



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

**AUDIT YEAR 2023-24**

**AUDITOR-GENERAL OF PAKISTAN**

## **PREFACE**

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

The report is based on audit of the accounts of 17 District Health Authorities of the Punjab (South) for the financial year 2022-23. However, in some cases, audit for previous financial years was also conducted. The Directorate General Audit, Local Governments, Punjab (South), Multan, conducted audit during Audit Year 2023-24 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A, shall be pursued with the Principal Accounting 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.

Impact Audit has been adopted as a novel approach in auditing by evaluating final outcomes of a specific intervention and results have been incorporated in this report as a separate chapter.

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

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

There are certain audit para(s) which were also reported in last year(s) Audit Report(s) for the financial years 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18. Recurrence of such irregularities is matter of concern and needs to be addressed.

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

**Islamabad**

**Dated:**

**(Muhammad Ajmal Gondal)**

**Auditor-General of Pakistan**

## TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS .....	i
EXECUTIVE SUMMARY .....	iii
CHAPTER 1.....	1
District Health Authorities - Primary & Secondary Healthcare Department.....	1
1.1 Introduction .....	1
1.2 Classified Summary of Audit Observations.....	6
1.3 Comments on the Status of Compliance with PAC Directive .....	7
CHAPTER 2.....	8
2.1 Public Financial Management.....	8
Compliance with Authority Audit.....	15
2.2 District Health Authority, Bahawalnagar.....	15
2.3 District Health Authority, Bahawalpur .....	26
2.4 District Health Authority, Chiniot.....	34
2.5 District Health Authority, Dera Ghazi Khan.....	40
2.6 District Health Authority, Faisalabad.....	51
2.7 District Health Authority, Jhang .....	62
2.8. District Health Authority, Khanewal .....	73
2.9 District Health Authority, Layyah.....	81
2.10 District Health Authority, Lodhran .....	90
2.11 District Health Authority, Multan .....	98
2.12 District Health Authority, Muzaffargarh.....	105
2.13 District Health Authority, Pakpattan .....	117
2.14 District Health Authority, Rahim Yar Khan .....	123
2.15 District Health Authority, Rajanpur .....	130
2.16 District Health Authority Sahiwal.....	138
2.17 District Health Authority, Toba Tek Singh.....	143
2.18 District Health Authority, Vehari.....	152
CHAPTER 3.....	160
Impact Audit.....	160
MFDAC.....	176
ANNEXURES.....	252-286

## **ABBREVIATIONS AND ACRONYMS**

ADP	Annual Development Program
AHR	Allied Health Professional
BHU	Basic Health Unit
BPS	Basic Pay Scale
BWN	Bahawalnagar
BWP	Bahawalpur
CA	Conveyance Allowance
CAATs	Computer Assisted Audit Techniques
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DC	District Coordinator
DDO	Drawing and Disbursing Officer
DGA	Directorate General of Audit
DHA	District Health Authority
DHDC	District Health Development Centre
DHO (PS)	District Health Officer (Preventive Services)
DHQ	District Headquarter
DTL	Drug Testing Laboratory
EOL	Extra Ordinary Leave
EPI	Expanded Programme on Immunization
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FD	Finance Department
FPC	Faisalabad Parking Company
FY	Financial Year
GST	General Sales Tax
HC	Health Council
HPA	Health Professional Allowance
HSRA	Health Sector Reforms Allowance
INTOSAI	International Organization of Supreme Audit Institutions
IRMNCH&NP	Integrated Reproductive, Maternal, Newborn and Child Health & National Program
KPIs	Key Performance Indicators
LHS	Lady Health Supervisor
LHV	Lady Health Visitor
LHW	Lady Health Worker

LP	Local Purchase
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NPA	Non-Practicing Allowance
OPD	Out Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PC-I	Planning Commission Form-1
PC-IV	Project Completion Report
PFM	Public Financial Management
PFR	Punjab Financial Rules
PGR	Postgraduate Registrar
PHFMC	Punjab Health Facilities Management Company
PLGA	Punjab Local Government Act
PMU	Project Management Unit
PPRA	Punjab Procurement Regulatory Authority
PST	Punjab Sales Tax on Services
P&SHD	Primary & Secondary Healthcare Department
RFP	Request for Proposals
SBA	Skilled Birth Attendant
SLIC	State Life Insurance Corporation
SMO	Senior Medical Officer
SSB	Social Security Benefit
SSP	Sehat Sahulat Program
SWMO	Senior Women Medical Officer
THQ	Tehsil Head Quarter
UHS	Universal Health Services
WMO	Women Medical Officer

## **EXECUTIVE SUMMARY**

The Directorate General of Audit (DGA) Local Governments, the Punjab (South), Multan is responsible for carrying out the audit of District Health and Education Authorities of seventeen (17) districts of Punjab (South). These districts are Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh and Vehari. The Directorate General also conducts audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils and Municipal Committees. Moreover, audit of Daanish Schools & Centers of Excellence and Cattle Market Management Company and Waste Management Companies of the department of Local Government and Community Development (LG&CD), Punjab is also carried out by this office.

The DGA, Local Governments, Punjab (South), Multan has a human resource of 76 officers and staff constituting 19,000 man-days and annual budget of Rs 228.008 million during Audit Year 2023-24. This office carried out audit of the accounts of 17 District Health Authorities (DHAs) and utilized 1,700 person-days for the purpose.

The report comprises three (03) chapters, presenting the outcomes of financial attest audit, compliance with authority audit and impact audit of a selected area, conducted during the Audit Year 2023-24 along with the number of paras relating to the previous financial years.

Audit of District Health Authorities was carried out in order to ascertain that the receipts collected and expenditure was incurred with legitimate authorization and in conformity with laws / rules / regulations.

Audit findings presented in the report underscore several critical issues that demand immediate attention. These include persistent disregard for the applicable regulatory framework, improper utilization of funds, deficient record management practices, lack of transparency in procurement processes, and mismanagement of revenue/receipts.

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

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

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

**a) Scope of Audit**

The DGA is mandated to conduct audit of 397 formations working under 17 PAOs of DHAs. Total expenditure and receipts of these formations were Rs 54.696 billion and Rs 639.275 million respectively for Financial Year 2022-23.

Audit coverage relating to expenditure for the current audit year comprises of 105 formations of 17 DHAs having total expenditure of Rs 25,464.649 million for Financial Year 2022-23. In terms of percentage, the audit coverage for expenditure was 47% of auditable expenditure.

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

- i. Expenditure of Rs 1,256.031 million for Financial Year 2021-22 pertaining to 18 formations of 17 DHAs.
- ii. Expenditure of Rs 1,622.569 million pertaining to previous financial years.

Audit coverage relating to receipts for the current audit year comprises of 105 formations of 17 DHAs having total receipts of Rs 284.620 million for Financial Year 2022-23. In terms of percentage, the audit coverage for receipts was 45% of auditable receipts.

In addition to this compliance with authority audit report, the DGA also conducted 34 financial attest audits, 03 compliance with authority audits. Reports of these audits are being published separately.

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

As a result of audit, a recovery of Rs 1,506.657 million was pointed out in this report. Recovery effected till December, 2023 was Rs 42.259 million which was verified by Audit.

**c) Audit Methodology**

Desk Audit techniques mentioned in Financial Audit Manual were applied during the Audit Year 2023-24. CAATs were used for analysis of HR and FI data obtained from System Application Product (SAP/R3). This was facilitated by access to data and up-dation of permanent files. Desk audit review helped auditors in understanding the systems, procedures and environment of the entities before the start of field audit activity besides identification of high-risk areas such as payment of inadmissible allowances, release of salaries after retirement and high-value vouchers for detailed scrutiny.

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

**d) Audit Impact**

Audit activity has proven to be effective in creating awareness amongst the audited entities and relevant fora regarding compliance with the rules and procedures in the public interest. Since the establishment of DHAs in 2017, a number of measures with regards to validity and reliability of SAP/R3 database, as recommended by the audit, have been initiated by the management, Accountant General Punjab and District Accounts Offices (DAOs). As a result of audit, the Accountant General Punjab has taken up a number of issues with Finance Department for streamlining financial management practices of DHAs besides issuing various instructions to DAOs for improving budgetary controls. However, audit impact in the shape of change in rules is not materialized as the Public Accounts Committee has not discussed any Audit Report since the establishment of District Health Authorities. This has seriously hampered the accountability process and has encouraged the departments to repeat the irregularities.

