



AUDIT REPORT
ON
THE ACCOUNTS OF
06 DISTRICT HEALTH AUTHORITIES
OF MULTAN REGION

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AG	Accountant General
AAG	Assistant Accountant General
AGPR	Accountant General Pakistan Revenues
ANC	Antenatal Care Postnatal Care (PNC)
APMO	Assistant Principal Medical Officer
APPM	Accounting Policies and Procedures Manual
BHU	Basic Health Unit
BPS	Basic Pay Scale
CA	Conveyance Allowance
CDC	Centers for Disease Control
CEO	Chief Executive Officer
CM	Chief Minister
CMW	Community Midwife
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DDO	Drawing and Disbursing Officer
DG	Director General
DGA	Directorate General Audit
DHA	District Health Authority
DHDC	District Health Development Centre
DHIS	District Health Information System
DHO	District Health Officer
DHO (PS)	District Health Officer (Preventive Services)
DHS	Director Health Services
DHQ	District Headquarter
DTL	Drug Testing Laboratory
ECG	Electric Cardio Graph
EDD	Estimated Date of Delivery
EMO	Emergency Medical Officer
EmONC	Emergency Obstetric and Newborn Care
EOL	Extra Ordinary Leave
EPI	Expanded Programme on Immunization
FABS	Financial Accounting and Budgeting System
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FD	Finance Department
FIF	Falah-e-Insaniat Foundation

FP	Family Planning
GGH	Government General Hospital
GP	Group Provident
GRD	Government Rural Dispensary
GSHF	Government Servant Housing Foundation
GST	General Sales Tax
HCE	Healthcare Establishment
HRA	House Rent Allowance
IUCD	Intrauterine Contraceptive Device
IMR	Infant Mortality Rate
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
IRMNCH	Integrated Reproductive Maternal Newborn & Child Health
LHS	Lady Health Supervisor
LHW	Lady Health Worker
LHV	Lady Health Visitor
M&R	Maintenance and Repair
MAP	Manual of Accounting Principles
MCH	Mother and Child Health
MDG	Millennium Development Goal
MFDAC	Memorandum for Departmental Accounts Committee
MLC	Medico Legal Certificate
MMR	Maternal Mortality Ratio
MS	Medical Superintendent
MSD	Medicine Store Depot
MSDS	Minimum Service Delivery Standards
NAM	New Accounting Model
NMNCH	National Maternal Neonatal and Child Health
NMR	Neonatal Mortality Rate
NPA	Non Practicing Allowance
OPD	Out Patient Department
OTP	Optimize Therapeutic Patient
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PFR	Punjab Financial Rules
PHC	Primary Health Care
PHFMC	Punjab Health Facilities Management Company
PHSS	Punjab Health Sector Strategy

PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
PMIS	Prescription Management Information System
PMIU	Project Management and Implementation Unit
PMU	Project Management Unit
PNC	Postnatal Care
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PSTS	Punjab Sales Tax on Services
P&SHD	Primary & Secondary Healthcare Department
PWD	Population Welfare Department
RDA	Regional Directorate Audit
RHC	Rural Health Center
SBA	Skilled Birth Attendants
SBD	Standard Bidding Document
SDG	Sustainable Development Goal
SHC	Secondary Health Care
SMO	Senior Medical Officer
SOP	Standard Operating Procedure
SSB	Social Security Benefit
SWMO	Senior Women Medical Officer
SWOT	Strengths Weaknesses Opportunities And Threats
TB	Tuberculosis
TA/DA	Traveling Allowance/Daily Allowance
THQ	Tehsil Headquarter
TSE	Technically Sanctioned Estimates
WAPDA	Water and Power Development Authority
WMO	Women Medical Officer

PREFACE

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

The report is based on audit of the accounts of 06 District Health Authorities of Multan Region for the Financial Year 2020-21 and accounts of some formations for previous financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted Compliance with Authority Audit during Audit Year 2021-22 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 7 of this report.

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

Most of the observations included in this Report have been finalized in the light of discussions in the DAC meetings wherever convened.

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising Metropolitan / Municipal Corporations, Municipal Committees, District Councils, Tehsil Councils, Union Councils, District Education / Health Authorities of 17 districts of Punjab (South) and 05 Public Sector Companies of the Department of Local Government and Community Development (LG&CD), Punjab i.e. 04 Waste Management Companies and Punjab Cattle Market Management and Development Company. The Regional Directorate Audit (RDA), District Governments, Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carried out audit of District Health Authorities (DHAs) Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari. The RDA, Multan has a human resource of 21 officers and staff constituting 5,844 man-days and annual budget of Rs 36.640 million for the Audit Year 2021-22. This Report contains audit findings of Compliance with Authority and Thematic Audit conducted by RDA on the accounts of 06 District Health Authorities for the Financial Year 2020-21.

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

a) Scope of Audit

The RDA, Multan is mandated to conduct audit of 122 formations working under the 06 PAOs. Total expenditure and receipts of these formations were Rs 12,232.302 million and Rs 122.357 million respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 30 formations of 06 DHAs having total expenditure of Rs 8,289.803 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure was 67.77% of auditable expenditure.

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

1. Expenditure of Rs 942.769 million for the financial year 2019-20 pertaining to 06 formations of 06 DHAs.
2. Expenditure of Rs 174.430 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises 30 formations of 06 DHAs having total receipts of Rs 33.934 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipts was 27.73 % of auditable receipts.

In addition to this Compliance / Thematic Audit Report, this RDA conducted 12 Financial Attest Audits and 01 Compliance / Thematic Audit of 06 District Education Authorities (DEAs). Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, recoveries amounting to Rs 329.156 million have been pointed out in this Report. Recovery effected and duly verified by Audit during 2021 was Rs 9.768 million.

c) Audit Methodology

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

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

d) Audit Impact

A number of improvements in record maintenance and procedures have been initiated by the authorities concerned; however, audit impact in shape of change in rules is not materialized as the provincial Public Accounts Committee has not discussed any Audit Report of DHAs.

e) Comments on Internal Control and Internal Audit Department

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

f) The Key Audit Findings of the Report

- i. Non-production of record worth Rs 29.637 million was reported in 05 cases¹.
- ii. Procedural irregularities amounting to Rs 10,294.966 million were noticed in 27 cases².
- iii. Value for money and service delivery issues involving Rs 310.519 million were noticed in 06 cases³.
- iv. Other issues involving an amount of Rs 303.538 million were noticed in 19 cases⁴.

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public

¹Para 1.2.4.1, 2.2.4.1, 3.2.4.1, 4.2.4.1, 6.2.4.1

²Para 1.2.4.2 to 1.2.4.3, 2.2.4.2 to 2.2.4.6, 3.2.4.2 to 3.2.4.5, 4.2.4.2 to 4.2.4.9, 5.2.4.1 to 5.2.4.4, 6.2.4.2 to 6.2.4.5

³Para 1.2.4.4, 2.2.4.7, 3.2.4.6, 4.2.4.10 to 4.2.4.11, 6.2.4.6

⁴Para 1.2.4.5 to 1.2.4.7, 2.2.4.8 to 2.2.4.10, 3.2.4.7 to 3.2.4.11, 4.2.4.12 to 4.2.4.15, 5.2.4.5 to 5.2.4.6, 6.2.4.7 to 6.2.4.8

Accounts Committee are included in Memorandum for Departmental Accounts Committee (MFDAC) as **Annexure-A**.

g) Recommendations

PAOs of District Health Authorities are required to:

- i. Produce auditable record and take action against the person(s) responsible for non-production of record.
- ii. Hold inquiries and fix responsibility for irregularities, losses and wasteful expenditure as well as poor performance in service delivery.
- iii. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- iv. Maintain necessary auditable record and take action against the person(s) responsible for non-maintenance of record.
- v. Make efforts for expediting the realization of various Government receipts.
- vi. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vii. Rationalize budget with respect to utilization.

1. District Health Authority (DHA) Khanewal

CHAPTER 1.1

Public Financial Management Issues

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

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

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

- i. Unlawful conduct of business of District Health Authority – Rs 2,552.822 million

This issue was discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, this issue has been reported in the audit certificate as emphasis of matter.

1.1.1 Audit Paras

1.1.1.1 Unlawful conduct of business of District Health Authority – Rs 2,552.822 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DHA, Khanewal for the Financial Year 2020-21, it was observed that Deputy Commissioner, Khanewal continued to hold the office as Administrator and exercised the powers of the DHA, Khanewal, beyond lawful tenure of two years. Therefore, conduct of business of the Health Authority, Khanewal including approval / authentication of budget amounting to Rs 3,293.499 million and incurrence of expenditure of Rs 2,552.822 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DAO Khanewal in September, 2021. The DAO did not submit reply.

DAC in its meeting held on 06.10.2021 decided that AG Punjab may take up the matter with the Department concerned / Secretary LD&CD Department.

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

CHAPTER 1.2

DHA Khanewal

1.2.1 Introduction

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

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

The functions of DHA, Khanewal as described in the Punjab Local Government Act, 2013 are to:

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

DHA Khanewal manages following administrative offices and health institutes:

Table-1: Administrative Offices and Health Institutes

Description	No. of offices / Health Institutes
Chief Executive Officer (Health)	1
Basic Health Units	82
Government Rural Dispensary	3
Rural Health Centre	9
Tehsil Head Quarter Hospitals	3
District Head Quarter Hospitals	1
District Health Development Centre	1
District Health Officer	3
Nursing School	1

The detail of total and audited formations of DHA Khanewal is given in the following table:

Table-2: Audit Profile of the DHA Khanewal

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	23	05	623.466	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

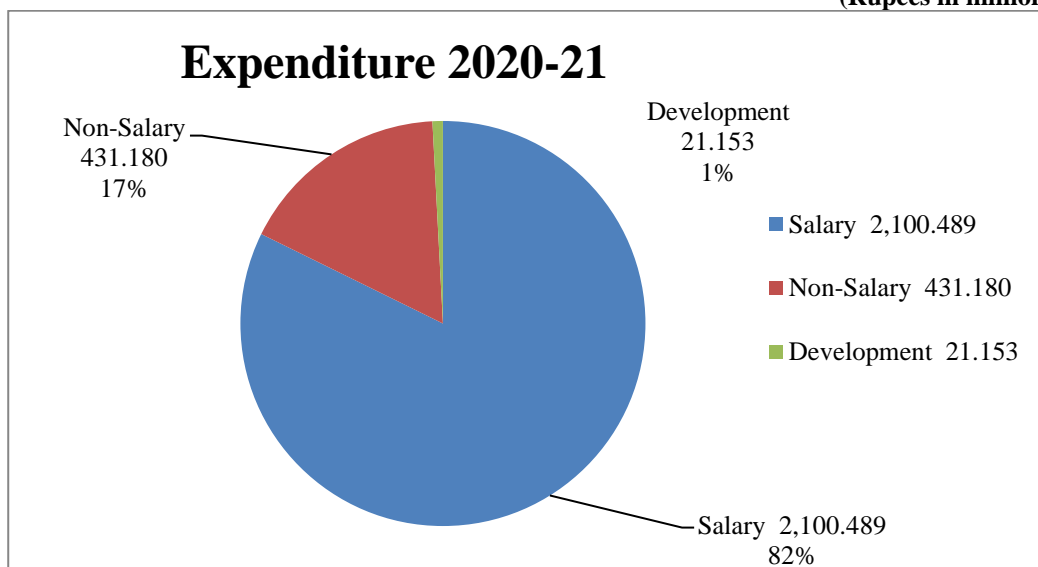
The detail of budget and expenditure of DHA, Khanewal for the financial year 2020-21 is given in following table:

Table-3: Budget and Expenditure

(Rupees in million)

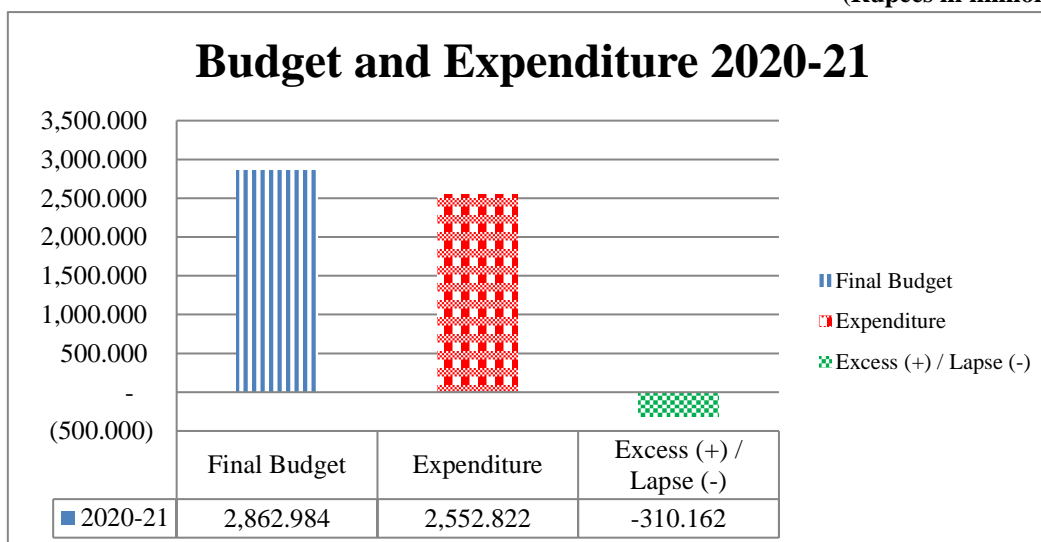
Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
Salary	2,316.813	2,100.489	-216.324	-9%
Non-salary	513.089	431.180	-81.909	-16%
Development	33.082	21.153	-11.929	-36%
Total	2,862.984	2,552.822	-310.162	-11%
Receipts	12.039	10.049	-1.990	-17%

(Rupees in million)



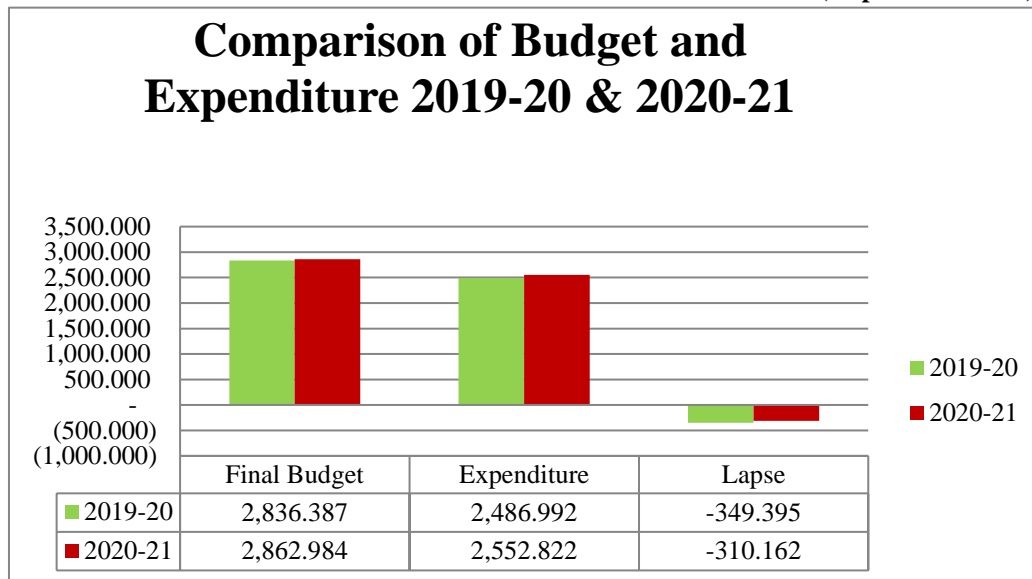
As per the Appropriation Accounts for financial year 2020-21 of DHA Khanewal, total original budget (Development and Non-Development) was Rs 2,778.866 million, supplementary grant was Rs 514.632 million and the final budget was Rs 2,862.984 million. Against the final budget, total expenditure of Rs 2,552.822 million was incurred by DHA during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:

(Rupees in million)



There was 1% and 3% increase in budget allocation and expenditure respectively incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 310.162 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 9%, 16% and 36% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 310.162 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities. Further, the Authority failed to achieve its budgeted receipts target by Rs 1.990 million.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Khanewal was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Project Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Status regarding Indicators and their achievements

Sr. No.	Description	Target 2020-21	Achievement 2020-21	Remarks
1	OPD	3,750,123	3,945,461	Target achieved
2	Indoor	122,362	111,462	Target not achieved
3	Surgery	4,500	2,681	Target not achieved
4	Cardiology	3,200	2,142	Target not achieved
5	Diagnostic Services (Laboratory & Radiology)	200,150	220,959	Target achieved
6	Total FP Visits	40,500	42,645	Target achieved
7	Peads	19,000	20,117	Target achieved
8	Surgery	10,000	7,021	Target not achieved
9	TB/Chest Suspects	5,000	2470	Target not achieved
10	Free Medicines to Patient	100%	100%	Target achieved
11	EPI Vaccination	293,100	300,746	Target achieved

*Source: Data received from CEO (DHA) Khanewal

iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of indoor patients services, surgery, cardiac coronary, and T.B treatment as intended in the indicators during 2020-21.

iv. Expectation Analysis and Remedial Measures

CEO, DHA failed to fully utilize the budget for financial year 2020-21, and funds remained unutilized due to inefficiency of the management. It is also

concluded that DHA failed to achieve the targeted indicators during 2020-21 set for the purpose of effective service delivery.

Suggestions / Remedial Measures

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

1.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 69.917 million were raised as a result of this audit. This amount includes recoverable of Rs 36.119 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table-4: Classified Summary of Audit Observations

		(Rupees in million)
Sr. No.	Classification	Amount
1	Non-production of record	5.080
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
A	HR / employees related irregularities	-
B	Procurement related irregularities	25.393
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	7.857
5	Others	31.587
	Total	69.917

1.2.3 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	40	PAC not constituted
2	2019-20	34	PAC not constituted
3	2020-21	8	PAC not constituted

1.2.4 Audit Paras

Non-production of record

1.2.4.1 Non-production of record – Rs 5.080 million

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

CEO DHA and District Coordinator IRMNCH Khanewal did not produce record involving Rs 5.080 million for the financial year 2020-21 for audit scrutiny despite repeated written and verbal requests as detailed below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO DHA Khanewal	Non-production of receipt and consumption record of medicines	2.580
2	DC IRMNCH, Khanewal	Non-production of consumption record of POL	2.500
Total			5.080

Due to poor financial management, record was not produced for audit scrutiny which created doubt regarding legitimacy of expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends immediate production of record besides appropriate disciplinary action against the CEO DHA and District Coordinator IRMNCH Khanewal for non-production of record.

[AIR Para No. 36 & 08]

Procedural irregularities

1.2.4.2 Irregular purchases by splitting of expenditure – Rs 15.233 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 and 12 of ibid rules, 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.

The DDOs of DHA Khanewal procured medicine and other store items valuing Rs 15.233 million during 2020-21 by splitting in order to keep the expenditure below Rs 200,000 and to avoid the tendering process as detailed below: **(Annexure-1)**

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	MS THQ Hospital Jahanian	Purchase of X-Ray films and general items	2.227
		Local purchase of medicine	5.552
2	MS THQ Hospital Mian Channu	Purchase of parts and general store items	1.830
3	Dy. DHO Khanewal	Local purchase of medicine	1.130
4	MS DHQ Hospital Khanewal	Purchase of medical equipment and other items	4.494
Total			15.233

Due to poor financial management, the purchases were made by splitting to avoid open tendering process which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para: 14, 6, 29, 1, 11]

1.2.4.3 Irregular procurement of medicine against the policy guidelines – Rs 10.160 million

According to Policy and Operational Guidelines for local purchase of medicines issued vide Government of the Punjab P&SHD letter No. PSHD-TC0-1 (M) 6-14/2017 dated 16.12.2017, give detailed procedures for local purchase of medicine through hospital purchase committee as per laid down procedures and practices contain therein.

MS THQ Hospital Mian Channu incurred expenditure amounting to Rs 10.160 million during 2020-21 on LP medicine against the policy guidelines of the Government. The medicine was supplied by the contractor without providing the source of purchase and name of brands were not mentioned on the invoices. Unauthentic procurements were made through manual supply orders instead of generating the same through LP portal of health department. Out of total purchases, the medicine of Rs 10.133 million was not defaced despite having received in commercial packing (against policy instructions without stamp stating 'Govt. property, not for sale'). Further, payment was made to the contractor for non-formulary medicines amounting to Rs 8.141 million without DTL reports.

Due to weak financial management expenditure was incurred against the policy guidelines of the Government which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No.12,26,5]

Value for money and service delivery issues

1.2.4.4 Less availing of discount and non-recovery of taxes, fee and penalties - Rs 7.857 million

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

The following DDOs of DHA Khanewal did not perform well and caused loss of Rs 7.857 million during 2020-21. The loss was sustained by the government due to excess payment without deduction of taxes and liquidated damages, less availing of discount on local purchase of medicines, non-recovery of government dues and revenue from different auctions. The detail is given below:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	CEO DHA Khanewal	Non-deduction of income tax and liquidated damages	2.269
2	MS THQ Hospital Jahanian	Non-auction of canteen and cycle stand, non-deduction of income tax and liquidated damages	1.116
3	MS THQ Hospital Mian Channu	Less availing of discount on purchase of LP medicines and non-deposit of Pathologist shares	2.360
4	MS DHQ Hospital Khanewal	Less availing of discount on purchase of LP medicines, non-deposit of Government receipts and less collection of canteen and parking fee	2.112
Total			7.857

Due to weak internal controls, excess payment was made and revenue was not collected which resulted in loss to the Government.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 7.857 million besides fixing responsibility on the DDOs concerned.

[AIR Para No.12,13,27,20,26,27,8,11,7,12&13]

Others

1.2.4.5 Irregular payment of pay and allowances - Rs 21.735 million

Government of the Punjab Finance Department has laid down criteria for award of annual increments and other such allowances included in the pay and allowances as notified. Further, as per letter No.FD.SR-I/9-34/2011 dated 12.10.2017, monthly incentive package to the specialist posted in various DHQs of Punjab, is not admissible during any kind of leave.

Five DDOs including CEO DHA Khanewal did not ensure financial discipline and made excess payment of salaries amounting Rs 21.735 million during 2020-21 to different staff. **Annexure-2**

Due to poor financial management, pay and allowances were paid without entitlement which resulted in loss to the Government.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 21.735 million besides fixing responsibility on the DDOs concerned.

[AIR Para No.5,14,16,17,18,15,16,17,18,20,19,21,13,22,25,19, 15, 17,18,14,16,1,4, 18, 22,25]

1.2.4.6 Loss to State due to purchase of medicine on higher rates - Rs 6.527 million

According to Para 2 (vii) of the Policy and Operational Guidelines for local purchase of medicines issued vide Government of the Punjab P&SHD letter No. PSHD-TC0-1 (M) 6-14/2017 dated 16.12.2017, discount will be calculated on maximum retail price fixed by the Drug Regulatory Authority of Pakistan (DRAP) Furthermore, according to supply order, the supplier was bound to

submit an affidavit that if offered prices found higher than offered prices against prescribed items in other served institutions, the supplier shall refund the excess amount thus paid to the firm.

CEO, DHA Khanewal accepted the higher rates in the district rate contract of Khanewal in comparison with rates of same items supplied by the same firms in Pakpattan and Sahiwal at lower rates. Further, MS THQ Hospital Mian Channu purchased LP medicines in excess of printed prices at higher rates than those mentioned and available in the central rate contract of the District as detailed below:

(Rupees in million)

Sr. No.	Name of DDO	Description	Amount
1	CEO DHA Khanewal	Purchase of medicines on higher rates than other districts	5.240
2	MS THQ Hospital Mian Channu	Purchase of LP medicines on higher rates in comparison with central rate contract of district	1.070
		Purchase of medicines in excess of printed prices	0.217
Total			6.527

Due to poor financial management, medicine was purchased on higher rates which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility and recovery of loss of Rs 6.527 million from the concerned.

[AIR Para No.14, 6 & 13]

1.2.4.7 Non-forfeiture of performance guarantee - Rs 3.325 million

According to Clause-10 (i), (ii) and (iii) of bidding documents, performance guarantee / security of the successful bidder was liable to be

forfeited to the extent of non-supplied medicine as well as black listing of firm in case of failure to supply the entire supply order.

The following DDOs of DHA Khanewal did not forfeit performance guarantee amounting to Rs 3.325 million despite failure of the suppliers to supply the medicines of Rs 66.003 million during 2020-21. The detail is given below:

(Rupees in million)			
Sr. No.	Name of DDO	Amount of non-supplied medicine	Amount of performance guarantee
1	CEO DHA Khanewal	48.150	2.410
2	MS THQ Hospital Mian Channu	11.668	0.606
3	MS THQ Hospital Jahanian	6.185	0.309
Total		66.003	3.325

Due to weak internal controls, performance guarantee was not forfeited or steps for blacklisting of supplier firms were not taken which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends forfeiture of performance guarantee of Rs 3.325 million, blacklisting of firms besides fixing responsibility on the DDOs concerned.

[AIR Para No.11, 23&5]

2. District Health Authority (DHA) Lodhran

CHAPTER 2.1

Public Financial Management Issues

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

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

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

- i. Unlawful conduct of business of District Health Authority – Rs 1,445.390 million
- ii. Difference in closing Cash Balance of Account-VI of District Health Authority – Rs 2.058 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, these issues have been reported in the audit certificate as emphasis of matter.

2.1.1 Audit Paras

2.1.1.1 Unlawful conduct of business of District Health Authority – Rs 1,445.390 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DHA, Lodhran for the Financial Year 2020-21, it was observed that Deputy Commissioner, Lodhran continued to hold the office as Administrator and exercised the powers of the DHA, Lodhran, beyond lawful tenure of two years. Therefore, conduct of business of the Health Authority, Lodhran including approval / authentication of budget amounting to Rs 1,692.538 million and incurrence of expenditure of Rs 1,445.390 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DAO Lodhran in September, 2021. The DDO did not submit any reply.

DAC in its meeting held on 06.10.2021 decided that AG Punjab may take up the matter with the Department concerned / Secretary LG & CD Department.

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

2.1.1.2 Difference in closing Cash Balance of Account-VI – Rs 2.058 million

According to Accountant General Punjab, Lahore letter No. SBD.Bp& DGP/CB/HM-27 dated 13.09.2021 closing balances of SBP Karachi and local branches of SBP/ NBP were circulated.

DAO Lodhran reported closing balance on 30th June 2021 Rs 542.148 million whereas, State Bank of Pakistan Head Office Karachi reported closing balances on 30th June, 2021 as Rs 540.090 million of Account VI of District Health Authority Lodhran. Resultantly, difference of Rs 2.058 million between DAO figure and SBP Karachi figure.

(Rupees in million)

Particulars	Closing balances as per SBP Head office Karachi	Closing balance as per NBP on 30.06.2021	Difference
Closing Cash Balance	540.090	542.148	2.058

Due to weak financial controls, there was difference of cash balance at the close of the year which resulted in difference of cash balance.

The matter was reported to the DAO Lodhran in September, 2021. The DAO replied that there is no difference pointed out between DAOs figures and figures reported by NBP to SBP. Duly verified SBD statement by NBP Lodhran is attached.

DAC in its meeting held on 06.10.2021 directed the DAO to make compliance.

Audit recommends fixing responsibility on the DAO for non-reconciliation of cash balance besides corrective measures.

CHAPTER 2.2

DHA Lodhran

2.2.1 Introduction

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

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

The functions of DHA, Lodhran as described in the Punjab Local Government Act, 2013 are to:

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

DHA Lodhran manages following administrative offices and health institutes:

Table-1: Administrative Offices and Health Institutes

Description	No. of offices / Health Institutes
Chief Executive Officer (Health)	1
Basic Health Units	48
Government Rural Dispensary	16
Rural Health Centre	4
Tehsil Head Quarter Hospitals	2
District Head Quarter Hospitals	1
District Health Development Centre	0
District Health Officer	1
Nursing School	1

The detail of total and audited formations of DHA Lodhran is given in the following table:

Table-2: Audit Profile of the DHA Lodhran**(Rupees in million)**

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	14	05	350.780	
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

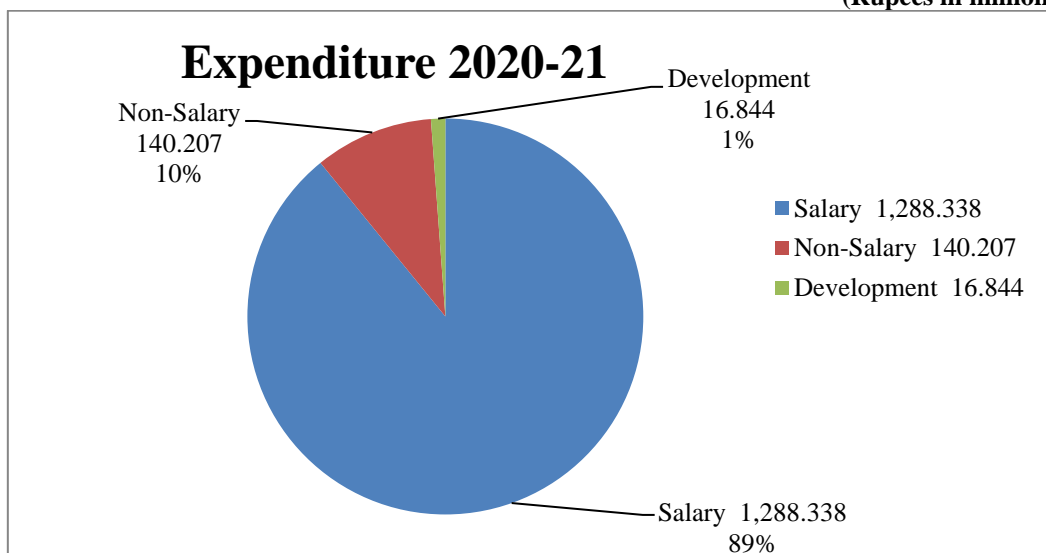
B. Comments on Budget and Accounts (Variance Analysis)

The detail of budget and expenditure of DHA, Lodhran for the financial year 2020-21 is given in following table

Table-3: Budget and Expenditure**(Rupees in million)**

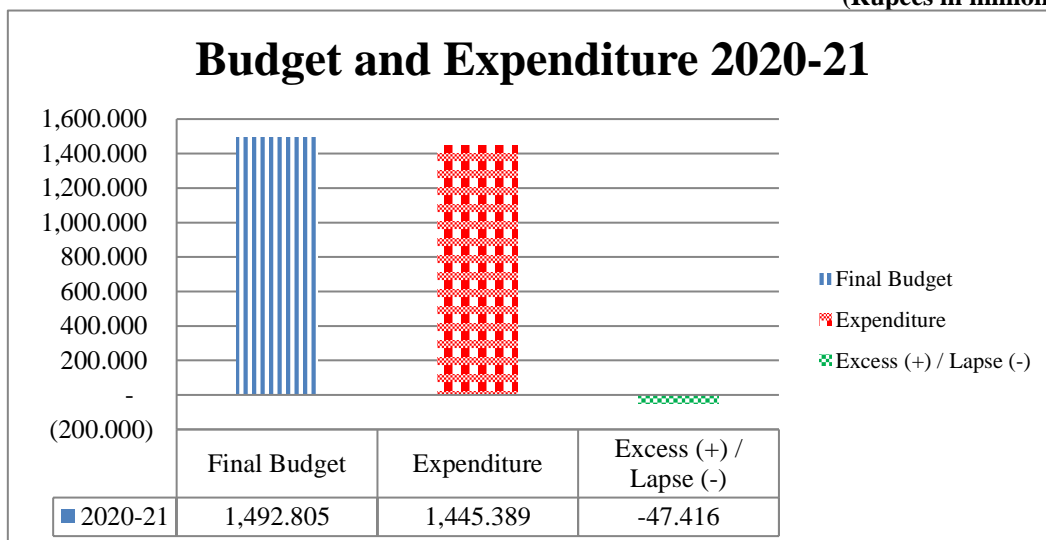
Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
Salary	1,298.860	1,288.338	-10.522	-1%
Non-salary	172.755	140.207	-32.548	-19%
Development	21.190	16.844	-4.346	-21%
Total	1,492.805	1,445.389	-47.416	-3%
Receipts	21.142	18.847	-2.295	-11%

(Rupees in million)



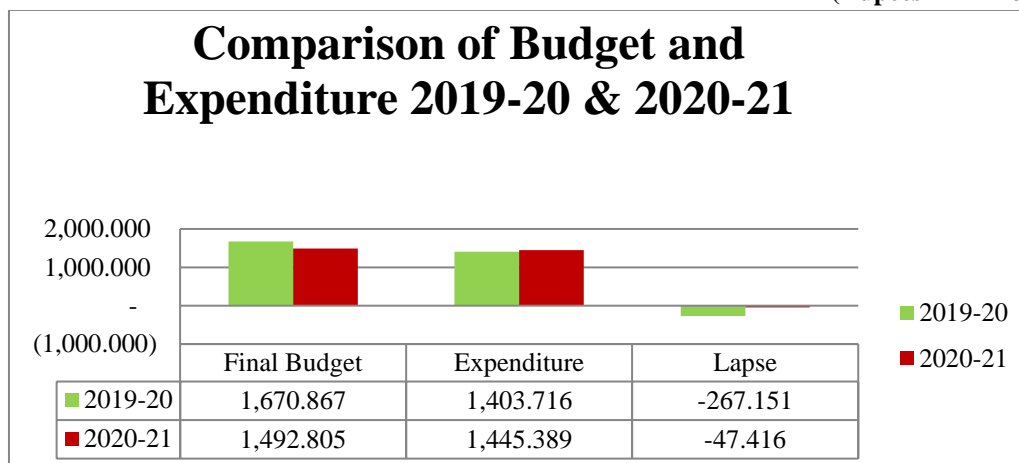
As per the Appropriation Accounts for financial year 2020-21 of DHA Lodhran, the final budget was Rs 1,492.805 million. Against the final budget, total expenditure of Rs 1,445.389 million was incurred by DHA during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:

(Rupees in million)



There was 11% decrease in budget allocation and 3% increase in expenditure incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 47.416 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 1%, 19% and 21% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 47.416 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities. Further, the Authority failed to achieve its budgeted receipts target by Rs 2.295 million.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Lodhran was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Project

Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Status regarding Indicators and their achievements for 2020-21

Sr. No.	Description	Target 2020-21	Achievement 2020-21	Remarks
1	OPD	3,277,626	2,454,557	Target not achieved
2	Indoor	56,500	47,837	Target not achieved
3	Surgery	4,500	2,059	Target not achieved
4	Cardiology	1,500	259	Target not achieved
5	Diagnostic Services (Laboratory & Radiology)	210,000	215,243	Target achieved
6	Total FP Visits	38,950	41,349	Target achieved
7	Peads	13,500	14,128	Target achieved
8	Surgery	5,000	3,226	Target not achieved
9	TB/Chest Suspects	4,050	3,374	Target not achieved
10	Free Medicines to Patient	100%	100%	Target achieved
11	EPI Vaccination	263,117	271,793	Target achieved

*Source: Data received from CEO (DHA) Lodhran

iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patients services, indoor patients services, surgery, cardiac coronary and T.B treatment as intended in the indicators during 2020-21.

iv. Expectation Analysis and Remedial Measures

CEO, DHA failed to fully utilize the budget for financial year 2020-21, and funds remained unutilized due to inefficiency of the management. It is also concluded that DHA failed to achieve the targeted indicators during 2020-21 set for the purpose of effective service delivery.

Suggestions / Remedial Measures

- i) Strengthening the internal controls, adopting and following strong regulatory framework, fair tendering and judicious use of funds.
- ii) Holding those accountable who are responsible for irregularities.

- iii) There is lack of medical facilities e.g. equipment, doctors in various facilities particularly in primary health care facilities. The same may be assessed and provided.
- iv) Expediting the realization of Government receipts and overpayments.
- v) Establishment of effective internal controls and proper implementation of the monitoring system.
- vi) Budget should be rationalized with respect to utilization.

2.2.2. Classified Summary of Audit Observations

Audit observations amounting to Rs 1,727.340 million were raised as a result of this audit. This amount includes recoverable of Rs 82.875 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table-4: Classified Summary of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	14.350
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural irregularities	1,465.041
A	HR / employees related irregularities	63.544
B	Procurement related irregularities	111.426
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	10.675
5	Others	62.304
	Total	1,727.340

2.2.3 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	34	PAC not constituted
2	2019-20	45	PAC not constituted
3	2020-21	10	PAC not constituted

2.2.4 Audit Paras

Non-production of record

2.2.4.1 Non-production of record – Rs 14.350 million

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

MS THQ Hospital Kehror Pacca and District Coordinator IRMNCH&NP Lodhran did not produce the record involving Rs 14.350 million for the financial year 2020-21 for audit scrutiny despite repeated written and verbal requests. The detail is as under:

((Rupees in million))

Sr. No.	Name of DDO	Description	Amount
1	MS THQ Hospital Kehror Pacca	Non-salary expenditure	5.518
		Consumption record of bulk medicines	7.340
2	IRMNCH &NP Lodhran	Non-salary expenditure under development grant	1.492
Total			14.350

Due to poor financial management, record was not produced for audit scrutiny which created doubt regarding legitimacy of expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends appropriate disciplinary action against MS THQ Hospital Kehror Pacca and District Coordinator IRMNCH&NP Lodhran for non-production of record of Rs 14.350 million besides immediate production of record.

[AIR Para No. 16,15 &11]

Procedural irregularities

2.2.4.2 Unlawful conduct of business of District Health Authority – Rs 1,445.390 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During audit of CEO DHA, Lodhran it was observed that contrary to the above provisions of the Punjab Local Government Act, Deputy Commissioner, Lodhran continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business of the Health Authority, Lodhran including approval / authentication of budget amounting to Rs 1,692.538 million and incurrence of expenditure of Rs 1,445.390 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No.28]

2.2.4.3 Irregular purchase of medicine and equipment below the specification - Rs 85.005 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. Further, according to terms and condition of supply order the stores supplied by contractor are strictly in conformity with the specification in case of any deviation from specification, brand, make, model and import document, the procured item will be rejected and will be replaced by the same store without further charges and also legal action will be taken as per government rules and regulation.

The CEO DHA Lodhran awarded contract for procurement of medicines amounting to Rs 79.055 million during 2020-21 which were not according to the specification of prequalified medicines. There was difference of per unit offered rate and per unit market rate of medicine. Further, the CEO accepted the supply of ten motorized bed made in China instead of made in Japan for emergency unit of Family Hospital costing Rs 5.950 million against the specifications. The management did not ensure the particulars of stores to be supplied as per terms and conditions of contract award / supply orders.

Due to weak internal controls, medicine and equipment were accepted by ignoring the specifications which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the CEO DHA.

[AIR Para No. 15, 19]

2.2.4.4 Irregular up-gradation of employees and non-recovery of pay and allowances - Rs 63.544 million

According to Government of the Punjab Finance Department endorsed to Section Officer (ND) of Government of the Punjab, Primary & Secondary Healthcare Department letter No.FD.PC.2-6/77-P-II(Provl)(619/18) dated 11th March, 2020 conveyed the splashing of 24,190-posts of Allied Health Professionals of entire P&SHD in Punjab. Further, according to this splashing of posts by Finance Department in District Lodhran there were total 363 posts of paramedics splashed for up-gradation as provided in notification. Only 3 posts were to be up-graded in Grade 16 out of all categories of various health technologies.

District Health Officer (PS) and MS DHQ Hospital Lodhran paid salaries to various upgraded para medical staff to higher pay scales prior to splashing of posts by FD and Government sustained a loss of Rs 63.544 million beyond one-time dispensation up to June, 2021. It needs to be revisited after the splashing of posts by FD hence no payment should be made to these irregularly up-graded employees and their pay should be re-fixed downgrade in their original pay scales respectively. The detail is as under:

(Rupees in million)

Sr. No.	Name of DDO	Description	Amount
1	District Health Officer (PS) Lodhran	Non-recovery of pay & allowances paid by irregular up-gradation of employees and not re-fixation of pay and allowances	57.121
2	MS DHQ Hospital Lodhran	Non-recovery of pay & allowances paid by irregular up-gradation of employees	6.423
Total			63.544

Due to weak financial controls in establishment matters the employees were up-graded irregularly which resulted in overpayment and loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry of the matter for fixing responsibility on the concerned DDOs for irregular up-gradation of posts besides splashing of posts and recovery of excess paid pay and allowances from the concerned employees.

[AIR Para: 4 & 11]

2.2.4.5 Irregular purchases by splitting – Rs 26.421 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 and 12 of ibid rules, 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.

The following DDOs of DHA Lodhran purchased medicines and various other store items of Rs 26.421 million during 2020-21 by splitting. The expenditure was incurred by splitting and keeping the expenditure below Rs 200,000 to avoid the tendering process like advertisement on PPRA’s website as well as in other print media or newspapers having wide circulation. The detail is given below:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	MS THQ Hospital Kehror Pacca	Purchase of X-Ray films and medicines	0.627
2	MS THQ Hospital	Purchase of LP medicine	2.794

Sr. No.	Name of DDO	Description	Amount
	Dunyapur	Purchase of printing and other store items	2.723
3	DHO PS Lodhran	Purchase of stationery	0.222
4	Chief Executive Officer DHA Lodhran	Purchase of printing, stationery and other store items	1.231
5	MS DHQ Hospital Lodhran	Purchase of LP medicine (Day to day)	15.000
		Purchase of bio medical gases	3.824
Total			26.421

Due to poor financial management, the purchases were made by splitting to avoid open tender process which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned for irregular expenditure by splitting.

[AIR Para: 25,4,21,2,31,23,28]

2.2.4.6 Payment in cash instead of crossed cheques - Rs 3.215 million

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

The DHO (PS) Lodhran withdrew funds amounting to Rs 3.215 million during 2020-21 from the treasury and disbursed in cash instead of crossed cheques in violation of above rule. The payment of Rs 0.324 million and Rs 2.891 million was made in cash from budget of authority and Health Council funds respectively.

Due to weak internal controls, payments were made in cash instead of cheques.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DHO for payment in cash.

[AIR Para No. 7 & 17]

Value for money and service delivery issues

2.2.4.7 Less procurement of medical equipment despite approval - Rs 10.675 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Furthermore, summary note relates to the procurement of revenue portion of scheme titled “Conversion of old DHQ Hospital to Family Hospital for Female and Children” was approved by the Deputy Commissioner Lodhran on 26.02.2019 for procurement of 52 items.

CEO, DHA Lodhran did not make effort to procure medical equipment for Family Hospital costing Rs 10.675 million during 2020-21 as per approved revised PC-I. The management advertised procurement of 52 items out of which 23 items were recommended for purchase but only 14 items were procured and paid during current financial year. It was noticed that 9 items were not procured despite award of contract, availability of funds and approval of PC-I. The service delivery was affected due to non-procurement of approved items. The detail is as under:

(Rupees in million)

List of machinery/ equipment and furniture for the conversion of old DHQ Hospital Lodhran into Family Hospital (Female and Children) District Lodhran				
Sr. No	Name of Items	Revised in PC-1	Price per Unit	Total Cost
1	Digital X-Ray Machine 300 MA	1	4.500	4.500
2	Hematology Analyzer	1	0.550	0.550
3	Chemistry Analyzer	1	0.325	0.325
4	Motorized Bed for Emergency Unit	10	0.325	3.250
5	I/V Stand	30	0.005	0.150
6	Stethoscope	10	0.007	0.070
7	Air Conditioner 1.5 Ton	20	0.075	1.500
8	Patients Attend Bench	50	0.005	0.250
9	Computer complete with Printer	1	0.080	0.080
Total				10.675

Due to weak internal controls, equipment was not procured in accordance with the approved revised PC-I which resulted in poor service delivery of hospital.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry at appropriate level against Chief Executive Officer for non-procurement of approved items.

[AIR Para No. 18]

Others

2.2.4.8 Irregular issuance / consumption of medicine- Rs 42.973 million

According to letter No.16120, dated 13.09.2017 of the office of CEO (Health) Lodhran, HR, assets and budget of the four RHCs in District Lodhran are hereby provided to District Manager PHFMC by 15.09.2017 while the services of all existing staff (HR) along with assets and budget will be transferred and handed over to the Punjab Health Facilities Management Company (PHFMC) on 01.11.2017. Further, according to letter of Punjab Health Facilities Management Company dated 28.09.2019 PHFMC has assumed the management control of four RHCs in District Lodhran w.e.f. 01.11.2017 and furthermore PHFMC has received budget from 01.11.2017.

CEO, DHA Lodhran issued medicines to PHFMC and different health facilities and MS THQ Hospital Dunyapur issued medicine to different departments valuing Rs 42.973 million during 2020-21. The administration / management of RHCs was taken over by the PHFMC and the company was in receipt of non-salary budget (including purchase of medicines) from the Punjab Government directly. Issuance of medicines of Rs 16.403 million to the company was irregular. PHFMC did not submit consumption record of supplied medicine to CEO office. Further, CEO issued medicine of Rs 11.594 million to different health facilities without DTL reports of medicines. Moreover, MS THQ Hospital Dunyapur did not ensure maintenance of consumption record of medicines costing Rs 14.976 million during 2020-21.

Due to weak financial controls medicine was issued irregularly which resulted in unjustified expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry in the matter besides fixing responsibility on the CEO and MS THQ Hospital Dunyapur.

[AIR Para No. 21, 22 &17]

2.2.4.9 Unauthorized payment of pay and allowances - Rs 13.258 million

According to Rule 11 (1) (f) of the Punjab District Authorities (Accounts) Rules 2017, 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 for arranging internal controls in a District Authority. Further, according to Government of the Punjab Finance Department letter No.FD.SR-I/9-34/2011 dated 12.10.2017, monthly incentive package to the specialist posted in various DHQs of Punjab, is not admissible during any kind of leave, as the said incentive is applicable when a specialist performs his / her duties.

Five DDOs including CEO DHA Lodhran did not ensure financial discipline and made excess payment of salaries amounting to Rs 13.258 million to different staff during 2020-21. **Annexure-3**

Due to poor financial management, pay and allowances were paid without entitlement which resulted in loss to the Government.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 13.258 million besides fixing responsibility on the DDOs concerned.

[AIR Para No.1,2,3,3,22,1,9,6,6,14,27 & 29]

2.2.4.10 Loss to State due to purchase on higher rates – Rs 6.073 million

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

Following DDOs of DHA Lodhran purchased medicines on higher rates and made excess payment of Rs 6.073 million during 2020-21. The detail is as under:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	CEO DHA Lodhran	Overpayment due to charging of excess rates than the rates approved in PC-I	1.452
		Award of rate contract on higher rates than other districts	2.547
		Purchase of medicines (Bulk) on excess rates than approved rates after market survey	0.137
2	Medical Superintendent, THQ Hospital Kehror Pacca	Purchase of medicines of rate contract on higher rates than rates of local pharmacy	0.192
3	Medical Superintendent, THQ Hospital Dunyapur	Purchase of medicines of rate contract on higher rates than rates of local pharmacy	0.271
		Overpayment due to payment of excess rates than market price	1.241
4	Medical Superintendent, DHQ Hospital Lodhran	Purchase of medicines of rate contract on higher rates than rates of local pharmacy	0.233
Total			6.073

Due to poor financial management, medicine was purchased on higher rates which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry for fixing responsibility on the DDOs concerned besides recovery of loss of Rs 6.073 million.

