BS-08	2022-24	0.018

Sr. No.	DDO	PDP No.	Description	Period	Amount
		7	Payment HRA and CA to employees who were residing in government residences within premises of Health Complex	2022-24	0.684
		12	Payment of NPA to doctor doing private practice	2022-24	1.354
		13	Payment of Pay and Allowances to employee during EOL	2022-24	2.083
6	MS THQ Hospital Pirmahal	3	Appointment of nine daily wage sweepers was made without prior approval	2022-24	1.921
		4	Payment of HSRA to Senior / Junior technician, Charge Nurse and Niab Qasid	2022-24	0.059
		7	Payment of inadmissible Integrated Allowance to Ward Servant and Sanitary Workers	2022-24	0.108
		8	Payment of Pay and Allowances to employee during EOL	2022-24	0.234
		9	Payment of Pay and Allowances	2022-24	0.022
Total					16.361

Annexure-43

[Para: 3.16.6]

Unauthorized deduction of tax / non-recovery of taxes – Rs 13.654 million

Rs in million

Sr. No.	DDOs	Para No.	Description	Period	Amount
1	MS DHQ Hospital TT Singh	2	Claims of SSP were paid after deduction of unauthorized Income Tax at source	2023-24	4.282
		1	Less collectin of tender fee and Income Tax from auctioned of collection rights of canteen and parking fee	2023-24	1.358
		10	Income Tax and 1/5 th of Sales Tax was not deducted / deposited	2023-24	3.342
		3	Distribution of hospital receipt share to doctors and staff without deduction of Income Tax at source	2023-24	0.726
2	MS Eye-Cum General Hospital, Gojra	2	Claims of SSP were paid after deduction of unauthorized Income Tax at source	2023-24	0.660
		3	I.Tax , GST, PST	2023-24	0.282
		13	Non deposit of Income Tax and PST from payment to suppliers / services providers	2023-24	0.683
		5	Distribution of hospital receipt share to doctors and staff without deduction of Income Tax at source	2023-24	0.118
3	MS THQ Hospital Kamalia	5	Claims of SSP were paid after deduction of unauthorized Income Tax at source	2023-24	1.335
4	MS THQ Hospital Pirmahal	1	Claims of SSP were paid after deduction of unauthorized Income Tax at source	2023-24	0.625
		14	Non deduction of Income Tax and PST from auctioned of collection rights of canteen	2023-24	0.153
		11	Distribution of hospital receipt share to doctors and staff without deduction of Income Tax at source	2022-24	0.090
Total					13.654

Annexure-44**[Para: 3.16.7]****Non-recovery / deposit of receipts and Government share – Rs 7.983 million**

					Rs in million
Sr. No.	DDOs	Para No.	Description	Period	Amount
1	DHO (PS), Toba Tek Singh	4	Non-recovery of share of utilities from PHFMC	2023-24	0.743
2	MS Eye-Cum General Hospital, Gojra	16	Less deposit of Government Share out of SSP claim	2023-24	1.18
		4	Non-deposit of hospital receipts	2023-24	0.909
		15	Receipt of X-Ray, Ultrasound and ECG was paid to MS instead of deposit into government treasury	2023-24	0.559
3	MS THQ Hospital, Kamalia	4	Excess payment of Government share out of SSP claims	2022-24	2.889
		1	Auction of parking was combined with security / helpers' services and successful bidder deposit net amount	2022-24	0.767
4	MS THQ Hospital, Pirmahal	2	Excess payment of Government share out of SSP claims	2022-24	0.308
		15	Contractors of Parking and Canteen was extended on submission of complain by contractor in the court to stop the new auction process.	2022-24	0.600
		10	Receipt of X-Ray, Ultrasound and ECG was paid to MS instead of deposit into government treasury	2022-24	0.029
Total					7.983

Annexure-45

[Para: 3.17.1]