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

The current audit report brings to light a series of discrepancies consistently observed by Audit over time. These recurring issues indicate potential structural problems, possibly stemming from an inadequate supervisory framework and flawed internal controls system.

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



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

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

- i. Fraud, embezzlement and misappropriation of Rs 30.830 million was pointed out in 05 cases <sup>1</sup>.
- ii. Procedural irregularities amounting to Rs 2,168.352 million were noticed in 45 cases <sup>2</sup>.
- iii. Value for money and service delivery issues involving Rs 7.124 million were observed in 02 cases <sup>3</sup>.
- iv. Other issues involving an amount of Rs 1,645.999 million were highlighted in 59 cases <sup>4</sup>.

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

**g) Recommendations**

PAOs are required to:

- i. Hold inquiries and fix responsibility for fraud, misappropriation, losses and wasteful expenditure.
- ii. Make efforts for expediting the realization of various Government receipts.
- iii. Comply with the Punjab Procurement Rules for economical and rational purchases of goods and services.
- iv. Rationalization of the budget with its utilization.
- v. Focus on reinforcing internal controls in order to avoid recurrence of similar irregularities every year.

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<sup>1</sup> Para No. 2.5.1, 2.9.1, 2.12.1, 2.12.2 & 2.15.1

<sup>2</sup> Para No. 2.2.1, 2.2.2, 2.2.3, 2.2.4, 2.3.1, 2.3.2, 2.3.3, 2.4.1, 2.5.2, 2.5.3, 2.5.4, 2.5.5, 2.6.1, 2.6.2, 2.6.3, 2.6.4, 2.7.1, 2.7.2, 2.7.3, 2.8.1, 2.8.2, 2.8.3, 2.9.2, 2.9.3, 2.9.4, 2.10.1, 2.10.2, 2.10.3, 2.10.4, 2.11.1, 2.12.3, 2.12.4, 2.12.5, 2.12.6, 2.13.1, 2.14.1, 2.15.2, 2.15.3, 2.16.1, 2.17.1, 2.17.2, 2.17.3, 2.18.1, 2.18.2 & 2.18.3

<sup>3</sup> Para No. 2.9.5, 2.12.7

<sup>4</sup> Para No. 2.2.5, 2.2.6, 2.2.7, 2.2.8, 2.3.4, 2.3.5, 2.3.6, 2.3.7, 2.4.2, 2.4.3, 2.4.4, 2.5.6, 2.5.7, 2.5.8, 2.5.9, 2.6.5, 2.6.6, 2.6.7, 2.7.4, 2.7.5, 2.7.6, 2.7.7, 2.7.8, 2.7.9, 2.8.4, 2.8.5, 2.8.6, 2.9.6, 2.9.7, 2.10.5, 2.10.6, 2.10.7, 2.11.2, 2.11.3, 2.11.4, 2.11.5, 2.11.6, 2.12.8, 2.12.9, 2.13.2, 2.13.3, 2.13.4, 2.13.5, 2.14.2, 2.14.3, 2.14.4, 2.14.5, 2.15.4, 2.15.5, 2.15.6, 2.16.2, 2.16.3, 2.17.4, 2.17.5, 2.17.6, 2.18.4, 2.18.5, 2.18.6 & 2.18.7

- vi. Ensure the establishment of internal audit department and proper implementation of the monitoring system.
- vii. Improve the service delivery to provide maximum benefits to the local population and to get value for money.

## CHAPTER 1

### District Health Authorities - Primary & Secondary Healthcare Department

#### 1.1 Introduction

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

Chief Executive Officer is the Principal Accounting Officer (PAO) of DHA and is accountable 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 DHAs.

The functions of DHAs are to:

- i. Establish, manage and supervise primary and secondary healthcare facilities and institutions of the district.
- ii. Approve 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 healthcare 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 and disaster management to the Government.
- vii. Ensure implementation of minimum service delivery standards in infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Healthcare Commission.

Administrative structure of DHAs is given below:

#### Administrative Structure of DHA

Description	No. of Administrative Offices
Chief Executive Officer	1
District Health Officers	4
Deputy District Health Officers	1 in each Tehsil

\*Source: Data received from CEO, DHA Offices

Total number of health facilities / institutions in 17 DHAs under jurisdiction of DGA, Local Governments, Punjab (South), Multan is given below:

### Health Facilities / Institutions

Description	Total No. of Health Facilities / Institutions
Basic Health Units	1222
Government Rural Dispensaries	490
Rural Health Centers	167
Tehsil Head Quarter Hospitals	52
District Head Quarter Hospitals	12
District Health Development Centers	16
Nursing Schools	11

\*Source: Data received from CEO, DHA Offices

DHA wise detail of health facilities / institutions is attached as **Annexure-B**.

The following table shows detail of total & audited formations of 17 DHAs:

### Audit Profile of DHAs of the Punjab (South)

(Rupees in million)

Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipts Audited FY 2022-23
1	Formations	397	105	25,464.649	284.620
2	Assignment Accounts (excluding FAP)	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

DHA wise detail of total & audited formations is attached as **Annexure-C**.

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

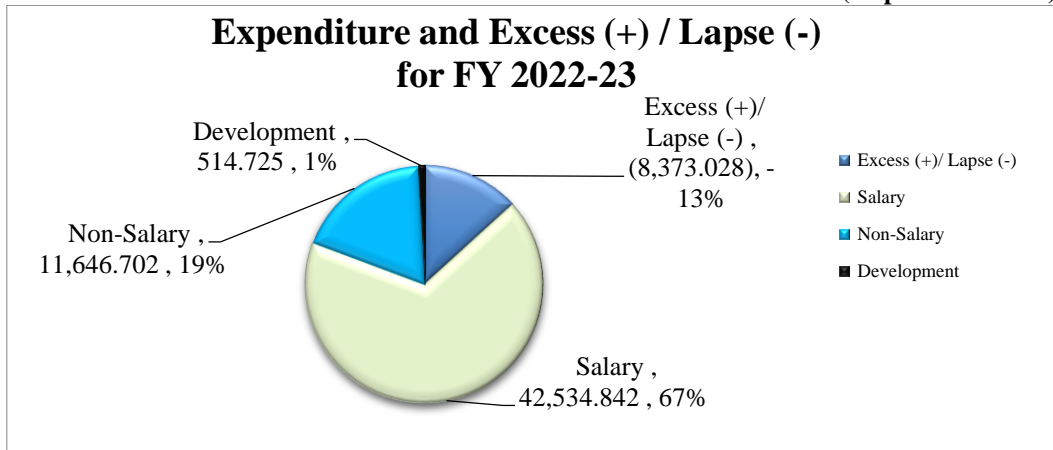
Consolidated statement of budget, expenditure and receipts of 17 DHAs for Financial Year 2022-23 is given below:

(Rupees in million)

Description	Budget	Expenditure	Excess (+)/ Lapse (-)	Variance
Salary	45,971.017	42,534.842	(3,436.175)	7.475%
Non-Salary	13,641.508	11,646.702	(1,994.806)	14.623%
Development	3,456.772	514.725	(2,942.047)	85.110%
<b>Total</b>	<b>63,069.297</b>	<b>54,696.269</b>	<b>(8,373.028)</b>	13.276%
Description	Target	Actual	Surplus (+) / Shortfall (-)	Variance
Receipts	293.359	639.275	345.916	117.92%

DHA wise detail of budget, expenditure and receipts of 17 DHAs for Financial Year 2022-23 is attached as **Annexure-D**.