[AIR Paras: 20,37,39,27,7,8 &31]

3. District Health Authority (DHA) Multan

CHAPTER 3.1

Public Financial Management Issues

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

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

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

- i. Unlawful conduct of business of District Health Authority – Rs 3,195.150 million
- ii. Irregular deposit of receipts in Account-VI despite provincial receipts - Rs 16.009 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General and Finance Department Punjab. However, these issues have been reported in the audit certificate as emphasis of matter.

3.1.1 Audit Paras

3.1.1.1 Unlawful conduct of business of District Health Authority – Rs 3,195.150 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DHA, Multan for the Financial Year 2020-21, it was observed that Deputy Commissioner, Multan continued to hold the office as Administrator and exercised the powers of the DHA, Multan, beyond lawful tenure of two years. Therefore, conduct of business of the Health Authority, Multan including approval / authentication of budget amounting to Rs 4,456.313 million and incurrence of expenditure of Rs 3,195.150 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DAO Multan in September, 2021. The DAO replied that as per stated para, there is no role of this office in appointment of Administrator.

DAC in its meeting held on 06.10.2021 decided that AG Punjab may take up the matter with the Department concerned / Secretary LG & CD Department.

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

3.1.1.2 Irregular deposit of receipts in Account-VI - Rs 16.009 million

According to clarification issued by Punjab Finance Department, Lahore letter No. BI-3(120)(AGP)2017-18 dated 16.08.2019 that all the District Education & Health Authorities in Punjab are directed regarding account V & VI that all public accounts receipts as well as Consolidated Funds receipts are transferable to the Provincial Consolidated Fund or Provincial Public Account Fund as the case may be except the following heads of accounts which related to Account V & VI of DEAs & DHAs.

Head of Accounts	Descriptions
C02856	Health other contribution
C02866	Health recoveries of overpayments
C02814	Education general recoveries of overpayments
C03616	Share from Provincial allocable grant.

District Accounts Officer Multan verified the deposits of different receipts of Rs 16.009 million during 2020-21 submitted by MS GSS DHQ Hospital Multan who collected different fees on account of ticket fee, laboratory, X-Ray, MLC, indoor, ultrasound, ECG, dental etc and deposited in account-VI instead of Provincial Account-I. Irregular deposit of Rs 16.009 million needs recovery and be deposited in Provincial Account-I.

Due to weak financial controls, receipts were deposited in account-VI instead of Provincial Account.

The matter was reported to the DAO Multan in September, 2021. The DAO did not submit reply.

DAC in its meeting held on 06.10.2021 directed the DAO to get the record verified from Audit.

Audit recommends proper measures for deposit of provincial receipts.

CHAPTER 3.2

DHA Multan

3.2.1 Introduction

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

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

The functions of DHA, Multan as described in the Punjab Local Government Act, 2013 are to:

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

DHA Multan manages following administrative offices and health institutes:

Table-1: Administrative Offices and Health Institutes

Description	No. of offices / Health Institutes
Chief Executive Officer (Health)	1
Basic Health Units	82
Government Rural Dispensary	24
Rural Health Centre	8
Tehsil Head Quarter Hospitals	2
District Head Quarter Hospitals	1
District Health Development Centre	1
District Health Officer	3
Nursing School	1

The detail of total and audited formations of DHA Multan is given in the following table:

Table-2: Audit Profile of the DHA Multan**(Rupees in million)**

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	23	05	997.249	23.177
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

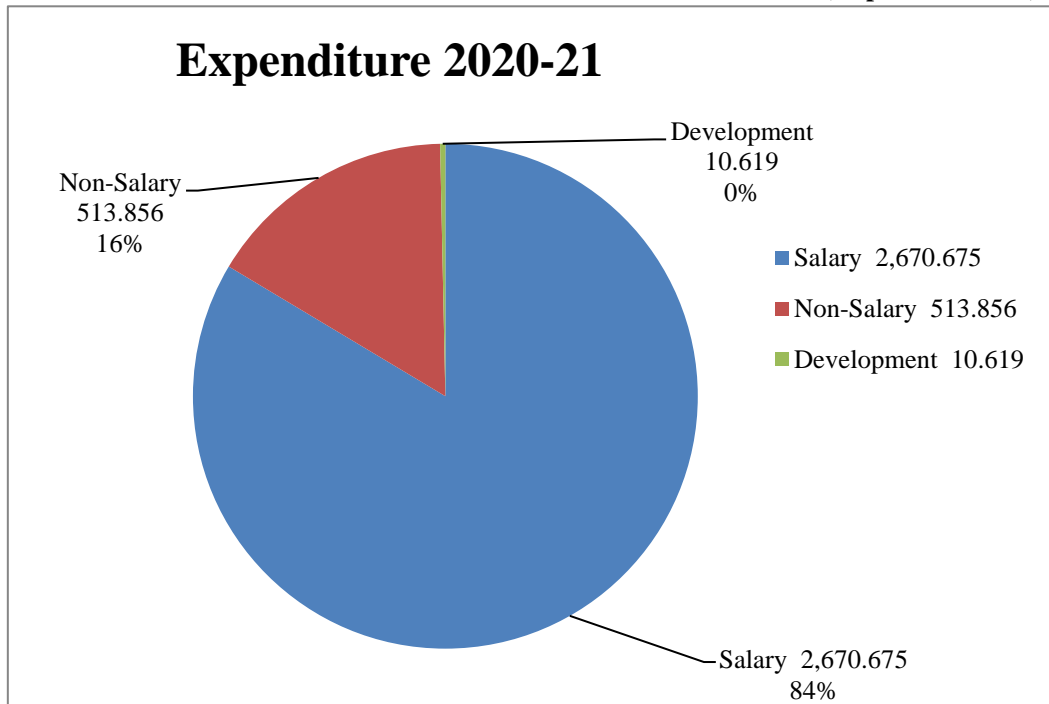
B. Comments on Budget and Accounts (Variance Analysis)

The detail of budget and expenditure of DHA, Multan for the financial year 2020-21 is given in following table:

Table-3: Budget and Expenditure**(Rupees in million)**

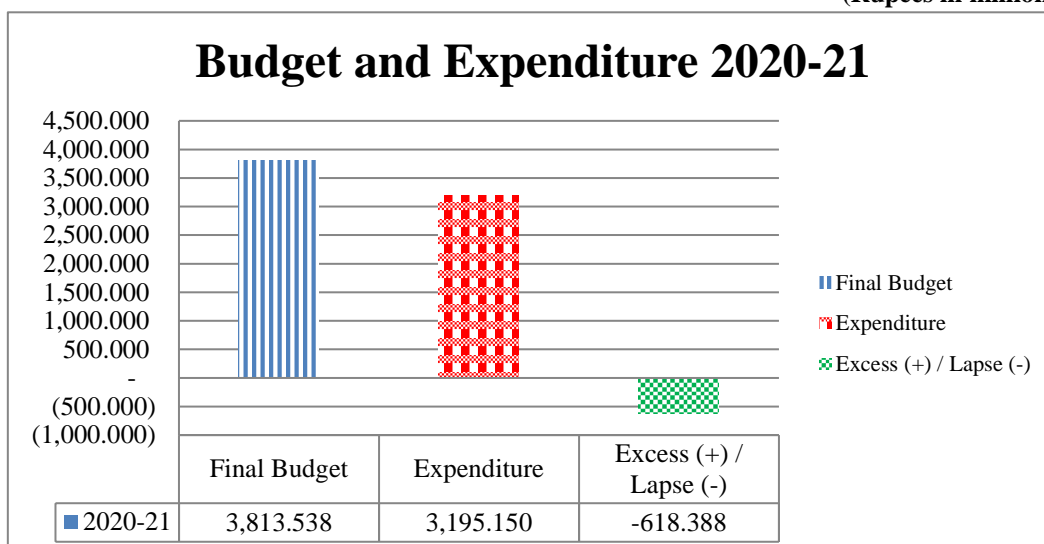
Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
Salary	2,841.248	2,670.675	-170.573	-6%
Non-salary	907.467	513.856	-393.611	-43%
Development	64.823	10.619	-54.204	-84%
Total	3,813.538	3,195.150	-618.388	-16%
Receipts	65.125	52.011	-13.114	-20%

(Rupees in million)



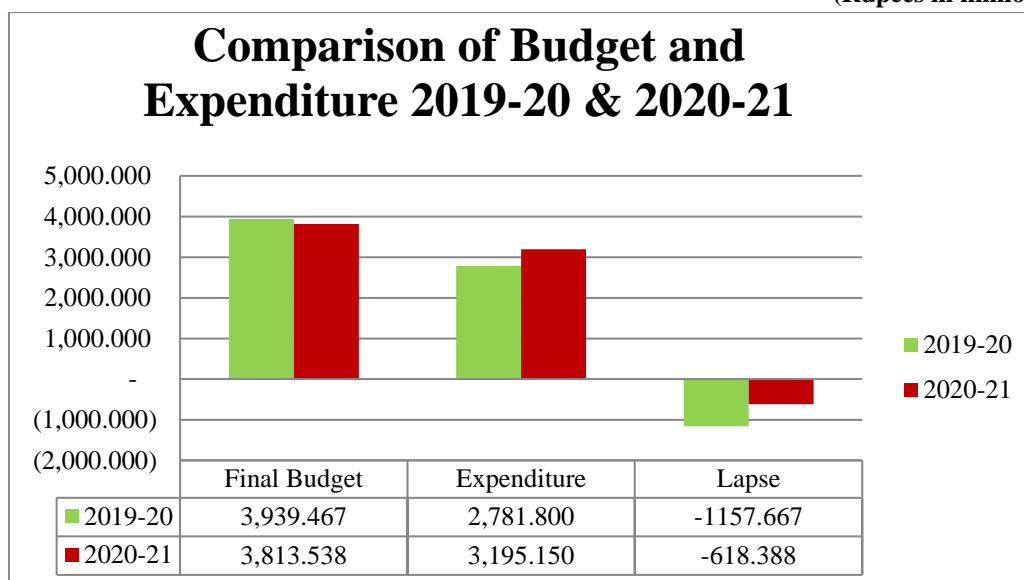
As per the Appropriation Accounts for financial year 2020-21 of DHA Multan, the final budget was Rs 3,813.538 million. Against the final budget, total expenditure of Rs 3,195.150 million was incurred by DHA during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:

(Rupees in million)



There was 3% decrease in budget allocation and 15% increase in expenditure incurred in financial year 2020-21 as compared to financial year 2019-20, while there was overall lapse of Rs 618.388 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 6%, 43% and 84% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 618,388 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities. Further, the Authority failed to achieve its budgeted receipts target by Rs 13.114 million.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Multan was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Project Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Status regarding Indicators and their achievements

Sr. No	Description	Target 2020-21	Achievement 2020-21	Remarks
1	OPD	4,057,375	4,101,855	Target achieved
2	Indoor	60,500	55,014	Target not achieved
3	Surgery	50,150	30,125	Target not achieved
4	Cardiology	20,000	15,820	Target not achieved
5	Diagnostic Services (Laboratory & Radiology)	231,750	478,477	Target achieved
6	Total FP Visits	156,167	186,869	Target achieved
7	Peads	130,000	148,963	Target achieved
8	Surgery	30,050	25,688	Target not achieved
9	TB/Chest Suspects	75,000	61,257	Target not achieved
10	Free Medicines to Patient	100%	100%	Target achieved
11	EPI Vaccination	687,687	780,607	Target achieved

*Source: Data received from CEO (DHA) Multan

iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of indoor patients services, surgery, cardiac coronary and T.B treatment as intended in the indicators during 2020-21.

iv. Expectation Analysis and Remedial Measures

CEO, DHA failed to fully utilize the budget for financial year 2020-21, and funds remained unutilized due to inefficiency of the management. It is also concluded that DHA failed to achieve the targeted indicators during 2020-21 set for the purpose of effective service delivery.

Suggestions / Remedial Measures

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

3.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 4,252.296 million were raised as a result of this audit. This amount includes recoverable of Rs 34.334 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table-4: Classified Summary of Audit Observations**(Rupees in million)**

Sr. No.	Classification	Amount
1	Non-production of record	4.635
2	Reported cases of fraud, embezzlement and misappropriation	0
3	Procedural irregularities	3,767.490
A	HR / employees related irregularities	77.238
B	Procurement related irregularities	92.236
C	Management of Accounts with Commercial Banks	0
4	Value for money and service delivery issues	256.760
5	Others	53.937
	Total	4,252.296

3.2.3 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	46	PAC not constituted
2	2019-20	44	PAC not constituted
3	2020-21	14	PAC not constituted

3.2.4 Audit Paras

Non-production of record

3.2.4.1 Non-production of record – Rs 4.635 million

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

Two (02) DDOs working under the administrative control of CEO (DHA) Multan did not produce record of expenditure and receipts amounting to Rs 4.635 million for the Financial Year 2020-21. The detail is as under:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	District Officer Health-PS Multan	Miscellaneous Record	2.891
2	MS GSS DHQ Hospital	Receipts Challan	1.744
Total			4.635

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

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of relevant record and fixing responsibility on the District Officer Health and MS GSS DHQ Hospital.

[AIR Para No. 12 & 4]

Procedural irregularities

3.2.4.2 Unlawful conduct of business of District Health Authority – Rs 3,195.150 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During audit of CEO DHA, Multan it was observed that contrary to the above provisions of the Punjab Local Government Act, Deputy Commissioner, Multan continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business of the Health Authority, Multan including approval / authentication of budget amounting to Rs 4,456.313 million and incurrence of expenditure of Rs 3,195.150 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No.35]

3.2.4.3 Irregular appointment of daily wages / contingent paid staff – Rs 77.238 million

According to Government of the Punjab, Finance Department, notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment.

The CEO DHA Multan incurred expenditure amounting to Rs 77.238 million on account of wages of 700 daily wages / contingent paid staff during 2020-21. The appointment procedure was irregular. No advertisement for appointment of daily wages staff was published in the newspapers. No detail of total applications received and merit list was prepared before appointment. No proceedings of recruitment committee were available which depicts that staff was appointed without approval of any committee.

Due to weak financial controls irregular appointments of contingent paid staff were made which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the CEO.

[AIR Para No. 3]

3.2.4.4 Irregular expenditure by splitting – Rs 71.442 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 and 12 of ibid rules, 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.

Following DDOs of DHA, Multan incurred expenditure amounting to Rs 71.442 million during 2020-21 on account of purchases of miscellaneous items under different heads of accounts without tender process by splitting up the indents of purchases through quotations or without quotations. The detail is as under:

(Rupees in million)		
Sr. No.	Name of DDO	Amount
1	CEO Health	2.598
2	District Officer Health-PS	16.044
3	THQ Hospital Shujabad	3.396
4	THQ Hospital Jalalpur	15.816
5	THQ Hospital Shujabad	28.766
6	THQ Hospital, Shujabad	4.822
Total		71.442

Due to poor financial management, the purchases were made by splitting to avoid open tender process which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs.

[AIR Para No.21, 6, 10, 19, 5,3,10,11,20,21 & 6]

3.2.4.5 Award of work against the mandatory criteria of bid evaluation - Rs 20.794 million

According to serial No.07 of bidding documents, the National Tax Number and General Sales Tax number certificate was mandatory criteria for technical evaluation. Further, according to note given under criteria for technical evaluation the firm/ bidder must provide all the indicators to clear technical evaluation and failing in one indicator will be considered rejected

MS, GSS DHQ Hospital Multan purchased LP medicines for Rs 20.794 million during 2020-21 without observing evaluation criteria. According to bidding document, income tax and sales tax registration was mandatory for evaluation criteria. The firm did not submit sales tax registration certificate but declared qualified and purchases were made irregularly.

Due to weak financial controls, firm was declared technically qualified despite non-availability of mandatory documents of sales tax registration which resulted in violation of bidding documents and irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry of the matter at appropriate level for fixing of responsibility on the Medical Superintendent besides regularization of expenditure from the competent authority.

[AIR Para No. 10]

Value for money and service delivery issues

3.2.4.6 Non-procurement of medicine despite release of funds - Rs 256.760 million

According to Government of the Punjab Finance Department letter No. FD (PFC) 1-48/2017-18 dated 31.12.2020 and 26.02.2021; Funds were released into Account-VI of District Health Authorities in Punjab for bulk purchase of medicine at CEO DHA level for the different THQ / DHQ Hospitals and office of the CEO of District Health Authorities as Non-Salary Budget during the Financial Year 2020-21. Further, according to rule 8 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

CEO, DHA Multan did not purchase medicines of Rs 256.760 million during 2020-21 for hospitals / health institutions under his administrative control. The CEO Health failed to start the purchase process timely. Purchase process was started late and supply orders were issued during the month of April, 2021. The negligence of CEO Health resulted in non-supply of medicine required for the patients and service delivery was remained low. Further, poor patients were deprived to get free medicine from the hospitals.

Due to weak internal controls, the medicine was not procured despite availability of funds which resulted in non-procurement of medicine despite release of funds.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility on the Chief Executive Officer besides provision of medicines to poor patients.

[AIR Para No.26]

Others

3.2.4.7 Payment of inadmissible pay and allowances- Rs 26.206 million

According to Government of the Punjab, Health Department letter No. PMU/PHSRP/G.1-06/61 dated 16-03-2007,” PHSRP allowance is not admissible during long leave. Moreover, HSRA is also not admissible during any kind of leave except casual leave as it is against the spirit of Health Sector Reform program as they do not provide services during such period. Furthermore, according to the Government of Punjab Finance notification No. FD-SR-I/9-34/2011 dated 12.10.2017, monthly incentive package to the specialist posted in the various DHQs of Punjab, is not admissible during any kind of leave and as per rule 1.15 of Punjab TA Rules, C.A is not admissible during leave.

Five DDOs including CEO DHA Multan, made payment of Rs 26.206 million during 2020-21 on account of pay and allowances without entitlement. The pay and allowances were not admissible without performance of duty. Further, house rent allowance was paid to the residents of government accommodation and house rent charges were not deducted from the salaries of these employees. **Annexure-4**

Due to poor financial management, pay and allowances were paid without entitlement.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of excess paid allowances from the concerned besides fixing responsibility on the DDOs concerned.

[AIR Para No.11,19,7,17,18,19,1,4,12,13,24,25,7,16,17,22,13,14]

3.2.4.8 Irregular retention of receipts in Account-VI - Rs 19.603 million

According to clarification issued by Punjab Finance Department, Lahore letter No. BI-3(120)(AGP)2017-18 dated 16.08.2019, all the District Education & Health Authorities in Punjab are directed regarding account V & VI that all public accounts receipts as well as Consolidated Funds receipts are transferable to the Provincial Consolidated Fund or Provincial Public Account Fund as the case may be except the following heads of accounts which related to Account V & VI of DEAs & DHAs. Further, According to Sr. No.2 (iii) of Government of the Punjab P&S Healthcare Department Letter No. S.O (H&D) 7-9/2017(U.C) dated 17.08.2019, 70% of diagnostic test fee shall be retained by the Government of the Punjab.

Head of Accounts	Descriptions
C02856	Health other contribution
C02866	Health recoveries of overpayments
C02814	Education general recoveries of overpayments
C03616	Share from Provincial allocable grant.

Following DDOs of DHA Multan, did not deposit receipts of Rs 19.603 million in Provincial Consolidated Fund during 2020-21. All Consolidated Funds receipts were transferable to the Provincial Consolidated Fund except receipts mentioned above. The fee was collected on accounts of purchase fee, laboratory, X-Ray, MLC, indoor, ultrasound, ECG, dental etc. which was deposited / retained in account-VI of DHA instead of Provincial Account-I. The detail is under:

(Rupees in million)

Sr. No.	Name of DDO	Description	Amount
1	GSS DHQ Hospital	Non-deposit of diagnostic fee in Government of the Punjab account	16.009
2	THQ Hospital Jalalpur	Non-deposit of diagnostic fee in Government of the Punjab account	3.594
Total			19.603

Due to weak financial controls, receipts were deposited in account-VI instead of Provincial Account -I which resulted in irregular retention of funds in DHA accounts.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends deposit of funds in Provincial Account-I besides corrective measures for future deposits and fixing responsibility on the DDOs concerned.

[AIR Para No.1& 8]

3.2.4.9 Non-forfeiture of performance security – Rs 4.015 million

According to Clause 10 of the bidding document, if the supplier fails to supply the whole consignment and not able to deliver to consignee's end, the entire amount of Performance Guaranty / Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation.

The CEO, DHA Multan placed supply orders to different firms for supply of medicine during 2020-21. Audit observed that the firms failed to supply the medicine costing Rs 80.301 million. However, no action for forfeiture of Performance Guarantee / Security amounting to Rs 4.015 million and blacklisting of defaulter firms was taken by the CEO in violation of above referred condition of the bidding document.

Due to weak internal controls, performance guarantee was not forfeited or steps for blacklisting of supplier firms were not taken which resulted in loss to State.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends forfeiture of Performance Guarantee / Security amounting to Rs 4.015 million and appropriate action for blacklisting of defaulting firms besides fixing responsibility on the CEO.

[AIR Paras: 28]

3.2.4.10 Loss to State due to purchase on higher rates – Rs 3.099 million

According to special condition of agreement with supplier, the supplier was bound to submit an affidavit that if offered prices found higher than offered prices against prescribed items in other served institutions, the supplier shall remain bound for recovery of higher price difference on his firm.

The CEO, DHA Multan paid excess rates amounting to Rs 3.099 million during 2020-21 on account of purchases of medicines from the same pharmaceutical firms as compare to the DHA Sahiwal and Pakpattan for the same period. During scrutiny of record it was observed that the CEO Health Multan awarded rate contract at excess rates from the same companies resulting in loss to the government. **Annexure-5**

Due to poor financial management, medicine was purchased on higher rates which resulted in loss to State.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry at appropriate level besides recovery and fixing responsibility on the CEO.

[AIR Para No. 15]

3.2.4.11 Unauthorized payment of share money-Rs 1.093 million

According to Health Department letter No.(H&D)12-13/73 dated 27.04.1974, only those doctors will be entitled to share of fee who are not in receipt of Non-Practice Allowance (NPA).

Medical Superintendent THQ Hospital Shujabad paid Rs 1.093 million during 2020-21 on account of share money to the doctors who were drawing NPA. Resultantly, excess payment of share money to doctors which were in recipient of NPA was not entitled. The detail is as under:

(Rupees in million)			
Description	Total Receipt	Govt Share	Doctors Share 15%
Receipt/Share of diagnostic lab/departments	5.908	3.885	1.093

Due to weak financial controls, share money was paid irregularly which resulted in loss the Government.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of share money of Rs 1.093 million besides stoppage for future payment.

[AIR Para: 3]

4. District Health Authority (DHA) Pakpattan

CHAPTER 4.1

Public Financial Management Issues

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

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

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

- i. Unlawful conduct of business of District Health Authority – Rs 1,441.689 million

This issue was discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, this issue has been reported in the audit certificate as emphasis of matter.

4.1.1 Audit Paras

4.1.1.1 Unlawful conduct of business of District Health Authority – Rs 1,441.689 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DHA, Pakpattan for the Financial Year 2020-21, it was observed that Deputy Commissioner, Pakpattan continued to hold the office as Administrator and exercised the powers of the DHA, Pakpattan, beyond lawful tenure of two years. Therefore, conduct of business of the Health Authority, Pakpattan including approval / authentication of budget amounting to Rs 1,660.790 million and incurrence of expenditure of Rs 1,441.689 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DAO Pakpattan in September, 2021. The DAO replied that all the payments were made as per direction of the Government.

DAC in its meeting held on 06.10.2021 decided that AG Punjab may take up the matter with the Department concerned / Secretary LG & CD Department.

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

CHAPTER 4.2

DHA Pakpattan

4.2.1 Introduction

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

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

The functions of DHA, Pakpattan as described in the Punjab Local Government Act, 2013 are to:

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

DHA Pakpattan manages following administrative offices and health institutes:

Table-1: Administrative Offices and Health Institutes

Description	No. of offices / Health Institutes
Chief Executive Officer (Health)	1
Basic Health Units	55
Government Rural Dispensary	10
Rural Health Centre	5
Tehsil Head Quarter Hospitals	1
District Head Quarter Hospitals	1
District Health Development Centre	1
District Health Officer	1
Nursing School	1

The detail of total and audited formations of DHA Pakpattan is given in the following table:

Table-2: Audit Profile of the DHA Pakpattan

(Rupees in million)

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	15	05	409.961	9.831
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

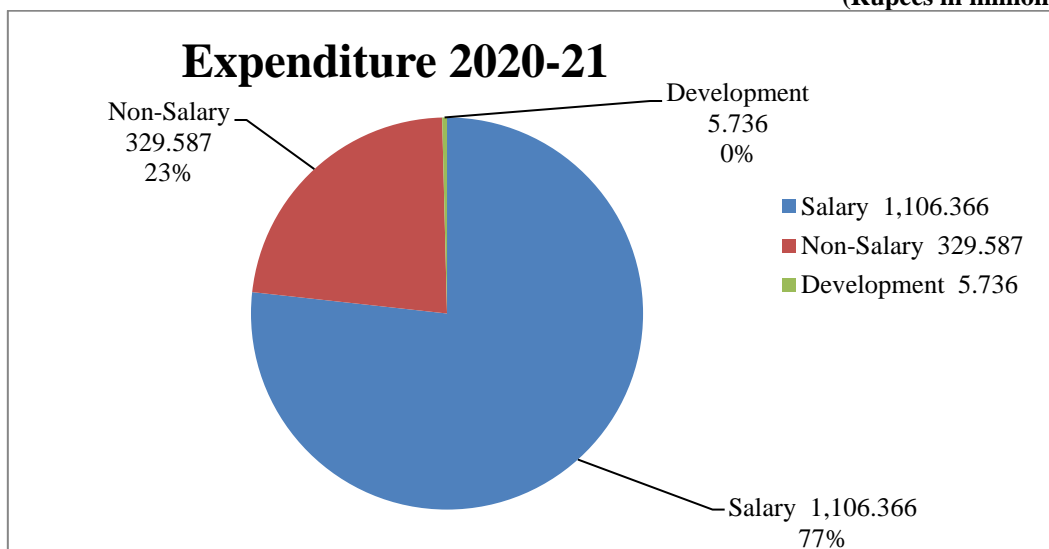
The detail of budget and expenditure of DHA, Pakpattan for the financial year 2020-21 is given in following table:

Table-3: Detail of Budget and Expenditure

(Rupees in million)

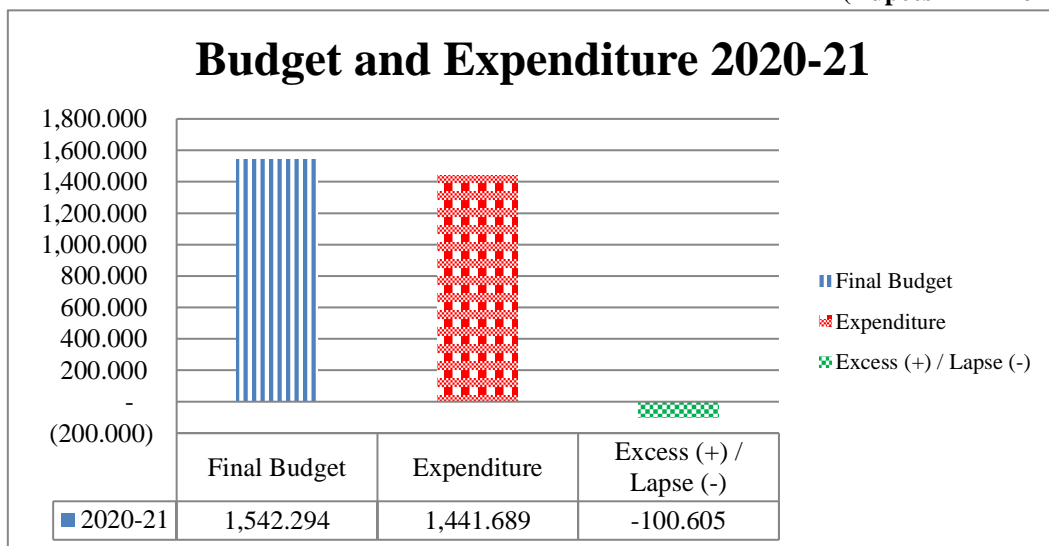
Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
Salary	1,136.711	1,106.366	-30.345	-3%
Non-salary	394.840	329.587	-65.253	-17%
Development	10.743	5.736	-5.007	-47%
Total	1,542.294	1,441.689	-100.605	-7%
Receipts	22.167	17.257	-4.910	-22%

(Rupees in million)



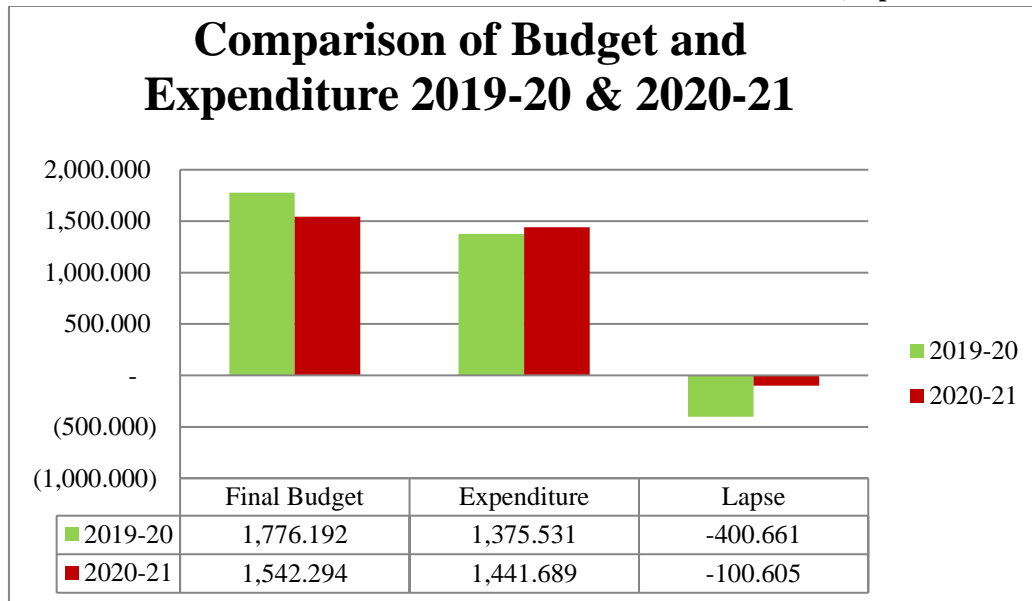
As per the Appropriation Accounts for financial year 2020-21 of DHA Pakpattan, the final budget was Rs 1,542.294 million. Against the final budget, total expenditure of Rs 1,441.689 million was incurred by DHA during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:

(Rupees in million)



There was 13% decrease in budget allocation and 5% increase in expenditure incurred in Financial Year 2020-21 as compared to Financial Year 2019-20, while there was overall lapse of Rs 100.605 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 3%, 17% and 47% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 100.605 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities. Further, the Authority failed to achieve its budgeted receipts target by Rs 4.910 million.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Pakpattan was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Project Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Status regarding Indicators and their achievements

Sr. No.	Description	Target 2020-21	Achievement 2020-21	Remarks
1	OPD	3,010,521	2,715,747	Target not achieved
2	Indoor	71,050	65,847	Target not achieved
3	Surgery	20,150	15,147	Target not achieved
4	Cardiology	9,500	8,294	Target not achieved
5	Diagnostic Service (Laboratory & Radiology)	450,000	465,255	Target achieved
6	Total FP Visits	30,150	32,407	Target achieved
7	Peads	40,500	48,556	Target achieved
8	Surgery	16,500	14,942	Target not achieved
9	TB/Chest Suspects	30,500	26,061	Target not achieved
10	Free Medicine to Patient	100%	100%	Target achieved
11	EPI Vaccination	220,050	230,683	Target achieved

*Source: Data received from CEO (DHA) Pakpattan

iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patients service, indoor patients services, surgery, cardiac coronary and T.B treatment as intended in the indicators during 2020-21.

iv. Expectation Analysis and Remedial Measures

CEO, DHA failed to fully utilize the budget for financial year 2020-21, and funds remained unutilized due to inefficiency of the management. It is also concluded that DHA failed to achieve the targeted indicators during 2020-21 set for the purpose of effective service delivery.

Suggestions / Remedial Measures

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

4.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 1,744.364 million were raised as a result of this audit. This amount includes recoverable of Rs 21.589 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table-4: Classified Summary of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	2.122
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	1,557.200
A	HR / employees related irregularities	14.382
B	Procurement related irregularities	64.719
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	33.573
5	Others	72.368
	Total	1,744.364

4.2.3 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	50	PAC not constituted
2	2019-20	33	PAC not constituted
3	2020-21	10	PAC not constituted

4.2.4 Audit Paras

Non-production of record

4.2.4.1 Non-production of record - Rs 2.122 million

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

Following DDOs of DHA, Pakpattan did not produce record involving Rs 2.122 million for the financial year 2020-21 for audit scrutiny despite repeated written and verbal requests. The detail is as under:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	Medical Superintendent THQ Hospital Arifwala	Non-production of record of receipts	0.822
2	District Health Officer, Pakpattan	Non-production of vouched accounts of Health Councils	1.300
Total			2.122

Due to poor financial management, record was not produced for audit scrutiny which created doubt regarding legitimacy of expenditure.

The matter was reported to the DDOs concerned in September, 2021. MS replied that this office did not initiate these receipts and the recovery of overpayments was made by DAO Pakpattan due to automation of SAP System and DHO (PS) replied that Health Council record was not produced due to emergency duties of staff during COVID-19. The reply was not acceptable as no documents were produced at the time of record verification.

DAC in its meeting held on 13.10.2021, directed the DDOs to provide the record for audit scrutiny. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility and appropriate disciplinary action be taken against concerned DDO for non-production of record of Rs 2.122 million.

[AIR Para No. 2 & 13]

Procedural irregularities

4.2.4.2 Unlawful conduct of business of District Health Authority – Rs 1,441.689 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During audit of CEO DHA, Pakpattan it was observed that contrary to the above provisions of the Punjab Local Government Act, Deputy Commissioner, Pakpattan continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business of the Health Authority, Pakpattan including approval / authentication of budget amounting to Rs 1,660.790 million and incurrence of expenditure of Rs 1,441.689 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DDO concerned in September, 2021. The CEO replied that the Secretary, Govt. of the Punjab, P&SHC Department, Lahore has been requested vide letter No. 7355/CEO/DHA/PPN dated 30.08.2021 for obtaining of guideline on the powers of Administrator. The reply was not acceptable as no clarification was available / shown regarding extension of powers of Administrators.

DAC in its meeting held on 13.10.2021, directed the DDO to get the clarification from administrative department. No progress was intimated till finalization of this Report.

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

[AIR Para No.25]

4.2.4.3 Procurement of medicine against the policy guidelines - Rs 42.171 million

According to Policy and Operational Guidelines for local purchase of medicines issued vide Government of the Punjab P&SHD letter No. PSHD-TC0-1 (M) 6-14/2017 dated 16.12.2017, give detailed procedures for local purchase of medicine through hospital purchase committee as per laid down procedures and practices contain therein.

Following DDOs of DHA Pakpattan incurred expenditure of Rs 42.171 million during 2020-21 on local purchase of medicine without prescription / recommendation for individual patients by the authorized medical practitioners and preparation of indent for each patient. Further, medicines of routine / common use were procured from day to day budget instead of procuring the same in bulk through District Purchase Committee. Unauthentic procurement was made through manual supply orders and invoices instead of generating the same through LP portal. Furthermore, payments were made without getting the medicine tested from Drug Testing Laboratory. Medicines were purchased in bulk instead of purchasing for 7 days medicines for one patient. Further, it was not ensured provision of medicine as per demanded quantity within time line described in the guidelines and bidding documents. Furthermore, funds for medicines 10% for emergencies and natural calamities were utilized without prior approval from the competent authority i.e. Administrator of District Health Authority / Deputy Commissioner. The funds were available for utilization during the emergency/disaster declaration. No such emergency was notified before the utilization of funds. **Annexure-6**

Due to weak financial management expenditure was incurred against the policy guidelines of the Government which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. The DDOs replied that the LP medicine was purchased as per direction of the

Government and expenditure was incurred after fulfilling all formalities. The reply was not acceptable as serious nature irregularities were observed in procurement and consumption of medicine.

DAC in its meeting held on 13.10.2021, directed the CEO to conduct inquiry of the matter and submit the report within one month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No. 18,19,20,19,20 & 21]

4.2.4.4 Irregular appointment of contingent paid staff - Rs 12.794 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment

The MS DHQ Hospital Pakpattan and MS THQ Hospital Arifwala made irregular payment of Rs 12.794 million during 2020-21 on account of wages to contingent paid staff. The payment was made from budget of DHA and from Health Council Funds. The appointment record of CPS was not available / shown like advertisement in the newspapers, proceeding of recruitment committee and eligibility criteria which depicts that staff was appointed without approval of any committee. No approval of Austerity Committee 2020-21 was obtained / shown.

(Rupees in million)		
Sr. No.	Name of DDO	Amount
1	MS DHQ Hospital Pakpattan	10.915
2	Medical Superintendent THQ Hospital Arifwala	1.879
Total		12.794

Due to weak internal controls, record pertaining to appointments of contingent paid staff was not maintained / produced and irregular wages were paid in absence of relevant record which resulted in irregular appointment and payment of wages.

The matter was reported to the DDOs concerned in September, 2021. The DDOs replied that all staff hired in accordance with the directions issued from the department regarding the hiring of data entry operators and other contingent staff for 89 days due to shortage of staff. Further, blind persons are hired on the direction from the secretary P&SHD. The reply was not acceptable as appointment of staff was not made as per existing rules.

DAC in its meeting held on 13.10.2021, directed the MS THQ Hospital Arifwala to get the regularization from competent authority and directed the MS DHQ Hospital to get the record verified from Audit. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the MS of the hospitals for irregular appointments besides regularization of expenditure from the competent authority.

[AIR Para No. 16 &17]

4.2.4.5 Irregular expenditure by splitting - Rs 10.494 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 and 12 of ibid rules, 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.

The following DDOs of DHA Pakpattan incurred expenditure amounting to Rs 10.494 million during 2020-21 on account of purchase different items. The expenditure was incurred by splitting keeping the expenditure below Rs 200,000 to avoid the quotation / tendering process. The detail is as under:

(Rupees in million)

Sr. No.	Name of DDO	Amount
1	MS DHQ Hospital Pakpattan	5.409
		2.186
2	Chief Executive Officer (DHA) Pakpattan	1.805
3	Health Councils of BHUs of District Pakpattan	1.094
Total		10.494

Due to poor financial management, the purchases were made by splitting to avoid open tender process which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. The MS DHQ replied that due to the declaration of natural disaster/calamity for Corona Pandemic, all procurements were done as and when needed for Corona Pandemic. The CEO replied that the expenditure was incurred at different times at different places and DHO (PS) replied that no splitting in order to avoid open tendering was made intentionally but the expenditure was made as per release/available budget. The replies were not acceptable as expenditure was incurred by splitting without procurement planning.

DAC in its meeting held on 13.10.2021, directed the CEO to conduct fact finding inquiry against the MS DHQ Hospital for purchase of different items for decision regarding regularization is required or not and directed all other DDOs to get the regularization from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No. 29,33, 28 &10]

4.2.4.6 Purchase of medicines from non-renewed firms from DRAP- Rs 6.375 million

As per Bid Technical Evaluation Criteria for drugs / medicines, compulsory parameters clause“(iv) The bidder must possess valid Drug Manufacturing License issued by DRAP (manufacturers) and valid Drug sale License (in case of importers) (v) The bidder will provide valid Drug Registration Certificate on the name of bidder of the quoted product (DRC must of quoted pack size). Similarly, as per (vi) the bidder must possess valid Good

Manufacturing Certificate (GMP) issued by DRAP.

The CEO, DHA Pakpattan awarded rate contract of Rs 6.375 million to the firms on account of purchase of medicines during 2020-21. During scrutiny of record, it was observed that DRAP product registration certificate of the firms were expired. The Technical Evaluation Committee cleared these companies during technical evaluation which put question marks on the performance of Technical Evaluation Committee. **Annexure-7**

Due to weak internal controls, purchase of medicines was made from firms without observing drug registration certificate which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. The CEO replied that both the firms who were cleared by the technical inspection had applied for their registration to DRAP before participating in tender for the year 2020-21. The reply was not acceptable as renewal of firms was not received / shown.

DAC in its meeting held on 13.10.2021, directed the CEO to produce the renewal from DRAP or get the regularization from competent authority and issue warning to concerned committee. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the CEO.

[AIR Para No. 19]

4.2.4.7 Irregular expenditure by misclassification - Rs 5.679 million

According to Rule 12 (b)(ii) read with rule 16 (1) (a) of Punjab District Authorities (Accounts) Rules, 2017, the budget and accounts officer shall ensure that the expenditure is charged to relevant object code and remain within allocation. The Accounts officer shall maintain day-to-day accounts of a District Authority, its offices and institutes on Chart of Accounts (CoA).

The following DDOs of DHA Pakpattan incurred expenditure of Rs 5.679 million during 2020-21 on purchase of different items. The expenditure was charged by misclassification to the irrelevant object heads instead of actual object heads. The detail is as under:

(Rupees in million)

Sr. No.	Name of DDO	Description	Amount
1	Medical Superintendent THQ Hospital Arifwala	Expenditure on purchase of different items	2.280
2	MS DHQ Hospital Pakpattan	Expenditure on purchase of different items.	1.419
3	District Coordinator IRMNCH&NP Pakpattan	Irregular payment of supervisory allowance through misclassification	1.980
Total			5.679

Due to weak financial controls funds were withdrawn by misclassification which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. The MS THQ Hospital Arifwala replied that funds were not available in the relevant heads and items were required immediately. MS DHQ Hospital replied that in rare cases mistakes were done during the process of payments but these were not intentionally. DC IRMNCH&NP replied that District Accounts Officer Pakpattan was requested for correction of misclassification. The replies were not acceptable as expenditure was incurred by misclassification.

DAC in its meeting held on 13.10.2021, directed the DDOs to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the concerned DDOs.

[AIR Para No. 10, 30 & 1]

4.2.4.8 Unauthorized payment of salaries - Rs 1.588 million

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

CEO, DHA Pakpattan did not take any action against Mst. Shama Noreen (Laboratory Assistant) working in RHC 93/D Noor Pur kept on drawing pay and allowances unlawfully from the period 10.03.2016 to 28.02.2021. The record

showed that the said employee was appointed on Adhoc basis on dated 28.02.2015 for 01 year despite non-gazetted employee but she kept on drawing salaries without any extension of the Adhoc period from 10.03.2016 to onward. No body including SMO and other officers of the authority took the notice of the matter. Initial fact findings inquiry in the response of order dated 29.03.2021, highlighted the issue of illegal working of the said employee. However, no action was taken regarding recovery and illegal working. The detail is as under:

(Rupees in million)

Personal No.	Name	Designation	Period	Amount
31680791	Mst. Shama Noreen	Laboratory Assistant	10.03.2016 to 30.06.2016	0.060
			01.07.2016 to 30.06.2017	0.267
			01.07.2017 to 30.06.2018	0.305
			01.07.2018 to 30.06.2019	0.339
			01.07.2019 to 30.06.2020	0.366
			01.07.2020 to 28.02.2021	0.251
Total				1.588

Due to weak internal controls and negligence of the department, the employee kept on working without any orders of extensions which resulted in unauthorized expenditure and loss to the public exchequer.

The matter was reported to the DDO concerned in September, 2021. The CEO replied that the case is in Court and enquiry is under process. Further proceeding will be made after finalization of enquiry. The reply was not acceptable as no action was taken against the concerned employee for illegal working since 2016.

DAC in its meeting held on 13.10.2021, directed the DDO to get the action in the light of official enquiry from DHS Sahiwal and decision of Court. No progress was intimated till finalization of this Report.

Audit recommends recovery besides fixing responsibility on the SMO concerned.

[AIR Para No. 1]

4.2.4.9 Payment in cash instead of crossed cheques – Rs 1.570 million

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

The CEO, DHA Pakpattan withdrew funds amounting to Rs 1.570 million from the treasury and disbursed in cash instead of crossed cheque in violation of above rule. **Annexure-8**

Due to weak internal controls, irregular payments were made in cash instead of crossed cheques which resulted in irregular payment as well as violation of rules.

The matter was reported to the DDO concerned in September, 2021. The CEO replied that the AG Punjab Lahore directed the lower formations to implement Rule 4.49(a) of Subsidiary Treasures Rules wherein it is directed that payment more than Rs 100,000 should not be paid in cash. The reply was not acceptable being irrelevant as well as the provision of Punjab District Authorities (Accounts) Rules 2017.

DAC in its meeting held on 13.10.2021, directed the DDO to submit revised reply and get the record verified from Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure from the competent authority besides fixing responsibility on the CEO.

[AIR Para No. 34]

Value for money and service delivery issues

4.2.4.10 Deterioration of assets without utilization - Rs 20.076 million

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

MS DHQ Hospital Pakpattan received different machinery and equipment valuing Rs 20.076 million during 2018-19 from P&S Healthcare Department PMU Lahore but the same were not made functional up to 2020-21. The machinery and equipment were lying packed in the store deteriorating the value of assets and losing its warranty period. It was further observed that property register of assets of hospital was not being maintained and new register of assets was being prepared every year without carry forward the existing assets.

Annexure-9

Due to weak internal controls, machinery and equipment were accepted without requirement and kept in the store without use which resulted in loss to the Government.

The matter was reported to the DDO concerned in September, 2021. DDO replied that due to non-completion of IDAP work most of the Biomedical and non-bio medical equipment were lying in the stores and after handing over of dental department, physiotherapy department and OPD block these assets would be installed soon.

DAC in its meeting held on 13.10.2021, directed the DDO to make sure proper utilization of assets and provide certificate that all the machinery was installed and was functional. No progress was intimated till finalization of this Report.

Audit recommends corrective measures immediately to save the assets besides fixing responsibility on the MS and other responsible for unnecessary procurement.

[AIR Para No. 34]

4.2.4.11 Irregular deposit of receipts in Account-VI – Rs 13.497 million

According to Sr. No.2 (iii) of Government of the Punjab P&S Healthcare Department letter No.S.O (H&D) 7-9/2017(U.C) dated 17.08.2019, 70% of diagnostic test fee shall be retained by the Government of the Punjab.

MS DHQ Hospital Pakpattan and MS THQ Hospital Arifwala did not deposit the Government share of diagnostic fee amounting to Rs 13.497 million during 2020-21. The Government share was required to be deposited in the Account-I of the Government of Punjab but the same was kept in the Account No. IV of DHA Pakpattan. Detail is as under:

(Rupees in million)		
Sr. No.	Name of DDO	Amount
1	MS DHQ Hospital Pakpattan	6.236
2	MS THQ Hospital Arifwala	7.261
Total		13.497

Due to weak financial controls, Government share of diagnostic fee was not deposited in the A/C-I which resulted in non-deposit of Government share of diagnostic fee in account-I.

The matter was reported to the DDOs concerned in September, 2021. Both DDOs replied that receipts had to be deposited in A/C-VI according to Punjab District Authorities (accounts rules 2017) and as per direction of Deputy Director (Budget). Replies were not tenable as receipts of the mentioned head had to be deposited in the treasury.

DAC in its meeting held on 13.10.2021, directed the DDOs to get the clarification from quarter concerned. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the DDOs concerned besides transfer of funds in the relevant account or regularization from the competent authority.