Inadmissible payment of pay and allowances – Rs 27.063 million

				Rs in million
Sr. No.	Name of Formation	PDP No.	Subject	Amount
1	CEO Health	11	Over payment of Incentive Allowance	0.195
		12	Payment of HSRA without admissibility or excess than admissible limit	5.458
		14	Unauthorized withdrawal of NPA	3.161
		15	Unauthorized payment of pay and allowances during leaves	1.341
		16	Non-recovery of pay and allowances from absconder	0.791
		20	Non-recovery of pay & allowances against minor penalties	0.326
2	MS DHQ Hospital	21	Irregular Payment of Stipend to the House Officer	0.704
		9	Payment of HSRA without admissibility or excess than admissible limit	1.205
		10	Inadmissible payment of different pay & allowances	0.881
		12	Loss due to non-deduction of CA during leave	0.521
3	THQ Hospital Mailsi	1	Overpayment of Incentive Allowance	0.120
		2	Payment of HSRA without admissibility or excess than admissible limit	2.265
		3	Overpayment due to inadmissible Health Risk Allowance	0.251
		5	Unauthorized withdrawal of NPA	3.161
		8	Unauthorized payment of pay and allowances during leaves	0.475
		9	Non-recovery of pay and allowances from absconder	0.393
4	THQ Hospital Burewala	4	Loss due to non-deduction of CA during leave	0.359
5	DHO (PS)	5	Payment of incentive without admissibility	0.797
		7	Payment of HSRA and Ad-hoc Relief Allowance-23 excess than admissible limit	0.355
		8	Payment of CA without admissibility	3.052
		9	Unauthorized payment of HRA and CA allowance despite having residential job	1.252
Total				27.063

Annexure-46

[Para: 3.17.7]

Excess expenditure than released budget – Rs 66.744 million

Rs in million

Sr. No	Object Code wise classification	1st quarter	2 nd Quarter	3 rd Quarter	4 th quarter	Total Releases for 4 quarters	Expenditure	Excess expenditure (exp-budget)
A03303	Electricity	8.500	8.600	9.000	11.500	37.600	67.215	29.615
A03901	Stationary	1.000	0.500	0.800	1.305	3.605	3.641	0.036
A03902	Printing & publication	1.800	1.100	4.000	3.499	10.399	10.897	0.498
A03918	Exhibition and fair	0.000	0.270	0.000	0.000	0.270	0.309	0.039
A03927	Medicine	7.000	11.000	7.550	12.000	37.550	38.337	0.787
A03942	Cost other stores lab items	5.060	4.390	5.431	5.904	20.785	22.295	1.510
A03970	Other (including oxg and x-ray films)	7.704	4.495	6.689	6.182	25.070	25.258	0.188
AO9701	Furniture & Fixture	0.000	0.000		0.000	0.000	0.263	0.263
A13101	Repair Machinery & equipment	0.000	0.400	1.000	1.200	2.600	3.550	0.950
Total		31.064	30.755	34.470	41.590	137.879	171.765	33.885

Table-2

THQ Hospital Burewala

Sr. No.	Object Code Wise Classification	1st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total Budget 2023-24	Actual Expenditures	Excess Expenditure
A03303	Electricity	6.000	6.000	5.500	5.500	23.000	43.376	20.376
A03970	Others	4.377	8.377	5.950	7.233	25.937	35.170	9.232
A03907	Advertising and Publicity	0.200	0.000	0.000	0.000	0.200	0.234	0.034
A03955	Computer Stationary	0.020	0.063	0.036	0.030	0.149	0.168	0.019

Sr. No.	Object Code Wise Classification	1st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total Budget 2023-24	Actual Expenditures	Excess Expenditure
A13101	Repair of Machinery & Equipment	0.000	0.817	0.356	0.500	1.673	1.688	0.015
A03304	Hot & Cold Weather Charges	0.000	0.000	0.000	0.000	0.000	0.716	0.716
A03906	Uniform & Liveries	0.000	0.000	0.000	0.000	0.000	0.168	0.168
A03918	Fairs Exhibition	0.000	0.000	0.000	0.000	0.000	0.399	0.399
A03919	Payment to Others for Service	0.000	0.000	0.000	0.000	0.000	1.900	1.900
Total		10.597	15.257	11.842	13.263	50.959	83.818	32.859
Total Table 1&2								66.744