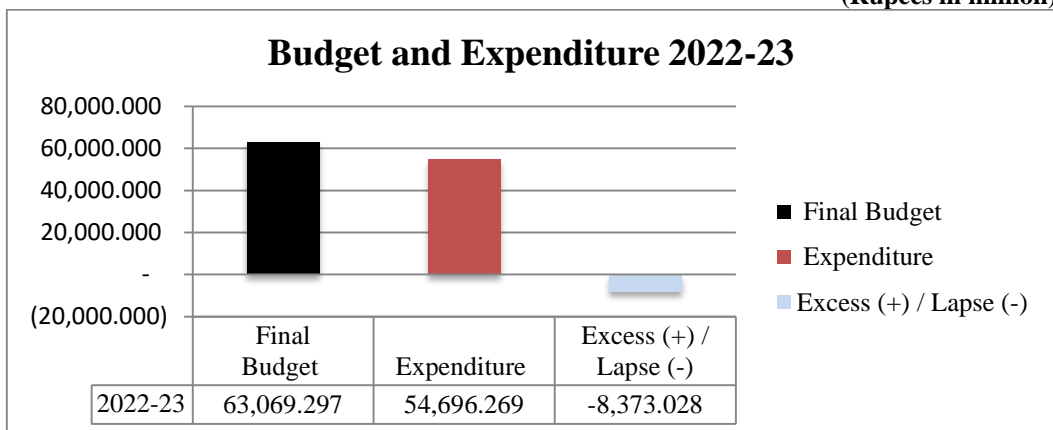
(Rupees in million)



Against budget (development / non-development) of Rs 63,069.297 million for Financial Year 2022-23, DHAs could utilize only Rs 54,696.269 million, whereas 7 % of salary component, 15 % of non-salary component and 85 % of development funds remained unspent, reflecting poor financial management. The management exaggerated the allocation under the different components of budget to make the whole exercise unrealistic and prone to overspending. The unspent percentage of the allocation clearly shows poor planning and budgeting. An overall lapse of Rs 8,373.028 million was more than 13 % of total budget allocation.

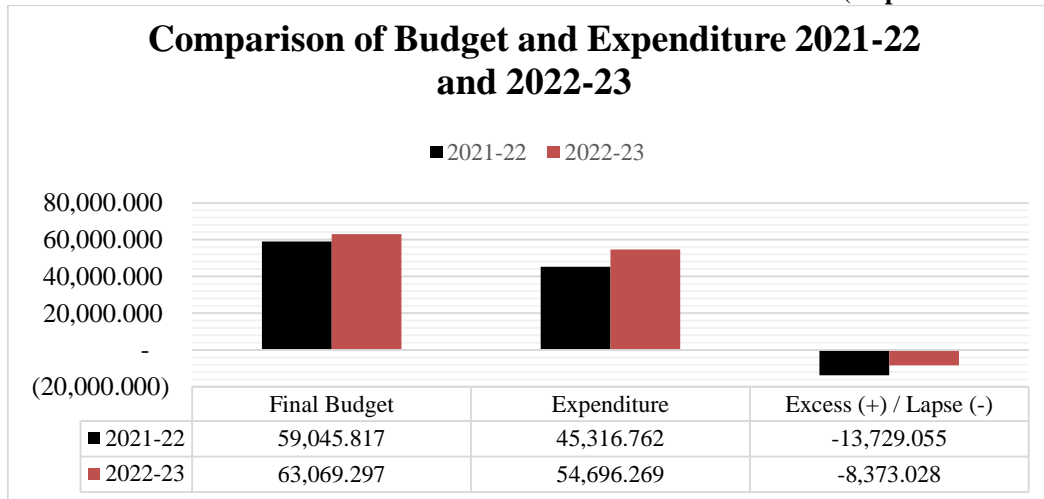
Poor financial management resulted in depriving the local population of the benefits likely to have accrued to them because of development planned but not properly undertaken by the management.

(Rupees in million)



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

(Rupees in million)



The comparative analysis of the budget and expenditure for the Financial Years 2021-22 and 2022-23 depicts poor planning and budgeting. During the Financial Year 2022-23 the budget allocation increased by 7% viz-a-viz FY 2021-22 whereas the expenditure increased by 21% despite significant saving ranging from 7% to 85% in all three components of budget with overall saving of more than 13%. Comparatively during the Financial Year 2021-22 there was huge saving ranging from 15% to 74% in all three components of budget culminating at 23% of overall budget during the concerned year. **Annexure-D**

The comparative data for the Financial Years 2021-22 and 2022-23 reflects the systemic issue of poor planning, budgeting, and implementation. The tendency reflects poor financial management, withholding the higher portfolio with the health sector, depriving the other sectors from the re-allocation of resources, and defeating the likely benefits to be achieved through proper utilization of funds.

### C. Sectoral Analysis on the Achievements against Targets

#### i. Analysis of Financial Resources

Lapse of funds (as reflected above) equivalent to 7%, 15% and 85% 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 financial year. Available funds to the tune of Rs 8,373.028 million were not utilized to help to achieve the targets. The same resulted in depriving the community of necessary health services / facilities.

## **ii. Analysis of Targets and Achievements**

Sectoral analysis of DHAs was made on the basis of various indicators of all the health units for Financial Year 2022-23. These indicators were introduced, implemented and monitored through PMU (Project Management Unit) established at P&SHD. The objective of such indicators was to ascertain better service delivery through monitoring at appropriate level in order to help improve health facilities, facilitation to patients in OPD, vaccination and free of cost deliveries. Detail of indicators and achievements is given below:

### **Status regarding indicators and their achievements**

<b>Sr. No.</b>	<b>Description</b>	<b>Achievements in number (FY- 2022-23)</b>
1	OPD	88,592,838
2	Indoor	2,528,023
3	Surgery	352,425
4	Cardiology	407,410
5	Total Lab Investigations	8,929,554
6	Total Family Planning Visits	1,817,289
7	Pediatric	2,345,585
8	Operations under GA	291,440
9	TB/Chest Suspects	570,454
10	EPI Vaccination	15,808,342

Source: Data received from CEO (17 DHAs)

## **iii. Service Delivery Issues**

Allocating financial resources without proper planning, prioritizing the targets, need based assessment and monitoring mechanism shows poor financial management. Due to poor planning and ineffective monitoring, DHAs failed to deliver basic services to the end users. Funds for procurement of medicines and development remained under-utilized due to inefficiency of the management.

## **iv. Expectation Analysis and Remedial Measures**

DHAs were established to ensure better service delivery through a dedicated organization in each district through a focused, target oriented and need based intervention. The basic premise of establishment of DHAs was also to enable better supervision through a professional Chairman / vice Chairman of DHA. The

same could not be achieved due to non conduct of electoral process. Further, poor service delivery, occurrence of irregularities, improper / under utilization of funds and violation of procurement rules clearly reflects the failure of the management to meet the expectations of the administration in general and public in particular.

Following remedial measures need to be taken to achieve the minimum service delivery standards:

- i. Ensure proper formulation of DHAs as notified in Punjab District Authorities (Composition) Rules, 2016.
- ii. Ensure sound public financial management through effective budgeting and proper utilization of allocated funds.
- iii. Ensure an authentic database for effective planning and better service delivery especially through an integrated hospital management information system / patient referral system.
- iv. Strengthen internal controls, follow regulatory framework and ensure fair tendering process.
- v. Ensure provision of medical equipment, human resource as well as allied resources at all health facilities.

## 1.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 3,852.305 million were raised as a result of this audit. This amount also includes recoverable of Rs 1,506.657 million as pointed out by the audit. Consolidated summary of audit observations on the accounts of 17 DHAs classified by nature is as under:

### Overview of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	0
2	Reported cases of fraud, embezzlement and misappropriation	30.830
3	<b>Procedural irregularities</b>	0
A	HR / employees related irregularities	625.894
B	Procurement related irregularities	1,509.058
C	Management of Accounts with Commercial Banks	33.400
4	Value for money and service delivery issues	7.124
5	Others*	1,645.999
<b>Total</b>		<b>3,852.305</b>

\*It includes issues of overpayment of pay & allowances, non-deposit of hospital receipts etc.



DHA wise summary of audit observations classified by nature is attached as **Annexure-E**.

DHA / DDO wise summary of audit observations included in this Report is attached as **Annexure-F**.