[AIR Para No. 10&1]

Others

4.2.4.12 Charging of expenditure by splitting of sanctions against the process of authorization – Rs 33.190 million

According to Para 2.2.4.2 of Manual of Accounting Principles, Commitments will be recognized when and only when there is a properly authorized obligation to make a payment against the Schedule of Authorized Expenditure, for which the amount of the transaction is known and the supplier has been nominated, not when the cash is paid.

CEO, DHA Pakpattan and MS DHQ Hospital gave sanctions for withdrawal of funds amounting to Rs 33.190 million during F.Y 2020-21 on account of purchase of drugs and medicines. The DAO Pakpattan charged the expenditure by splitting for keeping the amount below Rs 500,000 to avoid the commitment accounting and authorizations. The withdrawal of funds by violating the process of authorization created doubts on the payment. The detail is as under:

(Rupees in million)		
Sr. No	Name of DDO	Amount
1	CEO (DHA) Pakpattan	24.487
2	MS DHQ Hospital Pakpattan	8.703
Total		33.190

Due to weak internal controls the expenditure was charged by splitting the sanctions to avoid the process of authorization which resulted in irregular payment.

The matter was reported to the DDOs concerned in September, 2021. CEO(DHA) replied that a letter was issued to the District Accounts Officer Pakpattan for splitting of sanctions against the process. MS DHQ hospital replied that DDO submitted the complete bills without splitting the sanctions however the splitting of sanctions was done while making payments at DAO level and matter was taken up with DAO. Replies were not tenable as DDOs were responsible for monitoring of budget and payments.

DAC in its meeting held on 13.10.2021, decided to enquire the matter and submit fact finding enquiry report through ADC F&P and fixing of responsibility. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No. 10&12]

4.2.4.13 Non-black listing of firms due to non-supply of medicine - Rs 19.177 million

According to Clause 10 of the bidding document, if the supplier fails to supply the whole consignment and not able to deliver to consignee's end, the entire amount of Performance Guaranty / Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation.

CEO, DHA Pakpattan and MS THQ Hospital Arifwala issued supply orders to the firms during 2020-21. However, the firms failed to supply the medicine amounting to Rs 19.177 million. DDOs neither forfeited security deposit of the defaulting firms nor initiated any proceedings for black listing of the defaulter firms. The detail is as under:

(Rupees in million)		
Sr. No.	Name of DDO	Amount
1	CEO (DHA) Pakpattan	15.737
2	MS THQ Hospital Arifwala	3.440
Total		19.177

Due to weak internal controls, the process of black listing was not initiated despite the suppliers were failed to supply the medicine which resulted in non-black listing of suppliers despite non-supply of medicine.

The matter was reported to the DDOs concerned in September, 2021. CEO (DHA) replied that office was taking action against the suppliers who did not supply medicines. MS THQ hospital replied that due to COVID-19 situation few of the medicines remained partially supplied. Replies were not tenable as no actions were taken against the firms.

DAC in its meeting held on 13.10.2021, directed the CEO (DHA) to conduct the enquiry and take appropriate actions against the defaulting firms. No progress was intimated till finalization of this Report.

Audit recommends blacklisting of firm besides forfeiting of security deposit.

[AIR Para No. 17& 21]

4.2.4.14 Unauthorized payment of pay and allowances - Rs 18.643 million

According to Government of the Punjab, Health Department letter No. PMU/PHSRP/G.1-06/61 dated 16-03-2007,” PHSRP allowance is not admissible during long leave. Moreover, HSRA is also not admissible during any kind of leave except casual leave as it is against the spirit of Health Sector Reform program as they do not provide services during such period. Furthermore, according to the Government of Punjab Finance notification No. FD-SR-I/9-34/2011 dated 12.10.2017 monthly incentive package to the specialist posted in the various DHQs of Punjab, is not admissible during any kind of leave and as per Rule 1.15 of Punjab TA Rules, C.A is not admissible during leave.

Four DDOs including CEO DHA Pakpattan made payment of Rs 18.643 million during 2020-21 on account of pay and allowance i.e. conveyance allowance, incentive allowance, HSRA and other allowances to different staff without entitlement or during the period of their leaves / extra ordinary leaves and after resignation etc. **Annexure-10**

Due to poor financial management, pay and allowances were paid without entitlement which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. All DDOs replied that admissible recovery was in process. Replies were not tenable as no progress was shown.

DAC in its meeting held on 13.10.2021, directed the DDOs to make complete recovery. No progress was intimated till finalization of this Report.

Audit recommends recovery of pay and allowances besides fixing responsibility on the DDOs concerned.

[AIR Para No. 11,7,5,25,9,6,6,35,7,8,5,1,3,4,2]

4.2.4.15 Non-recovery of parking fee - Rs 1.358 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the collecting officer shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

MS DHQ Hospital Pakpattan did not recover auction amount of parking fee amounting to Rs 1.358 million during 2020-21 from the contractor of parking. The contract of auction of collection rights of parking fee was awarded to Fiaz Sharif Construction Company on 16.09.20 on highest bid of Rs 485,000 per month. The contractor did not pay the monthly parking fee amounting Rs 1.385 million from 16th April, 2021 to 09th July, 2021.

Due to weak internal controls, auction price of parking fee was not recovered which resulted in loss to State.

The matter was reported to the DDO concerned in September, 2021. DDO replied that the hospital administration repeatedly sent letters to the vendor to clear their dues. Reply was not tenable as no recovery was made.

DAC in its meeting held on 13.10.2021, directed the DDOs to make complete recovery. No progress was intimated till finalization of this Report.

Audit recommends recovery of auction price of parking fee from contractor concerned.

[AIR Para No. 24]

5. District Health Authority (DHA) Sahiwal

CHAPTER 5.1

Public Financial Management Issues

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

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

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

- i. Unlawful conduct of business of District Health Authority – Rs 1,265.898 million

This issue was discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, this issue has been reported in the audit certificate as emphasis of matter.

5.1.1 Audit Paras

5.1.1.1 Unlawful conduct of business of District Health Authority – Rs 1,265.898 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DHA, Sahiwal for the Financial Year 2020-21, it was observed that Deputy Commissioner, Sahiwal continued to hold the office as Administrator and exercised the powers of the DHA, Sahiwal, beyond lawful tenure of two years. Therefore, conduct of business of the Health Authority, Sahiwal including approval / authentication of budget amounting to Rs 1,618.806 million and incurrence of expenditure of Rs 1,265.898 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DAO Sahiwal in September, 2021. The DAO replied that Governor of the Punjab has appointed Deputy Commissioner as Administrator.

DAC in its meeting held on 06.10.2021 decided that AG Punjab may take up the matter with the Department concerned / Secretary LG & CD Department.

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

CHAPTER 5.2

DHA Sahiwal

5.2.1 Introduction

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

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

The functions of DHA, Sahiwal as described in the Punjab Local Government Act, 2013 are to:

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

DHA Sahiwal manages following administrative offices and health institutes:

Table-1: Administrative Offices and Health Institutes

Description	No. of offices / Health Institutes
Chief Executive Officer (Health)	1
Basic Health Units	76
Government Rural Dispensary	21
Rural Health Centre	11
Tehsil Head Quarter Hospitals	1
District Head Quarter Hospitals	0
District Health Development Centre	1
District Health Officer	1
Nursing School	0

The detail of total and audited formations of DHA Sahiwal is given in the following table:

Table-2: Audit Profile of the DHA Sahiwal**(Rupees in million)**

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue/ Receipts audited FY 2020-21
1	Formations	19	05	181.146	-
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

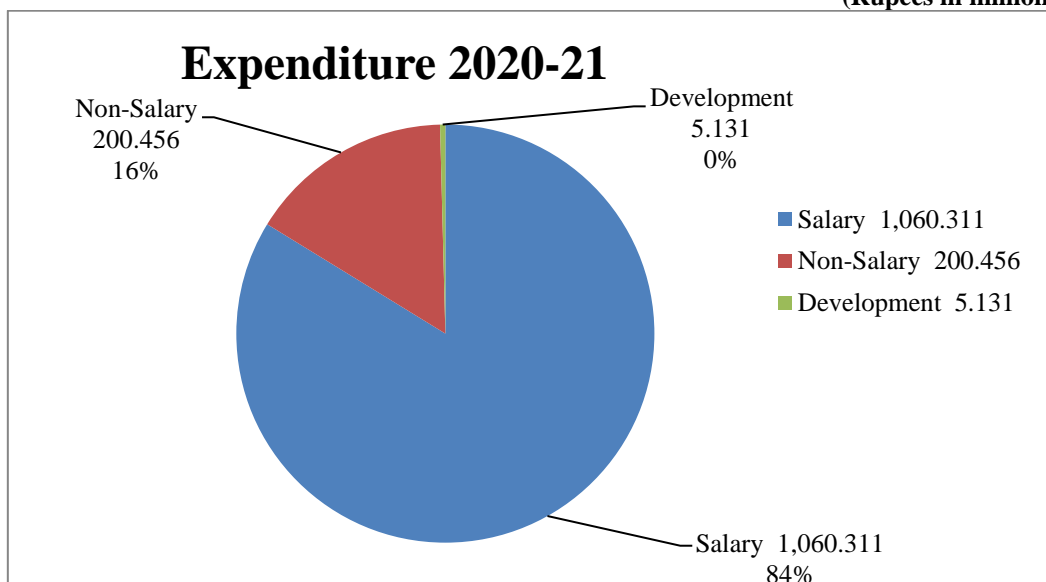
B. Comments on Budget and Accounts (Variance Analysis)

The detail of budget and expenditure of DHA, Sahiwal for the financial year 2020-21 is given in following table:

Table-3: Budget and Expenditure**(Rupees in million)**

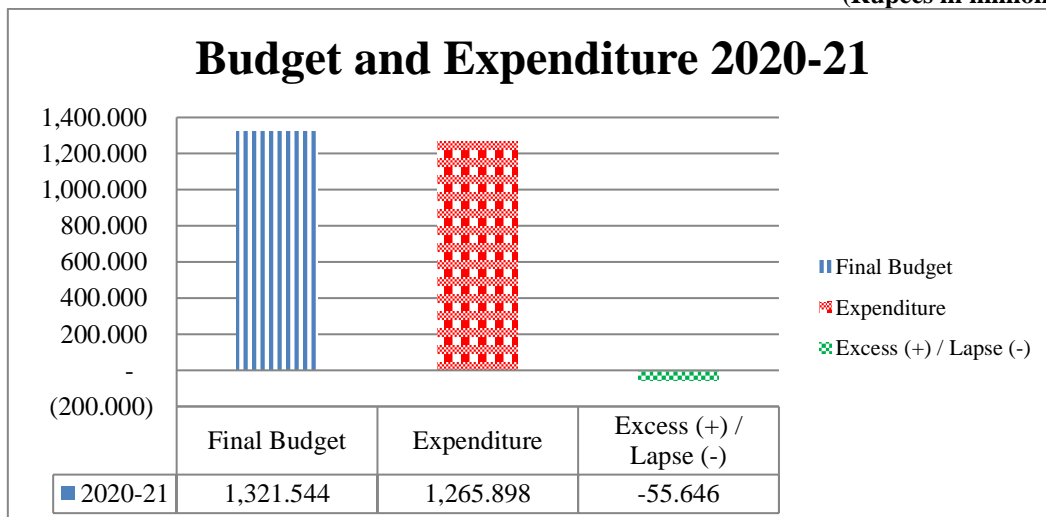
Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
Salary	1,058.877	1,060.311	1.434	0%
Non-salary	203.031	200.456	-2.575	-1%
Development	59.636	5.131	-54.505	-91%
Total	1,321.544	1,265.898	-55.646	-4%
Receipts	19.147	14.103	-5.044	-26%

(Rupees in million)



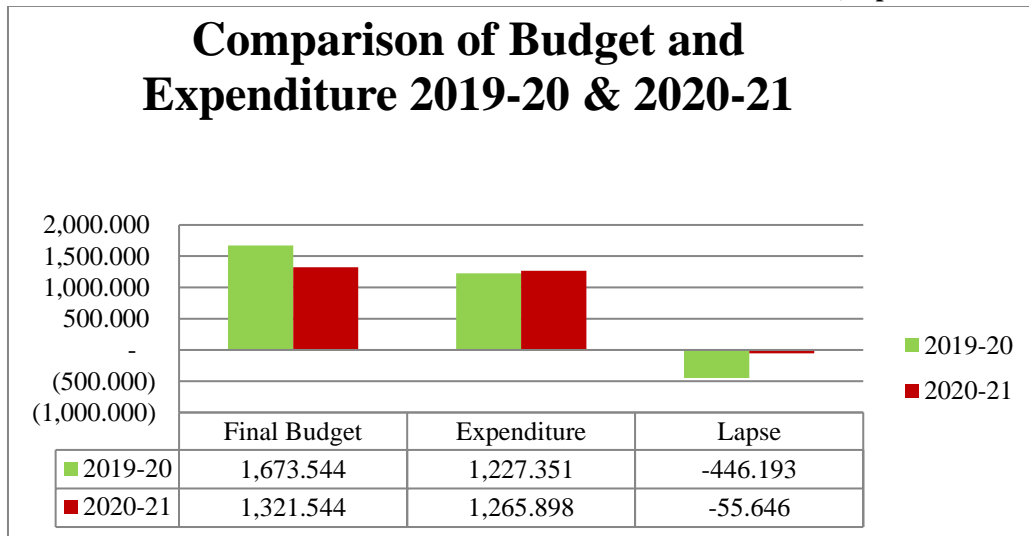
As per the Appropriation Accounts for financial year 2020-21 of DHA Sahiwal, the final budget was Rs 1,321.544 million. Against the final budget, total expenditure of Rs 1,265.898 million was incurred by DHA during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:

(Rupees in million)



There was 21% decrease in budget allocation and 3% increase in expenditure incurred in Financial Year 2020-21 as compared to Financial Year 2019-20, while there was overall lapse of Rs 55.646 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) above equivalent to 1% and 91% of the budgeted amount against non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 55.646 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities. Further, the Authority failed to achieve its budgeted receipts target by Rs 5.044 million.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Sahiwal was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Project Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Status regarding Indicators and their achievements

Sr. No	Description	Target 2020-21	Achievement 2020-21	Remarks
1	OPD	3,123,550	2,984,090	Target not achieved
2	Indoor	71,050	69,014	Target not achieved
3	Surgery	15,320	12,542	Target not achieved
4	Cardiology	15,030	12,647	Target not achieved
5	Diagnostic Service (Laboratory & Radiology)	140,250	144,206	Target achieved
6	Total FP Visits	45,050	47,024	Target achieved
7	Peads	28,650	31,628	Target achieved
8	Surgery	45,050	3,433	Target not achieved
9	TB/Chest Suspects	6,500	6,035	Target not achieved
10	Free Medicines to Patient	100%	100%	Target achieved
11	EPI Vaccination	288,538	290,716	Target achieved

*Source: Data received from CEO (DHA) Sahiwal

iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patient service, indoor patient services, surgery, cardiac coronary and T.B treatment as intended in the indicators during 2020-21.

iv. Expectation Analysis and Remedial Measures

CEO, DHA failed to fully utilize the budget for financial year 2020-21, and funds remained unutilized due to inefficiency of the management. It is also concluded that DHA failed to achieve the targeted indicators during 2020-21 set for the purpose of effective service delivery.

iv. **Suggestions / Remedial Measures**

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

5.2.2 **Classified Summary of Audit Observations**

Audit observations amounting to Rs 1,721.446 million were raised as a result of this audit. This amount includes recoverable of Rs 103.066 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table-4: Classified Summary of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	-
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	1,612.242
A	HR / employees related irregularities	69.243
B	Procurement related irregularities	6.138
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	-
5	Others	33.823
Total		1,721.446

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

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	33	PAC not constituted
2	2019-20	27	PAC not constituted
3	2020-21	11	PAC not constituted

5.2.4 Audit Paras

Procedural irregularities

5.2.4.1 Unlawful conduct of business of District Health Authority – Rs 1,265.898 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During audit of DHA, Sahiwal it was observed that contrary to the above provisions of the Punjab Local Government Act, Deputy Commissioner, Sahiwal continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business of the Health Authority, Sahiwal including approval / authentication of budget amounting to Rs 1,618.806 million and incurrence of expenditure of Rs 1,265.898 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No.15]

5.2.4.2 Excess payment due to unauthorized up-gradation - Rs 69.243 million

According to Government of the Punjab Finance Department endorsed to Section Officer (ND) of Government of the Punjab, Primary & Secondary Healthcare Department letter No.FD.PC.2-6/77-P-II(Provl)(619/18) dated 11th March, 2020 conveyed the splashing of 24,190-posts of Allied Health Professionals of entire P&SHD in Punjab. Further, according to this splashing of posts by Finance Department in District Sahiwal there were total 363 posts of paramedics splashed for up-gradation as provided in notification. Only 7 posts were to be up-graded in Grade 16 out of all categories of various health technologies.

The CEO DHA and DHO (PS) Sahiwal allowed payment of salaries to irregularly up-graded para medical staff to higher pay scales prior to splashing of posts by Finance Department and Government sustained a minimum loss of Rs 69.243 million. As per DGHS Lahore vide his letter No. 1049-1240/AHP dated 28.08.2018 declared all up-gradations irregular and it needed to be revisited after the splashing of posts by Finance Department but CEO did not make sure compliance thereof.

Due to mal-administration in establishment matters the employees were up-graded in irregular manner which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of excess payment on unauthorized up-gradation besides corrective measures and fixing responsibility on the DDOs concerned.

[AIR Para No.20,1]

5.2.4.3 Irregular expenditure by splitting – Rs 5.059 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 and 12 of ibid rules, 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.

MS THQ Hospital, Chichawatni incurred expenditure amounting to Rs 5.059 million during 2020-21 on purchases of miscellaneous items under different heads of accounts without tender process by splitting up the indents through quotations or without quotations. **Annexure-11**

Due to poor financial management, the purchases were made by splitting to avoid open tender process which resulted in irregular expenditure.

The matter was reported to the DDO concerned in July, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the MS concerned.

[AIR Para No.21,25]

5.2.4.4 Irregular cash payments to suppliers – Rs 1.079 million

According to Rule 4 of the Punjab District Authorities (Accounts) Rules, 2017, payments exceeding Rs 1,000 from local fund shall be made through crossed, non-negotiable cheques.

Deputy District Health Officer, Sahiwal made various payments involving an expenditure of Rs 1.079 million on purchase of various items during 2020-21. The record showed that DDO made payments to suppliers in cash instead of making direct vendor payments or payments through crossed cheques to suppliers as per prescribed rules. Further, disbursement record of the payments was also not produced for audit verification.

Due to financial indiscipline, payments were made in cash instead of crossed cheque or direct vendor payments which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDO concerned.

[AIR Para: 1]

Others

5.2.4.5 Non-recovery of inadmissible allowances – Rs 32.301 million

According to Government of the Punjab, Finance Department's letter No.FD.S.R.1.9-4/86 (PR)(P) dated 15.10.2011, employees residing in the residential colonies situated within work premises are not entitled for Conveyance Allowance. Further, according to Government of the Punjab, Finance Department's letter No.FD(M-1)1-15/82-P-I dated 15.01.2000, House Rent Allowance is not permissible when facility of official accommodation is availed by the Government servant. Furthermore, according to Government of the Punjab, Finance Department's letter No. FD. SRI9-4/66(P)(PR) dated 21.04.2014, the officers/ officials who are availing facility of the Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.2014.

Following DDOs of DHA, Sahiwal withdrew Rs 32.301 million during 2020-21 on account of different allowance i.e. house rent allowances, conveyance allowance, incentive allowance, HSRA and other allowances to different staff without entitlement. The detail is given below:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	CEO Health	Payment of house rent allowance and conveyance allowance	19.667
2	THQ Hospital Chichawatni	Payment of house rent allowance and conveyance allowance	0.245
3	District Health Officer-PS	Payment of house rent allowance and conveyance allowance	0.369
4	CEO Health	Payment of pay and allowances during absent, Health risk allowance, NPA, integrated allowance, incentive and other inadmissible allowances	5.798
5	THQ Hospital Chichawatni	Payment of pay and allowances during leaves, NPA and other inadmissible allowances	4.107
6	Deputy District Health Officer Chichawatni	Irregular payment of NPA	0.654
7	District Health Officer-PS	Payment of pay and allowances during absent, NPA and other inadmissible allowances	1.461
Total			32.301

Due to poor financial management, pay and allowances were paid without entitlement which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD 2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned besides fixing responsibility on the DDOs concerned.

[AIR Para: 22,19,19, 5,6,7,9,10,11,16,24,25,28,17,18,20,1,2,3,5& 6]

5.2.4.6 Withdrawal of social security benefits after regularization of services – Rs 1.522 million

According to S&GAD (Regulation Wing) Notification No. E-II(R)11331 dated 17.12.2019, employees working on contract was required to be regularized with immediate effect and the salary component of such employee shall be in accordance with the pay scales plus usual allowances prescribed for the posts against which they are being appointed. They will, however, not be entitled to the payment of 30% social security benefits in lieu of pension or any other pay package being drawn by them.

CEO, DHA Sahiwal and Deputy District Health Officer Chichawatni made payment of Rs 1.522 million during 2020-21 on account of 30% social security benefit in lieu of pension to different staff despite the fact that services of such staff were regularized.

Due to weak internal controls, SSB were paid despite regularization of service of employees which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery from the concerned employees besides fixing responsibility on the DDOs.

[AIR No. 17& 4]

6. District Health Authority (DHA) Vehari

CHAPTER 6.1

Public Financial Management Issues

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

Analysis of Appropriation Accounts and Financial Statements (Financial Attest Audit 2021-22)

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

- i. Unlawful conduct of business of District Health Authority – Rs 2,331.354 million
- ii. Difference in closing cash balance of Account-VI between local bank and State Bank of Pakistan – Rs 120,830

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, these issues have been reported in the audit certificate as emphasis of matter.

6.1.1 Audit Paras

6.1.1.1 Unlawful conduct of business of District Health Authority – Rs 2,331.354 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During financial attest audit of DHA, Vehari for the Financial Year 2020-21, it was observed that Deputy Commissioner, Vehari continued to hold the office as Administrator and exercised the powers of the DHA, Vehari, beyond lawful tenure of two years. Therefore, conduct of business of the Health Authority, Vehari including approval / authentication of budget amounting to Rs 2,654.726 million and incurrence of expenditure of Rs 2,331.354 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DAO Vehari in September, 2021. The DAO replied that the matter relates to the department concerned and a letter has been written to probe the observation.

DAC in its meeting held on 06.10.2021 decided that AG Punjab may take up the matter with the Department concerned / Secretary LG & CD Department.

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

6.1.1.2 Difference in closing cash balance of Account-VI – Rs 120,830

According to the opening and closing cash balances as reported by Manager NBP Vehari on 19.09.2020 regarding cash balances of DEA and DHA bank accounts maintained in his branch.

DAO Vehari and NBP (Local Bank) shown closing cash balance of Account-VI as on 30th June, 2021 amounting to Rs 355,447,425 whereas, State Bank of Pakistan Head office Karachi reported closing cash balances as on 30th June, 2021 amounting to Rs 355,326,595 of District Health Authority Vehari. Thus, there was difference of Rs 120,830 between NBP as well as DAO figure and SBP Vehari figure as detailed below:

(Amount in Rupees)

Particulars	Closing cash balances as per SBP Vehari	Closing Cash Balance as per Local NBP Vehari	Difference
Closing Cash Balance of Account-VI Vehari	355,326,595	355,447,425	120,830

Due to weak internal controls closing balance was not reconciled with the bank which resulted in doubtful authenticity of financial statements.

The matter was reported to the DAO Vehari in September, 2021. The DAO replied that it is internal matter of State Bank of Pakistan and National Bank of Pakistan Main Branch Vehari and this office reconciled the closing balance with NBP Vehari.

DAC in its meeting held on 06.10.2021 directed the DAO to verify the compliance from Audit.

CHAPTER 6.2

DHA Vehari

6.2.1 Introduction

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

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

The functions of DHA, Vehari as described in the Punjab Local Government Act, 2013 are to:

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

DHA Vehari manages following administrative offices and health institutes:

Table-1: Administrative Offices and Health Institutes

Description	No. of offices / Health Institutes
Chief Executive Officer (Health)	1
Basic Health Units	74
Government Rural Dispensary	4
Rural Health Centre	14
Tehsil Head Quarter Hospitals	2
District Head Quarter Hospitals	1
District Health Development Centre	1
District Health Officer	1
Nursing School	1

The detail of total and audited formations of DHA Vehari is given in the following table:

Table-2: Audit Profile of the DHA Vehari**(Rupees in million)**

Sr. No.	Description	Total Nos.	Audited	Expenditure audited FY 2020-21	Revenue / Receipts audited FY 2020-21
1	Formations	31	05	729.599	
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

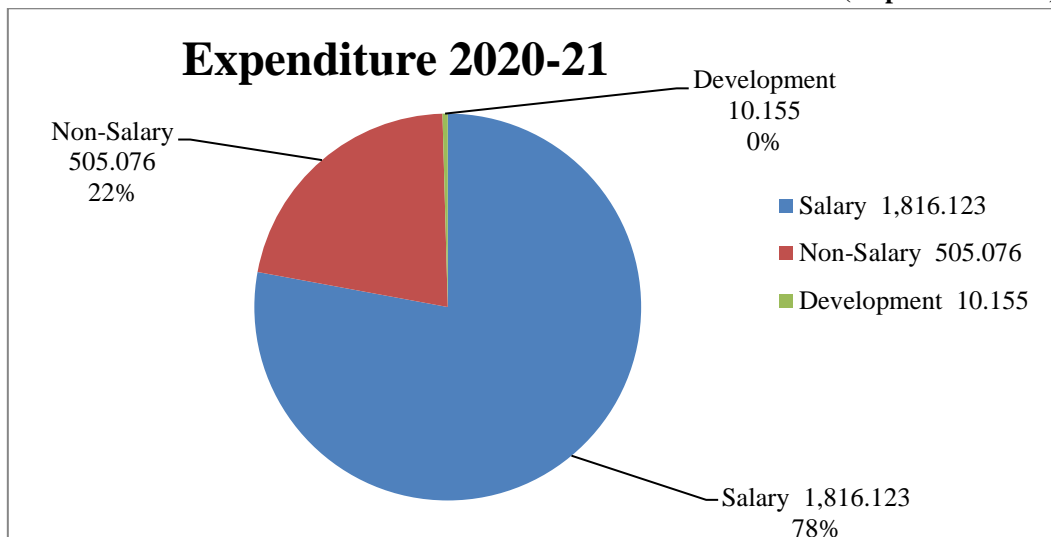
B. Comments on Budget and Accounts (Variance Analysis)

The detail of budget and expenditure of DHA, Vehari for the financial year 2020-21 is given in following table:

Table-3: Budget and Expenditure**(Rupees in million)**

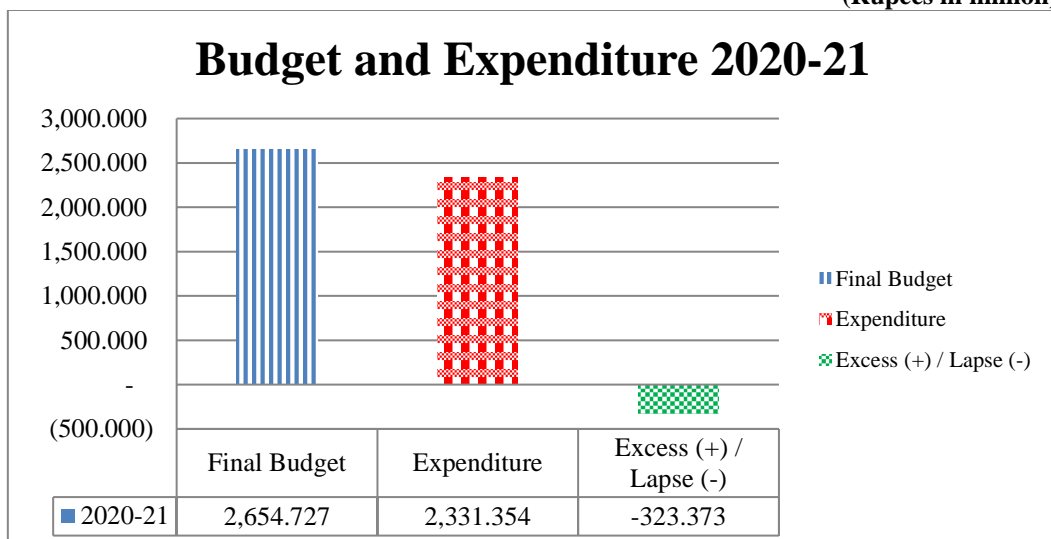
Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
Salary	1,882.449	1,816.123	-66.326	-4%
Non-salary	699.709	505.076	-194.633	-28%
Development	72.569	10.155	-62.414	-86%
Total	2,654.727	2,331.354	-323.373	-12%
Receipts	14.189	10.090	-4.099	-29%

(Rupees in million)



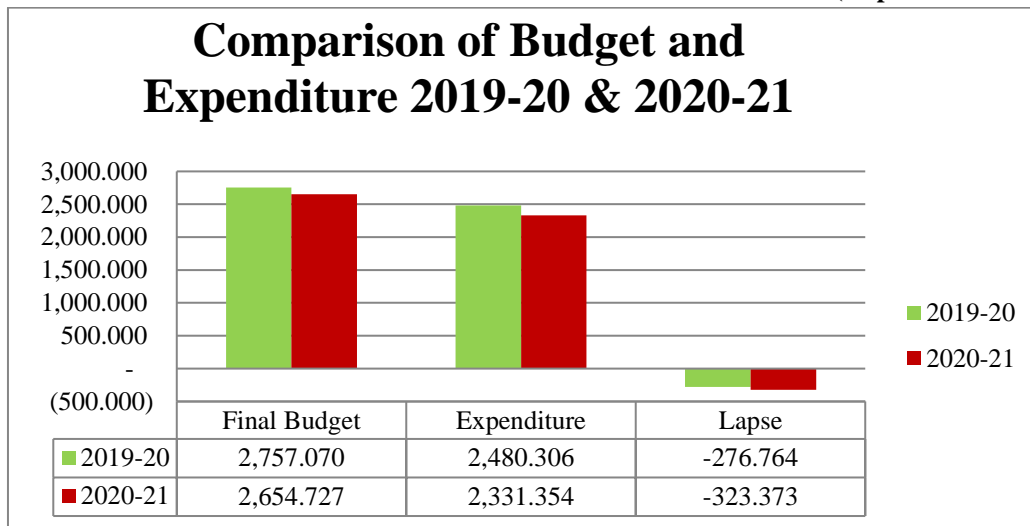
As per the Appropriation Accounts for financial year 2020-21 of DHA Vehari, the final budget was Rs 2,654.727 million. Against the final budget, total expenditure of Rs 2,331.354 million was incurred by DHA during financial year 2020-21.

(Rupees in million)



The comparative analysis of the budget and expenditure of current and previous Financial Years is depicted as under:

(Rupees in million)



There was 4% and 6% decrease in budget allocation and expenditure incurred in Financial Year 2020-21 as compared to Financial Year 2019-20, while there was overall lapse of Rs 323.373 million during 2020-21.

C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) above equivalent to 4%, 28% and 86% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 323.373 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities. Further, the Authority failed to achieve its budgeted receipts target by Rs 4.099 million.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Vehari was made on the basis of various quality indicators set by Health Department for the financial year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Project Management and Implementation Unit) being part of Chief Minister Roadmap 2014. The objectives of roadmap were to improve health facilities at each health unit, better environment, facilitation to patients in OPD, indoor and free of cost deliveries through proper monitoring at appropriate level.

Status regarding Indicators and their achievements

Sr. No	Description	Target 2020-21	Achievement 2020-21	Remarks
1	OPD	5,031,250	4,752,744	Target not achieved
2	Indoor	250,320	197,214	Target not achieved
3	Surgery	4,750	3,954	Target not achieved
4	Cardiology	62,050	52,473	Target not achieved
5	Diagnostic Service (Laboratory & Radiology)	450,500	492,749	Target achieved
6	Total FP Visits	95,050	96,172	Target achieved
7	Peads	175,320	194,012	Target achieved
8	Surgery	25,020	21,421	Target not achieved
9	TB/Chest Suspects	18,090	17,967	Target not achieved
10	Free Medicine to Patient	100%	100%	Target achieved
11	EPI Vaccination	325,050	332,984	Target achieved

*Source: Data received from CEO (DHA) Vehari

iii. Service Delivery Issues

In view of the above target achievement table, it could be noticed that DHA failed to deliver the services in the area of outdoor patients service, indoor patients services, surgery, cardiac coronary and T.B treatment as intended in the indicators during 2020-21.

iv. Expectation Analysis and Remedial Measures

CEO, DHA failed to fully utilize the budget for financial year 2020-21, and funds remained unutilized due to inefficiency of the management. It is also concluded that DHA failed to achieve the targeted indicators during 2020-21 set for the purpose of effective service delivery.

Suggestions / Remedial Measures

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

6.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 2,794.836 million were raised as a result of this audit. This amount includes recoverable of Rs 51.173 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

Table-4: Classified Summary of Audit Observations

		(Rupees in million)
Sr. No.	Classification	Amount
1	Non-production of record	3.450
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	2,653.832
A	HR / employees related irregularities	-
B	Procurement related irregularities	86.381
C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	1.654
5	Others	49.519
	Total	2,794.836

6.2.3 Comments on the Status of Compliance with PAC Directives

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

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2018-19	36	PAC not constituted
2	2019-20	46	PAC not constituted
3	2020-21	12	PAC not constituted

6.2.4 Audit Paras

Non-production of record

6.2.4.1 Non-production of record – Rs 3.450 million

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

District Officer Health, Vehari did not produce the record of expenditure incurred through health councils of Rs 3.450 million during financial year 2020-21 for audit scrutiny despite repeated written and verbal requests. **Annexure-12**

Due to poor financial management, record was not produced for audit scrutiny which created doubt regarding legitimacy of expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility and appropriate disciplinary action be taken against concerned DDO for non-production of record of Rs 3.450 million besides immediate production of record.

[AIR Para No. 11]

Procedural irregularities

6.2.4.2 Unlawful conduct of business of District Health Authority – Rs 2,331.354 million

According to Section 30(3) of the Punjab Local Government Act, 2013 (as amended up to 30.06.2018), when an elected local government is, for any reason, not in office, the Government may appoint an administrator to perform the functions of the local government until the elected local government assumes office but such period shall not exceed two years. Further, according to Section 64 of the Act *ibid*, the executive authority of a local Government shall vest in and be exercised by its Mayor or Chairman.

During audit of CEO DHA, Vehari it was observed that contrary to the above provisions of the Punjab Local Government Act, Deputy Commissioner, Vehari continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business of the Health Authority, Vehari including approval / authentication of budget amounting to Rs 2,654.726 million and incurrence of expenditure of Rs 2,331.354 million during 2020-21 was held unlawful. Further, powers of the House / Authority were concentrated in and used by a Government servant.

Due to weak internal controls, business of the DHA was run by the Deputy Commissioner beyond lawful tenure which resulted in unlawful authentication / approval of budget and incurrence of expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para No. 11]

6.2.4.3 Procurement of medicine against the policy guidelines – Rs 57.874 million

According to Policy and Operational Guidelines for local purchase of medicines issued vide Government of the Punjab P&SHD letter No. PSHD-TC0-1 (M) 6-14/2017 dated 16.12.2017, give detailed procedures for local purchase of medicine through hospital purchase committee as per laid down procedures and practices contain therein.

Following DDOs of DHA, Vehari incurred expenditure amounting to Rs 57.874 million during 2020-21 on purchase of LP medicines against the policy guidelines of the Government. The purchases were initiated with the demand of staff nurses/ dispensers /Pharmacist by violating the condition that local purchase will be initiated with the orders of Consultants / Senior Medical Officers only via prescription that will be maintained as record of local purchase. Further, 10% budget of natural calamities / emergencies was also utilized for day to day purchase irregularly without adopting different set of rules and SOPs. Furthermore, MS DHQ Hospital Vehari defectively prepared bid document for purchase of LP medicine (day to day and Zakat medicine) and accepted two different bid rates of same type of medicine in same tender. The detail is as under:

(Rupees in million)		
Sr. No.	Name of DDO	Amount
1	MS DHQ Hospital Vehari	36.340
2	MS THQ Hospital Burewala	8.309
3	MS THQ Hospital Mailsi	13.225
Total		57.874

Due to weak financial management expenditure was incurred against the policy guidelines of the Government which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para No.1,7,4,22]

6.2.4.4 Irregular purchases through splitting – Rs 19.344 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 and 12 of ibid rules, 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.

The following DDOs of DHA Vehari purchased various items valuing Rs 19.344 million by splitting during 2020-21. The bills were split by keeping below the limit of Rs 200,000 to avoid tendering process. The detail is as under:

(Rupees in million)		
Sr. No	Name of DDO	Amount
1	MS THQ Hospital Mailsi	8.881
2	CEO DHA Vehari	1.597
3	DHO PS Vehari	8.866
Total		19.344

Due to poor financial management, the purchases were made by splitting to avoid open tender process which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para: 15,19 & 7]

6.2.4.5 Irregular utilization of Health Council funds – Rs 9.163 million

According to Provisions 4 and 6 of Guidelines issued to Health Council, vide Government of the Punjab Primary & Secondary Healthcare Department Notification No.SG(B&A)1-48/2017-18 dated 20.11.2018, Secretary of HC will prepare M&R schemes, plan for purchase and repair of machinery and equipment to improve service delivery in health facility which will be executed after approval from the HC. The money transferred shall be spent judiciously to uphold trust of the Government and Chairperson is mandated to hold fortnightly meetings of HC.

MS DHQ Hospital Vehari incurred an expenditure of Rs 9.163 million during 2020-21 through Health Council on pay, purchase of medicines, POL repair and maintenance of ambulances of FIF engaged at different health facilities. However, the following discrepancies / irregularities were observed during scrutiny of record:

1. Expenditure on salaries and wages of staff of JUD/FIF health facilities was incurred without any authentication of their terms of appointment / service, salary structure etc.
2. Employees of the same categories were being paid at different rates. No job description / qualification was prescribed / available with the official's record.
3. Rules, TORs, instructions, guidelines regarding utilization of these funds on JUD/FIF were not defined.

4. No mechanism was devised by the DHA for carrying out patients by FIF ambulances in the presence of Rescue 1122 which was a question mark on the authenticity of expenditure on POL / repair of ambulances.
5. Different bills were prepared against purchase of items for Surveillance System and expenditure was split up to avoid open competition.

Due to weak internal controls, funds were utilized without authenticity which resulted in irregular expenditure.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends to probe the matter besides getting the expenditure regularized from the competent authority.

[AIR Para No. 12]

Value for money and service delivery issues

6.2.4.6 Recovery on account of granting / availing of excess day-off without performing duty - Rs 1.654 million

According to Clause 3.12 of Punjab Civil Service Rules, unless in any case it be otherwise distinctly provided the whole time of a Government servant is at the disposal of the Government, and he may be employed in any manner required by proper authority, without claim for additional remuneration, whether the services required of him are such as would ordinarily be remunerated from general revenues, from a local fund or from the revenues of a Pakistan State. As per Indicator 15 of Standard No. 3 of MSDS the ED should be appropriately staffed and must have one to two CMOs/EMOs depending upon the patient load of the HCE in each shift of 8-1/2 hours, with a half hour overlap of duties for handing/taking over of charge. Night duty of 12 hours i.e. from 8 pm to 8 am, currently in vogue, hampers the quality of service and therefore a uniform duty of 8-1/2 hour must be enforced. It should be mandatory to have sufficient experience and/or a house job in Medicine/Allied and Surgery/Allied specialties for the appointment of CMO/EMO.

MS DHQ Hospital Vehari defectively prepared the duty roasters and unauthorizedly allowed maximum number of day-off without having such powers to do so and employees especially consultants and WMOs were withdrawing pay and allowance without performing proper duties. The concept of day-off was only associated with the working of three shifts in gazetted holidays. Any person in health department who was posted in morning shift have to work for 6 hours in evening shift they have to work for 8 hours from 2 pm to 10 pm and employees posted in night shift has to work for 10 hours from 10 pm to 8 am with half an hour of overlapping responsibility for handing taking over of charge to successor. There was no justification of completion of 36 hours in a week because any employee working in night has to work for 10 hours to be at par with 6 hours duty at morning shift or 8 hours duty at evening shift. The concept of 36 hours working in a week was not mandatory rather to work daily was mandatory. In this hospital consultants never remains available at evening and night shift but in duty roasters they were only shown as working for 24 hours and after that they were allowed 4 days day-off consecutive basis.

In financial year 2020-21 there were 52 Sundays and 16 public holidays by including the two days leave of minorities then total gazetted holidays becomes 18 hence total 68-70 days day-off can be considered as justified. Hence it is proven case of established negligence in performing duties on daily basis and availing extra day-off beyond 70 days in a calendar year which needs recovery of Rs 1.654 million on account of withdrawal of pay and allowances beyond gazetted holidays.

Due to weak internal controls, undue favor was granted to doctors and nurses by allowing them to prepare their own duty roasters which resulted in withdrawal of pay and allowances without performance of duties.

The matter was reported to the DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends preparation of duty roasters by HR Officer and immediate stoppage of this practice of performing duties in consecutive shifts and availing day-off more than the gazetted holidays, besides prompt recovery of excess withdrawal of pay for excessive day-off beyond 68/70 days during calendar year.

[AIR Para No. 31]

Others

6.2.4.7 Unauthorized payment of pay and allowances - Rs 37.072 million

According to Government of the Punjab, Health Department letter No. PMU/PHSRP/G.1-06/61 dated 16-03-2007,” PHSRP allowance is not admissible during long leave. Moreover, HSRA is also not admissible during any kind of leave except casual leave as it is against the spirit of Health Sector Reform program as they do not provide services during such period. Furthermore, according to the Government of Punjab Finance notification No. FD-SR-I/9-34/2011 dated 12.10.2017 monthly incentive package to the specialist posted in the various DHQs of Punjab, is not admissible during any kind of leave and as per Rule 1.15 of Punjab TA Rules, C.A is not admissible during leave.

Five DDOs including CEO, DHA Vehari did not ensure financial discipline and made excess payment of salaries amounting to Rs 37.072 million to different staff on leaves, extra-ordinary leave, after resignation and without admissibility during F.Y 2020-21. Further, the allowances were also paid despite allotment of bikes and maintenance charges were not deduction from the employees availing Government residences. **Annexure-13**

Due to poor financial management, pay and allowances were paid without entitlement which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 37.072 million besides fixing responsibility on the DDOs concerned.

[AIR Para No.1,3,9,28,3,5,15,1,14,29,17, 15,10,16,13,15,42,6]

6.2.4.8 Loss to State due to purchase on higher rates – Rs 12.447 million

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

The CEO DHA and MS DHQ Hospital Vehari purchased medicines and medical gases on higher rates and made excess payment of Rs 10.435 million during 2020-21. Further, MS DHQ Hospital failed to auction the canteen and recover stamp duty causing loss of Rs 2.012 million during the same period. The detail is given below:

(Rupees in million)			
Sr. No.	Name of DDO	Description	Amount
1	CEO DHA Vehari	Purchase of medicines of same specifications from same supplier at excess rate than other districts	4.930
2	MS DHQ Hospital Vehari	Overpayment to supplier by payment of excess rates than label price	1.260
		Costly procurement of medical gases than other health facility within the District	0.799
		Overpayment on account of medicine and surgical items than purchased by other health facility within the District	3.233
		Overpayment to supplier due to payment of excess rates	0.213
		Loss due to non-auction of canteen	1.800
		Recovery of short payment of stamp duty	0.212
Total			12.447

Due to poor financial management, medicine was purchased on higher rates which resulted in loss to State.

The matter was reported to the DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends inquiry for fixing responsibility on the DDOs besides recovery of loss.

[AIR Paras: 2,27,43,30,8,19 & 20]

CHAPTER 7

Thematic Audit

7.1 Public Service Delivery and Performance of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program of DHAs Multan Region

Thematic Audit of Integrated Reproductive Maternal Newborn and Child Health & Nutrition Program (IRMNCH&NP), District Health Authorities.

7.1.1 Introduction

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

7.1.2 Background

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

Program and Nutrition Program which is funded through Provincial ADP. This phase has laid emphasis on improving quality of MNCH and nutrition services from development to non-development mode with specific sectoral objectives.

7.1.3 Establishing the Audit Theme

The main audit theme and sub-themes were established on the basis of recurring nature of observations emerging from the previous years Audit Reports and international commitments for achievement of Sustainable Development Goals. The objective of Thematic Audit was to assess the achievements of the thematic aspect of the Program through its deliverables.

Main Theme

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

Sub-Themes

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

7.1.3.1 Reasons of selection

Government of Pakistan is bound to fulfill international commitments under MDGs/SDGs regarding improvement of health outcomes among women, newborns and children. P&SHD, Punjab devised Punjab Health Sector Strategy for the achievement of SDG-3 i.e. Good Health and wellbeing and launched IRMNCH&NP. The Program was initially funded by the World Bank up to June, 2016 and later on the Program was funded by the Government of Punjab. It is directly related to improve the health of women, newborns/children and nutrition of children with acute mal nutrition. Audit outcomes, over the years, had pointed to poor program deliverables. Consequently, the need was felt to sensitize the program management about persistent nature of audit paras through Thematic Audit of the said program. The selected main audit theme is the combined effort

and deliberation of Director Generals Audit, District Governments Punjab (South and North) and duly approved by the AGP.

7.1.3.2 Purpose / Objectives

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

- i. Increase rate of deliveries through skilled birth attendants (SBAs) to 80%;
- ii. Increase ratio of institutional deliveries upto 77%.
- iii. Increase awareness regarding immunization through functional integration at district and community level with disease control programs and immunization program.
- iv. Improve health outcomes among women, newborns, and children by providing access to quality health and nutrition services through implementation/achievement of MSDS.

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

- i. whether the program interventions have increased deliveries through skilled birth attendants;
- ii. whether the Program activities have increased institutional deliveries;
- iii. coverage of immunization services;
- iv. the implementation of minimum service delivery standards (MSDS).

7.1.3.3 Scope

Scope of the Thematic Audit was limited to IRMNCH&NP executed in Districts Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari by the District Health Authorities under the supervision of P&SHD, Punjab. The Performance of the Program was assessed by performing analytical / critical reviews based on previous three financial years (2018-19 to 2020-21) data collected from the DHAs. However, financial year 2018-19 was selected as base year for comparison of data/results where required.

7.2 Legal frame work governing the Theme

Primary & Secondary Healthcare Department, Government of the Punjab, launched IRMNCH&NP under Punjab Health Sector Strategy (PHSS) 2016-20 to maximize the health outcomes. Phase III of IRMNCH&NP spans 2020-23.

7.3 Stakeholders and governmental organizations identified as directly/indirectly involved

P&SHD Punjab, Directorate of IRMNCH&NP Punjab as well as DHAs and IRMNCH&NP Cells in Districts Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari are the key stakeholders in execution of the said Program.

7.4 Role of important organizations

DHAs and IRMNCH&NP Cells of Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari are responsible to execute and implement the Program activities at district level. These offices are responsible for provision of MNCH services at healthcare facility level including DHQ/THQ Hospitals, Rural Health Centers, Basic Health Units and MCH Centers of the district through health professionals/personnel. They are also responsible to maintain necessary/relevant data and requisite reporting of the program activities. P&SHD and Directorate of IRMNCH&NP Punjab are responsible for financing, monitoring and performance of the Program activities besides evaluation of the outcomes according to the Program objectives at provincial level.