Annexure-47

[Para: 4.4.2.1]

Negative impact on patients care due to delay in dispensation of initial medication

Table-I (Trauma Center)

Sr. No.	MR. No.	Name of Patient at Trauma Center Khanewal	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
1	15775	Bhirawan	20.07.2024	8:05 AM	8:12 AM	0:07	7
2	15776	Rehana	20.07.2024	8:05 AM	8:15 AM	0:10	10
3	326/15777	Zahida	20.07.2024	9:00 AM	9:10 AM	0:10	10
4	327/15772	Murtaza	20.07.2024	8:00 AM	8:08 AM	0:08	8
5	15793	Arslan	20.07.2024	8:29 AM	8:42 AM	0:13	13
6	15832	Asma	20.07.2024	9:25 AM	9:38 AM	0:13	13
7	15847	Asad	20.07.2024	9:30 AM	9:38 AM	0:08	8
8	15910	Gull Zari	20.07.2024	9:40 AM	9:52 AM	0:12	12
9	15937	Yousaf	20.07.2024	9:55 AM	10:10 AM	0:15	15
10	15952	Akram	20.07.2024	10:35 AM	10:55 AM	0:20	20
11	N/P	Ayaan	18.07.2024	5:31 PM	5:35 PM	0:04	4
12	N/P	Noshaba	18.07.2024	5:31 PM	5:45 PM	0:14	14
13	N/P	Nisha	18.07.2024	5:15 PM	5:20 PM	0:05	5
14	313/15124	Allah rakhi	19.07.2024	10:21 AM	10:31 AM	0:10	0
15	14980	Adnan	19.07.2024	8:35 AM	8:40 AM	0:05	5
16	15059	Abdur Rehman	19.07.2024	9:30 AM	9:37 AM	0:07	7
17	15019	Ahmad	19.07.2024	9:05 AM	9:12 AM	0:07	7
18	14995	Imran	19.07.2024	8:43 AM	8:50 AM	0:07	7
19	14993	Mehtab	19.07.2024	8:35 AM	8:42 AM	0:07	7
20	15177	Latif	19.07.2024	11:01 AM	11:11 AM	0:10	10
21	15154	Umar	19.07.2024	10:57 AM	11:10 AM	0:13	13
22	15137	Irshad	19.07.2024	10:45 AM	10:55 AM	0:10	10
23	N/P	Ayan	19.07.2024	10:35 AM	10:45 AM	0:10	10
24	15010	Husnain	19.07.2024	10:25 AM	10:30 AM	0:05	5
25	15111	Ramzana	19.07.2024	10:21 AM	10:30 AM	0:09	9
26	15009	Wali	19.07.2024	8:50 AM	8:55 AM	0:05	5
27	14941	Nawaz	19.07.2024	6:00 AM	6:10 AM	0:10	10
28	N/P	Asma	18.07.2024	2:50 PM	2:55 PM	0:05	5