### **1.3 Comments on the Status of Compliance with PAC Directive**

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

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	310	PAC meeting was not convened
2	2018-19	647	PAC meeting was not convened
3	2019-20	576	PAC meeting was not convened
4	2020-21	254	PAC meeting was not convened
5	2021-22	226	PAC meeting was not convened
6	2022-23	270	PAC meeting was not convened

DHA wise status of previous Audit Reports is attached as **Annexure G**.

**Note:** Non-convening of PAC has seriously hampered the accountability process and has encouraged the departments to repeat the irregularities.

## **CHAPTER 2**

### **2.1 Public Financial Management**

Public Financial Management (PFM) is a central element of a functioning administration, underlying all government activities. It encompasses the mechanisms through which public resources are collected, allocated, spent and accounted for.

It is a proven fact that fiscal governance of any country is closely linked to an effective Public Financial Management (PFM) system, which focuses on principles of fiscal discipline, legitimacy, transparency and accountability of public finances. PFM is framed around achieving an overall discipline which specifically includes resource allocation and operational efficiency and effectiveness of public expenditure. The maintenance of “aggregate fiscal discipline” is foremost and primary objective of PFM which revolves around interaction of two streams; revenue and expenditure. Revenue generation and Public Expenditure Management complement each other in attaining the strategic macroeconomic objectives of the state.

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

DHAs were established on 01.01.2017 under PLGA 2013 in thirty-six (36) districts of the Punjab. The purpose was to provide better health facilities to the local community. DHA is body corporate having perpetual succession and common seal, with power to acquire / hold property and enter into any contract and may sue and be sued in its name.

The Chief Executive Officer / Principal Accounting Officer shall be responsible:

- a) To adhere to and enforce the principles of financial propriety, including the compliance of laws, rules, regulations, maintaining high standard of prudence, vigilance, due diligence and ensuring value for money while incurring expenditure and collecting government receipts;
- b) To prepare budgetary proposals within the indicative budget ceilings agreed by the Finance Department. All expenditure proposals shall be based on well-defined plans. Budget allocation to various heads of expenditures, to the offices under his control may be made as per government plans and priorities and in such a way that during the currency of year, requirements for additional budget or re-appropriation are minimized if not eliminated altogether;

- c) To ensure the availability of budgetary allocations in various heads of accounts especially under the employee related expenditure in order to ensure timely payment of employee emoluments;
- d) To prepare development budget proposals and include the realization of economic forecasts and projections as well as achievement of goals and targets committed with reference to development budget;
- e) To sanction expenditure as per the delegated financial powers. Such sanctioning of expenditure shall not exceed the allocated budget. Prior to approving of expenditure sanction, principal accounting officer shall ensure that the required budget is available in the relevant head of account. Sanctioning of expenditure shall be based on the purpose for which the funds are allocated;
- f) To ensure revenue collection particularly non-tax revenue pertaining to concerned Authority to be realised on timely basis;
- g) To monitor the budget execution progress, and undertake reconciliation with accounting offices on monthly basis, related to revenues and expenditure of the Authority through Budget and Accounts Officer and furnish reconciled statement of revenue and expenditure, separately to Finance Department on quarterly basis, through Budget and Accounts Officer;
- h) To ensure that departmental accounts of a District Authority are maintained correctly and effectiently;
- i) Any sums due to a District Authority are promptly realized and credited to the Local Fund / Public Account.

### Resource Mobilization

DHAs of South Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during the FY 2022-23 to meet their administrative and operating expenses. Out of total receipts of DHAs, PFC share consisted of 98% in FY 2022-23 as compared to 96% in FY 2021-22.

**(Rupees in million)**

Description	2022-23		2021-22	
	Amount	%	Amount	%
Tax Revenue	104.977	0.19	1,007.333	2.15
Non-Tax Revenue Share of PFC / Grants	53,288.623	98.48	45,137.945	96.56
Other receipts	715.994	1.32	602.840	1.29
<b>Total</b>	<b>54,109.594</b>		<b>46,748.118</b>	

DHA wise detail of Tax and Non-Tax Revenue of 17 DHAs for Financial

Years 2022-23 and 2021-22 is attached as **Annexure-1**.

An overall view of budget and expenditure of 17 DHAs for the FY 2022-23 is given in the table below, whereas, Authority wise detail of budget and expenditure is placed at **Annexure-D**.

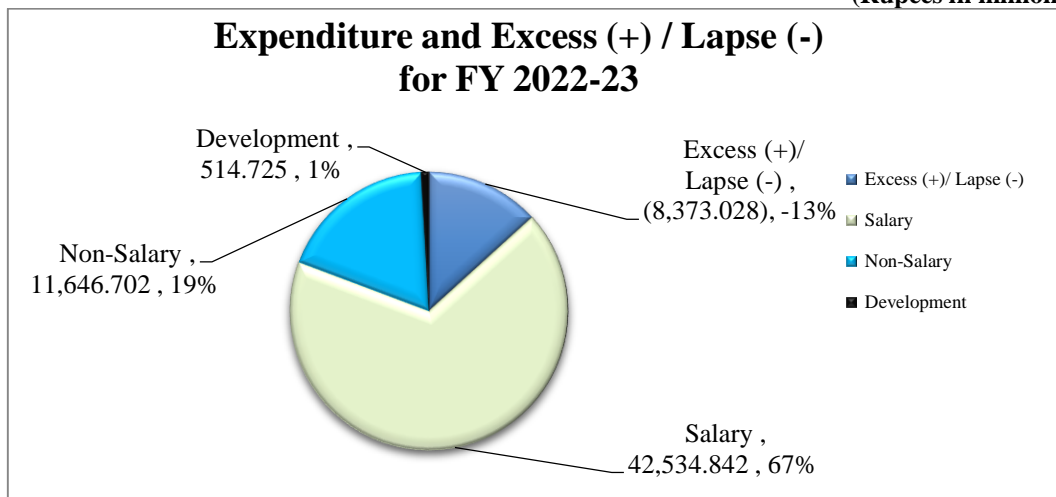
(Rupees in million)

Description	Budget	Expenditure	Excess (+)/ Lapse (-)	Variance %
Salary	45,971.017	42,534.842	(3,436.175)	7.475
Non-Salary	13,641.508	11,646.702	(1,994.806)	14.623
Development	3,456.772	514.725	(2,942.047)	85.110
<b>Total</b>	<b>63,069.297</b>	<b>54,696.269</b>	<b>(8,373.028)</b>	13.276

Audit also noted that material payments were made from Account-VI of DHAs without valid authorization during FY 2022-23. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017 under section 30(3) of the PLG Act 2013. However, the period of appointment under above notification lapsed on 31-12-2018. Moreover, there is no provision for extension and continuity of the Administrators in PLGA, 2022 after the expiry of notified period.

DHA wise detail of budget and expenditure and receipts of 17 DHAs for Financial Year 2022-23 is attached as **Annexure-D**.

(Rupees in million)



Moreover, out of budget of Rs 63,069.297 million for Financial Year 2022-23, DHAs could utilize only Rs 54,696.269 million, resultantly 7% of salary component, 15% of non-salary component and 85% of development funds

remained unspent, reflecting poor financial management. The unspent percentage of the allocation clearly shows poor planning and budgeting. An overall lapse of Rs 8,373.028 million was more than 13% of total budget allocation.

**Revenue Receipts** of DHAs were slightly more than budgeted targets. Authorities did not find themselves in a position to substantially increase receipts, as they relied on Provincial Government funds. Unpredictability of their shares from PFC and other grants in aid / tied grants coupled with capacity issues of their budget and finance wings forced DHAs to prepare, unjustified and unrealistic estimates of receipts.

**Revenue expenditure** constituted 99% of the total expenditure incurred by the Authorities during the FY 2022-23. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was almost 79% of total revenue expenditure, whereas, non-salary was 20% during FY 2022-23.

**Capital Receipts** comprise receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government as well as accruals from Public Account.