7.5 Organization's Financials

Government of the Punjab is responsible for overall financing of the Program. However, at local/district level funds were transferred only for salary component of regular establishment and office contingencies. The funds transferred were placed in Account-VI of DHAs. Funds (if any) allocated for capital expenditure or revenue component of development grants were kept at provincial level. The detail of budget and expenditure of 06 DHAs (under audit jurisdiction of RDA Multan) for the FYs 2018-21, is given below:

(Rupees in million)

Financial Year	Budget			Expenditure		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
2018-19	1,349.275	116.205	1,465.480	1,262.136	107.986	1,370.122
2019-20	1,619.601	80.885	1,700.486	1,621.852	76.911	1,698.763
2020-21	1,583.819	324.343	1,908.162	1,585.064	139.356	1,724.420
Total	4,552.695	521.433	5,074.128	4,469.052	324.253	4,793.305

(Source: Appropriation Accounts of DHAs FY 2018-19 to 2020-21)

7.6 Field Audit Activity

7.6.1 Methodology

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

7.6.2 Audit Analysis

7.6.2.1 Audit Analysis of DHA, Khanewal

7.6.2.1.1 Review of Internal Controls

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

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.

- iii. Two different data sets were found available for the MNCH services; one that was maintained by IRMNCH Cell and the other maintained by DHA in shape of monthly DHIS Reports. Further, difference of figures in both data sets was also observed for similar activities performed in the district.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cell, Khanewal.
- v. Internal control weaknesses regarding financial management were also observed as evidenced in “Irregular payment of supervisory allowance, Fixed travelling allowance, Incentive allowance, Arrears of pay & allowances etc.”

7.6.2.1.2 Critical Review

a. Primary Data Analysis

Primary data regarding performance of Program activities was collected by conducting a field survey and questionnaire were developed to get information from field staff including LHSs, LHWs and LHVs.

The survey results depicted that 27% population of various union councils covering population of 84,651 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Lady Health Supervisors / Workers and all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two / three years.

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

b. Secondary Data Analysis

i. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Khanewal. The data analysis portrayed

a declining trend of deliveries through SBA from base year 2018-19 in District Khanewal.

Sr. No.	Financial Year	Birth Deliveries Conducted	Increase / Decrease from Base Year %
1	2018-19	24,573	-
2	2019-20	23,410	-5%
3	2020-21	21,181	-14%

Source: DHIS Reports FY 2018-19 to 2020-21

ii. Increasing Deliveries at Healthcare Facilities

Increasing deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary Healthcare facilities in monthly DHIS Reports of DHA Khanewal. This data analysis given in table below showed a declining trend in deliveries at healthcare facilities from base year 2018-19 in District Khanewal.

Sr. No.	Financial Year	Birth Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
2	2018-19	16,282	7,051
3	2019-20	14,013	7,258
4	2020-21	13,304	6,775

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iii. IMR and MMR Review

Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The review of data provided in following table depicted the increasing and decreasing tendency in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	406	805	561	64
2019-20	496	934	610	51
2020-21	319	905	490	57

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iv. Review of Improvement in Institutional Facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	29,21,986	1	31,41,820
2	THQ Hospitals	3		3	
3	RHCs	7		9	
5	BHUs 24/7	33		35	
6	BHUs Normal	50		46	
7	MNCH Centers	4		4	

Source: Data provided by DHAs for the FY 2017-18 & 2020-21

v. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts 2018-19	Pregnant Women	No. of Posts 2019-20	Pregnant Women	No. of Posts 2020-21	Pregnant Women
1	Gynecologist	14	381,823	14	371,454	14	354,757
2	WMO	91		84			
3	Lady Health Visitor	180		180			
4	Lady Health Supervisor	74		71			
5	Lady Health Worker	1,664		1,642			
6	Midwife	109		109			

Source: Data provided by DHA for the FY 2018-19 to 2020-21

vi. Review of Immunization Services

The Program has functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV,

Hepatitis-B, Rota and TT was obtained for the period 2018-19 & 2020-21. Immunization data showed a slight decrease in coverage except OPV vaccination from 107 to 11,985.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	101,103	359,539	278,306	278,314	179,716	91,147	6,162	187,451	198,352
2019-20	96,016	360,165	265,823	241,166	173,719	83,366	14,391	162,835	189,604
2020-21	97,598	363,379	268,374	268,788	167,731	88,142	6,055	179,458	187,401

vii. Review of surveillance for Disease Control

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

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2018	100,271	-	-
2019	91,474	-	-
2020	97,535	-	-

viii. Review of MSDS

The Minimum Service Delivery Standards (MSDS) define a set of the benchmarks for minimum level of mandatory services that a healthcare establishment (HCE) is responsible to achieve and patients have a right to expect. It entails a package of yardsticks essential for all types and categories of the Healthcare Establishments i.e. Category I, Category II, and Category III and encompasses all the disciplines of healthcare, and focuses on ensuring quality healthcare services. Punjab Healthcare Commission is the authority for certification of a health facility for MSDS compliant. No record maintained related to MSDS by the district management of IRMNCH Program in District Khanewal.

7.6.2.1.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 03 cases¹.
- ii. Cases of less deliveries at healthcare facilities were report in 03 cases¹.

- iii. Non-achieving the immunization services targets were reported in 01 cases².

7.6.2.2 Audit Analysis of DHA, Lodhran

7.6.2.2.1 Review of Internal Controls

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

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cell and the other maintained by DHA in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the district.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cell, Lodhran.
- v. Internal controls weaknesses regarding financial management were also observed i.e. “irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances etc.”

¹Annexure-14, 15, 16

²Annexure-27, 28, 29

³Annexure-41

7.6.2.2.2 Critical Review

a. Primary Data Analysis

Primary data regarding performance of Program activities was collected by conducting a field survey and questionnaire were developed to get information from field staff including LHSs, LHWs and LHV's.

The survey results depicted that 29% population of various union councils covering population of 409,539 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers and all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two / three years.

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

b. Secondary Data Analysis

i. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected questioner from DHA Lodhran. The data analysis provided in the following table portrayed a mixed trend of deliveries through SBA from base year 2018-19 in District Lodhran.

Sr. No.	Financial Year	Birth Deliveries Conducted	Increase / Decrease from Base Year %
1	2018-19	17,731	-
2	2019-20	16,947	-4%
3	2020-21	17,483	-1%

Source: Data Provided on questionar FY 2017-18 to 2020-21

ii. Increasing Deliveries at Healthcare Facilities

Increasing deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on survey data of birth deliveries conducted at primary healthcare facilities and reported by primary health care of

DHA Lodhran. This data analysis given in table below showed a decreasing trend in institutional deliveries from base year i.e. 2018-19 in District Lodhran.

Sr. No.	Financial Year	Birth Deliveries by SBA at Primary Healthcare Facilities
1	2018-19	15,713
2	2019-20	14,928
3	2020-21	15,463

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iii. IMR and MMR Review

Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with District Coordinator IRMNCH&NP and cannot be considered as complete. The review of data provided in following table depicted the increasing and decreasing tendency in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2019-20	179	7	380	5
2020-21	281	1	369	4

iv. Review of Improvement in Institutional Facilities

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

Sr. No.	Categories	2017-18	Total Population district	2020-21	Total Population district
1	DHQ Hospital	1	1,750,016	1	1,808,016
2	THQ Hospitals	2		2	
3	RHCs	4		4	
5	BHUs 24/7	28		46	
6	BHUs Normal	20		2	
7	MNCH Centers	1		1	

Source: Data provided by DHAs for the FY 2017-18 & 2020-21

v. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts 2018-19	Pregnant Women	No. of Posts 2019-20	Pregnant Women	No. of Posts 2020-21	Pregnant Women
1	Gynecologist	11	225,144	11	196,662	11	189,695
2	WMO	60		60		60	
3	Lady Health Visitor	115		149		149	
4	Lady Health Supervisor	38		38		38	
5	Lady Health Worker	906		899		894	
6	Midwife at HFs	91		107		107	

Source: Data provided by DHA for the FY 2018-19 to 2020-21

vi. Review of Immunization Services

The Program has functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-19 & 2020-21. Immunization data showed a slight decrease in coverage from 8,975 to 13,195.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	64,146	53,865	55,263	55,263	56,277	56,311	33,122	54,414	58,102
2019-20	62,264	52,950	50,779	50,779	54,604	55,225	28,240	49,112	54,265
2020-21	51,591	44,890	44,899	44,899	45,740	45,948	23,713	41,219	46,773

vii. Review of surveillance for Disease Control

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

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2018	460,012	98,433	6,216
2019	379,097	94,108	4,127
2020	307,900	69,032	3,489

viii. Review of MSDS

The Minimum Service Delivery Standards (MSDS) define a set of the benchmarks for minimum level of mandatory services that a healthcare establishment (HCE) is responsible to achieve and patients have a right to expect. It entails a package of yardsticks essential for all types and categories of the Healthcare Establishments i.e. Category I, Category II, and Category III and encompasses all the disciplines of healthcare, and focuses on ensuring quality healthcare services. Punjab Healthcare Commission is the authority for certification of a health facility for MSDS compliant. No record maintained related to MSDS by the district management of IRMNCH Program in District Lodhran.

7.6.2.2.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases¹.
- ii. Cases of less deliveries at healthcare facilities were report in 03 cases².
- iii. Non-achieving the immunization services targets were reported in 01 cases³.

7.6.2.3 Audit Analysis of DHA, Multan

7.6.2.3.1 Review of Internal Controls

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

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care(ANC) to postnatal care(PNC) and other medical treatment given to patients.

¹Annexure-17, 18

²Annexure-30, 31

³Annexure-42

- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cell and the other maintained by DHA in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the district.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cell, Multan.
- v. Internal controls weaknesses regarding financial management were also observed i.e. “irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances etc.”

7.6.2.3.2 Critical Reviews

a. Primary Data Analysis

Primary data regarding performance of Program activities was collected by conducting a field survey and questionnaire were developed to get information from field staff including LHSs, LHWs and LHV.s.

The survey results depicted that 67% urban and 27% rural population of various union councils covering population of 2,698,043 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

i. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected form monthly DHIS Reports of DHA Multan. The data analysis

portrayed a declining trend of deliveries through SBA from base year 2018-19 in District Multan.

Sr. No.	Financial Year	Birth Deliveries Conducted	Increase / Decrease from Base Year %
1	2018-19	52,909	-
2	2019-20	34,658	(35) %
3	2020-21	35,747	(32) %

Source: DHIS Reports FY 2018-19 to 2020-21

ii. Increasing Deliveries at Healthcare Facilities

Increasing deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Multan. This data analysis given in table below showed a declining trend in institutional deliveries from base year 2018-19 in District Multan.

Sr. No.	Financial Year	Birth Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	
1	2018-19	52,909	
2	2019-20	34,658	
3	2020-21	35,747	

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iii. IMR and MMR Review

Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The review of data provided in following table depicted the increasing and decreasing tendency in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities / Infant Mortalities	Deaths of Pregnant Women
2018-19	2,095	1,413	27
2019-20	2,459	1,252	35
2020-21	2,040	1,243	36

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iv. Review of Improvement in Institutional Facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	-	597,238	-	1,298,112
2	THQ Hospitals	-		-	
3	RHCs	-		-	
5	BHUs 24/7	18		39	
6	BHUs Normal	-		-	
7	MNCH Centers	-		-	

v. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts 2018-19	Pregnant Women	No. of Posts 2019-20	Pregnant Women	No. of Posts 2020-21	Pregnant Women
1	Gynecologist	-	71,961	-	71,862	-	72,175
2	WMO	-		-			
3	Lady Health Visitor	44		82			
4	Lady Health Supervisor	61		60			
5	Lady Health Worker	1903		1855			
6	Midwife	-		-			

vi. Review of Immunization Services

The Program has functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta,

Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-19 & 2020-21. The data showed an increased coverage from 2,165 to 82,745.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	176,243	624,757	447,962	447,962	298,588	145,686	18,222	299,882	313,328
2019-20	184,569	669,726	461,720	461,720	316,068	159,200	18,502	312,099	311,967
2020-21	193,892	707,502	507,288	507,288	339,164	167,094	20,387	338,876	317,982

vii. Review of surveillance for Disease Control

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

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2017	138,930	-	-
2018	122,883	-	-
2019	119,361	-	-
2020	122,897	-	-

viii. Review of MSDS

The Minimum Service Delivery Standards (MSDS) define a set of the benchmarks for minimum level of mandatory services that a healthcare establishment (HCE) is responsible to achieve and patients have a right to expect. It entails a package of yardsticks essential for all types and categories of the Healthcare Establishments i.e. Category I, Category II, and Category III and encompasses all the disciplines of healthcare, and focuses on ensuring quality healthcare services. Punjab Healthcare Commission is the authority for certification of a health facility for MSDS compliant. No record maintained related to MSDS by the district management of IRMNCH Program in District Multan.

7.6.2.3.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases¹.
- ii. Cases of less deliveries at healthcare facilities were report in 01 case².
- iii. Non-achieving the immunization services targets were reported in 01 case³.

¹Annexure-19, 20

7.6.2.4 Audit Analysis of DHA, Pakpattan

7.6.2.4.1 Review of Internal Controls

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

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cell and the other maintained by DHA in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the district.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cell, Pakpattan.
- v. Internal controls weaknesses regarding financial management were also observed i.e. “irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances etc.”

7.6.2.4.2 Critical Reviews

a. Primary Data Analysis

Primary data regarding performance of Program activities was collected by conducting a field survey and questionnaire were developed to get information from field staff including LHSs, LHWs and LHVs.

The survey results depicted that 41% population of various union councils covering population of 385,235 inhabitants remained uncovered due to shortage

²Annexure-32

³Annexure-43

of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Lead Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

i. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Pakpattan. The data analysis portrayed a declining trend of deliveries through SBA from base year 2018-19 in District Pakpattan.

Sr. No.	Financial Year	Birth Deliveries Conducted	Increase / Decrease from Base Year %
1	2018-19	33,350	-
2	2019-20	33,231	-0.35%
3	2020-21	29,866	-10%

Source: DHIS Reports FY 2018-19 to 2020-21

ii. Increasing Deliveries at Healthcare Facilities

Increasing deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Pakpattan. This data analysis given in table below showed a declining trend in institutional deliveries from base year 2018-19 in District Pakpattan.

Sr. No.	Financial Year	Birth Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	2018-19	16,313	3,978
2	2019-20	16,971	4,694
3	2020-21	15,710	3,718

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iii. IMR and MMR Review

Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. . The review of data provided in following table depicted the increasing and decreasing tendency in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	825	432	230	23
2019-20	815	451	211	22
2020-21	809	485	209	21

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iv. Review of Improvement in Institutional Facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	1,926,786	1	2,015,309
2	THQ Hospitals	1		1	
3	RHCs	5		5	
5	BHUs 24/7	30		30	
6	BHUs Normal	25		25	
7	MNCH Centers	02		02	

Source: Data provided by DHAs for the FY 2017-18 & 2020-21

v. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts 2018-19	Pregnant Women	No. of Posts 2019-20	Pregnant Women	No. of Posts 2020-21	Pregnant Women
1	Gynecologist	7	73,123	7	59,256	7	47,955
2	WMO	19		19		19	
3	Lady Health Visitor	78		78		78	
4	Lady Health Supervisor	37		37		37	
5	Lady Health Worker	860		860		860	
6	Midwife	140		140		140	

Source: Data provided by DHA for the FY 2018-19 to 2020-21

vi. Review of Immunization Services

The Program has functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-19 & 2020-21. Immunization data showed a slight decrease in coverage from 837 to 5,783.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	68,163	69,404	61,717	61,717	62,052	61,767	69,404	61,717	63,360
2019-20	61,674	65,481	55,811	55,811	54,170	54,542	65,481	55,811	5,626
2020-21	64,889	68,567	58,555	58,555	56,269	58,066	68,567	58,555	60,912

vii. Review of surveillance for Disease Control

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

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2017	-	65,240	81,078
2018	-	63,302	89,262
2019	-	62,519	84,552
2020	-	60,181	69,639

viii. Review of MSDS

The Minimum Service Delivery Standards (MSDS) define a set of the benchmarks for minimum level of mandatory services that a healthcare establishment (HCE) is responsible to achieve and patients have a right to expect. It entails a package of yardsticks essential for all types and categories of the Healthcare Establishments i.e. Category I, Category II, and Category III and encompasses all the disciplines of healthcare, and focuses on ensuring quality healthcare services. Punjab Healthcare Commission is the authority for certification of a health facility for MSDS compliant. No record maintained related to MSDS by the district management of IRMNCH Program in District Pakpattan.

7.6.2.4.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases¹.
- ii. Cases of less deliveries at healthcare facilities were report in 03 cases².
- iii. Non-achieving the immunization services targets were reported in 01 case³.

7.6.2.5 Audit Analysis of DHA, Sahiwal

7.6.2.5.1 Review of Internal Controls

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

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

¹Annexure-21, 22

²Annexure-33, 34, 35

³Annexure-44

- ii. No mechanism was defined to track the record of pregnant women from antenatal care(ANC) to postnatal care(PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cell and the other maintained by DHA in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the district.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cell, Sahiwal.
- v. Internal controls weaknesses regarding financial management were also observed i.e. “irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance, arrears of pay & allowances etc.”

7.6.2.5.2 Critical Reviews

a. Primary Data Analysis

Primary data regarding performance of Program activities was collected by conducting a field survey and questionnaire were developed to get information from field staff including LHSs, LHWs and LHV.s.

The survey results depicted that 18% population of various union councils covering population of 340,741 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

i. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Sahiwal. The data analysis portrayed a declining trend of deliveries through SBA from base year 2018-19 in District Sahiwal.

Sr. No.	Financial Year	Birth Deliveries Conducted	Increase / Decrease from Base Year %
1	Base year 2018-19	1,975	-
2	2019-20	1,590	-19%
3	2020-21	1,332	-33%

Source: DHIS Reports FY 2018-19 to 2020-21

ii. Increasing Deliveries at Healthcare Facilities

Increasing deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Sahiwal. This data analysis given in table below showed a declining trend in institutional deliveries from base year 2018-19 in District Sahiwal.

Sr. No.	Financial Year	Birth Deliveries by SBA/ Institutional Deliveries
		Primary Healthcare Facilities
1	2018-19	1,975
2	2019-20	1,590
3	2020-21	1,332

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iii. IMR and MMR Review

Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The review of data

provided in following table depicted the increasing and decreasing tendency in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	1320	662	24	19
2019-20	1260	817	82	29
2020-21	1720	830	81	32

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iv. Review of Improvement in Institutional Facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	-	2,415,719	-	2,687,835
2	THQ Hospitals	1		01	
3	RHCs	11		11	
5	BHUs 24/7	21		24	
6	BHUs Normal	55		52	
7	MNCH Centers	06		06	

Source: Data provided by DHAs for the FY 2017-18 & 2020-21

v. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts 2018-19	Pregnant Women	No. of Posts 2019-20	Pregnant Women	No. of Posts 2020-21	Pregnant Women
1	Gynecologist	2	113,038	2	70,679	2	68,456
2	WMO	3		3			
3	Lady Health Visitor	46		46			
4	Lady Health Supervisor	23		23			

5	Lady Health Worker	1041		1041		1041	
6	Midwife	-		-		-	

Source: Data provided by DHA for the FY 2018-19 to 2020-21

vi. Review of Immunization Services

The Program has functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-19 & 2020-21. Immunization data showed a slight increase in coverage from 1,174 to 4,662 and in some cases decrease in coverage from 53 to 7,134.

Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
2018-19	84,847	87,873	77,539	77,540	75,667	77,456	19,481	72,930	86,135
2019-20	89,026	89,292	80,563	81,315	81,612	81,757	17,472	82,668	82,692
2020-21	83,211	83,211	77,592	78,407	74,493	77,582	16,954	80,064	83,531

vii. Review of surveillance for Disease Control

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

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2017	92,326	94,950	22,182
2018	86,860	103,139	36,572
2019	43,975	113,750	30,632
2020	71,023	117,966	19,588

viii. Review of MSDS

The Minimum Service Delivery Standards (MSDS) define a set of the benchmarks for minimum level of mandatory services that a healthcare establishment (HCE) is responsible to achieve and patients have a right to expect. It entails a package of yardsticks essential for all types and categories of the Healthcare Establishments i.e. Category I, Category II, and Category III and encompasses all the disciplines of healthcare, and focuses on ensuring quality healthcare services. Punjab Healthcare Commission is the authority for

certification of a health facility for MSDS compliant. No record maintained related to MSDS by the district management of IRMNCH Program in District Sahiwal.

7.6.2.5.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases¹.
- ii. Cases of less deliveries at healthcare facilities were report in 02 cases².
- iii. Non-achieving the immunization services targets were reported in 02 cases³.

7.6.2.6 Audit Analysis of DHA, Vehari

7.6.2.6.1 Review of Internal Controls

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

- i. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR, IMR etc.
- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cell and the other maintained by DHA in shape of monthly DHIS Reports.
- iv. MSDS were not implemented and monitored as no related record was maintained by the IRMNCH Cell, Vehari.

¹Annexure-23, 24

²Annexure-36, 37

³Annexure-45, 46

- v. Internal controls weaknesses regarding financial management were also observed i.e. “irregular payment of supervisory allowance and incentive allowance etc.”

7.6.2.6.2 Critical Reviews

a. Primary Data Analysis

Primary data regarding performance of Program activities was collected by conducting a field survey and questionnaire were developed to get information from field staff including LHSs, LHWs and LHVs.

The survey results depicted that 40% population of various union councils covering population of 1,191,818 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Leady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

i. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly Reports of IRMNCH&NP Vehari. The data analysis portrayed a declining trend of deliveries through SBA from base year 2019-20 in District Vehari. The data of two years shows decreasing trend in cases of antenatal and deliveries by SBA / postnatal care services provided at BHUs of district Vehari. It was further evident during security of OPD register maintained at BHUs that the deliveries were made on maximum first and second follow up visits of the patient and discharged within same day.

Sr. No.	Financial Year	Birth Deliveries Conducted	Increase / Decrease from Base Year %
1	2018-19	46,469	-
2	2019-20	44,657	-4%
3	2020-21	43,272	-7%

Source: Monthly Reports of IRMNCH&NP Vehari for the years 2018-19 to 2020-21

ii. Increasing Deliveries at Healthcare Facilities

Increasing deliveries at healthcare facilities is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Vehari. This data analysis given in table below showed a declining trend in institutional deliveries from base year 2018-19 in District Vehari.

Sr. No.	Financial Year	Birth Deliveries at Healthcare Facilities	
		Primary Healthcare Facilities 24/7 BHU & RHC	Secondary Healthcare Facilities DHQ & THQs
1	2018-19	22,294	4,318
2	2019-20	17,898	8,734
3	2020-21	18,673	8,326

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iii. IMR and MMR Review

Reduction in Infant mortality rate and maternal mortality ratio is the major intervention of the Program. However, to ascertain the actual extent of reduction in infant/maternal mortality ratio, the requisite data was not maintained by the Program management. Since this analysis is based on limited data that is available with MNCH and cannot be considered as complete. The review of data provided in following table depicted the increasing and decreasing tendency in number of infant/neonatal/maternal deaths.

Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
2018-19	2,003	629	554	11
2019-20	2,022	631	481	17
2020-21	1,884	577	423	20

Source: DHIS Reports & IRMNCH Reports FY 2018-19 to 2020-21

iv. Review of Improvement in Institutional Facilities

During last four years no new BHU was established / up-graded to RHC level besides discontinuation of training and deployment of Community Midwife

which resulted in decrease in deliveries by skilled birth attendants and institutional deliveries.

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	2,963,668	1	3,041,056
2	THQ Hospitals	2		2	
3	RHCs	14		14	
4	BHUs 24/7	32		34	
5	BHUs Normal	42		40	
6	MNCH Centers	8		8	

Source: Data provided by DHAs for the FY 2017-18 & 2020-21

v. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts 2018-19	Pregnant Women	No. of Posts 2019-20	Pregnant Women	No. of Posts 2020-21	Pregnant Women
1	Gynecologist	10	-	10	47,997	10	45,425
2	WMO	99		99			
3	Lady Health Visitor	73		73			
4	Lady Health Supervisor	53		53			
5	Lady Health Worker	1189		1174			
6	Midwife	74		74			

Source: Data provided by DHA for the FY 2018-19 to 2020-21

vi. Review of Immunization Services

The Program has functional integration at district and community level with disease control programs as well as with immunization program i.e. EPI for raising awareness regarding these issues. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was not available for the period 2018-19 & 2020-21.

vii. Review of surveillance for Disease Control

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

Year	Cases of Diseases Reported in Children < 5 Years		
	ARI < 5 Year	Fever < 5 Year	Anemia < 5 Year
2017	599,149	-	-
2018	660,466	-	-
2019	587,223	-	-
2020	381,378	-	-

viii. Review of MSDS

The Minimum Service Delivery Standards (MSDS) define a set of the benchmarks for minimum level of mandatory services that a healthcare establishment (HCE) is responsible to achieve and patients have a right to expect. It entails a package of yardsticks essential for all types and categories of the Healthcare Establishments i.e. Category I, Category II, and Category III and encompasses all the disciplines of healthcare, and focuses on ensuring quality healthcare services. Punjab Healthcare Commission is the authority for certification of a health facility for MSDS compliant. No record maintained related to MSDS by the district management of IRMNCH Program in District Vehari.

7.6.2.6.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases¹.
- ii. Cases of less deliveries at healthcare facilities were report in 03 cases².
- iii. Non-achieving the immunization services targets were reported in 01 cases³.

¹Annexure-25, 26

²Annexure-38, 39, 40

³Annexure-47

7.7 Departmental Responses

The report has been issued to the PAOs of the DHAs and management of DHAs Khanewal, Lodhran, Multan, Sahiwal and Vehari did not submit any reply. However, the management of DHA Pakpattan submitted following responses.

- i. All LHWs register pregnant women and submit Expected Date of Deliveries (EDDs) on prescribed format from their official sims through USSD Code 1034 on daily basis, near to EDD LHW call on 1034 and hire rural ambulance service for shifting of delivery patients to nearby 24/7 health facility but there is no specific targets set for LHWs regarding deliveries in PC-1.
- ii. The life of PC-1 of IRMNCH&NP Punjab was expired on 30th June 2020. Training courses have also completed and closed after expiry of PC-1 of the Program and the CMW's component not included in new PC-1 (July 2020 to June 2023).
- iii. Phase-wise up-gradation of health facilities in every district was done by the Government subject to availability of budget & provision of SBA staff by IRMNCH&NP Punjab. In District Pakpattan, 23 normal health facilities were up-graded in different phases by provincial office IRMNCH&NP instead of up-gradation at District level.
- iv. Targets were for the Punjab Province but District Pakpattan shows better performance. However, targets were not achieved due to lack of refresher trainings of SBAs, non-availability of FP commodities, medicine and equipment.
- v. LHWs are screening the pregnant & lactating women as well malnourished children and refer to concerned Optimize Therapeutic Patient (OTP) Sites.
- vi. Family Planning Commodities were not received from provincial office and no budget was available at District level for procurement of medicine and other logistics.

7.8 Conclusion

Provision of better health services to public is the primary responsibility the Government and it is bound to fulfill international commitments under MDGs/SDGs regarding improvement of health outcomes among women, newborns and children. The health department Government of the Punjab devised Punjab Health Sector Strategy for the achievement of SDG-3 i.e. Good Health and wellbeing and launched IRMNCH&NP. It initiated the said program to cater the health needs of people especially of those who are less well-off or they live in rural / less developed areas in 36 districts. The overall performance of DHAs regarding provision of maternal and child healthcare services was not found satisfactory. The Program failed to enhance its coverage and improve the birth deliveries through SBA/ institutional deliveries. The critical review of financials of the program revealed that no funds were provided to bring improvement in services and achievement of intended targets at district level. There was a nominal change in establishment of new healthcare facilities in districts. Moreover, newly constructed healthcare facilities could not be made functional since 2018-19 due to non-deployment of necessary staff, bio medical equipment and allied health infrastructure/machinery. A significant year wise decrease was observed in coverage of Hepatitis vaccination. Dearth of human resource was observed as many essential posts were laying vacant. The health authorities failed to implement minimum service delivery standards in the health facilities under its purview. The non-implementation of IRMNCH strategy adversely affected the government's efforts to improve the maternal and child health care facilities/services and its commitment towards the achievement of SDGs. The thematic audit found overall achievement of Program objectives unsatisfactory. Therefore, the management needs critical interventions by Government of the Punjab.

7.9 Recommendations

- i. New institutions may be established to enhance the ratio of birth deliveries through SBA and deliveries at healthcare facilities;
- ii. Population coverage increase may be ensured through expansion of program scope and vacant posts of health service providers should

be filled to provide better healthcare facilities to poor / vulnerable of the community;

- iii. Follow up visits for post-natal and neonatal care should be ensured and LHWs and CMWs should be trained in identification of any sign of illness and to provide immediate pre-referral care;
- iv. The services of already trained CMWs should be utilized;
- v. The management should set the targets in the district to reduce MMR, NMR and IMR etc. and a monitoring mechanism should be established to improve the service delivery;
- vi. A mechanism should be established to track patient wise record of pregnant women regarding their treatment from ANC to PNC and treatment given to children;
- vii. Immunization services need to be expanded to keep pace with increase in population by providing medicine and necessary equipment;
- viii. MSDS should be implemented in letter and spirit to improve the service delivery standards and medical treatment protocols. Implementation of MSDS should also be ensured for betterment of sterilization / hygiene conditions of the health facilities specially in the clinical areas; and
- ix. Capacity building of MNCH staff should be ensured after proper training and field staff may be made well equipped with mandatory logistics to provide productive services in the community.

7.10 References

DHAs Khanewal, Lodhran, Multan, Pakpattan, Sahiwal and Vehari DHIS Reports financial year 2018-19 to 2020-21, Development Schemes Progress Reports, PC-I of the Program (2020-23).

ANNEXURES

Annexure-A

Part-I

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

(Rupees in million)

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
District Health Authority, Khanewal				
Deputy District Health Officer Khanewal	1	2	Unjustified Charging of GST on Medical & Surgical supplies	0.154
	2	3	Uneconomical Expenditure on Procurement of Medicine Due To Non-Verification of Rates & Issuing of L.P Medicine to B.H.Us without Physical Examination Certificates	1.712
	3	4	Irregular Payment of Pending liabilities Without Allocation of Separate Budget	2.080
	4	6	Non-Recovery of Health Sector Reform Allowance Withdrew by Persons on General Duties	0.619
	5	7	Unjustified Issuance of Medicine to Other Health Facilities	0.334
	6	8	Un-authorized Withdrawal of Conveyance Allowance by Vaccinators	0.366
	7	9	Withdrawal of social security benefits after regularization of services	1.294
	8	10	Irregular Expenditure on Repair of Transformers	0.180
	9	11	Misuse/Misappropriation of 27 Govt. Motorcycles by Vaccinators without Maintenance of Logbooks	1.620
	10	12	Irregular expenditure on purchase of Medicine from Health Council Budget	0.369
	11	13	Irregular Development Expenditure from Health Council without Adopting Guidelines & Procedures	0.606
	12	15	Unjustified Charging Of GST on Electricity Charges	0.216
	13	19	Withdrawal of funds from Health Council without audit	7.490
	14	20	Un-authorize Use of DDO Powers without Availability of DDO Powers Endorsed by Finance Department and Sanctioning of Expenditure	396.380
	15	21	Unjustified withdrawal of Computer Allowance	1.008
Chief Executive	16	1	Mis-procurement of Bio Electro Medical Equipment and Medicines due to defective rate	343.391

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
Officer (District Health Authority) Khanewal			Contract By the unauthorized redressal Grievances committee	
	17	2	Unauthorized supply orders without execution of contract / Agreement	4.540
	18	3	Irregular receive Short Period Bank Guarantee than the warranty Period of Equipment and non-confirmation of Bank Guarantee	3.450
	19	4	Unjustified Purchase of Plants & Machinery in the absence of Import documents	2.401
	20	5	Unjustified Delivery Challan of Bio medical equipment without Date of Delivery	14.040
	21	6	Unjustified Execution of Scheme without Approval of Revised PC-1 from Departmental Development Sub Committee (DDSC) Punjab	11.466
	22	7	Poor Performance Due to Non-completion of Schemes	63.110
	23	8	Unauthorized preparation Annual Budget / Annual Development Programme of 2020-21 Without Printing Separate Books	36.234
	24	9	Unjustified acceptance of different registered numbers medicines other than Award Letter registered number	18.450
	25	10	Unjustified acceptance of medicines without confirming the standard of manufactured material	6.600
	26	22	Unauthorized late draft budget estimates for the Financial Year 2020-21 & Payment of Salary of July-2020 Without approved Budget	3,490.195
	27	23	Willful delay of pension payment cases more than two to three years and non-initiating the disciplinary proceedings against the delaying officers / officials	-
	28	24	Irregular payment of gratuity of the service period of Zila council / Tehsil Council to the pensioners	8.512
	29	25	Unjustified Payment of Pay & Allowances to Mr. Mehboob Anjum without performing duties at their original place of Posting	1.290
	30	26	Non-verification of receipts challans and non-entered in the cash book	0.481
	31	28	Loss to Government due to non-payment of income tax of Pakistan Made equipment's	0.251
32	29	Non-production of deposit proof of GST by Suppliers	0.221	
33	30	Unjustified Appointment of Administrator instead	-	

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			of passing period More than Six months	
	34	31	Irregular 3 rd time re-recruitment / recommendation for the post of Dental Surgeon against desired place of posting at THQ Mianchannu by resigning from the same job at RHC Abdul Hakeem.	-
	35	32	Irregular appointment of Class-IV staff by the irrelevant recruitment committee.	-
	36	33	Irregular / Non-transparent appointment of Medical officers without maintain the diary register of application received and by ignoring diary the Higher academic marks candidate by giving the maximum of interview to self-desired candidates.	-
	37	34	Irregular / Non-transparent appointment of Class-IV candidates, by ignoring the Higher academic marks candidate by giving the maximum of interview to self-desired candidates.	-
	38	35	Willful delay of appointment cases of Medical officers and 17-A appointment cases	-
MS THQ Hospital Jahanian	39	1	Doubtful payment of pay and allowances through adjustments	16.495
	40	2	Non-surrender of savings	14..435
	41	3	Unauthorized withdrawal of Special Health Care Allowance by the doctors	9.342
	42	4	Irregular deposit of District Health Authorities receipts into Provincial Government Account-I instead of DHA Account-VI	6.244
	43	7	Unauthorized withdrawal of Health Sector Reforms Allowance	5.402
	44	8	Withdrawal of Incentive Allowance without delivering / evening rounds in hospital	5.130
	45	9	Doubtful withdrawal of non-practicing allowance	4.788
	46	10	Irregular expenditure of pay and allowances	4,212.000
	47	11	Irregular clearance of pending liabilities without allocation of funds	4.078
	48	12	Irregular expenditure from health council funds besides withdrawal of funds without pre-audit	3.005
	49	15	Non-verification of deposit of Sales Tax from the purchases	1.703
	50	16	Unauthorized withdrawal of pay & allowances without sanction of leave	1.664
	51	17	Doubtful consumption of POL of generator	0.897
	52	18	Withdrawal of pay and allowances in excess of	0.884

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			sanctioned budget	
	53	21	Misappropriation on account of receipts and recovery	0.618
	54	23	Irregular drawls of personal allowance by charge nurses	0.308
	55	24	Payment of Social Security Benefits after regularization of services	0.185
	56	28	Unauthorized grant of pay and allowances	0.083
	57	29	Loss to Government due to non-charging of fee	0.082
	58	30	Irregular expenditure of risk allowances by misclassification	0.072
	59	31	Irregular payment of NPA	0.053
	60	32	Loss to Government due to less deposit of Government receipt	0.035
	61	33	Unauthorized grant of casual leaves	0.008
	62	34	Non-compliance of observations issued in previous year Audit	-
MS THQ Hospital Mian Channu	63	1	Unjustified acceptance of different company Lab items other than Supply order, Less ML supply was accepted than the mentioned in supply order & non-availability of stock entry of purchased items of	0.441
	64	2	Expiry of the H. Plory Devices of Laboratory	0.128
	65	3	Shortage of Stock of Laboratory items	0.186
	66	4	Unjustified withdrawal of non-practicing allowance instead of private Practice and fake affidavit of non-practice	0.320
	67	7	Irregular expenditure by misclassification	1.829
	68	9	Mis-procurement by unauthorized procurement committee	51.100
	69	10	Mis-procurement due to defective rate Contract By the unauthorized redressal Grievances committee	51.100
	70	19	Irregular drawl of inadmissible allowances and excess rate of incentive allowance	0.213
	71	20	Unauthorized and excess withdrawal of HSRA	0.309
	72	21	Irregular payment of inadmissible qualification allowances	0.410
	73	22	Irregular printing expenses without taking the NOC from Government printing press	0.702
	74	24	Irregular clearance of pending liabilities without allocation of funds	1.850
	75	25	Non-taken the performance Security	0.612
	76	27	Irregular Purchase of Daily LP medicines, indent of more than one million	11.397

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	77	28	Irregular payment of leave encashment	5.010
	78	30	Late Deposit of Govt. Receipts in Treasury and non-verification of Receipts from the DAO Khanewal	2.630
MS DHQ Hospital Khanewal	79	2	Irregular payment of salaries to staff of banned organization	5.927
	80	3	Unauthorized withdrawal of Non-Practicing Allowance	22.694
	81	5	Non-compliance of the Government instructions and withdrawal of social security benefits	1.186
	82	6	Withdrawal of Incentive Allowance without delivering / evening rounds in hospital	12.337
	83	8	Non-verification of bank challan deposited in banks on account of various heads of receipts	5.664
	84	9	Non-authenticity of collection of actual hospital receipts and chances of less deposit of fee	6.417
	85	10	Non-recovery of electricity charges from contractor	4.420
	86	14	Irregular clearance of pending liabilities without allocation of funds	17.531
	87	15	Irregular procurement through improper tender by Hospital Purchase Committee	13.298
	88	16	Non-publicity of available consultants at conspicuous part of hospital building for public awareness	-
	89	17	Irregular expenditure on account of printing of registers and receipts books of hospital	1.402
	90	19	Irregular posting of employees on general duty and payment of pay and allowances	6.821
	91	20	Unauthorized payment of pay and allowances without performing of duty	11.933
	92	21	Irregular withdrawal on account of fuel for generator	1.067
	93	23	Unauthorized collection of parking fee due to over-charging and non-recovery of penalty	1.202
94	24	Improper maintenance of consumption record of medical gases	7.563	
95	26	Recovery of overpayment due to non-deduction of income tax on income	0.054	
IRMNCH Khanewal	96	1	Irregular Payment of Supervisory Allowance As a part of Regular Pay	12.070
	97	2	Irregular payment of Supervisory Allowance through misclassification	4.260

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	98	3	Irregular payment of allowances	0.604
	99	4	Unjustified Maintenance of Log Book Showing the Running of vehicle During Gazzated Holiday, excess POL drawn	0.103
	100	5	Non-deduction of Supervisory Allowance during leave period	0.206
	101	6	Fraudulent drawl of POL charges, Repair & maintenance charges of vehicle & FTA during Leave Period	0.155
	102	7	Excess payment of POL Charges excess than Ceiling of POL	1.371
	103	9	Irregular Payment of Fixed POL charges, Fixed Repair & Maintenance charges and FTA during Covid-19 Lock Down of Mar-2020	0.527
	104	12	Non-constitution of certification committee	-
	105	13	Non-providing ultrasound Machines & contraceptive commodities to the BHUs & LHWs	-
	106	14	Non-payment of reward for best performing 24/7 BHUs	-
	107	15	Non-conducting the Pilot Study to reduce the recurrence of SAM children	-
	108	16	Lack of training programs for LHWs & LHS	-
	109	17	Less community meetings by the LHWs and less supervisory visits of LHS in the year 2020	-
	110	21	Deliveries conducted by CMWs without safe delivery kits	-
	111	23	Deliveries conducted by LHV's without safe delivery kits	-
	112	24	Training of CMWs without hiring of midwifery tutors	-
	113	25	Non-achieved the targets due to shortage of staff	-
District Health Authority, Lodhran				
Chief Executive Officer (District Health Authority) Lodhran	114	4	Doubtful withdrawal of pay without date of joining	6.634
	115	5	Irregular withdrawal of salaries without performance of duties at original place of posting	1.671
	116	6	Irregular up-gradation of Paramedics Cadre employees under 4-tier allied health service structure	-
	117	7	Irregular excess withdrawal of pay and allowance of higher scale	-
	118	8	Irregular invitation for procurement of medical equipment through inadequate advertisement	25.000
	119	9	Non-deduction of Income Tax and non-collection	0.789

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			of deposit proof of Sales Tax	
	120	10	Non-deduction of liquidated damages	0.190
	121	11	Non-blacklisting of defaulting firms and non-forfeiture of security deposit and performance guarantee	3.851
	122	12	Irregular tendering process by incomplete procurement committee	10.000
	123	13	Defective tender process for procurement of LP medicine	10.000
	124	14	Loss due to purchase of medicines of rate contract on higher rates	-
	125	16	Certification of Nil balance of Cash Book by DDO while bank balance as per bank statement	11.264
	126	17	Cost overrun due to delay in procurement of medical equipment	7.503
	127	23	Defective approval of budget without exact number of sanctioned Posts	-
	128	24	Irregular expenditures against zero budget	4.112
	129	25	Unauthorized issuance of supplementary grants without written approval and release orders	98.867
	130	26	Irregular re-appropriation of funds without approvals	39.355
	131	27	Non-maintain the ledger and separate cost center for tied grant	16.844
	132	29	Poor performance due to non-utilization of funds	14.710
	133	30	Irregular approval of payment of previous year liabilities	12.515
	134	32	Unjustified / doubtful consumption of POL of vehicle deputed for Covid-19 sampling	0.441
	135	33	Unjustified expenditure of repair of building	0.200
	136	34	Non-procurement of medicine despite release of funds	79.055
	137	35	Non-Blacklisting of supplier despite non-supply of medicine	32.702
	138	36	Less / non-procurement of medicine despite award of contract of medicines	34.672
	139	38	Non-surrender of the savings	68.159
MS THQ Hospital Kehror Pacca	140	1	Doubtful withdrawal of pay without date of joining	0.612
	141	2	Unjustified payment of Incentive Allowance to MO and WMO	0.741
	142	4	Doubtful payment of pay and allowances through adjustments	2.724
	143	5	Irregular withdrawal of Incentive Allowance	2.378

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			without making evening round in ward	
	144	6	Unjustified withdrawal of Non-Practicing Allowance	2.345
	145	7	Unknown Whereabouts of Imprest Money	0.500
	146	8	Irregular appointment of daily wages / contingent paid staff from Health Council	0.765
	147	9	Withdrawal of funds without pre-audit	1.879
	148	10	Non- maintenance of cash book of Health Council Funds and concealment of vouched account	1.602
	149	11	Irregular receipt of Health Council Funds without appropriation / allocation	2.508
	150	12	Non-deposit of withholding Income Tax	0.244
	151	13	Inadmissible grant of House Rent Allowance and Conveyance Allowance despite residing in hospital colony	0.231
	152	14	Misuse / misappropriation of PMU assets and supply without need/demand from THQ Hospital	-
	153	17	Irregular deposit of hospital receipt in the account of District Health Authority Lodhran	1.867
	154	18	Late deposit /Non-verification of Government receipts	1.867
	155	19	Non-deposit of income tax on staff share	0.013
	156	20	Non-deposit of Government share	0.183
	157	21	Non-supply of required medicine despite demand of hospital	6.571
	158	23	Irregular Award of contract of canteen and non-forfeiture of security	0.125
	159	24	Non-collection of fee of Cycle Stand and canteen contract	0.315
	160	26	Doubtful consumption of Oxygen without consumption record	0.331
	161	28	Irregular payment of arrears of salaries to daily wages staff on doubtful appointment orders	1.138
	162	29	Non-recovery of embezzled amount from Ex-MS THQ Hospital and non-taking of actions against alleged persons	-
MS THQ Hospital Dunyapur	163	2	Overpayment due to costly purchase of X-Ray Films and non-payment of income tax	0.094
	164	3	Non-surrender of savings and lapse of funds	17.700
	165	5	Expenditure in excess of budget allocation	14.560
	166	6	Irregular deposit of receipts in Account-VI	0.202
	167	10	Irregular payment of leave encashment	0.990
	168	11	Non-conducting Infection Control (IC) Audit in	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			Compliance of Indicator 92 of Standard 15	
	169	12	Non-conducting sterilization validation tests in emergency department	-
	170	13	Poor performance of Dental Section and Inefficient Utilization Dental Surgeons	-
	171	14	Improper Prescription of Medication against Management of Medication Standards	-
	172	15	Non-compliance of sterilization / infection control protocol for surgical equipment and operation theater surface and fixtures	-
	173	16	Irregular appointment of daily wages / contingent paid staff from Health Council	1.283
	174	18	Misclassification of expenditure regularization	0.539
	175	19	Blockage of Government funds and defective maintenance of consumption record	-
	176	20	Poor Service Delivery and defective monitoring control in the hospital	-
	177	22	Non-deposit of Government share of diagnostic fee in Government of the Punjab account	0.093
	178	23	Doubtful functioning of equipment due to non-calibration and maintenance of equipment	-
	179	24	Non-collection of proof of deposit of sales tax	0.404
	180	25	Non-Auction of Government vehicle and unserviceable equipment	1.000
	181	26	Irregular expenditure due to extension / re-appointment of doctors on ad hoc basis	3.104
	182	27	Non-maintenance of record of Ultrasound Register	-
	183	28	Non-compliance of Previous audit paras	-
District Health Officer (Preventive Services) Lodhran	184	1	Unauthorized withdrawal of salaries without availability of budgeted posts	24.282
	185	3	Unauthorized withdrawal of Conveyance Allowances despite allotment of bikes	0.265
	186	5	Difference between Bank Statement and Cash Book	4.947
	187	8	Irregular expenditure on POL and bogus claim of diesel	0.014
	188	9	Undue Payment of Health Sector Reform Allowance (HSRA) during General Duty at District Headquarter Lodhran	0.603
	189	10	Excess expenditure over and above the budget allocation	26.468
	190	11	Unauthorized payment of allowances during earned leaves	0.092