Sr. No.	MR. No.	Name of Patient at Trauma Center Khanewal	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
29	N/P	M.Hammad	18.07.2024	12:00 PM	12:05 PM	0:05	5
30	N/P	Shehzad	18.07.2024	11:04 PM	11:10 PM	0:06	6
31	N/P	Rauf	19.07.2024	3:10 AM	3:15 AM	0:05	5
32	311/14924	Shokat	19.07.2024	3:10 AM	3:15 AM	0:05	5
33	N/P	Ramzan	18.07.2024	11:41 AM	11:50 AM	0:09	9
34	N/P	Zainab	18.07.2024	12:25 PM	12:30 PM	0:05	5
35	N/P	Amber	18.07.2024	12:16 PM	12:23 PM	0:07	7
36	N/P	Mubairah	18.07.2024	12:00 PM	12:05 PM	0:05	5
37	N/P	Sabiran BB	18.07.2024	11:54 AM	11:58 AM	0:04	4
38	N/P	Mohsin	18.07.2024	7:57 AM	8:10 AM	0:13	13
39	N/P	G.fatima	18.07.2024	4:58 AM	5:02 AM	0:04	4
40	N/P	Shafeeq	18.07.2024	12:37 PM	12:41 PM	0:04	4
41	N/P	Muhammad	20.07.2024	2:47 PM	3:05 PM	0:18	18
42	N/P	Rehman	23.07.2024	4:15 PM	4:35 PM	0:20	20
43	N/P	Qasir	23.07.2024	4:00 PM	4:05 PM	0:05	5
44	N/P	Razia	23.07.2024	3:00 PM	3:10 PM	0:10	10
45	N/P	Munaza	23.07.2024	2:30 PM	2:35 PM	0:05	5
46	N/P	Abdur Rehman	23.07.2024	2:00 PM	2:05 PM	0:05	5
47	N/P	Ali hamza	23.07.2024	4:21 PM	4:22 PM	0:01	1
48	398/18840	Ramzan	23.07.2024	4:40 PM	4:43 PM	0:03	3
49	399/18889	Sufyan	23.07.2024	5:40 PM	5:45 PM	0:05	5
50	401/18885	Razia	23.07.2024	6:30 PM	6:35 PM	0:05	5
51	403/18927	Jalal	23.07.2024	6:42 PM	6:45 PM	0:03	3
52	404/18997	Hassan	23.07.2024	8:00 PM	8:10 PM	0:10	10
53	415/19603	Sajjid	24.07.2024	2:30 PM	2:40 PM	0:10	10
54	416/19678	M.Talha	24.07.2024	3:50 PM	4:05 PM	0:15	15
55		Nadeem	24.07.2024	2:10 PM	2:15 PM	0:05	5
56	N/P	Iqra	24.07.2024	2:00 PM	2:05 PM	0:05	5
57	417/19685	Aqib	24.07.2024	4:50 PM	4:55 PM	0:05	5
58	N/P	Sajid	24.07.2024	2:15 PM	2:30 PM	0:15	15
59	419/19725	Sumaira	24.07.2024	5:45 PM	6:10 PM	0:25	25
60	420/19735	Kamran	24.07.2024	6:00 PM	6:10 PM	0:10	10
61	N/P	Areeba	21.07.2024	6:20 PM	6:30 PM	0:10	10
62	N/P	Zahid	21.07.2024	3:00 PM	3:05 PM	0:05	5