### Appropriation Accounts

**(Rupees in million)**

Description	Original Budget	Supplementary Grant	Surrender	Final Budget	Actual Expenditure	Excess (+) / Lapse (-)
Salary	47,218.618	3,927.675	5,175.276	45,971.017	42,534.842	(3,436.175)
Non Salary	16,337.603	2,503.268	5,199.363	13,641.508	11,646.702	(1,994.806)
Development	2,612.941	863.240	19.409	3,456.772	514.725	(2,942.047)
<b>Total</b>	<b>66,169.162</b>	<b>7,294.183</b>	<b>10,394.048</b>	<b>63,069.297</b>	<b>54,696.269</b>	<b>(8,373.028)</b>

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

Audit of appropriation accounts seeks to ascertain whether the expenditure incurred under the grant/head of account is in conformity with the laws, relevant rules and regulations. During financial attest audit of appropriation accounts and financial statements of DHAs for the FY 2022-23, audit emphasized on the

following matters:

- i. 17 DAOs of the Punjab (South) made payments of Rs 54,696.269 million to the DHAs against the budget authorized by the irrelevant authority in violation to the provisions of notification No. SOR(LG)38-5/2014 dated 01.01.2017 under section 30(3) of the PLG Act 2013. However, the period of appointment under above notification lapsed on 31-12-2018. Moreover, there is no provision for extension and continuity of the Administrators in PLGA, 2022 after the expiry of notified period.
- ii. In violation to Para 5.2.2.2 of Accounting Policies and Procedures Manual, “Public Account receipts, other than revenue, must be banked in the name of the Government without delay and included in the Public Account of the respective Federal or Provincial Government.” 16 DAOs of the Punjab (South) did not transfer receipts to concerned Governments and retained in its public account resulting in overstatement of closing balances of Rs 481.716 million. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 481.716 million on account of General Provident Fund (GPF), Group Insurance (GI), Benevolent Fund (BF), Income Tax and General Sales Tax (GST) during the FY 2022-23. This phenomenon overstated the cash closing balance of DHAs as given in the following table.

(Rupees in million)

Cash closing balance as on 30.06.2023	Liabilities	Actual cash closing Balance
7,318.144	481.716	6,836.428

DHA wise detail of closing cash balance and Public Account liabilities of 16 DHAs for Financial Years 2022-23 is attached as **Annexure-2**.

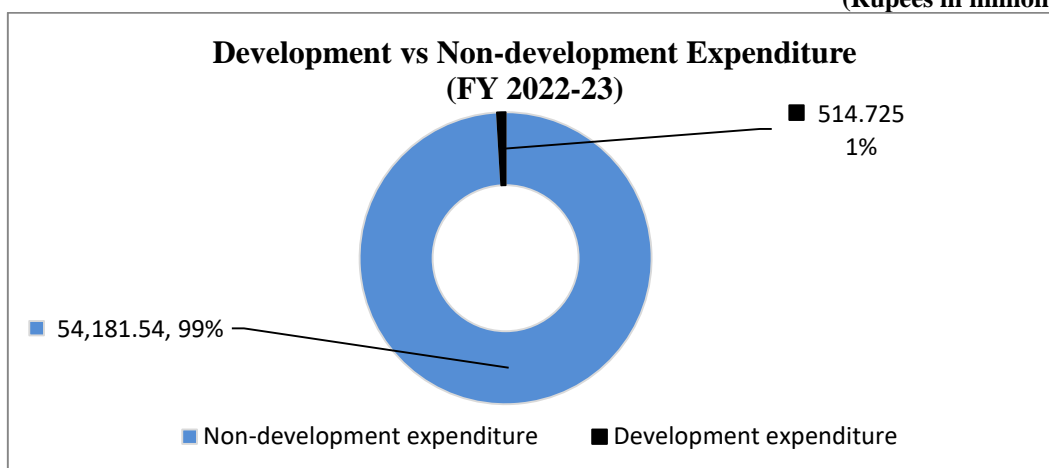
### Medium Term Development Framework

The fiscal priority and fiscal capacity of the DHAs with regard to development and non-development expenditure during the FY 2022-23 is tabulated as below:

(Rupees in million)

Description	Amount	Percentage
Non-development expenditure	54,181.544	99%
Development expenditure	514.725	1%
<b>Total</b>	<b>54,696.269</b>	<b>100</b>

(Rupees in million)



The table below shows final budget position allocated to 17 DHAs during the FY 2021-22 and 2022-23. As can be seen from the table that final development grant increased from Rs 3,256.007 million in FY 2021-22 to Rs 3,456.772 million in FY 2022-23.

(Rupees in million)

Sr. No.	District	2021-22		2022-23		Budget Variance Increase (+)/ Decrease (-)	Expenditure Variance Increase (+)/ Decrease (-)
		Final Grant	Actual Exp.	Final Grant	Actual Exp.		
1	Bahawalnagar	129.366	40.704	22.348	22.308	(107.018)	(18.396)
2	Bahawalpur	281.000	17.450	24.524	24.524	(256.476)	7.074
3	Chiniot	16.238	4.642	16.024	10.319	(0.214)	5.677
4	Dera Ghazi Khan	609.001	387.378	418.897	46.912	(190.104)	(340.466)
5	Faisalabad	494.922	6.193	885.910	3.140	390.988	(3.053)
6	Jhang	77.040	44.667	23.478	19.408	(53.562)	(25.259)
7	Khanewal	5.008	4.234	59.449	9.879	54.441	5.645
8	Layyah	9.621	6.405	15.500	5.070	5.879	(1.335)
9	Lodhran	6.315	6.012	17.774	12.379	11.459	6.367
10	Multan	930.317	5.729	1155.670	4.771	225.353	(0.958)
11	Muzaffargarh	8.617	8.614	3.320	3.230	(5.297)	(5.384)
12	Pakpattan	7.458	4.411	9.990	7.859	2.532	3.448
13	Rahim Yar Khan	408.627	183.358	499.977	202.492	91.350	19.134
14	Rajanpur	54.697	5.512	84.755	0.000	30.058	(5.512)
15	Sahiwal	24.971	24.971	91.552	91.367	66.581	66.396
16	Toba Tek Singh	105.154	47.949	96.733	28.697	(8.421)	(19.252)
17	Vehari	87.655	35.936	30.871	22.370	(56.784)	(13.566)
<b>Total</b>		<b>3,256.007</b>	<b>834.165</b>	<b>3,456.772</b>	<b>514.725</b>	<b>200.765</b>	<b>(319.440)</b>

The table above also shows that development expenditure incurred during the FY 2021-22 and 2022-23 on development schemes executed during the two

financial years. It can be seen that expenditure decreased by Rs 319.440 million in FY 2022-23. The major increase was seen in DHA Sahiwal where development expenditure increased from Rs 24.971 million to Rs 91.367 million, whereas, in DHA Dera Ghazi Khan, it decreased from Rs 387.378 million to Rs 46.912 million.

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

Overall evaluation of financial data indicated that DHAs had less focus on development activities and available resources were not adequately utilized to improve infrastructure and service delivery. Only 1% of total funds were utilized on developing the infrastructure whereas major part (99%) of available resources were utilized on day to day activities pertaining to salary and non salary components.



## Compliance with Authority Audit

### 2.2 District Health Authority, Bahawalnagar

There are 27 formations in District Health Authority, Bahawalnagar out of which 05 formations were audited during Audit Year 2023-24.

#### Procedural irregularities

##### 2.2.1 Mis-procurement due to non-compliance of PPRA Rules – Rs 67.156 million

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

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that CEO and two other DDOs incurred expenditure of Rs 67.156 million for repeated purchases of stationery, printing, IT equipment, medicine and X-Ray machine etc. without calling quotations / adopting tendering process. The procurements were made through splitting irregularly. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Period	Amount
1	CEO, DHA, Bahawalnagar	Stationery, printing, general store items and ITequipment	2022-23	4.982
2	MS DHQ Hospital Bahawalnagar	Printing, Oxygen Cylinders, I.T Equipment's and medicines etc.	2022-23	61.121
3	MS THQ Hospital Fort Abbas	Procurement of digital X-Ray machine	2021-23	1.053
<b>Total</b>				<b>67.156</b>

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in September, 2023. CEO replied that all the items were purchased through petty purchases on quotation basis under the rules. Further, budget was received by the Finance department on quarterly basis due to which it was not possible to call tenders. MS DHQ Hospital replied that tender was delayed due to unavailability of staff at DHQ and purchases were made under PPRA rule of alternative purchase methods. MS THQ Fort Abbas replied that all purchases were made as per the health council guidelines and in emergent situation. Replies were not tenable as the procurements were made through splitting.