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	191	12	Doubtful payment of pay and allowances through adjustments	1.778
	192	13	Non-reconciliation of books of accounts with SAP record	1.860
	193	14	Doubtful expenditure on various items purchased without maintenance of stock entries	2.624
	194	15	Non-verification of deposit of Sales Tax from the supplier / vendor	0.077
	195	16	Non-deduction / Deposit of Provincial Sale Tax	0.027
	196	18	Defective maintenance of Record by Vaccinators, misappropriation of Vaccines and withdrawal of salaries	12.715
	197	19	Non-compliance of previous audit paras	-
MS DHQ Hospital Lodharn	198	1	Doubtful payment of pay and allowances through adjustments	9.926
	199	2	Unauthorized withdrawal of pay and allowances without availability of sanctioned post	1.538
	200	3	Non-compliance of the Government instructions and withdrawal of social security benefits	1.944
	201	4	Non-surrender of savings	27.113
	202	5	Expenditure over and above the budget allocation	82.650
	203	7	Excess payment of electric bill due to wrong tariff	17.926
	204	8	Unjustified withdrawal of pay without date of joining	8.401
	205	9	Non-recovery of electricity charges	2.053
	206	10	Withdrawal of funds without pre-audit	0.804
	207	12	Irregular sanction of stationery beyond financial competency	0.491
	208	13	Unnecessary creation of liabilities due to non-payment of claims despite availability of funds	8.007
	209	15	Unjustified withdrawal of non-practicing allowance	24.552
	210	16	Unauthorized erratic postings and withdrawal of pay and allowances	38.220
	211	17	Irregular payment of non-formulary medicines without DTL reports	0.127
	212	18	Loss to Government due to non-payment of income tax	0.201
	213	19	Non-auctioning of unserviceable durable goods, dry trees and old machinery	0.500
	214	20	Non-procurement despite release of funds by the Government for bulk purchase of medicine	61.210
	215	21	Non-procurement despite release of funds by the	1.209

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			Government for purchase of Dialysis medicine	
	216	22	Consumption of LP medicine budget instead of 75% budget allocation of medicine on Dialysis Items	8.500
	217	24	Irregular withdrawal of inadmissible allowances	0.173
	218	25	Irregular expenditure of Incentive Allowance 20% by misclassification	4.510
	219	26	Doubtful expenditure on account of pharmaceutical out of budget allocation of 15%LP day to day and 10% for disaster or natural calamity instead of 75%bulk purchase medicine	24.973
	220	30	Shifting of medicines to other health facilities	-
	221	32	Improper pursuance of the case of auction of tuck shop in the court of law	0.706
	222	33	Irregular blocked allocation under the head of A05270	20.376
	223	34	Loss due to deterioration of assets without utilization	2.000
	224	35	Unauthorized withdrawal of Non-Practicing Allowance	0.345
IRMNCH Lodhran	225	1	Wasteful expenditure on account of stipend due to non-deployment of CMW after completion of training course	4.403
	226	2	Irregular drawl of arrears of pay & allowances without allocation / release of separate budget	3.063
	227	3	Unjustified expenditure on repair of Vehicle	0.114
	228	4	Irregular drawl of funds by CEO Health Lodhran for procurement of Bio Medical Equipment and POL of Vaccinators	11.781
	229	5	Non-obtaining of deposit proof of GST	0.016
	230	6	Non-examination of vehicles from VICS and drawl of POL	0.499
	231	7	Non-surrender of savings	2.797
	232	8	Irregular excess expenditure than budget allocation	44.521
	233	9	Irregular pay and allowances to non-existent employee	0.990
	234	10	Unauthorized payment of Conveyance Allowance	0.732
IRMNCH (Thematic) Lodhran	235	3	Non-provision of ultrasound machines and other diagnostic items at the BHUs	-
	236	4	Non-provision of quality basic EmONC services at the primary health care facilities	-
	237	5	Non-up gradation of normal BHUs to 24/7 BHUs	-
	238	8	Non-improving quality of care at primary health	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			care facilities	
	239	9	Improper Financial Management of project funds	-
	240	10	Utilization of project resources other than MNCH services	-
District Health Authority, Multan				
Chief Executive Officer (District Health Authority) Multan	241	2	Unauthorized payment of integrated Allowance	0.074
	242	5	Unauthorized Withdrawal of House Rent Allowance and Conveyance Allowance despite having residential job and availability of government residences inside hospital premises	20.122
	243	6	Un-authorized Payment of Social Security Benefit @ 30%	0.699
	244	7	Loss to Government due to Non-regularization or Non-recovery of Social Security Benefit @ 30%	21.828
	245	8	Irregular drawl of huge amount of arrears of pay & allowances without allocation / release & availability of vouched account	1.447
	246	9	Withdrawal of pay & allowances without date of joining	12.288
	247	10	Non-compliance of recovery against previous audit Paras	-
	248	14	Irregular expenditure of Risk Allowances by misclassification	2.996
	249	16	Irregular payment to contingent paid staff without appointment letter	77.632
	250	17	Withdrawal of inadmissible pay and allowances	0.575
	251	18	Loss to government due to payment of wages against the holidays	7.967
	252	20	Unauthorized Clearance of Pending Liabilities without Allocation of Funds	0.328
	253	22	Non-deduction of HSRA from the staff on general duty	0.375
	254	23	Non-Collection of Proof of Deposit of Sales Tax	0.452
	255	24	Unauthorized conduct of business of District Health Authority	-
	256	25	Irregular expenditure by violating Punjab Procurement Rules	261.854
	257	27	Non-uploading the results of evaluation reports (Technical Evaluation & financial evaluation report) of Central Rate Contract Medicines & LP Medicines	205.722
258	29	Non-deduction of income tax on medicine bills	1.826	
259	30	Irregular award of rate contract by defective	261.854	

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			bidding process	
	260	31	Less issue of medicine than allocated budget	148.894
	261	32	Finalization of annual demand without considering end user demand	261.854
	262	33	Non-disposal of substandard medicine	4.311
	263	34	Unauthorized revised allocation of funds against 'Nil' budget	28.141
	264	36	Non-surrender of savings	536.804
	265	37	Irregular issuance of supplementary grants	214.537
	266	38	Provision of irregular budget estimates under different object codes	1.293
	267	39	Difference of pension expenditure with bank and cash book	7.521
	268	40	Delay in finalization of pension cases and late payment of commutation	6.894
IRMNCH Multan	269	1	Irregular delegation of financial powers and drawl of funds	7.650
	270	2	Loss due to in admissible payment of conveyance allowance	0.060
	271	3	Unjustified payment of POL without ascertaining the working condition of vehicles and by irregular maintenance of log books	6.179
	272	4	Irregular drawal of huge amount of arrears of pay & allowances without allocation / release & availability of vouched account	1.107
	273	5	Non-compliance of previous audit paras	-
	274	7	Loss to Government by Ignoring the Destruction of official vehicles	-
	275	8	Non-conducting of Physical Verification	-
	276	9	Non-availability of official vehicle & tablet of IRMNCH & N Program due to unauthorized possession	-
	277	10	Non-Collection of Proof of Deposit of Sales Tax	0.150
	278	11	Unauthorized payment of health supervisory allowance during leave	0.034
	279	12	Irregular expenditure through splitting of indents to avoid open tendering	1.187
	280	13	Poor performance due to shortage of staff	-
	281	16	Non-establishment of Anti-Harassment Cell	-
	282	17	Non-provision Contraceptive Commodities at RHC level	-
	283	18	Unwise and Irrational Decision to Suspend the Services of CMWs after incurring huge sum of	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			money and utilizing huge time span	
	284	20	Non-providing ultrasound Machines at the BHUs	-
	285	21	Non-enlargement of the insufficient Ambulance Fleet	-
	286	22	Non-functional Integration with Population Welfare Department	-
District Health Officer (Preventive Services) Multan	287	1	Un-authorized revised allocation of funds against 'Nil' Budget	122.700
	288	2	Non-surrender of savings	81.528
	289	3	Irregular expenditure from Health Council funds without preparation of Annual Plan, Pre-Audit and monitoring	46.929
	290	4	Doubtful payment of pay and allowances through adjustments	42.204
	291	5	Non-compliance of the Government instructions and withdrawal of social security benefits	19.406
	292	8	Recovery of unjustified withdrawal of non-practicing allowance	6.733
	293	9	Overpayment of conveyance allowance Rs	5.572
	294	11	Irregular / doubtful expenditure from Health Council funds	3.347
	295	13	Non-deduction of house rent and conveyance allowance instead of designated residences of Medical Officers and Lady Health Visitors	2.365
	296	14	Un-authorized posting of computer operators hired for Basic Health Unit into Commissioner and Deputy Commissioner Office	2.306
	297	15	Doubtful payment of Punjab Sales Tax and Income Tax on services	2.054
	298	16	Irregular expenditure of Risk Allowances by misclassification	1.856
	299	17	Loss to Government due to illegal occupation of Government residences by local tenants	1.573
	300	18	Non-verification of deposit of Sales Tax and Income tax from the purchases	1.350
	301	20	Irregular purchases from Health Councils funds from unregistered suppliers	0.953
	302	21	Unjustified payment to employees without performing duties. Loss to Government	0.907
	303	22	Doubtful difference between departmental expenditure statement and BER data maintained in District Accounts Office	0.192
	304	23	Withdrawal of inadmissible fixed TA/DA	0.109

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	305	26	Non-imposition / payment of Punjab Sales Tax and Income Tax on services	0.095
	306	27	Unauthorized excess withdrawal of pay and allowances after regularization	0.041
	307	28	Unauthorized withdrawal of Health Sector Reform Allowance	0.031
	308	29	Irregular withdrawal of personal allowance	0.030
	309	30	Non-compliance of observations issued in previous years Audit	-
GSS DHQ Hospital	310	2	Irregular expenditure due to extension / re-appointment of doctors on ad hoc basis	6.915
	311	3	Irregular payment of qualification allowances without admissibility	0.789
	312	5	Doubtful deposit on account of pay & allowances recovery (ROP)	0.411
	313	6	Non-surrender of savings	89.782
	314	8	Irregular auction cycle stand/ parking stand	3.511
	315	9	Doubtful payment of pay & allowances through adjustments	16.349
	316	11	Undue favor to firms by accepting less CDR	1.350
	317	12	Irregular expenditure by violating Punjab Procurement Rules	43.917
	318	13	Mis-procurement due to doubtful tendering process	115.000
	319	14	Irregular expenditure incurred on pending liabilities	1.236
	320	15	Mis-procurement due to non-announcement of results of bid evaluation on PPRA website	43.917
	321	16	Misappropriation of HCV and HBsAg kit	0.223
	322	20	Irregular expenditure by splitting	0.667
	323	21	Loss due to procurement of medicines at higher rates due to late finalization of framework contract	0.249
	324	22	Non-release of medicines budget to Hospitals	115.259
	325	23	Irregular issuance of award letter without obtaining performance security	5.750
	326	24	Irregular excess purchase of 15% LP medicines	9.869
	327	25	Uneconomical expenditure on procurement of medicine due to non-verification of rates	20.794
	328	26	Irregular local purchase of medicine without prescription of consultants / Senior Medical Officers	20.794
	329	27	Un-authorized payments of share money	7.907
330	28	Irregular utilization of Health Council funds	5.764	
331	29	Irregular expenditure on generator POL	1.397	

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	332	30	Non-deduction of withholding income tax on share money	0.791
MS THQ Hospital Shujabad	333	1	Irregular expenditure incurred on pending liabilities	16.761
	334	2	Irregular expenditure in violation of Punjab Procurement Rules	91.880
	335	4	Less deposit of government receipts	0.404
	336	7	Irregular expenditure on printing	3.904
	337	8	Irregular sanction of stationery beyond financial competency	0.747
	338	9	Irregular expenditure on generator POL	2.196
	339	10	Non-surrender of savings	46.799
	340	11	Irregular sanction of expenditure on repair of hospital building beyond delegated financial power	1.081
	341	12	Unauthorized advance withdrawal	0.820
	342	13	Non-deposit of government receipts and withholding income tax in treasury	1.001
	343	14	Excess payment of daily allowance	0.086
	344	15	Irregular payment of house rent allowance and conveyance allowance	0.618
	345	18	Loss to government due to non-deduction of income tax	0.106
	346	19	Irregular payment on account of good transports	0.546
MS THQ Hospital Jalalpur Pirwala	347	1	Non-surrender of savings and lapse of funds	36.236
	348	2	Irregular payment of leave encashment	0.978
	349	4	Irregular clearance of pending liabilities by violating the process of commitment accounting	1.042
	350	5	Unjustified payment of salary on doubtful ID card numbers	0.642
	351	6	Doubtful withdrawal of pay and allowances without date of joining	0.603
	352	7	Irregular expenditure on printing of stationery	0.795
	353	9	Non-deposit of Government receipts	0.090
	354	12	Non-procurement despite release of funds by the Government for bulk purchase of medicine	19.135
	355	15	Unauthorized erratic postings and withdrawal of pay and allowances	5.410
	356	16	Irregular expenditure on pay and allowances due to shifting of headquarter	1.081
	357	17	Unjustified payment of pay and allowances without maintenance of record	9.715
	358	18	Non-verification of bank challan deposited in banks on account of various heads of receipts	0.634

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	359	19	Non-supply of required medicine despite demand	19.600
	360	20	Acceptance of medicine in excess of demand	0.282
	361	21	Improper maintenance of record in indoor and emergency ward	2.795
	362	22	Loss due to non-auction of parking fee	0.900
	363	23	Irregular tendering by Hospital Purchase Committee instead of District Purchase Committee	17.350
District Health Authority, Pakpattan				
Deputy District Health Officer Pakpattan	364	1	Unauthorized withdrawal of Conveyance Allowances despite allotment of Government Motor Cycles	0.040
	365	2	Unauthorized withdrawal of NPA	0.460
	366	3	Doubtful withdrawal of Special HealthCare Allowance	0.207
	367	4	Irregular withdrawal of funds on account of repair of Government Vehicle without maintaining history sheet	0.286
	368	5	Irregular withdrawal of funds on account of repair of Government Vehicle	0.043
	369	6	Irregular Costly Purchase of Toners for Printer	0.098
	370	7	Unknown whereabouts of Mobile Phone costing	0.040
	371	8	Non-verification of deposit of Sales Tax from the supplier / vendor	0.077
	372	9	Irregular consumption of Stocks and Stores	0.161
	373	10	Irregular expenditure on account of POL of the Govt. vehicle and withdrawal of TA / DA without approval of tour programs from next authority	1.372
District Health Officer (Preventive Services) Pakpattan	374	5	Irregular drawal of huge amount of arrears of pay & allowances without allocation / release & availability of vouched account	46.868
	375	8	Loss to Government by Ignoring the Destruction of official vehicles	1.675
	376	9	Recovery of Un-authorized Withdrawal of Conveyance Allowance	0.075
	377	11	Withdrawal of funds without pre-audit	3.610
	378	12	Non-registration of government vehicle and motorcycles from Excise & Taxation Department	-
	379	14	Non-surrender of savings and lapse of funds	11.011
MS THQ Hospital Arifwala	380	15	Non-Collection of Proof of Deposit of Sales Tax	0.405
	381	3	Non-surrender of savings	4.985
	382	5	Irregular auction cycle stand/ parking stand	3.460
	383	6	Expensive purchase of X-Ray film and non-deduction of income tax	0.250

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	384	8	Doubtful withdrawal of pay and allowances without date of joining	3.387
	385	9	Doubtful withdrawal of funds without stock entry	0.121
	386	11	Non-deduction of maintenance charges and unauthorized withdrawal of house rent and conveyance allowance	0.107
	387	12	Irregular expenditure due to extension / re-appointment of doctors on ad hoc basis	4.692
	388	13	Acceptance of resignations without deposit of one month salary	0.372
	389	14	Non-release of medicines budget to Hospitals	34.157
	390	15	Non-deduction of withholding income tax on share money	0.140
	391	16	Irregular expenditure on printing of stationery	1.231
	392	22	Irregular utilization of Health Council funds	1.571
	393	24	Irregular issuance of award letter without obtaining performance guarantee	1.434
	394	26	Misappropriation of medicines in outdoor dispensary	-
	MS DHQ Hospital Pakpattan	395	2	Unauthorized retention of receipts and non-deposit
396		3	Misappropriation due to withdrawal of funds without supply of medicine	0.021
397		4	Withdrawal of health council funds without pre-audit	12.098
398		6	Unauthorized erratic postings and withdrawal of pay and allowances	29.624
399		9	Non-deduction of maintenance charges and unauthorized withdrawal of house rent and conveyance allowance	0.226
400		13	Unjustified expenditure of medical gases and improper stock entries and consumption record	14.718
401		14	Doubtful clearance of pending liabilities by violating the process of commitment accounting	1.248
402		15	Unauthorized sanction of medical charges beyond delegated financial power	0.210
403		17	Non-surrender of savings and lapse of funds	20.652
404		18	Doubtful withdrawal of pay and allowances without date of joining	0.975
405		22	Irregular expenditure on printing of stationery	1.483
406		23	Doubtful consumption of POL due to defective maintenance of log book	0.777
407		26	Acceptance of medicine in excess of demand	1.694
408		27	Non-supply of required medicine despite demand	46.400

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	409	31	Loss to Government due to procurement of sub-standard medicine inquiry thereof	0.340
	410	32	Non-deposit of income tax on employee's share	0.254
Chief Executive Officer (District Health Authority) Pakpattan	411	2	Non-taking of actions against the employees under PEEDA Act, 2006	-
	412	3	Irregular payment of Health Risk Allowance	0.346
	413	4	Doubtful withdrawal of pay without date of joining	1.498
	414	11	Non-disposal of substandard medicine	1.190
	415	13	Irregular payment of expenditure relating to other office	0.445
	416	15	Irregular clearance of pending liabilities by violating the process of commitment	28.766
	417	18	Non-recovery of liquidated damages	0.433
	418	20	Unauthorized overpayment due to less deduction of Income Tax	1.857
	419	22	Non-release of medicines budget to Hospitals	110.981
	420	23	Non-obtaining of audited accounts from PHFMC	-
	421	24	Unjustified withdrawal of POL	1.372
	422	29	Non verification of Sales Tax	0.337
	423	30	Withdrawal of social security benefits after regularization of services	0.033
	424	31	Unjustified / doubtful repair of vehicles	0.997
	425	32	Unauthorized withdrawal of Conveyance Allowances despite allotment of Government Motor Cycles	0.075
	426	33	Non-examination of vehicles from Vehicle Information and Certification System (VICS)	-
427	36	Non-provision Contraceptive Commodities at RHC level	-	
IRMNCH Pakpattan	428	3	Non-examination of vehicles from Vehicle Information and Certification System (VICS)	-
	429	4	Irregular clearance of pending liabilities by violating the process of commitment accounting	0.387
	430	5	Unjustified payment on account of POL	2.183
	431	6	Non-functional Integration with Population Welfare Department	-
	432	7	Non-enlargement of the insufficient Ambulance Fleet	-
	433	9	Non-establishment of Anti-Harassment Cell	-
	434	10	Non creation of SNE and recruitment of reliever LHVs	-
	435	13	Non-providing ultrasound Machines at the BHUs	-
	436	14	Non-provision of Trainings	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	437	16	Non-availability of Annual Targets & Achievement of Indicators and non-communication to the Districts	-
	438	19	Non-provision of compliance of Audit paras relating to Financial Years 2015-20	-
District Health Authority, Sahiwal				
Chief Executive Officer (District Health Authority) Sahiwal	439	1	Loss to Government due to procurement of sub-standard medicine	0.187
	440	2	Irregular re-appropriation of funds	-
	441	3	Non-execution of development schemes within stipulated period and loss to Government in shape of day to day price escalation	41.313
	442	4	Unauthorized late approval of budget estimates for the financial year 2020-21	-
	443	8	Irregular drawl of huge amount of arrears of pay & allowances without allocation / release of separate budget	4.743
	444	12	Non-surrender of savings	-
	445	13	Expenditure over and above the budget allocation	-
	446	14	Irregular withdrawal of inadmissible mobility allowance	0.237
	447	18	Non-black listing of firms / suppliers due to non-supply of medicine and non-forfeiting of CDRs	0.267
	448	19	Doubtful withdrawal of pay without date of joining	-
	449	21	Irregular payment of supervisory allowance	3.310
	450	23	Non-compliance of the Government instructions and withdrawal of social security benefits	2.983
	451	26	Excess payment of HSRA to Mr. Gul Dawood Ahmed Khan to the irrelevant cost centres of DHO Admn Health	0.027
	452	27	Irregular expenditure of Risk Allowances by misclassification	0.111
IRMNCH Sahiwal	453	1	Irregular payment of supervisory allowance	2.760
	454	2	Irregular withdrawal of inadmissible incentive allowance by IRMNCH employees	0.740
	455	3	Non-examination of vehicles from Vehicle Information and Certification System (VICS)	-
	456	4	Unauthorized payment of pay and allowances to the absconding employees and Non-taking of Action against them	0.335
	457	5	Recovery of inadmissible Health Risk Allowance	0.198
	458	6	Non-functional Integration with Population Welfare Department	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	459	7	Non-enlargement of the insufficient Ambulance Fleet	-
	460	11	Non-establishment of Anti-Harassment Cell	-
	461	12	Non creation of SNE and recruitment of reliever LHVs	-
	462	14	Non-provision of ultrasound machines and other diagnostic items at the BHUs	-
	463	16	Non up gradation of normal BHUs to 24/7 BHUs	-
	464	19	Non-conducting the Pilot Study to reduce the recurrence of SAM children	-
	465	20	Lack of training programs for LHWs & LHS	-
	466	21	Non-supply of equipment and medicines to LHWs & LHVs	-
	467	22	Non-achievement of the targets due to shortage of staff	-
	468	23	Poor efforts of LHWs and LHSs for Birth Spacing and contraceptive prevalence rate	-
	469	24	Non-conducting of Training and Refresher Courses	-
	470	26	Non-linkage of the program with various diseases	-
	471	27	Non-conducting of third party evaluation	-
Deputy District Health Officer Chichawatni	472	2	Irregular Withdrawal of Funds On Account Of Fake Repairs of Government Vehicle	0.295
	473	3	Irregular withdrawal of funds on Overhauling of Govt vehicle	0.309
	474	5	Non-Recovery H. S. R.A Allow by Persons on General Duties	0.070
	475	6	Irregular Costly Photostats Without any record	0.112
	476	7	Irregular withdrawal of funds on account of repair of Government vehicle without maintaining history sheet	0.345
	477	8	Unjustified Charging Of GST on Electricity Charges	0.024
	478	9	Loss to Government Due to Non-Deduction of Salary during Absence from Duty Period	0.600
District Health Officer (Preventive Services) Sahiwal	479	4	Non-recovery of House Rent Allowance and Maintenance Charges @5% from PHFMC Staff	0.509
	480	7	Doubtful withdrawal of Arrears of Pay and Allowances	2.188
	481	8	Irregular Receiving during Off Season and issuance to other Departments of Near Expiry Indoor Residual Spray (IRS) for Mosquito Killing	0.280
	482	9	Irregular Off Season Consumption of Near Expiry Insecticide	0.068

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	483	10	Poor Performance of Chichawatni Wing of Communicable Disease Control Branch evident from less receiving / consumption of Insecticide	0.128
	484	11	Irregular expenditure by split-up the indents in violation of PPRA Rules	1.012
	485	12	Non-verification of deposit of Sales Tax from the supplier / vendor	0.193
	486	13	Undue Payment of Health Sector Reform Allowance (HSRA) during General Duty at District Headquarter	0.090
	487	14	Loss to the Government due Non-allotment of Government Motor Cycles	1.422
	488	15	Non-recovery of penal rent due to unauthorized occupation of government residence	3.254
	489	16	Non-Recovery of Excess Paid Pay and Allowances despite Reversion to lower Basic Pay Scale	0.134
	490	17	Non-auction of unserviceable Government Vehicles / Motor Bikes	2.210
	491	18	Irregular expenditure on POL of Motorbikes having Out of Order Meters	1.620
	492	20	Non-recovery of House Rent Allowance from IRMNCH Staff	0.408
MS THQ Hospital Chichawatni	493	1	Non-recovery of cost of Copper Pipes and non-taking of actions against alleged persons	0.642
	494	2	Non-recovery of cost of theft of trees and non-taking of actions against alleged persons	1.000
	495	3	Irregular clearance of pending liabilities by violating the process of commitment accounting	43.604
	496	4	Unnecessary creation of liabilities due to non-payment of claims despite availability of funds	8.902
	497	5	Unjustified / Doubtful consumption of medicine in HDU, Peads, Gynae and OT department	22.047
	498	6	Non-recovery of liquidated damages	0.302
	499	7	Excess Purchase of various items of medicines without requirement	0.934
	500	8	Non-forfeiture of performance guarantee	0.060
	501	9	Irregular award of contracts to non-participant bidders	5.573
	502	10	Non-deposit of Government share of diagnostic fee in Government of the Punjab account	6.573
	503	11	Non-Deposit of Government Receipts	1.403
	504	12	Non-deposit of income tax on employee's share	0.215
	505	13	Non-verification of Government Receipts	1.976

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	506	14	Withdrawal of funds without pre-audit	0.848
	507	15	Irregular appointment of daily wages / contingent paid staff from Health Council	0.848
	508	16	Unauthorized and excess withdrawal of HSRA and Integrated Allowance	0.094
	509	22	Non-deposit of tender fee	0.070
	510	23	Non-collection of income tax on auction price of canteen and Parking	0.155
	511	24	Non-recovery of PST of parking fee	0.131
	512	26	Non-deposit of Income Tax	0.067
	513	27	Illogical excess availability of stock than stock register	0.013
Deputy District Health Officer Sahiwal	514	2	Un-authorized drawl of pay & allowances Without Work	1.390
	515	3	Non-reconciliation of Expenditure Statement with the Soft Data	1.620
	516	4	Lapse of budget allocation due to non-surrender of savings	9.590
	517	5	Non-payment of General Sales tax By Supplier	0.054
District Health Authority, Vehari				
THQ Hospital Burewala	518	2	Non-compliance of Indicators 02, 27 and 117 of MSDS and Non-obtaining of ISO Certification	-
	519	5	Less realization of auction money Income Tax and PST	0.800
	520	6	Non-compliance of Hand Hygiene before Surgical Operation and irregular consumption of Pyodine Scrub	-
	521	7	Withdrawal of Incentive Allowance by Gynecologists / Consultant Gynecologists without Entitlement	1.296
	522	8	Non-finalization of Disciplinary Proceedings against habitual absconding MO by submission of fake / fabricated COVID 19 Report	-
	523	10	Irregular payment of 40% of the incentive allowance through payroll without evidence of meeting criteria	4.086
	524	11	Irregular appointment of daily wages / contingent paid staff	2.228
	525	12	Unauthorized Clearance of Pending Liabilities without Allocation of Funds	1.049
	526	13	Irregular withdrawal of Pay and Allowances of employees posted on General Duty	1.561
	527	14	Provision of Healthcare / Treatment and	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			Medication Administration without Valid Licenses / Certificates / Registration for the Concerned Body	
	528	15	Non-deduction / deposit of Income Tax on employees' share of various receipts	0.212
	529	16	Irregular expenditure from Health Council Funds on salaries of Contingent Paid Staff and without pre-audit	1.785
	530	17	Unauthorized Promotion / Up Gradation of Allied Health Professional and excess Payment of minimum estimated	2.493
	531	18	Doubtful Consumption of Medicine/ Surgical Items	0.541
	532	19	Doubtful Requisition / Receiving and Consumption of Medicine / Surgical Items in the Emergency Ward	0.405
	533	20	Non-performing of Fumigation in the Operation Theater of the Hospital	-
	534	21	Undue favor to employees by granting Day-Off beyond the limit of gazetted holidays Inquiry thereof besides recovery of availing excess day-off without performing duty	-
	535	22	Non-compliance of Sterilization / Infection Control protocol for Surgical Equipment and Operation Theater Surface and Fixtures	-
	536	23	Non-conducting Infection Control (IC) Audit in Compliance of Indicator 92 of Standard 15	-
	537	24	Non-conducting Sterilization Validation Tests in Emergency Department in the Evening Shift	-
	538	25	Irregular expenditure on Oxygen Cylinder and unjustified consumption	5.225
	539	26	Poor performance of Dental Section and Inefficient Utilization of the three (03) Dental Surgeons	-
	540	27	Non-pursuing the case of Late procurement despite release of funds by the Government for bulk purchase of medicine and less supply of the medicine by the CEO DHA	56.826
Chief Executive Officer (District Health Authority)	541	4	Non-black listing of firms / suppliers due to non-supply of medicine and non-forfeiting of CDRs	0.370
	542	6	Irregular purchase of medicine on the approved rates of last year due to late tendering process	166.960
	543	7	Doubtful clearance of pending liabilities by violating the process of commitment accounting	161.168

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
Vehari	544	8	Unauthorized payment/ irregular sanction of fuel to lady health supervisor not working on the payroll	2.149
	545	9	Irregular purchase of medicine due to entertaining less than three prequalified firms in bidding process for each items	78.021
	546	10	Unauthorized payment of financial assistance to the families of deceased government servants	10.700
	547	12	Doubtful deposit of drug license / renewal fee	1.297
	548	13	Defective preparation of annual budget due to fake budgeting of local receipts	50.000
	549	14	Non-obtaining of audited accounts from PHFMC	-
	550	16	Substandard purchase of medicine and non-replacement of various items	3.427
	551	17	Irregular issuance of supply orders without signing of agreements with contractors / agents and non-supply of medicine	25.660
	552	18	Non-recovery of SSB from employees appointed under 17-A	0.716
	553	20	Irrational budget allocation of HSRA to DHQ, THQ and Health Offices	10.768
	554	21	Unauthorized budget allocation for non-development to RHCs working under PHFMC	10.218
	555	22	Irregular/ Illegal recruitment of staff on contract basis	1.363
	556	23	Unauthorized expenditure incurred by RHCs working under the control of PHFMC	9.650
	557	24	Irregular appointment of vaccinators	8.811
558	25	Non-recovery of state land illegally encroached by local residents	40.000	
MS DHQ Hospital Vehari	559	2	Irregular expenditure due to extension / re-appointment of doctors on ad hoc basis	41.092
	560	3	Excess withdrawal of HSRA	0.426
	561	4	Irregular payment of integrated allowance	0.020
	562	5	Un-authorized accord of sanction of medical allowance beyond delegated financial powers	0.805
	563	9	Irregular deposit of receipts in Account-VI instead of Account-I	0.706
	564	10	Unauthorized use of medicine budget by CEO (DHA) Vehari against the budget allocation of MS DHQ Hospital Vehari	122.977
	565	11	Consumption of POL for generators without maintenance of record	3.056

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	566	14	Unauthorized withdrawal of Health Sector Reforms Allowance	0.173
	567	16	Improper Prescription of Medication against Management of Medication Standards	-
	568	17	Withdrawal of health council funds without pre-audit	9.161
	569	18	Non-deposit of income tax on employee's share	0.439
	570	21	Irregular expenditure of civil work by misclassification	1.394
	571	22	Irregular expenditure on adjustment of doctors by erratic posting	4.037
	572	23	Less obtaining of performance security and undue favor to the successful bidder	1.825
	573	24	Unauthorized testing without charging of the Government fee	0.100
	574	25	Irregular expenditure on LP Medicine by violating the terms and conditions of bid document	36.340
	575	26	Misclassification of expenditure regularization	17.899
	576	28	Overpayment to supplier by making payment of costly item instead of economical item	0.423
	577	29	Expenditure on purchase of insect killer by splitting	0.336
	578	32	Excess Rate Paid for Ceftriaxone by Accepting non-formulary item and booking of formulary brand of Aczon in vouchers	5.946
	579	33	Non-transparent appointment of and payment to House Officers	10.363
	580	34	Irregular payment of non-formulary medicines without DTL reports	0.200
	581	35	Irregular expenditure on printing and publication	2.608
	582	36	Misclassification of expenditure regularization	3.877
	583	37	Defective maintenance of record of receipt books	14.393
	584	38	Doubtful purchase and issuance of bed sheets in excess of requirement	0.465
	585	39	Illegal retention of Govt. Receipt in pocket by procurement officer and late deposit without interest	0.008
	586	40	Doubtful expenditure on account of durable goods/store items without maintenance of proper consumption record	10.000
	587	41	Doubtful clearance of pending liabilities by violating the process of commitment accounting	0.396
	588	44	Unjustified expenditure of medical gases and	6.331

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			improper stock entries and consumption record	
	589	45	Irregular payment of incentive allowance without evening rounds	6.510
	590	46	withdrawal of salaries without performance of duties	0.499
MS THQ Hospital Mailsi	591	1	Non-procurement Despite Release of Funds by the Government for Bulk Purchase of Medicine	37.820
	592	2	Unauthorized purchase of LP medicines out of Zakat Fund at less discount Rates	0.306
	593	3	Uneconomical expenditure on procurement of medicine due to non-verification of rates	13.225
	594	4	Irregular expenditure by extension of previous year agreement	3.530
	595	5	Misclassification of expenditure due to purchase of surgical items out of object head other resulted in overpayment	0.480
	596	6	Unjustified local purchase of medicine despite availability of item in stock	0.382
	597	7	Misappropriation of X-Ray films by fake Free tests	0.180
	598	8	Un-Authorized purchases by hospital required to be supplied by the janitorial company	0.711
	599	9	Irregular local purchase of non-formulary medicine	0.460
	600	10	Loss to Government due to less deposit of Government fee	0.697
	601	11	Non-imposition of penalty on late completion of works	0.583
	602	12	Non-deduction Of 5% Maintenance Charges	0.313
	603	13	Doubtful consumption of medicine in emergency ward of hospital	3.630
	604	16	Unjustified charging of GST on electricity charges	1.186
	605	18	Irregular Payment of Incentive Allowance Without Proof of Bio Matric Attendance	3.976
	606	19	Non-Deposit of Income Tax on Employee's Share	0.139
	607	20	Loss Due to Deterioration of Assets without Utilization	1.240
	608	21	Unauthorized Payment of Inadmissible Allowances during Leaves	0.398
	609	23	Irregular Payment of Arrears of Pay and Allowances Without Additional Demand of Budget	6.485
	610	24	Irregular appointment of daily wages / contingent paid staff from Health Council	0.600
611	25	Withdrawal of Funds without Pre-Audit	4.500	

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
	612	26	Unauthorized withdrawal of HSRA	0.131
	613	27	Unjustified Acceptance of Medicine by Other Health Facilities	2.269
	614	28	Irregular Expenditure of Pay and Allowances to Employees on General Duty	0.334
	615	30	Non-deposit of sales proceeds of Bicarbonate Canes	0.109
	616	31	Non-Deposit of Tender Fee / Bid Document Fee	0.068
	617	32	Excess payment of pay and allowances despite transfer	0.030
District Health Officer (Preventive Services) Vehari	618	1	Unauthorized withdrawal of salaries without availability of budgeted posts	710.827
	619	2	Misappropriation of funds by excess calculation	0.047
	620	3	Non-surrender of savings and lapse of funds	10.540
	621	4	Excess withdrawal despite non-receipt of purchased item	0.030
	622	5	Irregular clearance of pending liabilities by violating the process of commitment accounting	2.946
	623	6	Irregular expenditure on purchases without specifications	3.032
	624	8	Unauthorized sanction of pending TA claims	0.369
	625	9	Doubtful withdrawal of pay and allowances without date of joining	0.666
	626	12	Irregular expenditure on purchases of different items without procurement planning	6.406
	627	13	Unauthorized withdrawal of Conveyance Allowances despite allotment of bikes	5.689
	628	14	Irregular expenditure on medicines without maintenance of consumption record	1.249
	629	17	Unauthorized payment of Incentive Allowance	1.080
	630	18	Unjustified consumption of POL due to defective maintenance of log book	0.057
IRMNCH Vehari	631	1	Irregular payment of incentive Allowance	5.200
	632	2	Unjustified payment of POL without ascertaining the working condition of vehicles and by irregular maintenance of log books	2.149
	633	3	Unauthorized withdrawal of Health Sector Reforms Allowance and Non-Practicing Allowance	0.766
	634	4	Non-recovery of pay and allowances during absent period	0.194
	635	5	Poor performance regarding service delivery, performance of duty and achievement of targets by	-

Formation	Sr. No.	AIR Para No.	Subject of Para	Amount
			LHVs / LHS	
	636	6	Irregular withdrawal of pay and allowance for lady health supervisors, lady health workers and drivers of National / Nutrition Program from irrelevant cost center	341.210
	637	7	Non-auction of condemned / out of order vehicles	3.200
	638	8	Non-examination of vehicles from Vehicle Information and Certification System (VICS)	-
IRMNCH (Thematic) Vehari	639	1	Poor service delivery regarding screening of children, treatment of severe acute malnutrition (SAM) children and non-provision of nutritional supplements	
	640	2	Non-provision of services to the patients of anemia and eye infections	
	641	5	Decrease in the service delivery of ambulance and less parking station	-
	642	8	Non-providing of ultrasound Machines at the BHUs	-
	643	9	Poor efforts of LHWs and LHSs for Birth Spacing and contraceptive prevalence rate	-
	644	10	Non-establishment of Anti-Harassment Cell	-
	645	14	Non-functional Integration with Population Welfare Department	-
	646	15	Non-recruitment of reliever LHVs	-
	647	16	Non-linkage of the program with various diseases	-
	648	17	Non-upgradation of normal BHUs to 24/7 BHUs	-
	649	18	Non-hiring of human resource and non-provision of family planning commodities by PHFMC	-
	650	19	Non-conducting of third party evaluation	-

Annexure-A**Part-II****Memorandum for Departmental Accounts Committee Paras
Pertaining to the Audit Year 2020-21****District Health Authority, Khanewal****(Rupees in million)**

Sr. NO	Name of formation	AIR Para No	Subject	Amount
1	CEO Health Khanewal	5	Unauthorized late approval of Draft Budget Estimates for the year 2019-20	2939.037
2		6	Defective preparation of annual budget due to wrong estimation of local receipts	10
3		7	Irregular payment of arrears without release of additional budget	16.156
4		8	Doubtful payment on account of Pay & Allowances	1.351
5		9	Irregular deposit of District Health Authorities receipts into Provincial Government Account-I instead of DHA Account VI	32.957
6		11	Irregular expenditure of civil works	0.345
7		12	Non-verification of deposit proof of GST	0.284
8		13	Purchases not entered in the stock/ asset register	1.02
9		14	Unauthorized payment of travelling allowance	0.21
10		15	Unjustified payment in the name of DDO instead of through Vendors	3.27
11		18	Unauthorized payment of Non-practicing allowance	12.958
12		19	Payment of Social Security Benefits after regularization of services	5.492
13		20	Unauthorized payment of Risk Allowances without entitlement	0.34
14		21	Unauthorized payment of inadmissible Allowances	0.068
15		22	Undue payment of Special Allowance	2.172
16		23	Irregular payment of Supervisory Allowance through payroll without monitoring performance and with wrong nomenclature	2.858
17		24	Unjustified payment of arrears of Conveyance Allowance and House Rent Allowance	0.173
18		25	Unjustified payment of House Rent Allowance	0.129

Sr. NO	Name of formation	AIR Para No	Subject	Amount
			45%	
19		26	Unauthorized payment of Conveyance Allowance despite Allocation of Government Vehicle	0.04
20		27	Doubtful Payment of Allowances to the Employee of District Health Department	0.782
21	DHQ Hospital Khanewal	1	Irregular tendering and purchase of LP medicine and laboratory items	34.194
22		2	Irregular expenditure on purchase of medicine by splitting	4.819
23		3	Non-deposit of tender fee / bid document fee recovery thereof	0.088
24		5	Unauthorized creation of liabilities despite availability of budget allocation	4.495
25		6	Non-deposit of Government receipts	0.078
26		7	Irregular withdrawal of inadmissible allowances recovery thereof	0.197
27		8	Irregular amount of arrears of pay & allowances without allocation / release of separate budget	37.436
28		9	Non-compliance of the Government instructions and withdrawal of social security benefits	0.159
29		10	Irregular expenditure of Risk Allowances by misclassification	0.216
30		13	Irregular purchase of medicines without obtaining of performance security	2.69
31		15	Irregular purchase of medicines / pharmaceuticals through rate contract without obtaining of stamp duty	0.135
32		17	Irregular withdrawal of salaries without performance of duties at place of posting	4.279
33		18	Withdrawal of pay and allowances in excess of sanctioned posts	1.596
34		19	Non-surrender of savings	5.238
35		20	Irregular clearance of pending liabilities without allocation of funds	37.436
36		22	Withdrawal of Incentive Allowance without delivering / evening rounds in hospital	4.473
37		23	Unauthorized withdrawal of non-practicing allowance (NPA) by specialists	2.395
38		25	Unauthorized payment of salaries during extra ordinary leave	0.202
39		26	Overpayment due to non-deduction of income tax on income	0.158

Sr. NO	Name of formation	AIR Para No	Subject	Amount
40		27	Withdrawal of social security benefits after regularization of services	0.21
41		28	Unauthorized and excess withdrawal of HSRA	0.758
42		29	Non-utilization of budget provided for bulk purchases of medicine	11.27
43		30	Unauthorized payment of integrated allowance to staff and recovery thereof	0.0124
44		31	Irregular appointment of contingent paid staff	0.236
45		32	Unjustified withdrawal of special allowance	0.06
46		33	Doubtful difference between departmental expenditure statement and BER data maintained in District Accounts Office	0.066
47		34	Irregular appointment of daily wages / contingent paid staff from Health Council	7.591
48		35	Withdrawal of funds without pre-audit.	7.711
49		36	Non-deposit of auction price of canteen	0.465
50		37	Non-deposit of income tax on auction price of canteen	0.074
51		38	Non-forfeiture of earnest money of defaulter contractor of canteen fee	0.05
52		39	Non-deposit of auction price of parking	0.773
53		40	Non-deposit of income tax on price of parking fee	0.124
54		41	Non-forfeiture of earnest money of defaulter contractor of parking fee	0.05
55		42	Unauthorized occupation of residence and non-deduction of house rent, conveyance allowance and maintenance charges	0.226
56		43	Excess expenditure due to purchase on Higher Rates of PPEs	0.445
57		44	Misclassification of expenditure	2.086
58		45	Uneconomical procurement of Covid-19 items	2.836
59		46	Irregular purchase of stationery, printing, publication and various others store items by splitting	14.566
60		47	Irregular expenditure on repair of machinery and equipment by splitting	3.187
61		48	Non-auctioning of unserviceable durable goods and dry trees and old machinery	0
62	MS THQ	2	Withdrawal of funds without pre-audit.	14.25
63	Hospital	3	Irregular expenditure by splitting in Health Council	1.019

Sr. NO	Name of formation	AIR Para No	Subject	Amount
64	Kabirwala	4	Irregular excess appointment of daily wages / contingent paid staff and payment from Health Council	1.485
65		5	Excess payment of Civil Work due to non-deduction of PST	0.457
66		6	Irregular expenditure of minor civil works	9.149
67		7	Loss due to non-recovery of auction amount from contractor of cycle stand	0.131
68		8	Irregular non-auction of hospital canteen and unauthorized acceptance of construction cost adjustment	0.138
69		9	Depriving of health facilities due to lethargic attitude of the Hospital authorities	13.221
70		10	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance & Development	9.789
71		11	Irregular excess expenditure on LP medicine then prescribe budget limit	5.861
72		12	Non-deposit of hospital receipts	0.174
73		13	Overpayment due to non-deduction of income tax on income	0.179
74		14	Doubtful payment of pay and allowances through adjustments	10.511
75		15	Irregular payment of non-practicing allowance	5.116
76		16	Withdrawal of Incentive Allowance without delivering / evening rounds in hospital	10.433
77		17	Unauthorized withdrawal of Health Sector Reforms Allowance	7.959
78		18	Irregular payment of inadmissible qualification allowances	1.031
79		19	Unauthorized withdrawal of conveyance and house rent allowance despite residing in official residence	0.062
80		21	Irregular payment of inadmissible allowances	0.253
81		23	Recovery of Pay and Allowances due to wrong fixation of pay on regularization -	0.042
82		24	Excess payment of pay & allowances due to personal allowed to Nurses	0.503
83		26	Depriving health facility due to non-protection of hospital property	51.536
84	27	Irregular expenditure on printing	2.022	

Sr. NO	Name of formation	AIR Para No	Subject	Amount
85		28	Irregular local purchase of medicine	2.273
86		29	Mis-procurement due to defective tender process for procurement	4.885
87		30	Irregular expenditure by splitting	8.542
88		31	Poor maintenance of consumption record of medicine in Emergency ward of hospital	0
89		32	Unauthorized Payment of Pay and Allowance	0.329
90		33	Irregular utilization of budget allocation under account head "purchase of drugs and medicine	12.784
91	MS THQ Hospital Mian Channu	1	Doubtful payment of pay and allowances through adjustments	12.775
92		2	Recovery of unjustified withdrawal of non-practicing allowance	3.572
93		3	Irregular expenditure by splitting	5.566
94		5	Irregular withdrawal of incentive allowance without ensuring evening round in wards	1.558
95		6	Loss due to less availing of Discount of Local purchase of medicines	1.514
96		9	Doubtful expenditure on repair of machinery and furniture	1.108
97		10	Doubtful consumption of POL, defective maintenance of log book and payment of excess rates than OGRA rates	1.066
98		11	Loss to Government due to non-deduction of salaries of absent period reported by bio-metric system	1.901
99		12	Mis-procurement by unauthorized procurement committee	27.58
100		13	Irregular appointment of daily wages / contingent paid staff from Health Council	1.09
101		14	Irregular local purchase of non-formulary medicine without prescription of specialist	9.58
102		15	Withdrawal of funds without pre-audit.	1.09
103		16	Non-surrender of savings	4.67
104		18	Non-deduction of maintenance charges	0.547
105		19	Unjustified charging of GST on electricity charges recovery thereof	0.398

Sr. NO	Name of formation	AIR Para No	Subject	Amount	
106		20	Overpayment of inadmissible allowances during study period	0.651	
107		21	Unauthorized withdrawal of Health Sector Reforms Allowance	0.166	
108		22	Non-forfeiture of performance guarantee	0.148	
109		23	Overpayment due to non-deduction of income tax and PST	0.155	
110		24	Recovery from travelling allowance bills	0.154	
111		25	Recovery of un-authorized withdrawal of conveyance and house rent Allowance	0.101	
112		26	Unauthorized grant of annual increment recovery thereof	0.08	
113		27	Overpayment to suppliers due to payment of excess rates	0.052	
114		28	Non-deposit of tender fee / bid document fee recovery thereof	0.036	
115		29	Irregular expenditure of risk allowances by misclassification	0.039	
116		30	Non-deduction of water charges from the residents of quarters	0.0388	
117		District Officer Health PS KWL	1	Withdrawal of social security benefits after regularization of services	11.48
118			2	Unauthorized payment of HRA and CA despite designated residences	61.66
119			3	Irregular/doubtful expenditure on the accounts of bulk purchases of medicines without DDO powers & not through proper channel	115.617
120			4	Irregular expenditure of Risk Allowances by misclassification	1.812
121			5	Irregular/doubtful expenditure on the accounts of others without DDO powers & not through proper channel	3.314
122	6		Doubtful / Irregular expenditures on the accounts of Rates & Taxes	0.087	
123	7		Unauthorized payment of Risk Allowances without entitlement	0.183	
124	8		Doubtful expenditures of DDOH and CEO Health authority by misusing the powers	182.773	
125	9		Improper maintenance of dispatch register	0	
126	10		Non-provision of compliance of previous audit	0	

Sr. NO	Name of formation	AIR Para No	Subject	Amount
			Paras	
127		11	Unauthorized withdrawal of conveyance allowance for employees availing the Government bikes	0.031
128		12	Irregular withdrawal of TA/DA	2.046
129		13	Doubtful maintenance of attendance register	0

District Health Authority, Lodhran

(Rupees in million)