Sr. No.	MR. No.	Name of Patient at Trauma Center Khanewal	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
63	N/P	Sardar	21.07.2024	3:10 PM	3:15 PM	0:05	5
64	N/P	Tahir	21.07.2024	3:00 PM	3:05 PM	0:05	5
65	15806	Habib	20.07.2024	8:35 AM	8:40 AM	0:05	5
66	15815	Hamza	20.07.2024	9:05 AM	9:08 AM	0:03	3
67	15796	Faisal	20.07.2024	8:25 AM	8:35 AM	0:10	10
68	N/P	Muneeb	20.07.2024	4:50 PM	4:55 PM	0:05	5
69	N/P	Subhaz	20.07.2024	5:30 PM	5:35 PM	0:05	5
70	N/P	Hajira	19.07.2024	10:09 PM	10:35 PM	0:26	26
71	N/P	Khalid	19.07.2024	8:29 PM	8:35 PM	0:06	6
72	N/P	Robina	19.07.2024	4:50 PM	4:55 PM	0:05	5
73	N/P	Fatima	19.07.2024	3:45 PM	3:50 PM	0:05	5
74	N/P	Shamim	19.07.2024	3:35 PM	3:45 PM	0:10	10
75	N/P	Naseem	19.07.2024	10:42 AM	11:00 AM	0:18	18
76	N/P	Sheraz	19.07.2024	3:00 PM	3:10 PM	0:10	10
77	N/P	Adeel	19.07.2024	2:50 PM	3:00 PM	0:10	10
78	N/P	Faheem	19.07.2024	6:20 PM	6:25 PM	0:05	5
79	N/P	Bushra	19.07.2024	6:00 PM	6:10 PM	0:10	10
80	N/P	Abdul Waheed	25.07.2024	5:15 PM	5:20 PM	0:05	5
81	N/P	Ahmad yar	25.07.2024	5:45 PM	6:10 PM	0:25	25
82	N/P	Niaz	30.07.2024	3:45 PM	3:50 PM	0:05	5
83	N/P	Abbas	30.07.2024	2:30 PM	2:40 PM	0:10	10
84	N/P	Maryam	30.07.2024	3:40 PM	3:45 PM	0:05	5
85	N/P	G.yaseen	30.07.2024	3:27 PM	3:30 PM	0:03	3
86	N/P	M.Safdar	25.07.2024	2:40 PM	2:42 PM	0:02	2
87	430/26311	Ishafaq	25.07.2024	11:37 AM	11:40 AM	0:03	3
88	444/21282	Ahmad	26.07.2024	4:09 PM	4:15 PM	0:06	6
89	443/21273	Naqeeb ullah	26.07.2024	3:54 PM	3:57 PM	0:03	3
90	N/P	Ayan	26.07.2024	5:45 PM	5:50 PM	0:05	5
91	N/P	Tayyaba	27.07.2024	5:05 PM	5:10 PM	0:05	5
92	N/P	Amjad	27.07.2024	4:10 PM	4:15 PM	0:05	5
93	N/P	Sidra	27.07.2024	7:00 PM	7:13 PM	0:13	13
94	N/P	Naseem	29.07.2024	3:20 PM	3:27 PM	0:07	7
95	N/P	Ishrat	29.07.2024	3:36 PM	3:40 PM	0:04	4
96	N/P	Ahsan	29.07.2024	1:20 PM	1:26 PM	0:06	6

Sr. No.	MR. No.	Name of Patient at Trauma Center Khanewal	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
97	502/30075	Shahbaz	29.07.2024	3:00 PM	3:15 PM	0:15	15
98	498/23944	Fehmida	29.07.2024	2:15 PM	2:20 PM	0:05	5
99	499/23929	Shafigul	29.07.2024	2:00 PM	2:10 PM	0:10	10
100	505/30129	Tanveer	29.07.2024	4:00 PM	4:15 PM	0:15	15
		Total time				13:46	816
		Average time				12	8.16

Table-II (THQ Hospital Jahanian)

Sr. No.	MR. No.	Name of Patients at THQ Hospital Jahanian	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
1	N/P	Altaf	02.08.2024	8:15 AM	8:30 AM	0:15	15
2	N/P	Narbat	02.08.2024	11:20 AM	11:22 AM	0:02	2
3	N/P	Allah Bakihis	02.08.2024	12:55 PM	1:00 PM	0:05	5
4	N/P	Farzana	02.08.2024	1:55 PM	2:00 PM	0:05	5
5	N/P	Hammad	02.08.2024	11:24 AM	11:27 AM	0:03	3
6	N/P	Adnan	02.08.2024	11:23 AM	11:27 AM	0:04	4
7	N/P	Ahmad ali	02.08.2024	11:19 AM	11:26 AM	0:07	7
8	N/P	Imran	02.08.2024	11:15 AM	11:20 AM	0:05	5
9	N/P	Nazeeran	02.08.2024	11:10 AM	11:15 AM	0:05	5
10	N/P	Imtiaz hussain	02.08.2024	11:00 AM	11:07 AM	0:07	7
11	N/P	Nasar ullah	02.08.2024	10:22 AM	10:26 AM	0:04	4
12	N/P	Irshad	02.08.2024	10:17 AM	10:20 AM	0:03	3
13	N/P	Umair	02.08.2024	10:15 AM	10:19 AM	0:04	4
14	N/P	Khadim hussain	02.08.2024	8:40 AM	9:00 AM	0:20	20
15	N/P	Muneer Ahmad	02.08.2024	2:07 PM	2:10 PM	0:03	3
16	N/P	Mudassir	02.08.2024	2:09 PM	2:11 PM	0:02	2
17	N/P	Salma	02.08.2024	2:18 PM	2:20 PM	0:02	2
18	N/P	Shan	02.08.2024	2:39 PM	2:49 PM	0:10	10
19	N/P	Layaqat	02.08.2024	3:39 PM	3:52 PM	0:13	13
20	N/P	Karamat	02.08.2024	4:01 PM	4:04 PM	0:03	3
21	N/P	AB shakoor	02.08.2024	8:11 PM	8:13 PM	0:02	2
22	N/P	Khalid	02.08.2024	8:22 PM	8:25 PM	0:03	3
23	N/P	Umair	02.08.2024	8:25 PM	8:27 PM	0:02	2
24	N/P	Nasar iqbal	02.08.2024	8:33 PM	8:35 PM	0:02	2