DAC in its meeting held on 06.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides getting the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.2.4, 1.2.4.3, 1.2.5.3.3, 1.2.3.1 and 1.2.2.1 respectively having financial impact of Rs 449.454 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 2, 11 & 16]

### **2.2.2 Irregular expenditure on local purchase of medicines – Rs 13.806 million**

According to Para 2(iv)(c) & 2(xviii) of Guidelines for Local Purchase of Medicine circulated vide Government of the Punjab, P&SHC Department letter No.PSHD-TCO-I(M)6-14/2017 dated 16.12.2017, “Local purchase of medicine would be made through open competitive tendering. Furthermore, purchase order may be emailed to the LP Supplier through LP portal. Contractor will submit invoice / bill with supply on daily basis. Local purchase will be initiated with the order of Consultants / Senior Medical Officer via prescription that will be maintained as record of Local Purchase and it will not be for more than 7 days for one patient. Payment for items out of formulary will be made after receiving report of Drug Testing Laboratory (DTL).”

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that District Health Officer (PS) Bahawalnagar and SMO RHC Maroot incurred expenditure of Rs 13.806 million for the Financial Years 2019-20 to 2022-23 on account of LP medicines without tendering and on the request of store keeper instead of procuring the same for each particular patient. Furthermore, repeated items were not reported to Procurement Cell for procurement through bulk purchase. Moreover, procurements were made through manual supply orders instead of generating the same through LP Portal. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Period	Amount
1	DHO (PS) Bahawalnagar	2022-23	7.967
2	SMO RHC Maroot	2019-23	5.839
<b>Total</b>			<b>13.806</b>

Due to weak internal controls, medicines were procured in violation of policy guidelines which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. DHO (PS) Bahawalnagar replied that inquiry committee was constituted to inquire the matter. SMO RHC Maroot replied that all codal formalities were followed for purchase of LP medicine. Replies were not tenable as above cited prescribed rules and procedure were violated during purchase of medicines from local market.

DAC in its meeting held on 06.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides getting the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20 and 2018-19 vide para(s) number 2.2.5, 1.2.4.4, 1.2.5.3.9, 1.2.3.10 and 1.2.3.11 respectively having financial impact of Rs 103.919 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4 & 11]

### 2.2.3 Unauthorized payment of medicine without ensuring quality – Rs 12.121 million

According to conditions No.4 and 12 of purchase order, “The bill will be cleared after DTL report of standard quality and satisfactory report of the supplied items from the inspection committee. 100% payment to the suppliers will be made by the purchaser / DDO of DHA Bahawalnagar, against satisfactory performance and upon submission of required documents (quality test / analysis report from testing laboratory).”

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that CEO made unauthorized payments of Rs 12.121 million for procurement of medicine (Bulk) before issuance / receipt of DTL reports in violation of the terms and conditions of purchase orders. The detail is as under:

**(Rupees in million)**

Sr. No.	Cheque No./date	Batch No. / Date of DTL	Name of payee	Item	Quantity	Rate	Amount
1	0334350 24.06.23	245523/03.07.23, 248623/03.07.23, 248723/03.07.23, 249123/03.07.23, 249223/06.07.23, 249423/06.07.23, 249523/06.07.23, 250523/06.07.23, 250723/03.07.23, 250823/06.07.23	Frontier Dextrose Limited	SCAP- Sterifluid NS- 1000ML	78,100	89.88	7.020
2	0334350 24.06.23	246523/27.06.23	Frontier Dextrose Limited	SCAP- Stericipro- 1000ML	12,300	118.50	1.457
3	0334350 24.06.23	246323, 246223/27.06.23	Frontier Dextrose Limited	SCAP- Sterifluid RL- 500ML	34,600	79.90	2.764
4	0334344 24.06.23	252223/27.06.23	Frontier Dextrose Limited	SCAP- Sterifluid DS- 1000ML	2,400	92.90	0.223
5	0334344 24.06.23	254523/27.06.23	Frontier Dextrose Limited	SCAP- Sterifluid Peads- 500ML	15,590	39.00	0.608

<b>Sr. No.</b>	<b>Cheque No./date</b>	<b>Batch No. / Date of DTL</b>	<b>Name of payee</b>	<b>Item</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
6	0334344 24.06.23	096123/27.06.23	Frontier Dextrose Limited	Mini-BC- 25ML	2,370	20.50	0.049
<b>Total</b>							<b>12.121</b>

Due to weak internal controls, payments were made without ensuring quality of medicine which resulted in unauthorized expenditure.

The matter was reported to PAO in September, 2023. DDO replied that the relevant official of DTL Bahawalpur was telephonically contacted who stated that reports were cleared and would be uploaded after Eid holidays. Further, an Affidavit was received from the supplier stating that he would refund the amount if DTL was failed. Reply was tenable as dates of cheques were well before the dates of DTL reports and payments to suppliers could not be made before clearance of DTL reports.

DAC in its meeting held on 06.12.2023 directed the CEO to enquire the matter and fix responsibility for clearing supplier bills before receipt of DTL reports besides getting the irregularity condoned from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No. 08]

## Others

### 2.2.4 Loss due to drawl of funds through fictitious billing – Rs 40.850 million

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

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that MS DHQ Hospital Bahawalnagar drew substantial amount of funds through fictitious / doubtful / back dated billings as contradictions were observed among serial numbers and dates of bills claimed by same supplier for consumable items. For example;

Bill No.	Date
107	01.06.2023
<b>110</b>	<b><del>29.03.2023</del></b>
112	09.06.2023

This situation clearly indicated that all such purchases and their consumption for the past date was just paper fudging in order to misappropriate the funds amounting to Rs 40.850 million. Further, stock registers of durable goods were not maintained to enable physical verification of permanent stock. **Annexure-3**

Due to intention of misappropriation, doubtful bills were drawn which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDO replied that an inquiry committee was constituted to fix responsibility against the person at fault but no substantiating evidence was produced in support of reply.

DAC in its meeting held on 06.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2021-22 and 2017-18 vide para(s) number 1.2.4.16 and 1.2.3.4 respectively having financial impact of Rs 22.353 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 10]

### **2.2.5 Loss due to payment of inadmissible pay and allowances – Rs 16.440 million**

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, "In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period." Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, "The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation."

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that CEO and three other DDOs made inadmissible payments of House Rent Allowance, Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non Practicing Allowance etc. amounting to Rs 16.440 million to various employees for the Financial Years 2019-20 to 2022-23.

#### **Annexure-4**

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDOs replied that DAO Bahawalnagar was requested to effect recoveries and correct account codes wherever needed.

DAC in its meeting held on 06.12.2023 directed the DDOs to immediately stop payment of inadmissible allowances besides ensuring recovery within one month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.2.9, 1.2.4.7, 1.2.4.9, 1.7.1, 1.7.2, 1.2.5.4.5, 1.2.5.4.6, 1.2.5.4.8, 1.2.5.4.9, 1.2.4.1, 1.2.4.5, 1.2.4.6, 1.2.4.7, 1.2.4.8, 1.2.4.9, 1.2.4.10, 1.2.4.11, 1.2.4.19, 1.2.3.2 and 1.2.3.3 having financial impact of Rs 400.890 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 6, 15, 18, 1, 3, 18, 3, 7, 13 & 4]

## **2.2.6 Loss due to late tendering on PPRA's website – Rs 13.294 million**

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014, "Procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper." Furthermore, according to Rule 2.33 of Punjab Financial Rules Vol-I, "Every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part."

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that MS DHQ Hospital Bahawalnagar did not initiate the tendering process at the start of the financial year and kept on procuring different consumable stores and medicine items at higher rates from local market till May 2023. The rates of different consumable stores and medicines finalized during May 2023 through tendering process were much lesser than rates allowed under local purchases for ten months. This late tendering resulted in paying higher rates and loss amounting to Rs 13.294 million out of expenditure amounting to Rs 129.596 million.