Sr. No	DDOs	Para No	Subject	Amount
1		2	Irregular sanction of bills of medicines	9.68
2		3	Irregular clearance of pending liabilities without allocation of funds	9.68
3		4	Non-deposit of liquidated damages	0.507
4		5	Loss to government due to non-deduction of income tax	0.317
5		6	Unauthorized purchase of various items without obtaining of sales tax invoices	7.586
6		7	Misclassification of Expenditure	0.947
7		8	Irregular expenditure on printing	1.762
8		9	Irregular sanction of stationery beyond financial competency	2.064
9		10	Loss due to purchase at higher rates	1.555
10		11	Irregular accord of sanction and withdrawal of Funds	1.468
11		13	Irregular withdrawal of non-practicing allowance	8.77
12		15	Irregular withdrawal of incentive allowance	11.436
13		17	Non-uploading the results of evaluation reports (Technical Evaluation & financial evaluation report) on PPRA website	0.72
14		18	Irregular expenditure on POL	1.04
15		19	Unauthorized payment of TA/DA without sanctioned post	0.297
16		20	Irregular purchase of mask and sanitizers	1.304
17		21	Non-recording of government receipts in cash book-	6.859
18		22	Irregular expenditure without consumption record	1.299
19		23	Excess payment of electric bill due to wrong tariff	15.43

Sr. No	DDOs	Para No	Subject	Amount
20		25	Irregular appointment of daily wages staff	3.117
21		26	Irregular sanction of repair& maintenance beyond financial competency	1.132
22		27	Unauthorized expenditure on repair and maintenance of hospital building	1.132
23		28	Irregular purchase through repeat order	1.312
24		29	Non-surrender of savings	54.584
25		30	Doubtful expenditure on local purchase of medicines	15.134
26		31	Irregular purchase of LP medicines in violation of policy guidelines	4.221
27		32	Doubtful expenditure on local purchase of medicines	15.134
28	CEO Health Lodhran	2	Unjustified release and expenditure against the bogus pending liabilities	2.843
29		4	Non-maintenance of budget control register	21.36
30		5	Non-production of Record	69.794
31		6	Unjustified acceptance of local made medicine instead of imported medicines as per supply order	0.834
32		8	Loss due to purchase of medicines of Rate Contract on higher rates	0.808
33		9	Purchase of medicines by the unauthorized purchased committee	207.372
34		10	Mis-procurement of medicines due to defective rate contract and Non-uploading the results of evaluation reports	237.742
35		11	Mis-procurement of medicines due to defective rate contract and Non-uploading the results of evaluation reports	237.742
36		12	Irregular estimation and approval of budget	57.29
37		13	Defective preparation of annual budget due to fake budgeting of local receipts	31.303
38		14	Unauthorized / Defective preparation of annual budget	1437.6
39		15	Unauthorized / Defective preparation of annual budget	1437.6
40		16	Unauthorized allocation of supplementary grant without issuance of supplementary grants without written approval/ release orders	128.77
41		17	Shortage of Medicines from Store, recovery thereof	4.58
42		18	Unauthorized procurement / finalizing of rate	207.362

Sr. No	DDOs	Para No	Subject	Amount
			contract	
43		19	Loss to Government due to non-payment of income tax on Medicine Bills	0.456
44		20	Unjustified Accepting of Supply of Medicines without Having Govt. Stamp, Green Packing of Value	12.408
45		22	Issuance of sub-standard medicines to the Field Hospital Instead of Failed DTL & utilization by the Field Hospital	0.314
46		23	Acceptance of Less Self Life medicines without imposing Plenty	0.04
47		24	Non-imposition of Liquidated Damages against the late supply of Medicines	0.367
48		25	Irregular issuance of medicines to RHCs instead of transfer of Non-salary budget	6.78
49		26	Irregular withdrawal of non-practicing allowance	1.837
50		27	Unjustified drawl of pay without date of joining	5.669
51		28	Irregular withdrawal of personal allowance and recovery thereof	0.337
52		29	Excess expenditure than Bank Payments	4.48
53		30	Non-reconciliation of closing Balance	28.91
54		31	Unauthorized / Defective preparation of annual budget	1437.6
55		32	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance	128.77
56		33	Irregular re-appropriation of funds without approval	18.08
57		34	Irregular/ misuse of tied grants	3.45
58		35	Non-maintenance of ledger and separate cost center for tied gran	54.987
59		36	Non-Maintenance of contingent passed bills drawn in cash book	21.36
60		38	Irregular / Non-Transparent appointment, interviewed from self-desired candidates, without considering the Cutoff date of application & Quota, of Class-IV employees.	0
61		39	Fake certification of nil balance by the DDO in cash book	1.42
62		40	Doubtful and High Expenditure on Repair of Vehicle	0.979
63		41	Irregular withdrawal of POL by bogus	4.017

Sr. No	DDOs	Para No	Subject	Amount	
			consumption record		
64		42	Non-reconciliation of departmental expenditure figure with FI Data	0.011	
65		46	Irregular Payment of electricity bill of Family hospital & payment of POL of vehicle of Dy. DOH Lodhran from the Cost Center of LT-9004 of CEO Health	0.338	
66		47	Double withdrawal of funds against the same bill of transportation of Goods recovery thereof	0.078	
67		48	Misclassification of Expenditure	0.27	
68		49	Non-production of deposit proof of GST by Suppliers	0.148	
69	District Health Officer (Preventive Services), Lodhran	1	Unauthorized expenditure on repair and maintenance of hospital building	1.198	
70		2	Irregular expenditure on POL without mentioning average mileage per liter	0.237	
71		4	Unauthorized payment of pay and allowances to the absconding employee and Non-taking	0.559	
72		8	Unauthorized Up Gradation of Insect Collector and drawl of arrears of pay and allowances	0	
73		9	Unauthorized withdrawal of pay and allowances	0.079	
74		10	Non-verification of deposit of Sales Tax from the supplier / vendor	0.337	
75		11	Non-Production of Health Council Record of BHUs	0.6	
76		12	Non-recovery of established fraudulent withdrawal of arrears of pays and allowances -	0.595	
77		13	Irregular cash payment by Health Councils of BHUs	1.582	
78		14	Non-recovery of amount of illegal gratification received and non-taking of penal	0.345	
79		15	Non-deduction / Deposit of Provincial Sale Tax	0.023	
80		Medical Superintendent THQ, Hospital Dunyapur	1	Irregular withdrawal of non-practicing allowance	0.79
81			2	Irregular withdrawal of incentive allowance	2.054
82			3	Irregular withdrawal of pay and allowances to over and above the SNE	2.34
83			6	Irregular expenditure on POL	1.23
84	7		Irregular purchase of store items and medicines	1.583	
85	8		Un-authorized revised allocation of funds against 'Nil' Budget and irregular payment of transfer against the liability of PMU	0.563	

Sr. No	DDOs	Para No	Subject	Amount	
86		10	Wasteful expenditure on advertisement	3.62	
87		11	Irregular purchase of local medicine	4.75	
88		12	Irregular acceptance of sub-standard medicine	0.015	
89		13	Irregular expenditure on repair of machinery & equipment	0.351	
90		14	Non-deposit of government share of fee and income tax	0.306	
91		15	Irregular withdrawal of funds without pre-audit	1.033	
92		16	Irregular appointment of daily wages staff-	0.399	
93		17	Non-utilization of budget provided for bulk purchase of medicines	7.441	
94		18	Doubtful drawl of pay and allowances due to date of joining	4.8	
95		19	Loss to the Government due to payment of social security benefits to the employees who are entitled for regularization of services	0.103	
96		20	Non-Auction of Government vehicle	0.2	
97		MS THQ Hospital Kehror Pacca	2	Unauthorized Payment of Pay and Allowances despite Superannuation Retirement of Employees	0.181
98			3	Doubtful withdrawal of pay without date of joining	1.02
99			4	Unauthorized withdrawal of pay and allowances	0.782
100			5	Irregular withdrawal of incentive allowance	1.806
101			8	Irregular appointment of daily wages staff	1.439
102			9	Overpayment due to non-deduction of income tax on income	0.067
103			10	Non-Deposit of Government Receipts	0.122
104			11	Irregular appointment of daily wages staff	1.277
105			12	Non-recovery of auction amount of Cycle Stand	0.238
106	13		Irregular withdrawal of funds without pre-audit	5.93	
107	15		Irregular local purchase of medicines	4.958	
108	16		Unauthorized expenditure on repair and maintenance of hospital building	3.688	
109	17		Non-collection of proof of deposit of sales tax	0.971	
110	18		Irregular payment for minor civil work	3.26	
111	19		Doubtful Consumption of Oxygen without consumption record	0.182	
112	20		Unknown Whereabouts of Imprest Money	0.5	

District Health Authority, Multan

(Rupees in million)

Sr. No.	DDOs	Para No	Subject	Amount
1	CEO Health Multan	2	Loss due to payment of wages against the holidays	33.888
2		4	Irregular payment of medicine due to accepting performance guarantee without time limit performance.	1.984
3		5	Non-obtaining of Performance Security and non-recovery of Stamp Duty	0.279
4		6	Loss due to purchase of medicines at higher rate	0.72
5		8	Irregular purchase of medicines	19.506
6		10	Less release of funds than approved budget	26.523
7		11	Defective preparation of annual budget due to fake budgeting of local receipts	39.471
8		12	Irregular/ misuse of tied grants	300.25
9		13	Irregular issuance of supplementary grants	331.174
10		14	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance & Development	634.201
11		15	Unauthorized late draft budget estimates for the Financial Year 2019-20	3305.266
12		16	Irregular re-appropriation of funds against NIL budget allocation	44.317
13		17	Excess allocation of budget than demand	11.945
14		18	Non-utilization / surrender of funds –	245.727
15		19	Loss to government due excess payment of salary and non-recovery thereof	0.211
16		20	Irregular clearance of pending liabilities without allocation of funds	0.499
17		21	Irregular tendering process due to incomplete Purchase Committee	19.506
18		22	Irregular expenditure on generator POL	0.478
19		23	Irregular sanction of POL bills without approving POL slips	2.112
20		24	Unjustified heavy expenditure on account of POL without writing log books properly	1.041
21		27	Excess payment of allowances	0.213
22		28	Unauthorized payment of non-practicing allowance	16.67

Sr. No.	DDOs	Para No	Subject	Amount
23		29	Doubtful withdrawal of POL to un-designated/allotted vehicles	1.328
24		3	Irregular adjustment of excess paid pay and allowances in Pension Fund Account	1.64
25	DHO (PS) Multan	2	Unjustified withdrawal of pay without date of joining	1.144
26		6	Non-verification of deposit of Sales Tax from the purchases	1.511
27		8	Doubtful payment of Punjab Sales Tax and Income Tax on services	0.51
28		9	Irregular drawl of huge amount of arrears of pay & allowances without allocation / release of separate budget	26.074
29		11	Non-compliance of the Government instructions and withdrawal of social security benefits	16.565
30		12	Withdrawal of inadmissible fixed TA/DA recovery thereof	0.102
31		13	Excess payment of pay and allowances after retirement	0.115
32		14	Irregular expenditure of Risk Allowances by misclassification	0.878
33		15	Unauthorized payment of risk allowances without entitlement	0.129
34		17	Expenditure in excess of budget allocation and non-surrender of savings	155.966
35		18	Unjustified payment to employees without performing duties. Loss to Government	0.844
36		19	Unauthorized withdrawal of Health Sector Reform Allowance recovery thereof	0.025
37		20	Unauthorized payment of inadmissible allowances to staff and recovery thereof	0.0058
38		21	Unauthorized payment of Health Risk Allowance	0.348
39		22	Recovery of Unjustified drawl of non-practicing allowance	0.201
40		23	Doubtful difference between departmental expenditure statement and BER data maintained in District Accounts Office	0.091

Sr. No.	DDOs	Para No	Subject	Amount
41		24	Un-authorized posting of computer operators hired for Basic Health Unit into Commissioner and Deputy Commissioner Office	2.35
42		25	Loss to the Government due to payment of conveyance despite having vehicles	0.3
43		26	Excess payment of Health Sector Reform allowance and recovery thereof	0.021
44		27	Non-utilization of budget provided for bulk purchases of medicine	133.739
45		28	Un-authorized revised allocation of funds against 'Nil' Budget	26.646
46		29	Excess allocation of budget than demand	0.29
47		30	Unjustified consumption of various items purchased in Pandemic of Covid-19 without maintenance of proper consumption record	4.98
48		31	Overpayment due to purchase of surgical mask and hand sanitizer on excess rates recovery thereof	1.07
49		32	Overpayment due to purchase of 'PPE Kit' on excess rates recovery thereof	0.123
50		33	Unjustified expenditure on purchase of panaflex for Covid-19 without production of transparent consumption record	1.653
51		34	Irregular expenditure from Health Council funds without preparation of Annual Plan, Pre-Audit and monitoring besides non-production of vouched account	11.046
52		35	Irregular purchases from Health Councils funds from unregistered suppliers	0.44
53		36	Irregular / doubtful expenditure from Health Council funds	2.256
54		37	Non-imposition / payment of Punjab Sales Tax and Income Tax on services-	0.188
55		38	Irregular/overpayment payment of sales tax on paint and construction material by Health Council's	0.041
56		39	Doubtful payment / Non-deposit of GST inquiry thereof	0.369
57	MS SSGH	1	Non-procurement despite release of funds by the Government for bulk purchase of medicine	85.41
58	Multan	3	Uneconomical expenditure on procurement of medicine due to non-verification of rates	25.822

Sr. No.	DDOs	Para No	Subject	Amount
59		4	Unauthorized payment of Non-Practicing Allowance	1.109
60		5	Irregular payment of arrears of pay and allowances without additional demand of budget	9.157
61		6	Irregular payment of incentive allowance without proof of bio matric attendance recovery thereof	5.39
62		7	Irregular local purchase of medicine without prescription of consultants / Senior Medical Officers	8.417
63		8	Irregular clearance of pending liabilities without allocation of funds	3.664
64		9	Irregular expenditure by extension of previous year agreement	2.55
65		11	Non-deposit of income tax on employee's share	0.643
66		12	Less deposit of Government share	0.642
67		13	Unauthorized testing without charging of the Government fee –	1.017
68		14	Non-surrender of savings on account of pay and allowances	110.766
69		17	Withdrawal of funds without pre-audit	9.116
70		18	Irregular tendering and purchase of store items	19.475
71		19	Doubtful expenditure on pay and allowance	1.438
72		20	Withdrawal of pay and allowance on doubtful National ID Number	3.664
73		21	Unauthorized erratic postings and withdrawal of pay and allowances	13.401
74		22	Non-verification of Government Receipts	17.623
75		23	Non-recovery of PST of parking fee	0.611
76		24	Non-auction of collection rights of parking fee	2.101
77		25	Loss due to deterioration of assets without utilization	1.5
78		MS THQ Hospital Shujabad	1	Excess expenditure due to purchase on Higher Rates of Covid-19 items
79	3		Irregular tendering and purchase of LP medicine	9.058
80	4		Doubtful heavy expenditure on repair of machinery & equipment	3.499
81	5		Excess expenditure due to purchase on Higher Rates of Lab items	0.665

Sr. No.	DDOs	Para No	Subject	Amount	
82		6	Loss to government due to charging higher rates of medicines and recovery there	0.435	
83		7	Unauthorized payment of Non-practicing allowance	14.311	
84		8	Irregular payment of incentive allowance without proof of bio matric attendance, recovery there	4.259	
85		9	Withdrawal of funds without pre-audit	0.511	
86		10	Non-realization of parking fee	1.533	
87		11	Non-deposit of tender fee recovery thereof	0.065	
88		12	Unjustified charging of GST on electricity charges recovery thereof	0.508	
89		13	Irregular withdrawal of inadmissible pay and allowances, recovery thereof	0.215	
90		14	Excess withdrawal of POL of generator	1.033	
91		15	Defective maintenance of log book and drawl of POL and recovery of excess withdrawal	0.043	
92		16	Non-Surrender of Anticipated Saving	37.595	
93		17	Irregular clearance of pending liabilities without allocation of funds	0.208	
94		18	Unjustified withdrawal of pay without date of joining	1.86	
95		19	Non-recovery of inadmissible allowances during leaves	0.41	
96		20	Irregular procurement due to illegal purchase committee and purchase of	16.546	
97		21	Doubtful purchase of consumable items without stock entries	3.99	
98		22	Irregular expenditure of pay and allowances	5.229	
99		23	Irregular excess purchase of LP medicines of 15% of day to day	3.718	
100		MS THQ Hospital Jalal PurPirwala	1	Misappropriation of Govt. Receipts due to non-deposit in Govt	1.068
101			2	Unjustified withdrawal of non-practicing allowance	5.504
102			3	Unjustified charging of GST on electricity charges recovery	0.177
103			4	Irregular purchase of LP medicines (Local Rate Contract & Quotations) from bulk purchase budget	6.516

Sr. No.	DDOs	Para No	Subject	Amount
104		5	Unjustified Local Purchase of medicines on higher rates than the printed rates	0.129
105		6	Non-production of Vouched Accounts of	0.329
106		8	Irregular local purchase of medicine	7.544
107		9	Irregular withdrawal of personal allowance	0.2
108		11	Unauthorized and excess withdrawal of HSRA	0.286
109		12	Irregular Purchase of Medicines on Local Rate Contract of LP & on Quotations Without having bill Warranty	7.16
110		13	Non-recovery of one month pay from employees who resigned from service	0.065
111		14	Unjustified Drawl of 45% House Rent,	0.124
112		15	Irregular expenditure of civil work without fulfillment of codal formalities	1.93
113		16	Inadmissible Payment of allowances during leaves	0.368
114		17	Excess payment of Pay and Allowances during EOL Period	0.592
115		18	Mis-procurement of LP medicines & other store Items due to defective rate contract by the MS THQ, Not Mentioning the estimated cost of purchase in Advertisement & also in tender documents.	24.5
116		19	Mis-procurement through Local Rate Contract of LP Medicines, General store items, Lab items etc.due to defective rate Contract Without relevant redressed Grievances committee	24.5
117		20	Loss to Government due to non-deduction of salaries of absent period reported by bio-metric system	0.167
118		22	Irregular expenditure by misclassification	0.384
119		23	Irregular expenditure on Paint of Building	0.165
120		24	Irregular expenditure on repair of Transformer without adjustment of cost of replaced parts	0.157
121		25	Irregular expenditure on Purchase of Oxygen Cylinder Without Taking the Fitness Certificate	0.063

District Health Authority, Pakpattan

(Rupees in million)

Sr. No.	DDOs	Para No.	Subject	Amount
1	MS, DHQ Hospital, Pakpattan	1	Non-deduction of conveyance allowance from the persons residing in Government residences	0.724
2		3	Excess drawl of Health Sector Reform Allowance than the entitlement	0.449
3		4	Irregular withdrawal of incentive allowance by consultants and recovery thereof	1.385
4		5	Unjustified/irregular payment of inadmissible allowances.	0.536
5		6	Non-deposit of government dues	1.479
6		9	Procurement of Covid-19 items on excessive rates.	9.2
7		10	Doubtful consumption of POL.	1.23
8		11	Withdrawal of health council funds without pre-audit.	11.084
9		12	Loss due to Non-utilization of hospital building and payment of rent of building	0.3
10		13	Irregular appointment of daily wages / contingent paid staff.	2.884
11		14	Irregular execution of civil work by splitting of voucher.	0.269
12		15	Irregular expenditure on printing of stationery and stationary items	5.301
13		16	Irregular expenditure on repair of machinery & equipment by splitting.	0.661
14		18	Supply of substandard medicines/ medicine with less than 80% shelf life.	1.112
15		19	Non-utilization of budget provided for bulk purchases of medicine.	11.175
16		20	Uneven flow of drawl of bills in the month of June.	31.032
17		21	Irregular advance payment of electricity bills to avoid laps of budget.	2.474
18		22	Excess payment of personal allowance daily allowance and recovery thereof.	0.106
19		23	Non-existence of mechanism of collection of Hospital receipt resulting in non-deduction of income tax on government share and misappropriation of fund.	8
20		25	Loss due to non-obtaining of rent of building and recovery thereof.	0.24
21		26	Unauthorized drawl of Health Sector Reform Allowance and recovery thereof	1.655
22		27	Unauthorized drawl of Non-practicing Allowance.	8.299
23	MS, THQ	3	Non-deposit of tender fee	0.024

Sr. No.	DDOs	Para No.	Subject	Amount	
24	Hospital, Arifwala	5	Excess stock in store than quantity entered in stock register.	1.544	
25		6	Loss to the government due to charging of excess rates.	0.169	
26		8	Purchase of bulk quantity through LP despite the supply through bulk purchase of medicines.	0.23	
27		9	Loss to the government due to allowing of illegal free tests	5.219	
28		10	short deposit of MLC fee	0.774	
29		11	Loss to the government due to excess payment to the contractor	0.037	
30		13	Purchase of excess quantity through LP despite the availability of medicine at lower rates purchased through bulk.	1.32	
31		14	Unauthorized drawl of pay and allowance from THQ Hospital without any post.	0.416	
32		15	Non-assignment of duties at the evening and night of consultant and Irregular withdrawal of Incentive Allowance without delivering anything / evening round in ward.	3.292	
33		16	Unauthorized payment of non-practicing allowance	8.122	
34		17	Excess payment of House Rent Allowance and Conveyance Allowance	0.02	
35		18	Unauthorized drawl of pay and allowance during long leaves. Recovery	0.126	
36		CEO, DHA, Pakpattan	1	Withdrawal of Incentive Allowance by Gynecologists / Consultant Gynecologists without Entitlement	1.872
37			2	Non-/ Less Deduction of LD	0.203
38			3	Payment by paying excess rates	0.171
39	4		Unauthorized Payment of Non-Practicing Allowance (NPA) during posting at Tehsil Headquarters Hospitals	-	
40	5		Undue payment of Project Allowance after prohibition by the Punjab Finance Department	1.008	
41	6		Undue payment of Special Allowance without Authority / Entitlement	1.355	
42	11		Excess payment of Special Healthcare Allowance-	0.09	
43	12		Non-verification of deposit of Sales Tax from the supplier / vendor	0.285	
44	13		Non-procurement despite release of funds by the Government for bulk purchase of medicine	33.081	
45	14		Irregular revised allocation of funds against 'Nil' budget	0.727	

Sr. No.	DDOs	Para No.	Subject	Amount	
46		15	Withdrawal of social security benefits after regularization of services	0.89	
47		16	Payment in excess of the rates quoted in the quotation	0.014	
48		17	Unauthorized withdrawal of Conveyance Allowances despite allotment of Government Motor Cycles recovery thereof	0.044	
49		18	Irregular expenditure on POL and Excess expenditure by taking lower Mileage per Liter of Petrol	0.116	
50		19	Non-deduction / deposit of pay and allowances for leave period	0.267	
51		20	Undue Payment of Health Sector Reform Allowance (HSRA) during General Duty	0.076	
52		21	Unauthorized withdrawal of Incentive Allowance without delivering anything / evening round in ward	3.841	
53		22	Doubtful withdrawal of pay without date of joining	3.904	
54		25	Misclassification of the Expenditure	0.427	
55		26	Excess payment by paying excess rates	0.088	
56		DHO, Pakpattan	1	Irregular accord of sanction and withdrawal of Funds	4.489
57	2		Unauthorized Clearance of Pending Liabilities without Allocation of Funds	1.263	
58	4		Non-utilization / surrender of funds	1.515	
59	5		Loss to the Government due to payment of social security benefits to the employees who are entitled for regularization of services	5.923	
60	6		Irregular withdrawal of inadmissible allowances recovery thereof	0.148	
61	7		Unjustified Withdrawal of additional increment on promotion Recovery	0.302	
62	8		Non- Deposit of General Sales Tax	0.825	
63	9		Non- Deposit of General Sales Tax	0.139	
64	11		Unjustified payment of Special Health Care Allowances	0.264	
65	12		Recovery on Account of Conveyance Allowance	0.241	
66	13		Excess Payment of GST	0.026	
67	14		Irregular doubtful expenditure on account of utilization of Health Council Fund	5.53	
68	15		Likely Mis-appropriation	0.298	
69	DHDC , Pakpattan		2	Non-collection of proof of deposit of sales tax	0.492
70			3	Loss to the Government due to charging of excess rates	0.458
71		4	Unjustified payment of HSRA to employees not entitled for said allowance, recovery thereof	0.381	

Sr. No.	DDOs	Para No.	Subject	Amount
72		5	Doubtful expenditure on account of Conference/ Seminars	0.648
73		6	Doubtful consumption and excess drawl of POL in Log Book	0.297
74		7	Unauthorized/doubtful withdrawal of TA/DA	0.221
75		8	Non-surrender of savings on account of pay and allowances.	6.835
76		9	Irregular expenditure of minor civil work without fulfilment of codal formalities.	0.797
77		10	Non-deduction of Punjab Sales Tax on services from suppliers	0.08
78		11	Unauthorized payment of project allowance without entitlement	0.024
79		12	Non-compliance of Audit paras relating to Financial Year 2017-18	-

District Health Authority, Sahiwal

(Rupees in million)

Sr. No.	DDOs	Para No	Subject	amount
1	CEO (DHA) Sahiwal	1	Unauthorized allocation of supplementary grant without approval of Cabinet Committee on Finance & Development	104.735
2		2	Irregular re-appropriation of funds	122.181
3		3	Irregular expenditures against zero budget	45.853
4		4	Unauthorized late approval of budget estimates for the Financial Year 2019-20	1,702.96
5		5	Irregular non-execution of development schemes due to non-approval	41.335
6		6	Irregular invitation for procurement of medicine through inadequate advertisement	82.502
7		7	Irregular award of rate contract on higher rates and loss of	8.967
8		8	Non-deduction of liquidated damages	0.071
9		9	Irregular award of rate contract by defective bidding process	50.421
10		10	Non-procurement of medicine despite demand costing	20.708
11		11	Less / non-procurement of medicine despite award of contract of medicines	36.917
12		14	Irregular issuance of medicines without receipts of DTL reports	2.517

Sr. No.	DDOs	Para No	Subject	amount	
13		15	Doubtful issuance of medicine to PHFMC	13.016	
14		16	Irregular payment of Health Risk Allowance	0.231	
15		17	Doubtful withdrawal of pay without date of joining	3.964	
16		18	Irregular withdrawal of social security benefits after regularization of services	2.979	
17		19	Unauthorized withdrawal of Non-Practicing Allowance	5.68	
18		20	Doubtful payment of pay and allowances through adjustment	9.393	
19		23	Irregular payment of Pay & allowances without availability of sanctioned posts in budget book -	3.197	
20		25	Irregular withdrawal of salaries without performance of duties at place of posting	1.197	
21		26	Irregular withdrawal of Incentive Allowance without delivering / evening rounds in hospital	3.658	
22		DO (Health) Sahiwal	3	Recovery of unjustified withdrawal of non-practicing allowance	1.025
23			4	Unjustified drawl of PCA & HSRA allowances instead not staying in designated residences & not performing duties for twenty-four hours	1.107
24	7		Irregular purchase of stationery and printing by splitting the value of indents	1.07	
25	11		Excess payment of health risk allowance to the employees above than scale four	0.069	
26	13		Unjustified heavy & bogus expenditure on POL of bikes by writing fictitious log books in the absence of speedo meters involving expenditure	1.071	
27	15		Doubtful withdrawal of pay without date of joining	1.69	
28	16		Non-surrender of savings	13.336	
29	17		Unjustified service without extension of Adhoc period or regularization – recovery thereof	9.1	
30	18		Recovery of HSRA and un-authorized drawl of pay & allowances	11.788	
31	19		Doubtful repair of vehicles and machinery	0.873	
32	21		Unauthorized excess withdrawal of annual increments o	0.174	

Sr. No.	DDOs	Para No	Subject	amount
33		23	Unjustified splashing of 4-tier structure and promotions	0.07
34		24	Unjustified excess withdrawal of pay of BPS-9 recovery thereof	0.032
35		25	Excess charging of rates of POL than the rates given on OGRA web sites	0.017
36		26	Loss to Government due to misappropriation of used Mobil oil	0.016
37	THQ Chichawat ni	1	Unjustified withdrawal of non-practicing allowance	4.223
38		2	Unauthorized withdrawal of pay and allowances without availability of sanctioned posts	2
39		4	Non-forfeiture of performance guarantee	0.9
40		5	Irregular Payment of Pay & Allowances to Contract Employees	1.53
41		7	Misappropriation of X-Ray films thereof	0.277
42		8	Irregular withdrawal of Medicine in advance without receipts of DTL reports	3.19
43		9	Unjustified issuance of medicine to other health facilities	2.98
44		10	Irregular local purchase of medicine outside formulary	0.832
45		12	Mis-procurement by unauthorized procurement committee	58.8
46		13	Non-surrender of savings on account of pay and allowances	25.878
47		14	Irregular expenditure by splitting	5.854
48		15	Mis-management and loss due to expiry of x-ray films-	0.435
49		16	Doubtful payment of pay and allowances through adjustments	9.21
50		17	Irregular expenditure of minor civil work without fulfillment of codal formalities	0.739
51		18	Defective method of procurement of LP medicine	14.2
52		19	Unjustified charging of GST on electricity charges recovery thereof	1.72
53		20	Blockage of Government funds and defective maintenance of consumption record	1.93
54		22	Excess payment of pay & allowances to Nurses	1.9

Sr. No.	DDOs	Para No	Subject	amount
55		23	Overpayment due to non-deduction of income tax on income	0.255
56		25	Supply of Ultrasound Machines by PMU without need/demand from THQ Hospital	1.3
57		26	Loss to Government due to non-deposit of sale proceed of empty cane of bicarb solution	0.551
58		27	Withdrawal of funds without pre-audit	0.7
59		28	Unauthorized and excess withdrawal of HSRA	0.09
60		30	Non-deposit of tender fee / bid document fee recovery thereof	0.016
61		1	Un-authorized Withdrawal of Non-Practicing Allowance	0.052
62		3	Unauthorized excess expenditure over budget allocation	1.508
63		4	With drawl of doubtful/irregular Pay & Allowances on the accounts of arrears through SAP/manual bills/change form	1.257
64		5	Improper maintenance of diary and dispatch registers	-
65		6	Doubtful services record of Dr. Aimen Samreen Dental Surgeon	2.093
66		7	Non-surrendered of savings and lapsed of non-development budget	2.12
67	RHC 96-12. L, Sahiwal	9	Non-auction of old vehicles and machinery with salvage value	0.5
68		10	Doubtful maintenance of attendance register	-
69		11	Improper maintenance of record of Pay & Allowances	2.12
70		12	Withdrawal of social security benefits after regularization of services	0.039
71		13	Non-auction of old & dry trees with auction value	0.5
72		14	Irregular/doubtful with drawl on the accounts of electricity bills	0.166
73		15	Doubtful/Irregular expenditure on the account of financial assistance & Non-Maintenance and Non-production of record	2.12

Sr. No.	DDOs	Para No	Subject	amount
74		16	Doubtful Issuance of Medical Legal Certificates without supporting Documents/test and recovery of receipts on head of MLC	0.07
75		17	Difference in cash book and bank statements	0.604
76		18	Doubtful/Irregular expenditure on the account of Leave encashment & Non-Maintenance and Non-production of record	0.638
77		20	Un-authorized drawl of salary without performing duties at place of posting	0.711
78		21	Irregular withdrawal of allowances PHSRA, Conveyance, Mess and Dress & other allowances during leave periods	-
79		22	Doubtful deposit of receipts on different heads of and recovery thereof	0.44
80		RHC, 45/12 L Chichawat ni	1	Doubtful consumption of medicine in various departments of hospital
81	3		Withdrawal of funds without preparation of Annual Plan and pre-audit	0.599
82	5		Irregular drawl of huge amount of arrears of pay & allowances without allocation / release & availability of vouched account	0.248
83	6		Un-authorized Payment of Social Security Benefit @ 30%	0.192
84	7		Irregular Excess Payment to the Absconder	0.188
85	8		Loss to Government due to Non-auctioning of Old/Dry Trees	0.1
86	9		Computerized invoices instead of original Sales Tax invoices & Non-Collection of Proof of Deposit of Sales Tax	0.076
87	11		Doubtful consumption of POL in Generator	-
88	12		Non-compliance of recovery against previous audit Paras	-
89	13		Non-Production of Vouched Accounts	-
90	14		Loss to Government by Ignoring the Destruction of Old Building	-
91	15		Less / Non-supply of required medicine despite demand	-

District Health Authority, Vehari

(Rupees in million)

Sr. No	Para No.	Name of DDO	Subject	Amount
1	1	MS DHQ Hospital Vehari	Non-deposit of two years tender fee	0.322
2	2		Illegal payment of non-practicing allowance to dental surgeons	1.012
3	6		Non-deposit of auction amount of canteen and illegal cancellation	2.449
4	7		Drawl of amount from the object head other than the object head sanctions	0.267
5	9		Extra payment due to charging rates of quantity other than the rates supplied	0.016
6	10		Excess payment on purchase of medicines from local market	1.229
7	12		Misclassification of expenditure	0.247
8	13		Non-availability of stock entry of Glucometer strips	0.289
9	15		Purchase of medicine through LP at higher rates instead of through bulk purchase at lower rates	11.95
10	18		Unauthorized Clearance of Pending Liabilities without Allocation of Funds inquiry thereof	47.531
11	22		Withdrawal of funds without pre-audit	14.362
12	23		Irregular payment of incentive allowance	3.816
13	24		Unauthorized purchase of day to day medicines in bulk	38.063
14	25		Excess payment on charging of excessive rates	1.113
15	27		Doubtful payment of pending liabilities of other store items without verification previous MS and provision of tender documents	0.982
16	1	MS THQ Hospital Mailsi	Mis-procurement of medicine	10.199
17	2		Withdrawal of funds without pre-audit	3.544
18	3		Unauthorized Clearance of Pending Liabilities without Allocation of Funds inquiry thereof	15.808
19	5		Irregular expenditure on purchase of store items	20.623
20	9		Loss to Government due to non-deduction of salaries of absent period reported by bio-metric system	7.188
21	11		Irregular payment of incentive allowance	3.252
22	12		Doubtful consumption of POL of generator	1.327
23	13		Misclassification of expenditure	5.015
24	14		Loss to the Government due to payment of social security benefits to the employees who are entitled	0.243

Sr. No	Para No.	Name of DDO	Subject	Amount
			for regularization of services	
25	16		Non-deduction/ Short deduction of House Rent Allowance & Conveyance Allowance from the resident of government residencies	0.3
26	17		Loss to Government due to Less Deposit of Government Fee	0.443
27	18		Uneconomical procurement of Covid-19 items	2.567
28	19		Non-deposit of tender fee	0.068
29	20		Doubtful consumption of medicine in emergency ward of hospitals	0
30	21		Defective tender process for procurement of lab and store items	24.901
31	22		Irregular expenditure on repair of machinery & equipment	2.116
32	1	MS THQ Hospital Burewala	Uneconomical procurement of Covid-19 items	1.737
33	2		Irregular expenditure through splitting	1.373
34	3		Misclassification of expenditure	0.979
35	5		Irregular clearance of pending liabilities without allocation of funds	0.6
36	6		Non-recovery of PST of parking fee	0.307
37	7		Irregular extension of previous year agreement of parking fee	0.412
38	8		Non-verification of Government receipts	2.686
39	9		Irregular expenditure on purchase of medicine and issuance to other hospitals	10.492
40	10		Irregular expenditure by extension of previous year agreement	0.803
41	11		Non-deposit of income tax on staff share	0.217
42	12		Non-supply of required medicine despite demand of hospital and release of funds	42.17
43	13		Less deposit of Government share	0.19
44	14		Lapse of funds for procurement of medicines	25.478
45	15		Irregular procurements without District Purchase Committee	17.154
46	16		Irregular payment of incentive allowance	5.526
47	17		Irregular local purchase of medicine without prescription	10.896
48	18		Uneconomical procurement of medicine	8.999
49	19		Irregular appointment of daily wages / contingent paid staff	2.219

Sr. No	Para No.	Name of DDO	Subject	Amount
50	21		Withdrawal of funds without pre-audit	1.272
51	1	CEO DHA Vehari	Less release of budget than approved budge	105.739
52	2		Defective approval of budget without having sanctioned number of posts	-
53	3		Non-maintenance of cash book of DHA	-
54	4		Defective preparation of annual budget due to fake budgeting of local receipts	1
55	5		Irregular clearance of pending liabilities without allocation of funds	1.412
56	7		Overpayment to Suppliers by charging excess GST Recovery Thereof	0.185
57	6		Non-obtaining of audited accounts from PHFMC	-
58	8		Unauthorized Clearance of Pending Liabilities without Allocation of Funds	41.245
59	10		Purchase of medicines at higher rates	1.047
60	11		Irregular purchase of medicines through rate contract without obtaining of Bank Performance Guarantee	4.633
61	13		Unnecessary creation of liabilities due to non-payment of claims despite availability of funds	18.835
62	14		Doubtful / Unjustified withdrawal of POL	0.283
63	15		Doubtful difference between departmental expenditure statement and FI data maintained in District Accounts Office	0.073
64	18		Doubtful withdrawal of pay without date of joining	2.098
65	20		Unjustified / doubtful payment on account of Pay & Allowances	0.664
66	24		Non-surrender of the savings	95.833
67	1	Senior Medical Officer RHC, Tibba Sultanpur	Doubtful consumption of medicine	9.872
68	2		Unauthorized expenditure on purchase of medicine	5.372
69	3		Irregular expenditure through splitting	4.662
70	4		Unauthorized withdrawal of house rent and conveyance allowance	3.886
71	5		Irregular expenditure on LP medicines	3.368
72	6		Unauthorized clearance of pending liabilities	2.927
73	7		Irregular advance payment to supplier	2.557
74	8		Irregular drawl of huge amount of arrears of pay and allowances	2.536

Sr. No	Para No.	Name of DDO	Subject	Amount
75	9		Irregular expenditure through splitting of indent avoid open tending	2.524
76	10		Withdrawal of funds without pre-audit	2.406
77	11		Unauthorized occupation of government residences	1.722
78	13		Non-Collection of Proof of Deposit of Sales Tax	0.967
79	15		Doubtful Consumption of POL without Record of Patient in OPD Register	0.553
80	16		Loss to Government by Ignoring the Destruction of ambulance	0.5
81	17		Non-Conducting of Market Survey of items purchased due to Emergency of COVID-19	0.472
82	18		Loss to Government due to Non-auctioning of Old/Dry Trees	0.31
83	19		Irregular Drawl of Pay and Allowances (Practice Compensatory Allowance)	0.172
84	20		Un-authorized Payment of Social Security Benefit @ 30%	0.167
85	22		Overpayment due to payment of excess rates recovery thereof	0.099
86	23		Purchase of medicine without obtaining discount	0.084
87	24		Non-verification of deposit proof of GST	0.028
88	25		Improper planning for distribution of stock	-
89	27		Non-compliance of recovery against previous audit Paras	-

Annexure-1
[Para: 1.2.4.2]

Irregular purchases by splitting of expenditure – Rs 15.233 million

Table-A

(Rupees in million)

Name of Firm	Bill No.	Bill Date	Description	Amount
Habib Traders	2064	04.11.20 20	X.Ray Film 10x12, X.Ray Film 12x10	0.034
Habib Traders	2072	04.11.20 20	X.Ray Film 12x15	0.073
Habib Traders	2001	05.08.20 20	X.Ray 12X15, X.Ray 10x12, X. Ray 8x12	0.163
Habib Traders	2002	05.08.20 20	X.Ray Developer Liquid, X. Ray Film Fixer Liquid	0.032
Al-Arab Enterprises Khanewal	14704	10.05.20 21	Hand Sanitizer 250ml	0.075
Al-Arab Enterprises Khanewal	14708	19.05.20 21	Hand Sanitizer 500ml	0.025
Habib Traders Multan	1038	05.10.20 19	x-ray screen 10x12 fuji	0.044
Habib Traders Multan	1036	05.10.20 19	X-Ray film 12x15 fuji	0.059
Gabroo Enterprises	3	20.12.20 19	X.Ray Film 12x15	0.044
Gabroo Enterprises	5	20.12.20 19	X.Ray Film 10x15	0.049
Gabroo Enterprises	6	20.12.20 19	X.Ray Film Fixer, X. Ray Developer	0.049
Al-Arab Enterprises Khanewal	14751	07.06.20 21	Lap Form Pad, Post Martum Register	0.037
Tariq Enterprises Mian Channu	959	11.06.20 21	Stamp Pad, Calculator, Register	0.022
Al-Arab Enterprises Khanewal	9228	10.05.20 21	Outdoor Register/12x18 300pages, Rape Register/Legal 300pages Male	0.042
Al-Arab Enterprises Khanewal	14725	11.05.20 21	Surgeon Kit, Apron	0.053
Gabroo Enterprises	1619	10.09.20	X.Ray Cassette 12x15 , X. Ray	0.036

Name of Firm	Bill No.	Bill Date	Description	Amount
		19	Sacreen 12x15	
Gabroo Enterprises	1630	27.09.20 19	X. Ray Cassette & Sacreen 10x12	0.034
Al-Arab Enterprises Khanewal	14726	28.05.20 21	Rexin Apron, Disposable Sheet	0.047
Al-Arab Enterprises Khanewal	9240	18.05.20 21	Mlc Register/300pages Male, Mlc Register/300Pages	0.058
Al-Arab Enterprises Khanewal	14741	08.06.20 21	Curtain Cloth (Vertical Blinder) 6x7=42 feet	0.066
Al-Arab Enterprises Khanewal	14740	02.06.20 21	Curtain Cloth (Vertical Blinder) 6x7=42 feet	0.057
Al-Arab Enterprises Khanewal	14728	29.05.20 21	Curtain (Screen)	0.018
Al-Arab Enterprises Khanewal	14715	24.04.20 21	Bed Sheet	0.099
Al-Arab Enterprises Khanewal	14706	03.04.20 21	Bed Sheet	0.099
Habib Traders Multan	1067	02.03.20 20	Face Mask Surgical	0.088
Gabroo Enterprises	1797	03.04.20 20	Face Mask Surgical	0.099
Habib Traders Multan	1069	10.03.20 20	Face Mask Surgical	0.088
Gabroo Enterprises	1800	12.04.20 20	Face Mask Surgical	0.099
Habib Traders Multan	1073	23.03.20 20	Face Mask Surgical	0.088
Gabroo Enterprises	1651	10.10.20 19	Admission Chart	0.050
Gabroo Enterprises	Nil	02.10.20 19	Expense Book, Receipt Book, Mlc Register, Rape Register, Post Maritat Register	0.050
Gabroo Enterprises	1648	02.10.20 19	Admission Chart	0.050
Tariq Enterprises Mian Channu	922	15.09.20 20	Expense Book, RecieptBook, Mlc Register, Rape Register, Post Martum Register	0.050

Name of Firm	Bill No.	Bill Date	Description	Amount
Tariq Enterprises Mian Channu	934	29.09.20 20	Calculator Large, Steplar, Punch Machine, Stamp Pad, Glu Stick, Gum (Litter), Register	0.049
Habib Traders	2078	15.09.20 20	HIV Strips	0.037
Habib Traders	2060	21.08.20 20	HIV Strips, Micropipet	0.037
Habib Traders	2123	17.06.20 21	Blood Urea Kit 500ml	0.058
Al-Arab Enterprises Khanewal	1821	18.06.20 21	Blood Grouping, Scalar Tips, Glass Inomer, Hand Pieces, Provisse, Glass Bar	0.070
Different Firms	Differe nt	Different	Different medicine	5.552
Total				7.779

Table-B

(Rupees in million)

Document Date	Document No.	Name of Item	Company Name	Invoice Date	Amount
30.04.2021	1900670114	Roof Ceiling	Taha Surgical	23.12.20 20	0.024
30.04.2021	1900659245	PVC doors	Shaheen Enterprises	8.02.202 1	0.054
30.04.2021	1900537068	Exhaust Fan GFC 16"	Sajjad Enterprises	19.12.20 20	0.007
07.06.2021	1900588325	Timer Machine For Generator	Sajjad Enterprises	2.2.2021	0.005
07.06.2021	1900574313	Battary Dry Cell For UPS	Taha Surgicose	21.09.20 20	0.069
07.06.2021	1900574311	Turbine Coil purchase	Sajjad Enterprises	2.2.2021	0.006
19.06.2021	1900576574	Battaries of ECG machine	Radiant Medial PVT ltd	5.04.202 1	0.068
		Fukuda Denshi ECG Machine			
		FCP-7101 Fukuda Denshi Japan			
19.06.2021	1900672209	Blood Bag Scale Digital	Fareed Traders	25.02.20 21	0.053
		Tube Stipper			
		Shaker For Blood Bag			
19.06.2021	1900672198	Parts of Dialysis machien	Fersenius Pvt Ltd	4.06.202 1	0.048

Document Date	Document No.	Name of Item	Company Name	Invoice Date	Amount
19.06.2021	1900576573	Parts of Dialysis machien	Fersenius Pvt Ltd	4.06.2021	0.068
19.06.2021	1900672208	Tube Sealer For Blood Bag	Fareed Traders	4.05.2021	0.200
23.06.2021	1900683509	Wooden Clip Board with 4 closed Glass	OMI Engineering	28.12.2020	0.017
23.06.2021	1900546532	UPS 1000 Watt (Issued to Electrical Team), installed at Admn office	OMI Engineering	15.06.2021	0.038
23.06.2021	1900606412	Double Ambiler motor One Year Warranty	Ayub Butt	7.01.2021	0.050
23.06.2021	1900649390	Double Ambiler motor One Year Warranty	Ayub Butt	15.02.2021	0.050
23.06.2021	1900649388	Double Ambiler motor One Year Warranty	Ayub Butt	11.05.2021	0.050
23.06.2021	1900646320	Hard Drive for 2 TB	OMI	19.06.2021	0.050
23.06.2021	1900606409	Nortan Plus Deluxe Anti Virus	Ahmad brothers	1.07.2020	0.048
23.06.2021	1900649389	Double Ambiler motor One Year Warranty	Ayub Butt	19.04.2021	0.050
23.06.2021	1900590417	Double Ambiler motor One Year Warranty	Ayub Butt	27.03.2021	0.050
07.06.2021	1900648442	Repair & Services of UPS & IT system	Taha Surgicals	6.10.2020	0.073
07.06.2021	1900546417	Repair of Generator pannel 100 KVA		17.2.2021	0.015
10.06.2021	1900536300	Repair of Enthesia Machine	Asif Surgical & Suppliers	1.03.2021	0.069

Document Date	Document No.	Name of Item	Company Name	Invoice Date	Amount
10.06.2021	1900622188	Annual Maintenance	Siemens Heathineers	29.05.2020	0.201
		Charges of X-Ray machine			
19.06.2021	1900555330	Repair of Dialysis machine	Fersenius Medical Repair	26.05.2021	0.028
22.06.2021	1900612289	Service Of CBC machine	JS Enterprises		0.075
22.06.2021	1900636138	Repair of Wash Room	Hammad Ayub Butt	14.04.2021	0.075
		of Emergency Room			
22.06.2021	1900642345	Labour Cost of Doing Cemnt Coating	Fareed Traders	22.12.2020	0.023
		on wall of colony repairing			
		the broken tops etc			
22.06.2021	1900555385	Repair of Wash Room	Fareed Traders	17.05.2021	0.015
		of Stabilizing Center			
22.06.2021	1900608376	Repair of District Charis 45@ 1000	OMI Engineers	10.06.2021	0.075
		Repair of iron Starcture			
		Repair of Wheel Chairs 5 @ Rs 1000			
22.06.2021	1900636136	Ivoice for wash Room repairign work	Fareed Traders	21.09.2021	0.015
		including of old Wash room			
		new Tiles, Female Ward			
22.06.2021	1900636139	Cement Bags	Muhammad Ayub Butt	18.11.2020	0.075
		Sand			
		Stone Crush			
22.06.2021	1900645436	Repair of Mother Boar 10 @ Rs 600	Ahmad & Brothers (A & B)	6.02.2021	0.075
		Repair of LED 1 @ Rs 1500			