Sr. No.	MR. No.	Name of Patients at THQ Hospital Jahanian	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
25	N/P	Ansar Ali	02.08.2024	8:38 PM	8:40 PM	0:02	2
26	N/P	Shamsha	02.08.2024	8:38 PM	8:40 PM	0:02	2
27	N/P	Shaidha	02.08.2024	8:41 PM	8:42 PM	0:01	1
28	N/P	Adil	01.08.2024	2:28 PM	2:30 PM	0:02	2
29	N/P	Kashif	01.08.2024	2:39 PM	2:41 PM	0:02	2
30	N/P	Abdullah	01.08.2024	2:37 PM	2:39 PM	0:02	2
31	N/P	Osama	01.08.2024	2:51 PM	2:53 PM	0:02	2
32	N/P	Imtiaz	01.08.2024	3:13 PM	3:15 PM	0:02	2
33	N/P	Ahmad	01.08.2024	3:23 PM	3:25 PM	0:02	2
34	N/P	Sarwar	01.08.2024	3:27 PM	3:29 PM	0:02	2
35	N/P	Asad	01.08.2024	3:29 PM	3:31 PM	0:02	2
36	N/P	M ali	01.08.2024	2:23 PM	2:25 PM	0:02	2
37	N/P	Moshin	01.08.2024	9:37 PM	9:40 PM	0:03	3
38	N/P	Muskan	01.08.2024	9:00 PM	9:02 PM	0:02	2
39	N/P	Mujeeb	01.08.2024	8:50 PM	8:52 PM	0:02	2
40	N/P	M aslam	01.08.2024	8:50 PM	9:00 PM	0:10	10
41	N/P	AB rehman	01.08.2024	8:55 PM	8:56 PM	0:01	1
42	N/P	Ramzan	01.08.2024	8:45 PM	8:50 PM	0:05	5
43	N/P	Waseem	01.08.2024	8:57 PM	8:59 PM	0:02	2
44	N/P	Aslam	01.08.2024	8:57 PM	8:59 PM	0:02	2
45	N/P	Fiaz	01.08.2024	8:59 PM	9:01 PM	0:02	2
46	N/P	Sajad	01.08.2024	9:11 PM	9:13 PM	0:02	2
47	N/P	Arshad	01.08.2024	9:13 PM	9:15 PM	0:02	2
48	N/P	Abubakar	01.08.2024	9:19 PM	9:21 PM	0:02	2
49	N/P	Muhmmad	01.08.2024	9:21 PM	9:23 PM	0:02	2
50	N/P	Ramzan	03.08.2024	6:10 PM	6:20 PM	0:10	10
51	N/P	Sakeena	01.08.2024	2:41 PM	2:43 PM	0:02	2
52	N/P	Sakeena BB	01.08.2024	8:18 PM	8:22 PM	0:04	4
53	N/P	Minahil	01.08.2024	8:25 AM	8:30 AM	0:05	5
54	N/P	Abdullah	01.08.2024	9:03 AM	9:08 AM	0:05	5
55	N/P	Qasim	01.08.2024	8:50 AM	8:52 AM	0:02	2
56	N/P	Sakeena	01.08.2024	8:22 AM	8:25 AM	0:03	3
57	N/P	Ahmad	01.08.2024	8:15 AM	8:20 AM	0:05	5
58	N/P	Saif	01.08.2024	8:12 AM	8:14 AM	0:02	2