Due to weak financial controls, excess rates of store items were paid which resulted in loss to the Authority.



The matter was reported to PAO in September, 2023. DDO replied that the tendering process was delayed due to non-availability of relevant staff at DHQ Hospital Bahawalnagar. Therefore, the procurements were made under PPRA rule of alternative purchase methods. However, the issue was noticed and conveyed to the higher authorities for posting of appropriate staff at DHQ Hospital Bahawalnagar for proper procurement under the rules. Reply was not tenable as procurements were made in violation of PPRA rules and cannons of financial propriety.

DAC in its meeting held on 06.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No. 12]

### **2.2.7 Loss due to inadmissible payment of stipend to medical graduates – Rs 11.686 million**

According to Clause 27(2) of Pakistan Medical Commission (PMC) Act 2020, letter No. S.O. (ME) 2-26/2010 (P) dated 17.09.2020 issued by the Specialized Healthcare & Medical Education Department, Government of the Punjab and Section 21 of the PMDC Regulations 2018, "Every medical or dental college in Pakistan shall be responsible to provide a paid house job, at its own affiliated teaching hospital to all of its graduates. Failure to provide a house job shall result in the medical or dental college reimbursing the stipend paid to the graduate by the training hospital where the graduate obtains house job training."

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that MS DHQ Hospital Bahawalnagar paid stipend amounting to Rs 11.686 million to House Officers of public and private sector medical institutions despite the fact that same was to be paid by concerned parent colleges / universities.

Due to weak administrative control, unauthorized payment of stipend was made to house officers graduated from public and private sector medical institutions which resulted in loss to Authority.

The matter was reported to PAO in September, 2023. DDO replied that payments were stopped to the concerned House Officers. Reply was not tenable as recovery was not effected from relevant persons or their medical institutes.

DAC in its meeting held on 06.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides effecting recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No. 05]

### 2.2.8 Loss due to non-deposit of Government dues – Rs 4.034 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, "The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise." Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, "All receipts should be deposited into Government treasury not later than seven days of actual receipts."

During audit of DHA Bahawalnagar for the FY 2022-23, it was observed that MS DHQ Hospital Bahawalnagar and THQ Hospital Fort Abbas collected receipts Rs 4.034 million on account of lab test charges, indoor fees, MLC, ECG, C.T Scan etc. for the Financial Years 2021-22 and 2022-23 but did not deposit into treasury. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Period	Amount
1	MS DHQ Hospital Bahawalnagar	Indoor fees, MLC, ECG, C.T Scan etc.	2022-23	3.215
2	MS THQ Hospital Fort Abbas	Lab test fees, canteen fees etc.	2021-23	0.819
<b>Total</b>				<b>4.034</b>

Due to weak financial and administrative controls, hospital receipts were misappropriated / not-deposited in Government Treasury which resulted in loss to Authority.

The matter was reported to PAO in September, 2023. DDOs replied that efforts were being made to effect recovery and deposit it into the treasury.

DAC in its meeting held on 06.12.2023 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2017-18 vide para(s) number 1.2.5.4.12 and 1.2.3.6 respectively having financial impact of Rs 4.973 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 10 & 14]

## 2.3 District Health Authority, Bahawalpur

There are 27 formations in District Health Authority, Bahawalpur out of which 10 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.3.1 Irregular Adhoc appointments – Rs 45.115 million

According to Rule 22 (2) of Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974 “After forwarding a requisition to the selection authority, the appointing authority may, if considers necessary in the public interest, fill the post on adhoc basis for a period not exceeding one year pending nomination of a candidate by the selection authority.” Further, according to letter No. SO (AHP-1)1-1/MISC/2021 dated 01.04.2021 issued by P&SHC department, Government of the Punjab, “All appointments made on adhoc basis in BS-16 and below were illegal appointments.”

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that CEO and two other DDOs incurred expenditure of Rs 45.115 million on pay and allowances of 135 employees who were appointed in BPS-16 or below on adhoc basis in violation of relevant rules. Further, their orders were also not withdrawn despite clear directions from P&SHC Department, Government of the Punjab. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Period	No. of employees	Amount
1	CEO, DHA Bahawalpur	2022-23	120	35.344
2	MS THQ Hospital Ahmed Pur East		12	8.700
3	MS THQ Hospital Hasilpur		03	1.071
<b>Total</b>			<b>135</b>	<b>45.115</b>

Due to weak internal controls, irregular adhoc appointments were made which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. CEO replied that the matter was in Lahore High Court Bahawalpur Bench Bahawalpur. Medical Superintendents of THQ Hospitals replied that all the appointments were made by the Government of the Punjab, Primary & Secondary Healthcare Department Lahore, as per adhoc appointment policy, till the arrival of regular incumbents. Replies were not tenable as the appointments were irregular as per letter No. SO (AHP-1)1-1/MISC/2021 dated

01.04.2021 issued by P&SHC Department. Further, stay order (if any) granted by honorable LHC was not shown to Audit.

DAC in its meeting held on 05.01.2024 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides withdrawal of appointment orders within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.3.3, 2.3.10, 2.2.4.14 and 2.4.2 respectively having financial impact of Rs 218.696 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 16, 10 & 10]

### **2.3.2 Mis-procurement due to non-compliance of PPRA Rules – Rs 10.433 million**

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

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that CEO incurred expenditure of Rs 10.433 million for repeated purchases of similar stationery, printing and H.B strips without calling quotations / adopting tendering process. The procurements were made through splitting irregularly.

Due to weak internal controls, purchases were made without compliance of PPRA rules which resulted in mis-procurement.

The matter was reported to PAO in September, 2023. CEO replied that budget was received in piecemeal, hence tendering was not possible. Reply was

not tenable as annual expenditure was more than threshold limit and expenditure was incurred through splitting instead of adopting fair tendering process.

DAC in its meeting held on 05.01.2024 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides getting the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.3.7, 2.2.4.10, 2.2.5.2.8, 2.2.2.5 and 2.2.2.2 respectively having financial impact of Rs 86.586 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 13]

### **2.3.3 Irregular expenditure on local purchase of medicine – Rs 6.730 million**

According to Para 2(iv)(c) & 2(xviii) of Guidelines for Local Purchase of Medicine circulated vide Government of the Punjab, P&SHC Department letter No.PSHD-TCO-I(M)6-14/2017 dated 16.12.2017, “Local purchase of medicine would be made through open competitive tendering. Furthermore, purchase order may be emailed to the LP Supplier through LP portal. Contractor will submit invoice / bill with supply on daily basis. Local purchase will be initiated with the order of Consultants / Senior Medical Officer via prescription that will be maintained as record of Local Purchase and it will not be for more than 7 days for one patient. Payment for items out of formulary will be made after receiving report of Drug Testing Laboratory (DTL).”

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that MS THQ Hospital Yazman and two other DDOs incurred expenditure of Rs 6.730 million for the Financial Years 2018-19 to 2022-23 on account of LP medicines without tendering and on the request of store keeper instead of procuring the same for particular patient. Furthermore, repeated items were not reported to Procurement Cell for procurement through bulk purchase. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Amount
1	MS THQ Hospital Yazman	2022-23	4.112
2	SMO RHC Mubarak Pur	2018-23	1.271
3	SMO RHC Dera Bakha		1.347
<b>Total</b>			<b>6.730</b>

Due to weak internal controls, medicines were procured in violation of policy guidelines which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. DDOs replied that the medicines were purchased through LP portal as per demands of end users. Replies were not tenable as medicines were purchased on the request of store keeper instead of procuring the same for particular patient. Further, tendering was avoided.