Document Date	Document No.	Name of Item	Company Name	Invoice Date	Amount
22.06.2021	1900563184	Wash Room Repairing of Stblization Center	Fareed Traders	21.04.20 21	0.015
Total					1.828

Table-C (Rupees in million)

Name of Pharm	Bill Date	Medicine	Quantity	Amount
Wali Jan Pharma	01-04-2021	Sathi Box	160	0.006
		Flagel	800	0.052
Wali Jan Pharma	15-04-21	Pak Suny	30	0.004
		Cotton roll	180	0.013
Wali Jan Pharma	16-06-21	silk No .1	240	0.018
		Cat gut.1	240	0.020
		Ringer solution	200	0.018
Wali Jan Pharma	14-04-21	Folistel	122	0.005
		Aldomet	131	0.002
		Miso 200MG Tab	125	0.004
		Oray 20MG Cap	127	0.004
		Bandage 4"	123	0.011
		Imperial Guaze	129	0.005
Wali Jan Pharma	19-06-21	Poydine	160	0.063
Wali Jan Pharma	19-06-21	famila	300	0.027
		Aldomiet Tab	1000	0.009
		Bandage 2"	100	0.009
		Ringer 1000ml	200	0.018
Wali Jan Pharma	27-06-21	Ventoline solution	800	0.060
Wali Jan Pharma	05-03-21	Nito	40	0.036
		ORS	40	0.010
Wali Jan Pharma	17-06-21	Nito	60	0.066
Wali Jan Pharma	21-06-21	Detran-p	25000	0.063
Wali Jan Pharma	19-06-21	Salbotmol 60ml sup	2000	0.039
		Zincrate 20mg	400	0.023
Wali Jan Pharma	06-08-21	CPM tab Blister	100	0.030

Name of Pharm	Bill Date	Medicine	Quantity	Amount
		ORS Shasha	200	0.030
Wali Jan Pharma	03-02-21	Vinayalglaves	20	0.027
		Disposable gloves	20	0.003
		Hemaxil	3	0.001
		cotton roll	20	0.003
Wali Jan Pharma	17-06-21	Siprit 200MI	120	0.010
		Aldomet tab	1000	0.009
		Bandage 2"	200	0.003
		Saline 1000MI	200	0.014
		DS.I.V.set	400	0.012
		Capoten	1000	0.010
Wali Jan Pharma	30.04.2021	Inj. Antivil	20	0.007
		Pyodine	200	0.011
		Oxytocin	40	0.023
		Zincrate 20mg	300	0.015
Wali Jan Pharma	10.06.2021	Folic Acid	40	0.011
		Anti Vil	10	0.004
		Heamacel	100	0.048
Wali Jan Pharma	18.06.2021	IRO M	300	0.054
Wali Jan Pharma	12.06.2021	Depo inj	200	0.030
		Ventolin solution	500	0.024
Wali Jan Pharma	18.06.2021	Gauz	100	0.050
Wali Jan Pharma	15.06.2021	Ampicilline	2000	0.057
Wali Jan Pharma	21.06.2021	Monte Day	3000	0.063
Total				1.130

Table-D

(Rupees in million)

Supplier	Description	Invoice No.	Date	Amount
MS OrexInternational Multan	auto clave double chamber	50	18.9.20	0.145
zafar traders	instument tray	13	09.9.20	0.074
	instument tray	13	09.9.20	0.063
habib traders multan	ECG Machine	2041	14.12.20	

Supplier	Description	Invoice No.	Date	Amount
				0.088
mehr enterprise khanewal	B.P AppratusMurcury	631	21.12.20	0.055
zafar traders	suction machine etc	37	22.2.21	0.074
Bashir Group International khanewal	B.P Appratus WALL MOUNTED	358	13.01.20	0.075
Bashir Group International khanewal	B.P AppratusMurcury	357	14.1.20	0.055
Bashir Group International khanewal	Nublizer machine	348	02.2.20	0.058
zafar traders	oxygen cylender wight 14.5 kg	40	22.2.21	0.114
	oxygen regulator	40	22.2.21	-
eleven star enterprises kabirwala	humster 200 lamp	99	16.2.21	0.075
creative technology multan	B.P Apparatus dial type, fluco meter	2430	04.6.20	0.179
orex international Multan	stathscope, lyrengscope	3	20.5.20	0.037
orex international Multan	glucometer thermal gun	10	15.6.20	0.043
orex international Multan	pulse oximeter	12	17.6.20	0.036
orex international Multan	Nublizer machine	4	20.5.20	0.049
orex international Multan	syringe cutter		08.2.21	0.198
zack international multan	pulse oximeter	27	05.5.20	0.032
	thermal gun	27	05.5.20	0.020
orex international Multan	spit in bowl dental		30.1.21	0.048
creative technology multan	flow meter, glucometer, nueblizer	2425	02.06.20	0.097
creative technology multan	pulse oximeter	2434&2430	02.6.20 & 05.6.20	0.096
multi solution lahore	multi paramenter cardiac monitor	866	04.2.21	0.198
Total				1.907

Supplier	Description	Invoice No.	Date	Amount
Firm Name	Items	Bill No.	Bill Date	Total Amount
Zafar Traders	Bed Sheets	16	23.09.20	0.094
Zafar Traders	Bed Sheets	7	15.08.20	0.094
Zafar Traders	Bed Sheets	12	14.09.20	0.094
Sehar Enterprises	Bed Sheets	602	23.11.20	0.050
Adeel Arshad Govt.Contractors	Bed Sheets	10	19.11.20	0.188
Sehar Enterprises	Cut sheet	617	01.12.20	0.132
Sehar Enterprises	Cut Sheet	622	08.12.20	0.141
Sehar Enterprises	Draw sheet OT	610	01.12.20	0.161
Sehar Enterprises	OT Gown	629	14.12.20	0.177
Ghabroo Enterprises	Bed sheents printed	1763	04.06.20	0.094
Sehar Enterprises	OT Sheet	637	28.12.20	0.064
Mehdi Enterprises	Bed sheets	292	23.09.17	0.066
Zafar Traders	Dr.gown, draw sheet, ot suit	18	30.09.20	0.055
Mehdi Enterprises	Pillow covers	377	22.04.17	0.050
Al-Muyz International	Protactive kit corona	368	14.05.20	0.037
Eleven Star Enterprises	X-ray film dental	12	15.07.20	0.041
Zack International	Developer powder	Zi-120	01.07.20	0.006
Eleven Star Enterprises	X-Ray films AGFA 12x10	20	21.07.20	0.042
Eleven Star Enterprises	X-ray films, Developer fixture	16	16.07.20	0.078
Arooj Group of International	X-ray film digital 14x17	1665	27.08.20	0.095
Eleven Star Enterprises	X-Ray films AGFA 12x15	49	02.09.20	0.063

Supplier	Description	Invoice No.	Date	Amount
Zafar Traders	Macintosh apron	23	16.10.20	0.028
Zack International	X-ray 12x15 4 packs	4	02.03.20	0.050
Sehar Enterprises	ECG Electrodes 1x50	634	11.12.20	0.074
Ghabroo Enterprises	Fixture liquid, developer liquid	1328	09.09.17	0.090
Shahid & Co. Enterprises	Plants	41	23.12.19	0.049
Al-Muyz International	Safety goggles, hand sanitizers corona kit	364	13.05.20	0.050
Sheikh Enterprises	ECG Chest Electrode/ECD Leads	69	09.12.20	0.013
Al-Muyz International	Hand sanitizers	363	12.05.20	0.050
Orex International	Wires 50mm and 20mm	20	22.02.20	0.089
Adeel Arshad Govt.Contractors	Dengue kits	701	22.12.20	0.194
MS Traders	Floor mops	107	20.04.19	0.048
Mehdi Enterprises	Floor mops with handles	644	09.11.19	0.037
	total			2.589

Annexure-2**[Para: 1.2.4.5]****Irregular payment of pay and allowances - Rs 21.735 million****(Rupees in million)**

Sr. No.	DDOs	Nature of unauthorized payment	Amount
1	Deputy D.O Health Khanewal	Over payment of annual increments due to wrong fixation of pay	0.334
		Withdrawal of inadmissible Fixed TA/DA	0.180
		Unauthorized payment of Risk Allowance	0.967
		Unjustified withdrawal of Special Allowance	0.720
		Unauthorized withdrawal of House Rent and Conveyance Allowance	0.354
2	CEO DHA Khanewal	Unauthorized withdrawal of Non-Practicing Allowance by the doctors working on administrative posts	1.510
		Unauthorized withdrawal of pay and allowances during EOL period	1.950
		Excess payment of salary after resignation	1.780
		Excess payment of allowances during leaves	0.731
		Excess payment of allowances during leaves	3.140
		Irregular drawl of pay and allowance after superannuation	0.417
		Irregular withdrawal of personal allowance	0.699
3	MS THQ Hospital Jahanian	Payment of inadmissible allowances during leaves	2.283
		Payment of inadmissible pay and allowances	0.410
		Non-recovery of one month pay from doctors who resigned from service without serving one-month notice	0.181
		Non-deduction of House rent, conveyance allowance and maintenance charges instead of stay in government residences	0.863
4	MS THQ Hospital Mian Channu	Excess payment of salary after resignation	1.020
		Excess payment of allowances during leaves	0.920
		Unauthorized withdrawal of pay and allowances during EOL period	0.179
		Unjustified Payment on account of House Rent & Conveyance Allowance	0.512
		Irregular drawl of Pay & allowance After the Super annulations	0.138
5	MS DHQ Hospital Khanewal	Inadmissible withdrawal of allowances during extra ordinary leave	1.582
		Non-deduction of house rent charges and conveyance allowance	0.538
		Non-recovery of pay and allowances during earned period	0.125
		Non-recovery of pay and allowances during absent period	0.087
		Non-recovery of pay and allowances during EOL period	0.115
Total			21.735

Annexure-3**[Para: 2.2.4.9]****Unauthorized payment of pay and allowances - Rs 13.258 million****(Rupees in million)**

Sr. No.	DDOs	Particular	Amount
1	CEO DHA Lodhran	Irregular payment of allowances during leaves	1.430
		Unauthorized payment of Mobility Allowance (Teachers)	0.195
		Unauthorized payment of Non-Practicing Allowance to doctors working on administrative posts recovery thereof	4.304
2	MS THQ Hospital Kehrur Pacca	Unauthorized payment of allowances during leave period	0.563
		Excess payment of pay and allowances despite resignation from service	0.500
3	MS THQ Hospital Dunyapur	Unauthorized withdrawal of Health Sector Reforms Allowance	0.180
		Payment of inadmissible allowances during leaves	1.093
4	DHO PS Lodhran	Unauthorized payment of pay and allowances to the absconding employees and Non-taking of Action against them	0.846
5	MS DHQ Hospital Lodhran	Withdrawal of social security benefits after regularization of service	0.538
		Non-deduction of HRA and CA despite residing in Government residence recovery thereof	0.177
		Inadmissible Payment of allowances during leaves	1.912
		Withdrawal of pay and allowances despite resignation	1.520
Total			13.258

Annexure-4

[Para: 3.2.4.7]

Payment of inadmissible pay and allowances- Rs 26.206 million

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1	CEO Health	Payment of inadmissible during leaves	6.737
2	CEO Health	Payment of health sector reform allowance	0.283
3	MS GSS DHQ Hospital	Payment of health sector reform allowance	0.927
4	MS GSS DHQ Hospital	Payment of NPA without submitted affidavit	1.981
5	MS GSS DHQ Hospital	Payment of inadmissible during EOL period	1.033
6	MS GSS DHQ Hospital	Payment of inadmissible during leaves	2.775
7	CEO Health	Payment of inadmissible allowance	0.801
8	CEO Health	Payment of NPA	3.708
9	CEO Health	Payment of health risk allowance	0.255
10	CEO Health	Payment of pay and allowances during absent period	2.301
11	District Officer Health-PS	Payment of inadmissible allowance	0.109
12	District Officer Health-PS	Payment of health risk allowance	0.095
13	District Officer Health-PS	Non-recovery of House Rent Allowances and House Rent Charges	1.829
14	THQ Hospital Shujabad	Payment of health sector reform allowance	0.456
15	THQ Hospital Shujabad	Payment of inadmissible during leaves	0.594
16	THQ Hospital Shujabad	Payment of inadmissible during EOL period	1.269
17	THQ Hospital Jalalpur	Payment of inadmissible during leaves	0.877
18	THQ Hospital Jalalpur	Payment of pay and allowances to absconders	0.176
Total			26.206

Annexure-5

[Para: 3.2.4.10]

Loss to State due to purchase on higher rates – Rs 3.099 million

(Rupees in million)

Awarded Firm	Items	Awarded rate per unit by DHA Multan	Qty. as per supply order	Rate of District Sahiwal & Pakpattan	Difference	Excess
M/S AsianContinental (Pvt.) Ltd. Karachi	Cap. Traxacid (Tranexamic acid) 500mg, 20 Capsules Packed in carton with leaflet	10.89	50,000	8.95	1.94	0.097
M/S Bio Labs, Islamabad	Susp. Biofen 90ml, ibuprofen 100mg / 5ml, Orange flavour.	42.49	300,000	38.69	3.80	1.140
	Inj. Metoclor 10mg/2ml, Metoclopramide for IV/IM	9.99	40,000	6.75	3.24	0.129
M/S FYNK Pharmaceuticals, Lahore	Tab. Drospa 40mg, Drotaverine HCL 40 mg pack of 20 in carton with leaflet.	1.96	300,000	1.93	0.03	0.009
M/S Lisko Pakistan (Pvt) Ltd, Karachi	Susp. Geocone 120ml, Antacid suspension containing Magnesium Hydroxides 80mg, Aluminum Hydroxide 215mg, Simethicone 25mg.	38.10	125,605	32.5	5.60	0.703
	Syp. Histagic 120ml, Syp. Chlorpheniramine maleate 2mg / 5ml, bottle of 120ml, packed in carton.	27.10	100,000	26.2	0.90	0.090
	Susp. Flyzol 120ml, Susp. Metronidazole (as benzoate) 200mg/5ml, Bottle of 120 ml. Individually packed in carton with leaflet.	53.40	200,000	52.8	0.60	0.120
	Susp. Parapol 120ml, Syp. Paracetamol 120mg / 5ml bottle of 120ml, individually packed in carton without leaflet. The Instructions for uses/sides effects etc. printed on the outer carton.	44.90	250,000	44.16	0.74	0.185
M/S Wilshire Laboratories (Pvt) Ltd, Lahore	Inj. Zwitter 75mg/3ml (IM/IV), Diclofenac Sodium (M.S) pack of 05 packed in carton with leaflet	7.43	300,000	7.39	0.04	0.012
M/S Pharmedic Laboratories (Pvt.) Limited, Lahore	InjCefotrim 500mg (IV), Inj. Ceftriaxone (as sodium) Glass vial, individually packed in carton with solvent 5ml, and leaflet.	35.95	20,000	34.95	1.00	0.020
	InjCefotrim 1 gm (I.V), Inj. Ceftriaxone (as sodium). Glass vial, individually packed in carton with solvent 10ml and leaflet.	45.95	100,000	44.59	1.36	0.136
M/S Vision Pharmaceuticals (Pvt.) Ltd, Islamabad	Inj. Cortizone 250mg (IM/IV), Inj. Hydrocortisone sodium succinate 250 mg, (Dry Powder) Vial, individually packed in carton with solvent & leaflet.	69.85	50,000	67.89	1.96	0.098
	Inf. Acetamol 100ml (Paracetamol) IV, Inf. Paracetamol 1 gm/ 100ml. Individually packed in glass bottle in carton with hanger, leaflet.	62.00	40,000	53	9	0.360
Total						3.099

Annexure-6

[Para: 4.2.4.3]

Procurement of medicine against the policy guidelines - Rs 42.171 million

(Rupees in million)

Sr. No	DDOs	Detail of irregularity	Amount
1	MS THQ Hospital Arifwala	Incurring of expenditure on local purchase of medicine 15% without prescription / recommendation for individual patients by the authorized medical practitioners and preparation of indent for each patient. Further, medicines of routine / common use were procured from day to day budget instead of procuring the same in bulk through District Purchase Committee. Unauthentic procurement was made through manual supply orders and invoices instead of generating the same through LP portal. Furthermore, payments were made without getting the medicine tested from Drug Testing Laboratory. Medicines were purchased in bulk instead of purchasing for 7 days for one patient	11.112
		Incurring expenditure on local purchase of medicines in violation of the policy, guidelines and formulary designed by the DRAP of the brands not approved in the formulary. Further, the medicines purchased from such brands (outside formulary) were not sent to Drug Testing Laboratory for DTL clearance at all. The purchase order was issued manually instead of portal. Further, it was observed that rate contract of 10% LP was concluded but whole LP was consumed in day to day LP purchase. No LP in bulk was purchased for emergency purposes as rate contract was concluded.	5.270
2	MS DHQ Hospital Pakpattan	Incurring expenditure on local purchase of medicine 15% without ensuring provision of medicine as per demanded quantity within time line described in the guidelines and bidding documents	13.332
		Allocated funds for medicines 10% for emergencies and natural calamities were utilized without prior approval from the competent authority i.e. Administrator of District Health Authority / Deputy Commissioner. The funds were available for utilization during the emergency/disaster declaration. No such emergency was notified before the utilization of his budget.	9.622
		Local purchase of medicines of non-formulary and issued to the patients without DTL reports	2.835
Total			42.171

Annexure-7

[Para: 4.2.4.6]

Purchase of medicines from non-renewed firms from DRAP- Rs 6.375 million

(Rupees in million)

Firm Name	Generic Name	Reasons	Request for Renewal of License	PO Date	Approved Rate	Total Quantity	Total
Bio Labs	Cephadrine Capsule 500mg Capsule Biodine	Renewal of Registration of quoted items is in-process	30.01.2020	27.02.2021	13.77	28,000	0.386
Bio Labs	Clotrimazole Skin cream 1% w/vBiotrim		30.01.2020	27.02.2021	32.91	2,000	0.066
Bio Labs	Fluconazole Capsules 150mg Cap. Flunaz		30.01.2020	27.02.2021	17.05	5,000	0.085
Bio Labs	Metoclopramide (hydrochloride) Injection 10mg Inj. Metoclor		30.01.2020	27.02.2021	6.75	50,000	0.337
Bio Labs	Miconazole (Nitrate) 2% Oral gel Miconit		30.01.2020	27.02.2021	39.51	2,000	0.079
Bio Labs	Omeprazole Injection 40mg Inj. Acichek		30.01.2020	27.02.2021	33.72	56,000	1.888
Bio Labs	Vancomycin (HCl) Injection 500mg Inj. Myvan		30.01.2020	27.02.2021	184.45	1,000	0.184
Frontier Dextrose Ltd	Ciprofloxacin (hydrochloride) Injection 200mg / 100ml Inf. Stericipro	Renewal of Registration of quoted items is in-process.	18.09.2020	25.02.2021	33.53	27,500	0.922
Frontier Dextrose Ltd	Metronidazole 500mg/100ml infusion Inf. Sterimet		18.09.2020		26.24	92,500	2.428
Total							6.375

Annexure-8

[Para: 4.2.4.9]

Payment in cash instead of crossed cheques – Rs 1.570 million

(Rupees in million)

Bank Account No.	Date	Particulars	Amount
3548-3	06.07.2020	Cash Withdrawal	0.177
3548-3	06.07.2020	Cash Withdrawal	0.016
3548-3	04.08.2020	Cash Withdrawal	0.022
3548-3	28.08.2020	Cash Withdrawal	0.086
3548-3	22.09.2020	Cash Withdrawal	0.128
3548-3	03.10.2020	Cash Withdrawal	0.154
3548-3	09.10.2020	Cash Withdrawal	0.028
3548-3	12.10.2020	Cash Withdrawal	0.114
3548-3	24.11.2020	Cash Withdrawal	0.133
3548-3	02.12.2020	Cash Withdrawal	0.070
3548-3	23.12.2020	Cash Withdrawal	0.076
3548-3	07.01.2021	Cash Withdrawal	0.063
3548-3	20.01.2021	Cash Withdrawal	0.010
3548-3	02.02.2021	Cash Withdrawal	0.023
3548-3	22.03.2021	Cash Withdrawal	0.044
3548-3	22.04.2021	Cash Withdrawal	0.022
3548-3	04.05.2021	Cash Withdrawal	0.112
3548-3	15.06.2021	Cash Withdrawal	0.107
3548-3	23.06.2021	Cash Withdrawal	0.010
3548-3	28.06.2021	Cash Withdrawal	0.176
Total			1.570

Annexure-9**[Para: 4.2.4.10]****Deterioration of assets without utilization - Rs 20.076 million****(Rupees in million)**

Sr #	Name of Equipment	Qty	Appx Per Unit Rate	Total
1	Dental Chair	1	1,800,000	1.800
2	Dental X-RAY	1	500,000	0.500
3	Autoclave	2	450,000	0.900
4	Fona Water Distiller	2	70,000	0.140
5	Ultra-sonic scaler	1	75,000	0.075
6	Intra computer LED	1	175,000	0.175
7	C- ARM	1	4,000,000	4.000
8	LEAD Apron with Hanger	2	37,500	0.075
9	X-Ray Cassettes	4	4,000	0.016
10	Defibrillator	4	250,000	1.000
11	Shoe Cover Machine	8	150,000	1.200
12	Suction Unit	7	195,000	1.365
13	Ultrasonic Nebulizers	6	109,000	0.654
14	LED 55"	9	60,000	0.540
15	Desktop Computer with LED and UPS	4	70,000	0.280
16	Operation Theater Table	2	200,000	0.400
17	Operation Table Device Ortho	1	70,000	0.070
18	Plaster Cutter	2	150,000	0.300
19	Washing Machines (HNM-120 12KG without Dryer)	2	20,000	0.040
20	Spotting Machine	1	500,000	0.500
21	Ceiling Fans (Royal Fans)	27	4,000	0.108
22	Bracket Fans	115	4,500	0.518
23	Blankets	70	3,000	0.210
24	Resuscitation Trolleys with Crash Cart with B.P Apparatus	17	70,000	1.190
25	2 Ton Cabinet AC	2	90,000	0.180
26	Executive Tables	19	15,000	0.285

Sr #	Name of Equipment	Qty	Appx Per Unit Rate	Total
27	Executive Revolving Chair	20	15,000	0.300
28	Executive Visitors Chair	40	6,000	0.240
29	Slide Rocks	23	7,000	0.161
30	Electric Water Cooler	1	20,000	0.020
31	Gas Burner	19	2,000	0.038
32	Insect Killer	10	3,000	0.030
33	Synthetic Pillows	80	250	0.020
34	Waste Bin (Red)	67	1,400	0.094
35	Waste Bin (Yellow)	50	1,400	0.070
36	Waste Bin White	36	1,400	0.050
37	Examination Couch	1	15,000	0.015
38	Shoe Racks	3	30,000	0.090
39	Sensitometer	1	30,000	0.030
40	Sand Fire Bucket with Stand (Complete Set)	1	5,000	0.005
41	Patient Foot step	4	3,500	0.014
42	Acrylic Board Frame	228	900	0.205
43	Delivery Instruments	1	30,000	0.030
44	Spine Board	5	15,000	0.075
45	Surgery Instruments	1	45,000	0.045
46	Eye Wash Station	3	20,000	0.060
47	Fire Extinguishers	43	3,500	0.151
48	Dental Instrument Set	2	40,000	0.080
49	Fire Extinguishers	50	3,500	0.175
50	Patient Washing Trolley	1	250,000	0.250
51	Paintings -A 18"x18"	6	2,000	0.012
52	Painting - C 36"x36"	12	6,000	0.072
53	Paintings B 20"*30"	89	5,000	0.445
54	Air Curtains	2	35,000	0.070
55	Ambo Bag Adult	2	3,000	0.006
56	Ambo Bag Paeds	2	3,000	0.006
57	Otoscope diagnostic set	2	30,000	0.060
58	Densitometer	5	4,000	0.020
59	Mouth Pipes	5	5,000	0.025
60	Autoclavable Diagnostic Kit	20	500	0.010
61	Finger Spreader	15	900	0.014
62	Gutta Parcha	300	500	0.150

Sr #	Name of Equipment	Qty	Appx Per Unit Rate	Total
63	Paper Point	300	500	0.150
64	PVC Blinds	5	30,000	0.150
65	Transparent Strips (Dental)	1184	100	0.118
Total				20.076

Annexure-10

[Para: 4.2.4.14]

Unauthorized payment of pay and allowances - Rs 18.643 million

(Rupees in million)

Sr. No.	DDOs	Para No.	Pay and allowances	Amount
1	MS DHQ Hospital Pakpattan	11	Recovery of conveyance allowance, incentive allowance, HSRA	1.943
2	MS DHQ Hospital Pakpattan	7	Payment of pay and allowances after resignation	1.559
3	MS DHQ Hospital Pakpattan	5	Unauthorized withdrawal of Health Sector Reform Allowance	0.242
4	MS THQ Hospital Arifwala	25	Inadmissible payment of NPA	1.857
5	District Health Officer, Preventive Services Pakpattan	6	Recovery of un-authorized withdrawal of inadmissible allowances during Leaves	0.152
6	CEO DHA	6	Unauthorized withdrawal of HSRA	1.086
7	CEO DHA	35	Unauthorized withdrawal of Pay & Allowances	0.591
8	CEO DHA	7	Unauthorized withdrawal of house rent and conveyance allowance	0.256
9	CEO DHA	8	Inadmissible payment of NPA	2.176
10	CEO DHA	5	Payment of SSB after regularization of services	4.416
11	District Health Officer, Preventive Services Pakpattan	1	Recovery of House Rent Allowance and Conveyance Allowance despite having residential job and availability of government residences inside hospital premises	1.118
12	District Health Officer, Preventive Services Pakpattan	3	Inadmissible payment of health risk allowance to the employees	0.375
13	District Health Officer, Preventive Services Pakpattan	4	Recovery of unjustified withdrawal of non-practicing allowance	1.820
14	District Officer Health (PS), Pakpattan	2	Payment of SSB after regularization of services	1.052
Total				18.643

Annexure-11**[Para: 5.2.4.3]****Irregular expenditure by splitting – Rs 5.059 million****(Rupees in million)**

Cheque No.	Cheque Date	Name of Supplier	Particulars of Expenditure	Bill Date	Amount
55472	19.06.2021	M/s Myco Engineers	Pathway for wheel chair and stretchers in front of Admin Section	14.11.2020	0.198
55472	19.06.2021	M/s Myco Engineers	Provision of Gate and Pillars	30.12.2020	0.099
55472	19.06.2021	M/s Myco Engineers	Provision of Shed in front of OPD and renovation of OPD, reception & OPD pharmacy	17.05.2021	0.158
55472	19.06.2021	M/s Myco Engineers	Pathway for wheel chair and stretchers in front of Medicine Store	26.07.2020	0.198
55022	30.12.2020	M/S Ali Brothers	Providing and laying Tuff Pavers Having 7000 PSI in front of Population Welfare And Back of Gate No.2	08.08.2020	0.094
55344	27.05.2021	M/s Myco Engineers	Pathway for wheel chair and stretchers in front of gynae ward	17.12.2020	0.198
55055	25.01.2021	M/S Ali Brothers	Providing and Laying Tuff Pavers at outside Gate No.02	26.07.2020	0.094
55145	26.02.2021	M/S Ali Brothers	Providing and Laying Tuff Pavers at the outside of MS Office	01.09.2020	0.094
55145	26.02.2021	M/S Ali Brothers	Provision of Wall Panelling for the waiting room	30.05.2020	0.062
55145	26.02.2021	M/S Ali Brothers	Provision of False Ceiling for Waiting Room	02.01.2021	0.120
Total					1.315

Table-B			
Description	Firm Name	Bill date	Total
Nebulizer kits	M/S Bashir Group International	14.1.2021	0.180
Yellow Plastic Bags	M/S M. Yaseen General Order Supplier	06.01.2021	0.169
White Plastic Bags	M/S M. Yaseen General Order Supplier	06.01.2021	0.017
Bulb Sucker	M/S Orex International	9.1.2021	0.200
ECG Roll 63mm	M/S M. Yaseen Gen Order Supplier	29.3.2021	0.199
Bp Apparatus Mercury (Good Quality)	M/S Bashir Group International	14.1.2021	0.184
Electrical Distribution Board Oanel for OT	M/S M. Bilal Traders	29.3.2021	0.040
Wire Copper 185mm, copper 4 cror	M/S M. Bilal Traders	29.3.2021	0.133
Adult identification Tags Male	M/S M. Yaseen Genral Order Suppliers	21.11.2020	0.061
Adult identification Tags Female	M/S M. Yaseen Genral Order Suppliers	21.11.2020	0.061
PeadsIdentificatioin Tags Male	M/S M. Yaseen General Order Supplier	21.11.2020	0.077
PeadsIdentificatioin Tags Female	M/S M. Yaseen General Order Supplier	21.11.2020	0.077
CTG Machine (Korea) with Accessories	Noorani surgical Pvt Ltd	05.05.2021	0.171
Ro Element	Muhmmad Yasin General order Supplier	22.05.2021	0.124
Seal Piston Homodialysis Machine	Muhmmad Yasin General order Supplier	22.05.2021	0.024
Pick up Tube 4008S NG	Muhmmad Yasin General order Supplier	22.05.2021	0.032
Bubble Cather Holder	Muhmmad Yasin General order Supplier	22.05.2021	0.018
UPS 03KVA	Muhmmad Yasin General order Supplier	17.04.2021	0.130
Stablizer 2000 Watt	Muhmmad Yasin General order Supplier	17.04.2021	0.004
Voltage Stablizer (Servo Motor Control)	Muhmmad Yasin General order Supplier	22.02.2021	0.034
Voltage Stablizer (AC Voltage 2000 Watt)	Muhmmad Yasin General order Supplier	22.02.2021	0.035
Voltage Stablizer (AC Voltage 3500 Watt)	Muhmmad Yasin General order Supplier	22.02.2021	0.045
Yellow Bedside Waste bin 07 Liters (Yellow)	M/S Medilink Technologies	22.2.2021	0.060
white Bedside Waste bin 07 Liter (White)	M/S Medilink Technologies	22.2.2021	0.060
EcgRool 80 mm	M/S Sajjad Enterprises	15.9.2021	

		0	0.115
Blood Glucose Strips	M/S Bashir Group International	13.11.2020	0.131
Glucose Kit 1000 ml	M/S Health Linkers	27.10.2020	0.002
CBC Vial	M/S Health Linkers	27.10.2020	0.046
Clotted vial with Gel (Yellow Top)	M/S Health Linkers	27.10.2020	0.071
instrument Wrapping Sheet	M/S Sheikh Enterprises	26.4.2021	0.138
Needle Cutter	M/S Sajjad Enterprises	6.1.2021	0.100
Power Supply	M/S M. Yaseen Genral Order Suppliers	8.3.202	0.115
Ecg Machine single channel	M/S Sajjad Enterprises	31.8.2020	0.080
Cbc reagent	M/S Al Barkat Scientific Store	28.8.20	0.099
HB Strips Easy Mate	M/S Islamabad Surgical Vision	24.3.2021	0.099
Blood Bag 500 ml	M/S Islamabad Surgical Vision	16.5.2018	0.084
Blood Bag 250 ml	M/S Islamabad Surgical Vision	16.05.2018	0.014
Diathermy Lead Disposable	M/S Sajjad Enterprises	30.5.2020	0.100
Konica minolta X-Ray (Cassette)11x14	M/S Farzeen Chaudhary Gen. Order supplier	27.9.2019	0.090
2 Breaker 4 Pole 600 A Copper Channel Boxiron	M/S M. Bilal Traders	10.3.2021	0.110
Double Bolt	M/S M. Bilal Traders	10.3.2021	0.003
Single Bolt	M/S M. Bilal Traders	10.3.2021	0.008
150 mm	M/S M. Bilal Traders	10.3.2021	0.001
Different colors for wire joints insulation	M/S M. Bilal Traders	10.3.2021	0.003
For Electrical Change Over	M/S M. Bilal Traders	10.3.2021	0.003
Thermal Roll	M/S Zack International	6.8.2020	0.099
CTG	M/S Matora Digionics Pvt Ltd	28.7.2018	0.100
Total			3.744

Annexure-12

[Para: 6.2.4.1]

Non-production of record – Rs 3.450 million

(Rupees in million)

Sr. No.	District Name	Health Facility Name	Cheque No.	Cheque Date	Funds received
1	Vehari	195/WB	6745514	23.06.2020	0.100
2	Vehari	22/WB	6745515	23.06.2020	0.100
3	Vehari	227EB	6745516	23.06.2020	0.100
4	Vehari	231/EB	6745517	23.06.2020	0.100
5	Vehari	24/WB	6745518	23.06.2020	0.050
6	Vehari	257/EB	6745519	23.06.2020	0.100
7	Vehari	267/EB	6745520	23.06.2020	0.100
8	Vehari	287/EB	6745521	23.06.2020	0.100
9	Vehari	305/EB	6745522	23.06.2020	0.100
10	Vehari	317/EB	6745523	23.06.2020	0.100
11	Vehari	335/WB	6745524	23.06.2020	0.100
12	Vehari	325/EB	6745525	23.06.2020	0.100
13	Vehari	409/EB	6745526	23.06.2020	0.100
14	Vehari	41/WB	6745527	23.06.2020	0.100
15	Vehari	425/EB	6745528	23.06.2020	0.100
16	Vehari	44/KB	6745529	23.06.2020	0.100
17	Vehari	455/EB	6745530	23.06.2020	0.100
18	Vehari	483/EB	6745531	23.06.2020	0.100
19	Vehari	5/WB	6745532	23.06.2020	0.100
20	Vehari	50/WB	6745533	23.06.2020	0.100
21	Vehari	515/EB	6745534	23.06.2020	0.100
22	Vehari	52/WB	6745535	23.06.2020	0.100
23	Vehari	521/EB	6745536	23.06.2020	0.100
24	Vehari	53/WB	6745537	23.06.2020	0.100
25	Vehari	535/EB	6745538	23.06.2020	0.100
26	Vehari	569/EB	6745539	23.06.2020	0.100
27	Vehari	60/WB	6745540	23.06.2020	0.100
28	Vehari	69/WB	6745541	23.06.2020	0.100
29	Vehari	88/WB	6745542	23.06.2020	0.100
30	Vehari	Ali Wah	6745543	23.06.2020	0.100
31	Vehari	Budh Ghulam	6745544	23.06.2020	0.100
32	Vehari	Burana	6745545	23.06.2020	0.100
33	Vehari	Doulatabad	6745546	23.06.2020	0.050
34	Vehari	Fazal Wah	6745547	23.06.2020	0.050
35	Vehari	Fateh Pur	6745548	23.06.2020	0.100
36	Vehari	Jamlera	6745549	23.06.2020	0.100
Total					3.450

Annexure-13**[Para: 6.2.4.7]****Unauthorized payment of pay and allowances - Rs 37.072 million****(Rupees in million)**

Sr. No.	DDOs	Particular	Amount
1	MS THQ Hospital Burewala	Excess payment of pay and allowances for EOL	0.049
		Unauthorized withdrawal of pay and allowances during leaves	2.775
		Unauthorized withdrawal of Pay and Allowances during absconding period	0.155
		Irregular payment of Non-Practicing Allowance and Practice Compensatory Allowance	5.478
2	CEO DHA Vehari	Unauthorized payment of non-practicing allowance to doctors working on administrative posts	3.064
		Irregular payment of inadmissible allowances	0.749
		Irregular payment of computer allowance	0.054
		Inadmissible payment of health sector reforms allowance at Health offices and at the level of DHQ Hospital and THQ hospitals to 186 employees	11.329
3	MS THQ Hospital Mailsi	Non-Recovery of Pay on Resignation from Service without Serving One Month Notice	0.138
		Excess payment of personal allowances to Nurses	0.095
		Unjustified payment of Non-Practice Allowance	1.115
4	DHO PS Vehari	Payment of inadmissible Health Risk Allowance to higher scale employees	0.248
		Doubtful payment of conveyance allowance / HRA	3.888
		Unauthorized payment of Health Sector Reform Allowance	1.372
5	MS DHQ Hospital Vehari	Payment of inadmissible allowances during leaves	4.132
		Payment of inadmissible allowances during leaves	0.271
		Non-deduction of maintenance charges from the salaries of employees availing Government residences	1.778
		Unauthorized withdrawal of allowances by employees	0.382
Total			37.072

Annexure-14

Non-achievement of target of deliveries by the skilled persons

According to page 14 & 15 of PC-1 for the period of 2020-23, Improvement of maternal, newborn and child health of the population, particularly among poor, marginalized and disadvantaged segments, residing in rural areas through: strengthening of EmONC at Primary (BHUs/ 24/7 BHUs and RHCs) in terms of capacity building of staff, provision of additional medicines equipment and monitoring and supervision of facility based IRMNCH & Nutrition related staff.

Following targets of the PC-1 of IRMNCH & Nutrition Program Khanewal for the period of 2018-19 to 2020-21 were not achieved.

Name of indicator	Targets	Achievements (Year wise)				Data Source
		2018	2019	2020	2021	
Deliveries by Skilled Birth Attendance %	85%	44%	42%	41%	42%	LHW- MIS with the LHW covered population
Av. No. of total deliveries at 24/7 BHUs per month	38,000	10,493	9,751	8,964	4,134	DHIS Data
Av. No. of total deliveries at RHCs per month	36,000	3,204	3,468	2,915	1,125	DHIS Data

Due to weak managerial controls, the MNCH related activities were not achieved.

Non-integration of MNCH related activities resulted in non-achievement of program objective.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed on the management for non-compliance of PC-I about integration of IRMNCH services.

[AIR Para: 10]

Annexure-15

Less coverage of population by the LHWs (27%)

According to page 14 & 15 of PC-1 for the period of 2020-23, Improvement of maternal, newborn and child health of the population, particularly among poor, marginalized and disadvantaged segments, residing in rural areas through: strengthening of EmONC at Primary (BHUs/ 24/7 BHUs and RHCs) in terms of capacity building of staff, provision of additional medicines equipment and monitoring and supervision of facility based IRMNCH & Nutrition related staff.

LHS / LHWs are vital to provide doorstep services \ referrals in order to meet MMR / IMR, Family Planning, Screening and Malnutrition stunting reduction goals. Total population of the district Khanewal was not covered by the LHWs, 27% population was uncovered and was unavoidable for service utilization awareness as well as delivering of services. To achieve the full targets, more LHWs were required to be hired / recruited besides their use as reporting tools and provision of stationary to LHSs and LHWs i.e. Health Facility Monthly Report, LHW Diary, Tour Program, Treatment Register for smooth reporting of monthly report and data validation. The detail of coverage of population in the district is as under:

District Population (2021)			(Registered)/ Covered Population (2021)			Uncovered Population (2021)			Source
Rural	Urban	Total	Rural	Urban	Total	Rural	Urban	Total	Data Collection from LHS
2718257	615,152	3,333,403	2,093,929	392,965	2,486,894	624,328	222,187	846,515	
% Percentage			77	64	75	23	36	25	

Due to shortage of staff 27% population was not covered by the LHWs.

Less covered population creates huge vacuum of service delivery in the population.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for not facilitating the population.

[AIR Para: 26]

Annexure-16

Unjustified 20% decrease in ANC and PNC service

According to page No. 27 of PC-1 of 2020-23, 15% of pregnancies under complications due to direct obstetrical causes such as postpartum hemorrhage, sepsis and complications of abortion are responsible for close to 50% of maternal deaths. A majority of these maternal and early newborn deaths can be avoided by provision of parental, delivery, postnatal and newborn care services within reasonable travel distance and travel time. Further, according to page No. 22 of PC-1 of 2020-23, the scope of work of LHW will be to provide PHC services to the communities in her catchment area. LHWs will conduct follow up visits for post-natal and neonatal care within 48 hours, day 3, 7, 14 and 28th days of birth. The LHWs and CMWs will be trained in identification of any sign of illness and to provide immediate pre-referral care to the newborn and refer to the most appropriate health faculty.

There was 20% to 27 % decrease in ANC (Antenatal Care) and PNC (Postnatal Care) services of for improving the health of pregnant women during year of 2020 as detailed below:

Name of indicator	2018	2019	2020	2021 (Six months)	Decrease	%
	Achievement					
ANC coverage	156,106	129,071	114,121	57,731	41,985	27
PNC coverage	17,887	17,024	14,237	6,167	3,650	20

Due to weak managerial controls, services under the programs were decreased.

Decrease in ANC and DNC services resulted in non-achievement of program objective.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed on the management for less progress about integration of IRMNCH services.

[AIR Para: 11]

Annexure-17

Non-achievement of program objective regarding deliveries by the skilled birth attendants

According to project objective, the MNCH services should be improved in Punjab by progress towards achieving health related SDGs goals. Further, according to PC-I SBA target is set as more than 85%.

District Coordinator IRMNCH&NP Lodhran fails to increase behavior of making deliveries through skilled birth attendant. From the reported registered pregnancy cases of LHWs only 47% were deliveries were made in the Government institutions while 53 % delivery cases were delivered in private hospitals. It was evident that the communities did not provide adequate education about complication of deliveries through unskilled birth attendant. Following trend shows the constant number of skilled birth attendant cases was reported over last five year in District Lodhran.

Name of Area	No. of cases attended by skilled birth attendants (Year Wise)				
	2016	2017	2018	2019	2020
Tehsil Lodhran	4,293	5,267	4,944	4,922	5,336
Tehsil Kehror Pacca	3,492	5,090	5,111	4,886	5,041
Tehsil Dunyapur	4,772	5,778	5,658	5,120	5,086

Due to poor MNCH activities in communities, adequate awareness for deliveries through skilled birth attendants was not made by field staff (LHWs and LHS)

Less / non deliveries through skill birth attendants resulted in increase in maternal / infant and neonatal mortality rate and non-achievement of program objective.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends efforts should be made in order to make adequate orientation / education to communities by LHWs and LHSs on merit and demerit of deliveries through skilled and unskilled birth attendants.

[AIR Para: 11]

Annexure-18

Less coverage of rural population by the Lady Health Workers up to 29%

According to the IRMNCH&NP project, the project provides elaborate framework and road map on improving maternal, newborn and child health services to fulfill international commitments. Further, global strategy for women and children health recommends integrated packages of essential intervention and services for women and children, keeping the expected scale of impact in perspective.

There is a vital role of LHS/LHWs in providing doorstep preventive services regarding maternal, newborn and child health in order to meet MMR/IMR, Family Planning, Screening and Malnutrition stunting reduction goals. District Coordinator IRMNCH&NP Lodhran failed to increase the areas for providing orientation to maximum rural population of district on maternal, newborn and child health through LHWs. Audit make visit of uncovered area to get the opinion of the people regarding provision of facilities. 50% peoples of uncovered area were willing to avail services of LHWs in their mouza / union council. As per standard one LHW will deputed to cover 1500 and 2000 rural population and urban population respectively. The complete rural population of the District was not covered by the LHWs. Further, record of available health facilities revealed that there is no RHC (primary health care facility) at Tehsil Kehror Pacca of district Lodhran. Rural population up to 29% was uncovered as per detail below.

Total Rural Population	1,402,165
Covered Rural Population	992,626
Uncovered Population	409,539
% of Uncovered Population	29%

Due to poor planning for provision of MNCH services, the peoples of uncovered areas were depriving from the facilities provided by the LHWs at door step.

Non-provision of preventive services and orientation to maximum rural population of district on MNCH, the project objective towards reduction in maternal / infant and neonatal mortality rate was not achieved.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper planning for provision of preventive services at doorstep to the people of district Lodhran.

[AIR Para: 2]

Annexure-19

Poor performance due to non-achievement of goals

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 the scrutiny of LHW-MIS system data it is revealed that District Coordinator IRMNCH&NP Multan fails to achieve / maintain the program goals during 2020-21. The percentage of achievement of the program decreased as compare to last year. Moreover, at Sr. 3 % Deliveries by SBA Target as per PC-I is 79.50% were not achieved so far which revealed that the performance of IRMNCH&NP is below from standard. The key performance indicators of district Multan indicates that the target of 2015 was not yet achieved in 2021. The summary of targets and achievements is given below:

Sr. #	Indicator	Jan-2019 to Dec-2019	Jan-2020 to Dec-2020
1	Maternal Mortality Ratio (MMR)	44 /100000	53 /100000
2	Infant Mortality Rate (IMR)	16 /1000	18 /1000
3	% Deliveries by SBA Target as per PC-I is 79.50%	65.53%	65.98%

Due to weak management targets was not achieved despite availability of sufficient staff and funds.

Non achievement of goals of the program resulted wasteful expenditure.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility on the Coordinator IRMNCH &NP besides appropriate arrangements to improve the performance of program.

[AIR Para: 06]

Annexure-20

Poor performance due to uncovered population by IRMNCH&NP

According to IRMNCH&NP Director office letter No. 1613-1734 dated 16.03.2021, the catchment population for lady Health Worker is 1,500 per LHW working under IRMNCH&NP. 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 the scrutiny of district profile of IRMNCH&NP and LHW-MIS system data, it was revealed that District Coordinator IRMNCH&NP Multan have a huge uncovered catchment population i.e. 67% for urban and 27% for rural. 1,799 LHWs, 75 LHS, 75 drivers and 75 vehicles still required to cover the 100% population as required in PC-I of IRMNCH&NP. Due to shortage of staff the key performance indicators of district Multan indicates that the targets of 2015 were not yet achieved in 2021. The detail is given below:

TOTAL POPULATION	URBAN POPULATION	URBAN COVERED POPULATION	URBAN UNCOVERED POPULATION	%AGE URBAN COVERED POPULATION
5,182,743	1,908,232	432,000	1,476,232	23%
RURAL POPULATION	RURAL COVERED POPULATION	RURAL UNCOVERED POPULATION		%AGE RURAL COVERED POPULATION
3,274,511	2,052,700	1,221,811		63%

LHSs & LHWs TO BE REQUIRED FOR UNCOVERED POPULATION

Required LHWS for uncovered population	Required LHSS for uncovered population	Required drivers & vehicles for uncovered population
2,698,043/ 1500= 1799	75	75

Due to weak management total population was not covered under the IRMNCH&NP.

Un-covered population under the IRMNCH&NP resulted in non-achievement of goals of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility on the Coordinator IRMNCH &NP besides appropriate arrangements to improve the performance of program.

[AIR Para: 14]

Annexure-21

Low delivery ratio at health facilities due to poor motivation by field staff

As per clause No. 04 of Community Based Nutrition Package of PC-1 page 23 of Integrated Reproductive Maternal Newborn and Child Health (IRMNCH) & Nutrition Program (Phase-III) issued by the Primary & Secondary Health Care Department Government of the Punjab “LHWs/CMWs will screen and refer the Pregnant & Lactating Woman (PLW), malnourished children to the OTPs(24/7 BHUs, RHCs & THQs) and will also follow them.”

Contrary to the above provisions the LHWs did not make efforts for improving the deliveries at 24/7 BHUs. Scrutiny of the record showed that there was a huge difference between in estimated date of delivery (EDD) numbers and actual deliveries referred from LHWs. Audit made comparison of the data for the month of April, 2021 and found huge difference as detailed below that put the question marks on the performance of the LHWs.