Sr. No.	MR. No.	Name of Patients at THQ Hospital Jahanian	Patient arrival		Timing of dispensation of initial medicine / treatment	Time per patient	Time per patient in Minutes
			Date	Time			
59	N/P	Tahira	01.08.2024	8:10 AM	8:12 AM	0:02	2
60	N/P	Abid	01.08.2024	8:08 AM	8:10 AM	0:02	2
61	N/P	Shazia	01.08.2024	9:15 PM	9:17 PM	0:02	2
Total time						3:55	235
Average time						4	3.85

Table-1

Mismanagement of Human Resource

Sr. No.	Name of post	BS	Sanctioned strength (Dec, 20)	Working strength (Dec, 20)	Posts abolished (15.12.23)	Sanctioned strength	Working strength (June, 24)	Vacant posts (June, 24)
1	Surgeon	18	2	0	2	0	0	0
2	Neurosurgeon	18	1	0	0	1	1	0
3	Orthopedic Surgeon	18	2	2	0	2	2	0
4	Anesthetist	18	2	0	0	2	0	2
5	Senior MO	18	1	1	0	1	0	1
6	MO	17	4	4	0	4	4	0
7	Head Nurse	17	1	1	0	1	1	0
8	Charge Nurse	16	6	6	0	6	6	0
9	Lab Technician	9	2	0	2	0	0	0
10	Junior Technical (OT Assistant)	9	2	2	0	2	2	0
11	Junior Technical (Lab Assistant)	9	2	2	1	1	1	0
12	X-Ray Assistant	9	2	0	2	0	0	0
13	Dresser	6	2	1	1	1	1	0
14	Chowkidar	1	1	1	0	1	1	0
15	Naib Qasid	1	1	1	0	1	1	0
16	Ward Servant	1	4	1	0	4	4	0
17	Sanitary Worker	1	4	2	0	4	3	1
Total			39	24	8	31	27	4

Table-2

Poor service delivery due to non-deployment of specialists in all shifts

Duty Roster				
Consultant Cardiologist				
01-04-2024 To 30-04-2024				
Sr No	Days	OPD	Trauma+ (On Call) Evening Night	CCU Ward + Echo + ETT
1	Monday	Dr Waqar Rasool	Dr Fahad Ahmad	Dr Shakeel
2	Tuesday	Dr Fahad Ahmad	Dr Shakeel	Dr Waqar Rasool
3	Wednesday	Dr Shakeel	Dr Waqar Rasool	Dr Fahad Ahmad
4	Thursday	Dr Waqar Rasool	Dr Fahad Ahmad	Dr Shakeel
5	Friday	Dr Fahad Ahmad	Dr Shakeel	Dr Waqar Rasool
6	Saturday	Dr Shakeel	Dr Waqar Rasool	Dr Fahad Ahmad

call whos Duty in Emergency
I Dr on call Whos Duty in ETT/ECHO

Sunday On Call

07.04.2024 Dr Waqar Rasool (0333-0359717)
14.04.2024 Dr Fahad (0322-6320202)
21.04.2024 Dr Shakeel
28.04.2024 Dr Waqar Rasool


HR & Legal Officer
DHQ Hospital Khanewal


AMS Clinical
DHQ Hospital Khanewal


Medical Superintendent
DHQ Hospital Khanewal

Annexure-49

[Para: 4.4.3.3]

**Cost overrun due to delay in procurement of Bio-medical equipment –
Rs 13.796 million**

(Amount in Rupees)