Month	Facility Name	EDD Numbers	Deliveries referred from LHWs
Apr.21	BHU TIBBI LALBEG	56	19
Apr.21	BHU HASSAN ARAIN	43	12
Apr.21	RHC QABULA	46	18
Apr.21	BHU CHAK NO. 51/EB	47	20
Apr.21	BHU CHAK NO. 19/SP	51	26
Apr.21	THQ HOSPITAL, ARIFWALA	42	18
Apr.21	BHU CHAK 41/EB	43	21
Apr.21	BHU JEWAN SHAH	32	10
Apr.21	RHC BUNGA HAYAT	55	33
Apr.21	BHU CHAK NO.109/EB	40	19
Apr.21	BHU THATTA MANZOOR ABAD	51	33
Apr.21	BHU TIWANA KALAN	30	12
Apr.21	BHU CHAK NO. 75/EB	52	35
Apr.21	BHU CHAK NO.80/D	29	12
Apr.21	BHU CHAK NO. 11/SP	61	45
Apr.21	BHU CHAK NO. 16/EB	18	3
Apr.21	BHU CHAK NO. 21/EB	31	19
Apr.21	BHU LAKHWERA	25	13
Apr.21	BHU CHAK NO. 34/EB	21	10
Apr.21	BHU CHAK NO. 48/EB	33	22
Apr.21	BHU PIR GHANI	30	19

Month	Facility Name	EDD Numbers	Deliveries referred from LHWs
Apr.21	MCH CTR PAKPATTAN	22	11
Apr.21	BHU HUMA RATH	23	13
Apr.21	BHU 86/EB TEHSIL	39	30
Apr.21	BHU CHAK NO. 15/KB	14	5
Apr.21	BHU CHAK NO. 83/EB	25	16
Apr.21	BHU CHAK SHAFI	15	6
Apr.21	RHC CHAK NO.163/EB	24	15
Apr.21	BHU HOOTA	38	30
Apr.21	BHU CHAK NO. 67/EB	34	27
Apr.21	BHU CHAK NO. 72/D	22	15
Apr.21	DHQ HOSPITAL PAKPATTAN	33	26
Apr.21	RHC MALKA HANS	58	51
Apr.21	BHU CHAK NO. 30/EB	12	6
Apr.21	BHU CHAK NO. 84/D	20	14
Apr.21	BHU CHAK NO.129/EB	23	17
Apr.21	BHU KUMHARIWALA	36	30
Apr.21	BHU MalekeTaroo	12	6
Apr.21	BHU MUSEY WAL	32	26
Apr.21	BHU PACCA SIDHAR	19	13
Apr.21	BHU WARSEEN	11	5

Due to weak monitoring and non-making proper efforts by the LHWs, number of cases were referred less than deliveries expected on delivery date.

Less referral of cases than EDD resulted in poor performance of LHWs.

The matter was reported to the PAO and DDO concerned during August 2021. The Coordinator IRMNCH replied that all LHWs registered pregnant women and submit EDDs on prescribed format from their official U-fone sims through USSD Code 1034 on daily basis, when EDD near to delivery then LHW called on 1034 through official U-fone sim and hire rural ambulance service for shifting of delivery patients to nearby 24/7 health facility but there is no specific targets set for LHWs regarding deliveries in PC-1. The reply was not acceptable as incomplete record was produced in record verification and cases were less referred than expected / reported.

DAC in its meeting held on 13.10.2021, kept the para pending for record verification. No progress was intimated till finalization of this report.

Audit recommends fixing responsibility on the Coordinator IRMNCH &NP and other responsible(s) besides appropriate arrangements to improve the performance of program.

[AIR Para: 17]

Irrational decision to suspend the services of CMWs

As per PC-1 Component -2 improving the services & access “One of the issues being faced by the current CMW’s initiative is the attrition rate before and after deployment. It has been experienced that the initial model of CMWs did not work well and is no longer attractive to the CMWs. According to a study conducted by UNFPA in 2014 “Development of a workforce plan to match demand for Community Midwives with Supply in Pakistan,” the two years retention period is too short a time to expect CMWs to start generating enough revenues to sustain their business and the stipend of Rs. 6,000/- per month was not attractive enough for them to stay on’.”

During thematic audit of IRMNCH District Pakpattan it was observed that continuation of the activities of CMWs were not ensured in the revised PC-1 (2020-23). Audit observed that the huge number of available human resource trained by incurring huge funds and utilizing huge time span was allowed to leave the catchment area and even shun the field. CMWs performed valuable services for a very low remuneration or retention fee of Rs 2,000 to 6,000 per month. Their services had to be recognized and appreciated by offering them a good alternative retention model or framework. The retention fee seemed like a peanut when compared to services offered by them and against Cost of Living Index. In this way, a readily available skilled human resource which was trained by expending huge sum and utilizing a great time span of about 10 years was wasted / allowed to leave the pool of available skilled human resource in an unwise and unjustified manner.

Due to poor planning and weak monitoring neither proper planning was made before recruitment of the CMWs nor properly monitoring was ensured.

Unrealistic retention model of CMWs caused illegal practicing and ultimate removal from the project.

The matter was reported to the PAO and DDO concerned during August 2021. The Coordinator IRMNCH replied that the life of PC-1 of Integrated Reproductive Maternal Newborn Child Health & Nutrition Program Punjab was expired on 30th June 2020. Training courses have also completed and closed after

expiry of PC-1 of the Program and the CMW's component not included in new PC-1 (July 2020 to June 2023). The reply was not tenable as the skilled / trained CMWs were required for the success of the Program but no efforts were made for submission and approval of new proposal from the Administrative Department.

DAC in its meeting held on 13.10.2021, directed the CEO DHA to take up the matter with administrative department for proper utilization of such skilled force. No progress was intimated till finalization of this report.

Audit recommends appropriate arrangement for utilization of skilled force for the success of the Program.

[AIR Para: 11]

Non-achievement of objectives of the program

As per cost estimates summary of PC-1 of Integrated Reproductive Maternal Newborn and Child Health (IRMNCH) & Nutrition Program (Phase-III) issued by the Primary & Secondary Health Care Department Government of the Punjab for period 2020-23 Page No. 12“comparison of selected indicators between MICS 2011,2014 & 2018 and IRMNCH targets up to 2023.”

During thematic audit of IRMNCH District Sahiwal it was observed that the management of IRMNCH did not make due efforts to achieve the objectives of the program. Scrutiny of the record revealed most of the targets set in PC-1 were not achieved. Detail is given below:

Sr. No.	Major indicators	Baseline Source (MICS2014) District	PC-I Target / Overall position in Punjab	Achievement District Sahiwal (MICS2017-2018)
1	Contraceptive Prevalence Rate	29%	44.50%	39.9%
2	Skilled Birth Attendance (SBA)	96/1,000	81/1,000	76/1,000

Due to poor planning and weak monitoring control targeted results were not achieved.

Non-achievement of targeted results resulted into loss of public funds.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends investigation of the matter besides fixing responsibility on the Coordinator IRMNCH&NP and other responsible(s).

[AIR Para: 25]

Annexure-24

Less coverage of rural population by the Lady Health Workers up to 18%

According to the IRMNCH&NP project, the project provides elaborate framework and road map on improving maternal, newborn and child health services to fulfill international commitments. Further, global strategy for women and children health recommends integrated packages of essential intervention and services for women and children, keeping the expected scale of impact in perspective.

There is a vital role of LHS/LHWs in providing doorstep preventive services regarding maternal, newborn and child health in order to meet MMR/IMR, Family Planning, Screening and Malnutrition stunting reduction goals. District Coordinator IRMNCH&NP Sahiwal failed to increase the areas for providing orientation to maximum rural population of district on maternal, newborn and child health through LHWs. Audit make visit of uncovered area to get the opinion of the people regarding provision of facilities. 50% peoples of uncovered area were willing to avail services of LHWs in their mouza / union council. As per standard one LHW will deputed to cover 1500 and 2000 rural population and urban population respectively. The complete rural population of the District was not covered by the LHWs. Rural population up to 18% was uncovered as per detail below.

Total Rural Population	2,276,212
Covered Rural Population	1,935,471
Uncovered Population	340,741
% of Uncovered Population	18%

Due to poor planning for provision of MNCH services, the peoples of uncovered areas were depriving from the facilities provided by the LHWs at door step.

Non-provision of preventive services and orientation to maximum rural population of district on MNCH, the project objective towards reduction in maternal / infant and neonatal mortality rate was not achieved.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper planning for provision of preventive services at doorstep to the people of district Sahiwal.

[AIR Para: 13]

Annexure-25

Unjustified decreasing trend in Antenatal Care service and deliveries by skilled birth attendant (SBA)

According to WHO Standards regarding maternal and neonatal care development by the health departments of making pregnancy safer, all pregnant women should have at least four antenatal care (ANC) by or under the supervision of a skilled birth attendant. These should as a minimum, include all the intervention outlined in the new WHO antenatal care model and be spaced at regular intervals though out pregnancy, commencing as early as possible in the first trimester. According to page No. 27 of PC-1 of 2020-23, 15% of pregnancies under complications due to direct obstetrical causes such as postpartum hemorrhage, sepsis and complications of abortion are responsible for close to 50% of maternal deaths. A majority of these maternal and early newborn deaths can be avoided by provision of parental, delivery, postnatal and newborn care services within reasonable travel distance and travel time.

During thematic audit of service delivery regarding provision of improved reproductive, maternal, newborn, child health and nutrition services at district Vehari, it was observed that District Coordinator IRMNCH &NP Vehari failed to increase the confidence of public regarding provision of quality ANC and PNC services in the area. The data of two years shows decreasing trend in cases of antenatal and deliveries by SBA / postnatal care services provided at BHUs of district Vehari. It was further evident during security of OPD register maintained at BHUs that the deliveries were made on maximum first and second follow up visits of the patient and discharged within same day.

Name of indicator	Name of sub-indicator	No. of cases	
		2019-20	2020-21
ANC coverage	Number of women delivered visits by SBA	46,679	44,372
	Number of live births, still birth	47,997	45,425
Deliveries by SBA	Number of deliveries by SBA	29,496	27,072
	Number of live births, still birth	47,997	45,425

Further, the management did not ensure the positive changes in behavior of the staff for better results of the program. LHWs and LHSs did not

make efforts for improving the deliveries at BHUs / hospitals by referring. Scrutiny of the record showed that live birth and still birth are larger than deliveries by skilled birth attendant (SBA) at 79 health facilities of IRMNC& NP Vehari for the year 2019-20 & 2020-21. Detail is given below:

Year	Number of pregnant women referred to health facilities for deliveries	Number of live birth and still birth	Less Coverage by SBA
2019-20	37,151	47,997	23%
2020-21	34,912	45,425	23%

Due to non-following of scope of work by LHWs in her catchment areas and non-provision of service deliveries by SBA at BHUs/ RHCs, four follow up visits for antenatal, natal and postnatal care were not completed as per policy of program and targets were not achieved.

Decrease in ANC and service deliveries by SBA at BHUs / RHCs resulted in high maternal / infant and neonatal mortality rate and non-achievement of program objective.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that the LHWs / LHSs should ensure at least four follow up visits for antenatal natal care and 48 hours, day 3, 7, 14 and 28th days of birth of neonatal to reduce maternal and infant mortality rate and achievement of objectives.

[AIR Para: 03, 6]

Annexure-26

Less coverage of population by the Lady Health Workers / LHS/ SBA

According to the IRMNCH&NP project, the project provides elaborate framework and road map on improving maternal, newborn and child health services to fulfill international commitments. Further, global strategy for women and children health recommends integrated packages of essential intervention and services for women and children, keeping the expected scale of impact in perspective.

There is a vital role of LHS/LHWs in providing doorstep preventive services regarding maternal, newborn and child health in order to meet MMR/IMR, Family Planning, Screening and Malnutrition stunting reduction goals. District Coordinator IRMNCH &NP Vehari failed to increase the uncovered areas of rural population as well as urban population of district on maternal, newborn and child health through LHWs /LHS. 40% of total population was uncovered during the year where no service was provided by IRMNCH & FP Vehari. Detail of total population is as under:

Total Population	Registered covered Population	Uncovered population	% of Uncovered Population
3,041,056	1,849,238	1,191,818	40%

It was observed that rural population up to 79% and urban population up to 21% was uncovered, as per detail below:

Total uncovered population	Total uncovered rural population	Total uncovered rural population (in %)	Total uncovered urban population	Total uncovered urban population (in %)
1,191,818	938,519	79%	253,299	21%

As per approved standard, one LHW will be deputed to cover 1500 and 2000 population. According to the total population of district Vehari, total required LHWs were 2027 to cover population @ 1500 people per LHW. As per HR data, 2,328 LHWs were available to IRMNCH & FP Vehari. It means that 301 LHWs were excess available. In the presence of plenty number of LHWs, 40% uncovered population was unjustified. Figures depicted that management was not performing up to the mark.

Due to poor planning for provision of MNCH services, the peoples of uncovered areas were depriving from the facilities provided by the LHWs/ LHS at door step and SBA at BHUs.

Non-provision of preventive services as well as curative services, the project objective towards family planning and nutrition services was not achieved.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper planning for provision of preventive services at doorstep to the people of district and curative services by SBA at BHUs and RHCs.

[AIR Para: 04]

Annexure-27

Less birth rate in Government Health Facility as compared to the rate of total registered pregnancies by the LHWs

According to PC-1 of 2020-23, to improve the health outcomes among women, newborns, and children by enhancing coverage and access to quality health and nutrition services to the poor and vulnerable in rural and less developed urban areas through implementation of the evidence based RMNCH package and achievement of minimum service delivery standards (MSDS) in both outreach and facility based services.

From the reported registered pregnancy cases of LHWs only 47% were delivers were made in the Government institutions while 61% delivery cases were delivered in private hospitals. Detail is mentioned below:

Indicators	2021	2020	2019	%	
No. of Newly Registered Pregnant Women Entered This Month (Total)	27485	56407	57393		DIMS
No. of Women Delivered at Private Hospital / Clinic (total)	12569	34643	29439	61.416	
No. of Women Delivered at Home (total)	1490	5614	6656	0.10	
No. of Women Delivered at BHUs / RHC etc.	13426	16150	21298	46.62	

Due to weak management, LHWs were unable to persuade the public for delivery in Government institutions.

Lack of delivers in Public Hospitals resulted in poor performance of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility on the DDO concerned and other responsible(s) besides corrective measures for improvement.

[AIR Para: 19]

Annexure-28

Disparity in data and unrealistic reporting by field staff and poor monitoring of the program activities

According to Component 1, Monitoring and Evaluation of the PC-1 (Page 45), a district monitoring and reporting mechanism will be developed which will generate monthly reports. This mechanism will be based on Key Performance Indicators (KPIs) and will be the responsibility of district coordinators.

LHWs deployed in the field submitted the reports without any authenticity. There was a disparity in data and difference of number of anemias (<5 year) and referral Anemia Cases (< 5 year) referred cases were higher than the identified cases as discussed below:

Indicator	2021	2020	2019
No. of Cases of Anemia (< 5 year)	11698	21165	22187
No. of Referral Anemia Cases (< 5 year)	18865	35483	34992
Difference	7167	14318	12805

Similar, when audit visited the BHUs then it was found that there was difference in number of cases of SAM and MAM children referred to BHUs by the LHWs and actual verified by the audit during the visit of BHU as mentioned below:

Reported As per DMIR During 2021		Total Actual Cases Verified	Difference	% of Deviation
BHU Name	Total Screening SAM, MAM			
BHU 171/10-R	242	198	44	18.18
BHU 92/10-R	426	146	280	65.73

Further, no monitoring mechanism was developed to ascertain the achievement of program objectives i.e. reduction in maternal mortality ratio, newborns and children under 5 years of age mortality rate, neonatal mortality rate and under-5 mortality rate.

Due to weak management unrealistic reports were accepted by the IRMNC center.

Lack of proper monitoring resulted in non-achievement of program objectives.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for deviation of reported numbers.

[AIR Para: 18]

Annexure-29

20% increase in Neo-natal death and pregnant women death in 2020 as compared to the death rate of 2019

PC-1 of IRMNCH&NP 2020-23, envisions improvement of health outcomes in women, newborns, and children by enhancing coverage and access to quality health and nutrition services especially to the poor and vulnerable in rural and less developed urban areas in both outreach and facility based services.

There was 20% increase in Neo-natal death case in 2020 and 13% increase in pregnant women death in 2020 as compared with year 2019 as detailed below:

Indicators	2021	2020	2019	Increase	%	Source
No. of Early Neo-Natal Deaths < Week	281	784	658	126	19.15	DMIS
No. of Early Neo-Natal Deaths < 28 days	173	212	187	25	13.37	
No. of Deaths of Pregnant Women	35	52	46	6	13.04	

Due to weak management program objectives could not be achieved.

Increase in death rate of new born baby and pregnant women resulted in poor performance of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper implementation of program interventions to achieve program objectives.

[AIR Para: 20]

Annexure-30

Unjustified decreasing trend in Antenatal and Postnatal Care service

According to World Health Organization Standards regarding maternal and neonatal care development by the health departments of making pregnancy safer, all pregnant women should have at least four antenatal care (ANC) by or under the supervision of a skilled birth attendant. These should as a minimum, include all the intervention outlined in the new WHO antenatal care model and be spaced at regular intervals though out pregnancy, commencing as early as possible in the first trimester. According to page No. 27 of PC-1 of 2020-23, 15% of pregnancies under complications due to direct obstetrical causes such as postpartum hemorrhage, sepsis and complications of abortion are responsible for close to 50% of maternal deaths. A majority of these maternal and early newborn deaths can be avoided by provision of pre-natal, delivery, postnatal and newborn care services within reasonable travel distance and travel time.

District Coordinator IRMNCH&NP Lodhran failed to increase the confidence of public regarding provision of quality ANC and PNC services in the area. The data for last 05 years shows decreasing trend in cases of antenatal and postnatal care services provided at BHUs of district Lodhran. It was further evident during security of OPD register, maintained at BHUs, that the deliveries were made on maximum second follow up visits of the patient and discharged within 6 hours after delivery.

Name of Indicator	Name of Area	No. of cases				
		2016	2017	2018	2019	2020
ANC coverage	Tehsil Lodhran	13,381	19,457	18,977	17,529	15,402
	Tehsil Kahrora	8,559	12,927	14,654	13,932	13,601
	Tehsil Duynapur	14,843	17,785	17,319	15,690	14,669
PNC coverage	Tehsil Lodhran	5,672	7,008	5,712	5,529	5,644
	Tehsil Kahrora	4,774	6,692	6,013	5,026	5,044
	Tehsil Duynapur	5,831	7,779	6,764	5,532	5,229

Due to non-following of scope of work by LHWs in her catchment areas, follow up visit for antenatal and postnatal care was not made and service deliveries under the programs were decreased.

Decrease in ANC and PNC services resulted in high maternal / infant and neonatal mortality rate and non-achievement of program objective.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends proper justification or the LHWs /LHSs should ensure at least four follow up visits for antenatal natal care and 48 hours, day 3, 7, 14 and 28th days of birth of neonatal to reduce maternal and infant mortality rate and achievement of objectives.

[AIR Para: 01]

Annexure-31

Non-provision of family planning commodities at primary health care level

As per page No.11 of the PC-1 of 2020-23, funds required for the purchase of FP commodities for LHWs and for all health facilities of P&SHC department will be provided under PC-1 of phase III. Further according to component-I “Improvement in MNCH, RH, FP and Nutrition Services” the community-based services will be strengthening through LHWs by increase in number of FP clients.

District Coordinator IRMNCH &NP Lodhran fails to provide FP commodities under IRMNCH service delivery package. Non-provision of FP commodities becomes the cause of increase of anemia cases in women of reproductive age. Further, the trend of institutional deliveries was discouraged due to non-availability of facilities in health institutions. During visit of family hospital for mother and child Lodhran, the admission register revealed that majority patient get treatment to reduce the anemia. Low birth weight cases were also increased due to birth spacing. It was informed by LHWs that FP commodities were not available as per requirement of the communities. The decreasing trend of family planning cases revealed that communities were not facilitating by providing FP commodities.

Name of Area	No. of Family Planning Cases				
	2016	2017	2018	2019	2020
Tehsil Lodhran	11,172	10,955	10,721	9,873	8,959
Tehsil Kehror Pacca	9,215	11,400	11,298	10,397	10,049
Tehsil Duniyapur	11,611	11,461	10,772	12,025	10,497

Due to non-procurement of FP commodities, the anemia and low birth weight target was not achieved.

Non-achievement of anemia and low birth weight target resulted in non-achievement of SDG goals.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of FP commodities as per requirement of the communities in order to achieve the goals for provision of family planning services at their door steps through LHWs.

[AIR Para: 07]

Non-sufficient health facilities

As per page No.17 of the PC1 “Under new initiative of Prime Minister Health Care initiative (PMHI) and Human Capital Investment Program (HCIP) 361 new BHUs are being upgraded from normal BHU to 24/7 BHUs. Moreover, in instant PCI 639 BHUs are being proposed to upgrade from normal to 24/7 BHUs.

During thematic audit of IRMNCH&NP District Multan, it was observed that available 39 number of 24/7 BHUs out of 82 BHUs was quite insufficient to provide proper coverage and prompt services into catchment area of the whole district. The record showed that in PC-I (2020-23), it was proposed to upgrade the BHUs of District Multan into 24/7 BHUs but only two BHUs were upgraded during 2019-21 in violation of provisions of PC-I. Further, new health facilities were also not established / constructed. The detail is given below:

Year	Number of BHU already upgraded	Up graded in current year
2019-20	37	Nil
2020-21	39	2

Due to poor execution of the provisions of the PC-I, concerted efforts were not made by the executive for provision of necessary economic resources to ensure timely upgradation of the BHUs to 24/7 BHUs.

Non-provision of necessary economic resources regarding timely upgradation of the BHUs to 24/7BHUs resulted in non-accomplishment of the targeted outcomes of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility on the Coordinator IRMNCH &NP besides appropriate arrangements to improve the performance of program.

[AIR Para: 15]

Insufficient health facilities

As per page No.17 of the PC1 “Under new initiative of Prime Minister Health Care initiative (PMHI) and Human Capital Investment Program (HCIP) 361 new BHUs are being upgraded from normal BHU to 24/7 BHUs. Moreover, in instant PC-I 639 BHUs are being proposed to upgrade from normal to 24/7 BHUs.

During thematic audit of IRMNCH&NP District Pakpattan it was observed that available 23 number of 24/7 BHUs out of 55 BHUs were quite insufficient to provide proper coverage and prompt services into catchment area of the whole district. As per PC-I (2020-23), it was proposed to upgrade the BHUs of District Pakpattan into 24/7 BHUs but only two BHUs were upgraded during 2019-21 in violation of provisions of PC-I. The detail is given below:

Year	Number of BHU already upgraded	Up graded in current year
2019-20	21	Nil
2020-21	23	2

Due to poor execution of the provisions of the PC-I, concerted efforts were not made by the executive for provision of necessary economic resources to ensure timely upgradation of the BHUs to 24/7 BHUs.

Non-provision of necessary economic resources regarding timely upgradation of the BHUs to 24/7BHUs resulted in non-accomplishment of the targeted outcomes of the program.

The matter was reported to the PAO and DDO concerned during August 2021. The Coordinator IRMNCH&NP replied that phase-wise up-gradation of health facilities in every district was done by the Government subject to availability of budget & provision of SBA staff by IRNCH & NP Punjab. In District Pakpattan, 23 normal health facilities were up-graded in different phases by provincial office IRMNCH&NP instead of up-gradation at District level. The reply was not acceptable as the BHUs were required to be up-graded as provided in PC-I.

DAC in its meeting held on 13.10.2021, directed the CEO DHA Pakpattan to take up the matter with administrative department to improve the situation. No progress was intimated till finalization of this report.

Audit recommends to take up the matter with the competent authority for establishment of new health facilities and up-gradation of BHUs.

[AIR Para: 08]

Annexure-34

Non achievement of target of the indicators

As per cost estimates summary of PC-1 of Integrated Reproductive Maternal Newborn and Child Health (IRMNCH) & Nutrition Program (Phase-III) issued by the Primary & Secondary Health Care Department Government of the Punjab for period 2020-23-page No. 12“comparison of selected indicators between MICS 2011,2014 & 2018 and IRMNCH targets up to 2023.”

The management of IRMNCH&NP Pakpattan did not make due efforts to achieve the targets of the various indicators of the program. Scrutiny of the record revealed various targets set in PC-1 were not achieved. Detail is given below:

Sr. No.	Major Indicator(s)	Baseline (MICS 2014) District Pakpattan	PC-I Target	Achievements District Pakpattan
1	Maternal Mortality Ratio (MMR)	274/100,000 lb	156/100,000 lb	167/100,000 lb
2	Contraceptive Prevalence Rate	29%	44.50%	40.30%
3	Wasting (Moderate & Severe) Prevalence	17.60%	14.50%	17%

Due to poor planning and weak monitoring control targets of the indicators were not achieved.

Non-achievement of targets of the indicators resulted in non-achievements of the objectives of the program.

The matter was reported to the PAO and DDO concerned during August 2021. The Coordinator IRMNCH&NP replied that targets were for the Punjab but District Pakpattan shows better performance. However, targets were not achieved due to lack of refresher trainings of SBAs, non-availability of FP commodities, medicine and equipment. The reply was not acceptable as the targets set in PC-I were not achieved.

DAC in its meeting held on 13.10.2021, directed the DDO to get the record verification in current scenario. No progress was intimated till finalization of this report.

Audit recommends remedial measures and fixing of responsibility on the person(s) at fault.

[AIR Para: 15]

Annexure-35

Non conducting of screening of Pregnant and lactating women

According to revised PC1 (page 23,24) of IRMNCH & Nutrition Program, LHWs and CMWs will be fully trained on the preventive package of nutrition (Nutrition Education Package) including IYCF and micronutrient deficiency. Additionally, in areas where the therapeutic component will be undertaken, LHWs and CMWs will be strengthening the Nutrition program through effective screening, referral and follow-up. LHWs/ CMWs will screen and refer the pregnant and lactating women, malnourished children to the OTPs (24/7 BHUs, RHC, THQs) and also will follow them.

During thematic audit of IRMNCH & Nutrition Program, it was noticed that LHWs failed to screen the target community for identification of pregnant and lactating women. No mechanism was defined to track patient wise record of pregnant women regarding their treatment from ANC to PNC and treatment given to children. Data shows that screening output of pregnant and lactating women was nil during 2019-21 and population remained deprived of benefits of program.

Due to weak managerial controls and poor performance, the screening of pregnant and lactating women was not carried out.

Non-conducting of screening and work in the field resulted in non-achievement of program objectives.

The matter was reported to the PAO and DDO concerned during August 2021. The Coordinator IRMNCH&NP replied that LHWs are screening the pregnant & lactating women as well malnourished children and refer to concerned Optimize Therapeutic Patient (OTP) Sites. The reply was not acceptable as no mechanism was defined to track patient wise record of pregnant women regarding their treatment.

DAC in its meeting held on 13.10.2021, directed the DDO to get the record verified from Audit. No progress was intimated till finalization of this report.

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

[AIR Para: 18]

A- Insufficient health facilities

As per page No.17 of the PC1 “Under new initiative of Prime Minister Health Care initiative (PMHI) and Human Capital Investment Program (HCIP) 361 new BHUs are being upgraded from normal BHU to 24/7 BHUs. Moreover, in instant PC-I 639 BHUs are being proposed to upgrade from normal to 24/7 BHUs.

During thematic audit of IRMNCH&NP District Sahiwal it was observed that available 24 number of 24/7 BHUs out of 75 BHUs was quite insufficient to provide proper coverage and prompt services into catchment area of the whole district. The record showed that in PC-I (2020-23), it was proposed to upgrade the BHUs of District Sahiwal into 24/7 BHUs but only one BHUs were upgraded during 2020-21 in violation of provisions of PC-I. The detail is given below:

Year	Number of BHU already upgraded	Up graded in current year
2019-20	24	Nil
2020-21	24	1

Due to poor execution of the provisions of the PC-I, concerted efforts were not made by the executive for provision of necessary economic resources to ensure timely upgradation of the BHUs to 24/7 BHUs.

Non-provision of necessary economic resources regarding timely upgradation of the BHUs to 24/7BHUs resulted in non-accomplishment of the targeted outcomes of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends to take up the matter with the competent authority and removal of all kind of hindrances in provision of economic resources.

[AIR Para: 08]

B- Unwise and Irrational Decision to Suspend the Services of CMWs after incurring huge sum of money and utilizing huge time span

As per PC-1 Component -2 improving the services & access “One of the issues being faced by the current CMW’s initiative is the attrition rate before and after deployment. It has been experienced that the initial model of CMWs did not work well and is no longer attractive to the CMWs. According to a study conducted by UNFPA in 2014 “Development of a workforce plan to match demand for Community Midwives with Supply in Pakistan,” the two years retention period is too short a time to expect CMWs to start generating enough revenues to sustain their business and the stipend of Rs. 6,000/- per month was not attractive enough for them to stay on’.”

During thematic audit of IRMNCH District Sahiwal it was observed that continuation of the activities of CMWs were not ensured in the revised PC-1 (2020-23). Audit observed that the huge number of available human resource trained by incurring huge funds and utilizing huge time span was allowed to leave the catchment area and even shun the field. Audit is of the view that CMWs performed valuable services for a very low remuneration or retention fee of Rs 2000 to 6,000 per month. Their services had to be recognized and appreciated by offering them a good alternative retention model or framework. The retention fee seemed like a peanut when compared to services offered by them and against Cost of Living Index. In this way, a readily available skilled human resource which was trained by expending huge sum and utilizing a great time span of about 10 years was wasted / allowed to leave the pool of available skilled human resource in an unwise and unjustified manner.

Due to poor planning and weak monitoring neither proper planning was made before recruitment of the CMWs nor properly monitoring was ensured.

Unrealistic retention model of CMWs caused illegal practicing and ultimate removal from the project.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends to make efforts for hiring of services of trained CMWs besides achievement of targets of the Program.

[AIR Para: 09]

Non-improving quality of care at primary health care facilities

According to Component 2, “improving the services and access” initiative on improving quality of care shows significant increase in coverage of antenatal care and use of skilled birth attendant. However, contacts for antenatal and postnatal care lack the standardized content. The quality of ANC, PNC and immediate care of newborn shows huge gap.

During thematic audit of service delivery regarding provision of improved MNCH and nutrition services at district Sahiwal, it was observed that District Coordinator IRMNCH &NP Sahiwal failed to take initiative on improving quality of care at primary health care facilities for MNCH. During visit of BHUs, it was observed that majority of Medical Officers was fresh graduate and having no experience to manage emergencies and hospital affairs. On asking about how to deal with queries / emergencies, it was replied that they used personal contact to handle / clear queries / emergencies. In order to provide quality of MNCH care and referrals at primary health care facilities, the CEO Health should utilize / introduced services of consultant available online during duty hours. The LED and internet facilities were available / installed at BHUs, which may be utilized for online consultation of MOs with consultant at BHUs to handle emergencies.

Due to poor planning and weak monitoring optimized utilization of available resources was not made in order to provide quality of MNCH care at primary health care facilities.

Non-optimized utilization of available resources, resulted in non-achievement of SDGs goals.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends supportive supervision and mentoring model that not only improve the quality of ANC, PNC and immediate care services of newborn but also support the existing staff in improving MNCH services.

[AIR Para: 18]

Unrealistic retention model for CMWs

As per PC-1 Component -2 improving the services & access “One of the issues being faced by the current CMW’s initiative is the attrition rate before and after deployment. It has been experienced that the initial model of CMWs did not work well and is no longer attractive to the CMWs. According to a study conducted by UNFPA in 2014 “Development of a workforce plan to match demand for Community Midwives with Supply in Pakistan,” the two years retention period is too short a time to expect CMWs to start generating enough revenues to sustain their business and the stipend of Rs. 2,000/- per month was not attractive enough for them to stay on’.”

During thematic audit of IRMNCH District Vehari it was observed that the activities of CMWs were suspended and did not further extended as per revised PC-1 2020-23. Scrutiny of the record revealed CMWs were removed from PC-1 without ensuring the services received from these employees within the given stipend/ retention model. CMWs performed services in Rs 2,000 per month which seemed to be so minor; however, the services provided by these people were many times better then provided financial benefits.

Further, it was observed that services of CMWs and Midwifery Schools were closed in 2018. Now, only in 5 to 6 districts of Punjab, services of CMWs have again been started but not in Vehari.

Due to poor planning and weak monitoring neither proper planning was made before training and deployment of CMWs.

Unrealistic retention model of CMWs caused illegal practicing and ultimate removal from the project.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615

dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para: 11]

Non-achievement of objectives of the program

As per cost estimates summary of PC-1 of Integrated Reproductive Maternal Newborn and Child Health (IRMNCH) & Nutrition Program (Phase-III) issued by the Primary & Secondary Health Care Department Government of the Punjab for period 2020-23 Page No. 12“comparison of selected indicators between MICS 2011,2014 & 2018 and IRMNCH targets up to 2023.”

During thematic audit of IRMNCH District Vehari it was observed that the management of IRMNCH did not make due efforts to achieve the objectives of the program. Scrutiny of the record revealed most of the targets set during PC-1 were not achieved. Detail is given below:

Sr. No.	Major indicators	Baseline Source	PC-I Target / Overall position in Punjab	Achievement Source	Achievements in Vehari
1	Maternal Mortality Ratio (MMR)	World bank indicators	178 /100,000	(DPW 2020)	171.8 /100,000
2	Contraceptive Prevalence Rate	(MICS2018)	32%	(MICS2018)	31%
3	Skilled Birth Attendance (SBA)	(MICS2018)	65% to76%	(MICS2020)	63%

Due to poor planning and weak monitoring control targeted results were not achieved.

Non-achievement of targeted results resulted into loss of public funds.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends investigation of the matter besides fixing responsibility on the District Coordinator and other responsible(s).

[AIR Para: 13]

Annexure-40

Non-conducting of Training and Refresher Courses

As per Integrated Reproductive Maternal Newborn and Child Health (IRMNCH) & Nutrition Program (Phase-III) issued by the Primary & Secondary Health Care Department Government of the Punjab page No. 21“Refresher training will be given and all the LHWs and CMWs will be trained in Neonatal Care which includes immediate and critical life support to a newborn by mouth to mouth resuscitation, prevention from hypothermia by keeping baby warm through Kangaroo mother care.” And as per page No. 24“on the basis of multiple global research evidences and experiences by the Health Department, the following training are being proposed to build the capacity of LHWs:

1. Comprehensive training course on CIMNCI including ENC & PSBI
2. Preventive package of nutrition including infant and Young Child feeding, micronutrient deficiency essential newborn packages, water and sanitation for Hygiene, use of iodized.
3. FP, PFP and PAC with special focus on SRH of adolescent girls
4. E-Reporting module
5. Community mobilization, organization

During thematic audit of IRMNCH District Vehari it was observed that neither training was given nor refresher courses planned for LHWs and CMWs. Further, Kangaroo Mother Care Program has been closed. Scrutiny of the record revealed that no efforts were on record regarding Kangaroo Mother Care Program and provision of training and refresher courses to staff despite lapse of reasonable time.

Sr. No.	Year	Training arranged	Refresher courses
1	2019-20	Nil	Nil
2	2020-21	Nil	Nil

Due to poor planning and weak monitoring training and refresher courses were not given to the LHWs and LHSs.

Without training and courses refresher courses the performance of the LHWs and LHSs may be compromised.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para: 12]

Annexure-41

Non-supply of equipment and medicines to LHWs & LHVs.

According to Component 5, Essential Drugs and Non-Drugs Items of PC-I (Page 90), to ensure sustainability of the inputs, the procurement of essential drugs for IMNCI (Integrated Management of Newborn & Childhood Illness) will be made at the district level from the regular health budget, and at provincial level.

As per record and primary data collected from the LHWs, LHVs and LHSs, it was observed that the medicines and supplies including small equipment were not supplied to them during the period 2019 to 2021. The inconsistent / short supply impeded better service delivery in the field. Shortage of RUTF/F-100/F-75 for SAM children was also faced at OTP as well as the following important equipment.

List of Equipment not Provided to LHWs & LHVs	
Thermometer	ORS Sachet
BP Apparatus	Iron Tablets
Stethoscope	Glucometer
Digital Baby Weight machines	Height Scale
Delivery kits	

Audit is of the view that due to non-availability of medicines / equipment, free EmONC services for the target population was not ensured.

Non provision of medicines and equipment resulted in non-achievement of program objectives.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends that all the necessary medicines and equipment be provided to the CMWs for achievement of program objectives.

[AIR Para: 22]

Annexure-42

Non / Late provision of equipment and medicines to primary health care facilities

As per strength of SWOT analysis of the PC-1 2020-23 “Provision of Nutritional commodities. Medicines and equipment to help in achievement of Goals and Objectives” moreover as per Annex-E page -82 “Medicines for LHWs will be procured at districts out of current budget while FP commodities will be procured at province, joint procurement with PWD”.

District Coordinator IRMNCH &NP Lodhran fails to provide essential medicines for curative health care services for MNCH. PHFMC assigned to calculate demand of primary health care facilities and make prompt distribution to RHCs and BHUs. During compliance audit of CEO Health Lodhran, it was revealed that procurement process of medicine was initiated in January 2021 and supply orders were issued in May 2021 against demand of 2020-21. The primary health care facilities were operating with short supply of medicine during 2020-21. It is informed by the management during visit of BHUs that hospital dispensary was able only to maintain stock of medicine as per requirement under knockdown criteria. The LHWs were also point out during visit that there is shortage of medicine which is required for improved health of MNCH. The patient responses towards provision of medicine were also adverse.

Name of Medicine	Quantity supplied during 2019-21
Zinc Sulphate available	As per Knockdown criteria
ORS available	
RUTF (Ready to use therapeutic Food) Available	
MMS (Multi Micronutrient Sachet) Available	
Paracetamol available	
Amoxillin available	
Iron and Folic acid available	
Tab. Mebendazole Available	
Name of Equipment	
Thermometer	As per Knockdown criteria
BP Apparatus	
Stethoscope	
Digital Baby Weight machines	
Delivery kits	
Glucometer	
Height Scale	

Due to poor planning and weak monitoring controls, medicines and equipment were not procured / provided to the staff of primary health care facilities.

Non-provision of medicines and equipment at facilities and staff resulted in poor curative facilities for MNCH and non-achievement of target benefits of the program.

The matter was reported to the PAO and DDOs concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision / procurement of the medicines and equipment in time to facilitate the MNCH of areas of district Lodhran.

[AIR Para: 06]

Non-provision of medicines in IRMNCH program

As per strength of SWOT analysis of the PC1 2020-23 “Provision of Nutritional commodities. Medicines and Equipment to help in achievement of Goals and Objectives” moreover as per Annex-E page -82 “Medicines for LHWS will be procured at districts out of current budget while FP commodities will be procured at province, joint procurement with PWD”.

During thematic audit of IRMNCH Multan it was observed that medicines of any kind including family planning were neither purchased nor provided to the staff for community to assist the program. Detail is given below

Sr. No	Year	Name of medicines provided	Quantity
1	2019-20	Nil	Nil
2	2020-21	Nil	Nil

Due to poor planning and weak monitoring medicines were not provided to the staff for community.

Non-provision of medicines to the community resulted into non achievement of optimal benefits of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of the medicines besides fixing responsibility on the Coordinator IRMNCH&NP besides appropriate arrangements to improve the performance of program.

[AIR Para: 19]

Annexure-44

Non-provision of medicines in IRMNCH program

As per strength of SWOT analysis of the PC1 2020-23 “Provision of Nutritional commodities. Medicines and Equipment to help in achievement of Goals and Objectives” moreover as per Annex-E page -82 “Medicines for LHWs will be procured at districts out of current budget while FP commodities will be procured at province, joint procurement with PWD”.

During thematic audit of IRMNCH Pakpattan, it was observed that medicines of any kind including family planning were neither purchased nor provided to the staff for community to assist the program.

Due to poor planning and weak monitoring medicines were not provided to the staff for community.

Non-provision of medicines to the community resulted into non achievement of optimal benefits of the program.

The matter was reported to the PAO and DDO concerned during August 2021. The Coordinator IRMNCH&NP replied that Family Planning Commodities were not received from provincial office and no budget was available at District level for procurement of medicine and other logistics etc. However, availability of medicine will be ensured in future. The DDO admitted that the medicine was not received.

DAC in its meeting held on 13.10.2021, kept the para pending for compliance. No progress was intimated till finalization of this report.

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

[AIR Para: 12]

Annexure-45

A- Non-provision of Family Planning Commodities at primary health care level

As per page No.11 of the PC-1 of 2020-23, funds required for the purchase of FP commodities for LHWs and for all health facilities of P&SHC department will be provided under PC-1 of phase III. Further according to component-I “Improvement in MNCH, RH, FP and Nutrition Services” the community-based services will be strengthening through LHWs by increase in number of FP clients.

During thematic audit service delivery regarding provision of improved MNCH and nutrition services at district Sahiwal, it was observed that District Coordinator IRMNCH &NP Sahiwal fails to provide FP commodities under IRMNCH service delivery package. Non provision of FP commodities becomes the cause of increase of anemia cases in women of reproductive age. During visit of family hospital for mother and child Sahiwal, the admission register revealed that majority patient get treatment to reduce the anemia. Low birth weight cases were also increased due to birth spacing. It was informed by LHWs that FP commodities were not available as per requirement of the communities. The decreasing trend of family planning cases revealed that communities were not facilitating by providing FP commodities.

Name of Area	No. of Family Planning Cases			
	2017	2018	2019	2020
Tehsil Sahiwal	12,102	21,615	18,576	21,210
Tehsil Chichawatni	18,665	14,213	12,742	11,267

Due to non-procurement of FP commodities, the anemia and low birth weight target was not achieved.

Non-achievement of anemia and low birth weight target resulted in non-achievement of SDG goals.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-

163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of FP commodities as per requirement of the communities in order to achieve the goals for provision of family planning services at their door steps through LHWs.

[AIR Para: 17]

B Non-provision of quality basic EmONC services at the primary health care facilities

According to Component 2, “improving the services and access” strengthening of basic EmONC services at the primary health care facilities are proposed in order to avoid obstetrical causes such as postpartum hemorrhage, sepsis, complication of abortion and early newborn deaths by provision of prenatal, delivery, postnatal and newborn care services within reasonable travel distance and travel time. Care around the time of birth is also sub-optimal with worrying trend of increasing caesarian deliveries.

During thematic audit of service delivery regarding provision of improved MNCH and nutrition services at district Sahiwal, the certification regarding available health services i.e. “comprehensive EmONC”, “basic EmONC” or “preventive services” at primary health care facilities was not done by District Coordinator of program. Even the secondary health care facilities did not have sufficient resources to provide comprehensive / emergency EmONC services at tehsil head quarter hospitals level in district Sahiwal. During visit of BHUs, the medical staff replied that the facility is only capable to provide basic EmONE or preventive services.

Due to mis-management of health authorities, necessary arrangements were not made to avoid obstetrical causes within reasonable travel distance and travel time.

Non-availability of comprehensive / emergency EmONC services at primary health care facilities resulted in increasing worrying trend of people regarding caesarian deliveries.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends to deployed resources towards availability of comprehensive / emergency EmONC services at primary health care facilities available at RHCs or at least at tehsil head quarter hospitals in the District.

[AIR Para: 15]

Annexure-46

Non-provision of medicines in IRMNCH program

As per strength of SWOT analysis of the PC1 2020-23 “Provision of Nutritional commodities. Medicines and Equipment to help in achievement of Goals and Objectives” moreover as per Annex-E page -82 “Medicines for LHWS will be procured at districts out of current budget while FP commodities will be procured at province, joint procurement with PWD”.

During thematic audit of IRMNCH Sahiwal it was observed that medicines of any kind including family planning were neither purchased nor provided to the staff for community to assist the program. Detail is given below:

Sr. No	Year	Name of medicines provided	Quantity
1	2019-20	Nil	Nil
2	2020-21	Nil	Nil

Due to poor planning and weak monitoring medicines were not provided to the staff for community.

Non-provision of medicines to the community resulted into non achievement of optimal benefits of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

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

[AIR Para: 10]

Annexure-47

Non-provisions of family planning commodities and medicines to patients / users / clients

As per strength of SWOT analysis of the PC1 2020-23 “Provision of Nutritional commodities Medicines and Equipment to help in achievement of Goals and Objectives” moreover as per Annex-E page -82 “Medicines for LHWs will be procured at districts out of current budget while FP commodities will be procured at province, joint procurement with PWD”.

During thematic audit of IRMNCH District Vehari it was observed that commodities of family planning i.e oral piles, condom, injectable contraceptive, administered injectable contraceptives and injection were not provided to clients / users to assist the program through the LHWs as well as LHWs at OTPs. During field inspection of BHUs and RHCs, it was also observed that commodities of family planning and medicines were not available during F.Y 2019-21 except few items were available related to nutrition. On scrutiny of record, it was observed that commodities were not provided to following users of family planning during the year 2010-20 and 2020-21.

Number of clients of Family Planning		
Description	Jun-20	Jun-21
Number of Eligible Couples (Women Age 15-49 Years)	279,188	288,675
Number of New Client Of FP(Modern)	1,686	2,186
Number of Follow-up Cases for FP(Modern)	130,783	128,085
Number of Follow-up Cases For FP(Modern) Which Are Followed	126,618	126,350
Number of Modern Contraceptive Method Users	129,772	129,717
Number of Condom Users	42,264	41,479
Number of Clients Supplied Condoms by LHWs	2,467	-
Number of Oral Pills Users	10,995	10,950
Number of Clients Supplied Oral Pills by LHWs	405	4
Number of Injectable Contraceptive Users	12,354	12,381
Number of Clients Administered Injectable Contraceptives by LHWs	2,846	50
Number of IUCD Client	16,809	17,439
Number of New IUCD Clients	313	347

Number of clients of Family Planning		
Description	Jun-20	Jun-21
Number of Surgical Method Users	46,434	46,744
Number of New Client of Surgical Method	231	343
Number of Implanon Users	916	724
Number of New Clients of Implanon	14	22
Number of FP Clients Referred for consultation of Family Planning and Modern Methods:	2,282	4,300
Total	806,377	809,796

During thematic audit of IRMNCH District Vehari it was also observed that out of 587,186 patients, drugs were provided to only 5,218 during the period which was 1% of total patients.

Number of patients of anemia and eye infection			
Patients type	Number of patients during 10 months	Number of patients to medical services and medicines was provided	% of Service delivery
Anemia and eye infection	587,186	5,218	1%

Due to poor planning and weak monitoring mechanism, family planning commodities and drugs were not provided to the LHWs or BHUs.

Non-provision of family planning commodities and drugs resulted into non achievement of optimal benefits of the program.

The matter was reported to the PAO and DDO concerned in September, 2021. No reply was submitted till the finalization of this report.

DAC meeting was not convened despite efforts made by Audit vide letter No. RDDA-MLN/Admin/CD-2488 dated 24.08.2021, No. RDDA-MLN/F-163/2019/CD-2546 dated 09.09.2021, No. RDDA-MLN/F-163/2019/CD-615 dated 17.09.2021 and No. RDDA-MLN/CD-2933 dated 16.11.2021. No progress was intimated till the finalization of this Report.

Audit recommends provision of family planning commodities and drugs besides investigation of the matter for non-provision of services and fixing of responsibility on the person(s) at fault.

[AIR Para: 07]