Sr.	Name of Items	Estimate Cost as per original PC-I, AA No. Dir.(D&F)/DDWP/09/13 5 dated 01.10.2012			Estimated Cost as pr already Approved PC-1, 1 st Revised AA No. P(D-IV1-B/2017 dated 27.11.2019			Modified / Revised Estimated cost as per current PC-1 (2019-20) 2 nd Revision			Rate Difference	Cost Overrun
		Required	Estimate cost as per	Total Estimated	Required	Estimate cost as per	Total Estimated	Required	Estimate cost as per	Total Estimated		
1	Ambulance AC	3	4,500,000	13,500,000	3	5,514,000	16,542,000	3	5,514,000	16,542,000	-1,014,000	3,042,000
2	Ceiling Light Bulbs	12	300,000	300,000	1	1,150,000	1,150,000	1	1,150,000	1,150,000	-850,000	850,000
3	Patient Bed Hydraulic	20	30,000	600,000	20	49,000	980,000	20	49,000	980,000	-19,000	380,000
4	ECG Machine	2	150,000	300,000	2	168,000	336,000	2	168,000	336,000	-18,000	36,000
5	Surgical Diathermy Local	1	500,000	500,000	1	564,000	564,000	1	564,000	564,000	-64,000	64,000
6	Autoclave Horizontal Type	1	100,000	100,000	1	565,000	565,000	1	681,681	681,681	-465,000	465,000
7	Sucker Machine	4	30,000	120,000	4	376,243	1,504,972	4	376,243	1,504,972	-346,243	1,384,972
8	General Surgical sets	4	15,000	60,000	4	28,000	112,000	4	28,000	112,000	-13,000	52,000
9	Ortho Pediatric Instruments Set	4	15,000	60,000	4	75,000	300,000	4	75,000	300,000	-60,000	240,000
10	X Ray Unit Digital 500MA with CR	1	500,000	500,000	1	4,945,000	4,945,000	1	7,000,000	7,000,000	-4,445,000	4,445,000
11	BP Apparatus Mercury with Stand	10	8,500	85,000	10	15,000	150,000	5	22,500	112,500	-6,500	32,500
12	Nebulizer Heavy Duty	1	14,000	14,000	1	124,000	124,000	1	124,000	124,000	-110,000	110,000
13	Diagnostic Set	5	15,000	75,000	5	138,500	692,500	5	42,500	212,500	-123,500	617,500

Sr.	Name of Items	Estimate Cost as per original PC-I, AA No. Dir.(D&F)/DDWP/09/13 5 dated 01.10.2012			Estimated Cost as pr already Approved PC-1, 1 st Revised AA No. P(D-IV1-B/2017 dated 27.11.2019			Modified / Revised Estimated cost as per current PC-1 (2019-20) 2 nd Revision			Rate Difference	Cost Overrun
		Required	Estimate cost as per	Total Estimated	Required	Estimate cost as per	Total Estimated	Required	Estimate cost as per	Total Estimated		
14	Refrigerators 18	2	40,000	80,000	2	75,000	150,000	1	975,000	975,000	-35,000	35,000
15	Binocular Electronic Microscope	1	100,000	100,000	1	202,000	202,000	1	216,450	216,450	-102,000	102,000
16	Centrifuge Machine	2	50,000	100,000	2	150,000	300,000	1	251,550	251,550	-100,000	100,000
17	Chemistry Analyzer	1	500,000	500,000	1	1,850,000	1,850,000	1	1,850,000	1,850,000	-1,350,000	1,350,000
18	Racks Wooden	6	4,000	24,000	6	4,090	24,540	6	4,090	24,540	-90	540
19	Examination Couches	5	12,000	60,000	5	17,500	87,500	5	14,999	74,995	-5,500	27,500
20	Patient Bed Side Table	20	5,000	100,000	20	9,800	196,000	20	8,200	164,000	-4,800	96,000
21	Patient Bed Side Lockers	20	5,000	100,000	20	7,800	156,000	20	7,800	156,000	-2,800	56,000
22	IV Stand	40	2,500	100,000	40	4,400	176,000	40	4,400	176,000	-1,900	76,000
23	Streture	10	20,000	200,000	10	44,800	448,000	8	34,777	278,216	-24,800	198,400
24	Mattress with Regzine	20	5,000	100,000	20	6,800	136,000	20	6,800	136,000	-1,800	36,000
Total												13,796,412