DAC in its meeting held on 05.01.2024 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides getting the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20 and 2018-19 vide para(s) number 2.3.8, 2.2.4.7, 2.2.5.2.6 and 2.2.2.6 respectively having financial impact of Rs 387.282 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 17, 09 & 10]

## Others

### **2.3.4 Unauthorized payment of salary instead of stipend to postgraduate trainees – Rs 209.131 million**

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

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that Primary & Secondary Healthcare Department issued orders for posting of 71 doctors at the disposal of CEO Bahawalpur for pay purpose only with the direction to relieve the doctors for postgraduate training. Orders of P&SHD and payment of salary amounting to Rs 209.131 million by various DDOs of DHA was unauthorized as the PGRs were entitled to receive stipend instead of pay & allowances.

Due to weak administrative and financial controls, payment of salary instead of stipend resulted in unauthorized expenditure.

The matter was reported to the PAO during October, 2023. CEO replied that notices were served for effecting recovery.

DAC in its meeting held on 05.01.2024 directed the CEO to effect recovery within one month. No progress was intimated till finalization of this Report.

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

[AIR Para: 22 (3)]

### **2.3.5 Loss due to payment of inadmissible pay and allowances – Rs 69.237 million**

According to Government of the Punjab, Finance Department’s letter No.FD.SR-1/6-4/2019 dated 05.04.2021, “If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance.” Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer /



official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that CEO and nine other DDOs made inadmissible payments of Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non-Practicing Allowance etc. amounting to Rs 69.237 million to various employees for the Financial Years 2017-18 to 2022-23. **Annexure-5**

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDOs replied that recovery was in progress.

DAC in its meeting held on 05.01.2024 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.3.12, 2.2.4.11, 2.2.4.13, 2.6.1, 2.6.2, 2.2.5.4.1, 2.2.5.4.5, 2.2.5.4.7, 2.2.5.4.9, 2.2.3.1, 2.2.3.6, 2.2.3.9, 2.2.3.12, 2.2.2.13, 2.2.3.2 and 2.2.3.3 having financial impact of Rs 264.811 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Paras: 22, 3, 7, 8, 1, 4, 1, 19, 20, 5, 13, 19, 6, 8, 10, 7, 7 & 8]

### **2.3.6 Non recovery of proportionate share of pension – Rs 37.528 million**

According to paras 4(c) and 5 of the letter No.FD(DG)1-instructions-Act-13/2016 dated 19.06.2017 issued by the Finance Department, Government of the Punjab, “In order to resolve the issue of pension payments of retired/retiring employees of defunct local governments, adjusted in District Health Authorities, the Pension Fund maintained by erstwhile District Governments shall be apportioned proportionately amongst the District Education Authority, District Health Authority and respective District Council. The Deputy Commissioner shall issue cheque(s) in favor of the respective successor District Education Authority Pension Fund and District Health Authority Pension Fund, respectively, which shall be established and maintained as prescribed in rule 3(2) of the Punjab District Authorities (Accounts) Rules, 2017 and the pension, including arrears, if any, shall be disbursed from new bank account District Education Authority Pension Fund and District Health Authority Pension Fund respectively to the pensioners.”

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that CEO failed to recover proportionate share of pension amounting to Rs 37.528 million from District Council Bahawalpur in respect of those employees of erstwhile local government who were retired from District Health Authority Bahawalpur during Financial Year 2022-23. **Annexure-6**

Due to weak internal controls, share of pension fund was not collected from defunct local Government which resulted in financial burden for the Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC in its meeting held on 05.01.2024 directed the CEO to collect share from District Council Bahawalpur within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

[AIR Para:3]

### 2.3.7 Loss due to non-deposit of Government dues – Rs 3.613 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, “All receipts should be deposited into Government treasury not later than seven days of actual receipts.”

During audit of DHA Bahawalpur for the FY 2022-23, it was observed that MS THQ Hospital Ahmed Pur East and three other DDOs collected receipts of Rs 3.613 million on account of lab test charges, X-Ray charges, ultrasound charges, indoor fees etc. for the Financial Years 2017-18 to 2022-23 but did not deposit into treasury. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Period	Amount
1	MS THQ Hospital Ahmad Pur East	Lab test fees, X-Ray charges, ultrasound fees, ECG fees etc.	2022-23	1.435
2	MS THQ Hospital Yazman	MLC, USG, ECG, X-ray charges, Lab test charges, Dental OPD fees, indoor fees, tender fees etc.		0.980
3	SMO RHC Lal Sohanra	MLC, USG, ECG, X-Ray fees, Lab test charges, Dental OPD fees & indoor fees.	2017-23	0.322
4	SMO RHC Mubarak Pur	USG, X-Ray charges, Lab test charges & Dental OPD fees etc.	2018-23	0.876
<b>Total</b>				<b>3.613</b>

Due to weak financial and administrative controls, amount was not-deposited in Government Treasury which resulted in loss to Authority.

The matter was reported to PAO in September, 2023. DDOs replied that recovery was in progress.

DAC in its meeting held on 05.01.2024 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

[AIR Para No. 11, 14, 09 & 01]

## 2.4 District Health Authority, Chiniot

There are 13 formations in District Health Authority, Chiniot out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.4.1 Unauthorized payment of previous year's liabilities – Rs 180.855 million

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

During audit of DHA Chiniot for the FY 2022-23, it was observed that CEO and MS, DHQ Hospital made payments amounting to Rs 180.855 million against procurements made during preceding financial years. However, payments were made without maintaining liability register, reflecting them in annual budget of current financial year and obtaining approval from the competent authority. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO DHA Chiniot	Bulk purchase of medicine and surgical items	126.845
2	MS DHQ Hospital Chiniot	LP medicine, lab items etc.	54.010
<b>Total</b>			<b>180.855</b>

Due to weak internal controls, payments against previous year liabilities were made without separate budget allocation which resulted in unauthorized expenditure.

The matter was reported to PAO in September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letter No.Dir/Aud/LocalGovts/Fsd/1199 dated 28.09.2023, followed by subsequent reminders dated 06.10.2023, 11.10.2023 and 30.11.2023.

Audit recommends inquiry and fixing responsibility against the DDOs concerned.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2018-19 vide para(s) number 2.4.3 and 8.2.3.2 respectively having financial impact of Rs 126.520 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 14&19]

## Others

### 2.4.2 Loss due to payment of inadmissible pay and allowances – Rs 67.435 million

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation."

During audit of DHA Chiniot for the FY 2022-23, it was observed that CEO and four other DDOs made inadmissible payments on account of HSRA, NPA, CA, Risk Allowance, Nursing Allowance, Health Professional Allowance, Supervisory Allowance, salaries during EOL, after resignation / retirement from service, reversion to lower scale etc. amounting to Rs 67.435 million to various employees for the Financial Years 2021-22 and 2022-23. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Description	Period	Amount
1	CEO, DHA Chiniot	Overpayment due to non-reversion of upgradation and overpayment of CA, HSRA, HPA etc.	2022-23	51.002
		Overpayment of Non-Practicing Allowance without admissibility		5.282
2	DHO (PS), Chiniot	Overpayment of Risk Allowance, Conveyance Allowance and HSRA etc.	2022-23	2.513
3	MS DHQ Hospital, Chiniot	Payment of Special Allowance, HSRA and House Rent Allowance etc. without admissibility	2022-23	3.253
		Payment of Non-Practicing Allowance without admissibility		1.237
4	MS THQ Hospital, Lalian	Payment of NPA without admissibility and pay & allowances during LFP etc.	2022-23	2.538
5	SMO RHC Chak No.14/JB	Drawal of pay & allowance during LHP, LFP without admissibility	2021-23	1.610
<b>Total</b>				<b>67.435</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.4.18, 1.2.4.9, 8.4.7, 8.2.5.3.7, 8.2.2.10 and 3.2.15 respectively having financial impact of Rs 59.181 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 11,12,4,11,7,12&22]

### **2.4.3 Non collection of share of Pension Fund– Rs 5.856 million**

According to paras 4(c ) and 5 of the letter No.FD(DG)1-instructions-Act-13/2016 dated 19.06.2017 issued by the Finance Department, Government of the Punjab, “In order to resolve the issue of pension payments of retired/retiring employees of defunct local governments, adjusted in District Health Authorities, the Pension Fund maintained by erstwhile District Governments shall be apportioned proportionately amongst the District Education Authority, District Health Authority and respective District Council. The Deputy Commissioner shall issue cheque(s) in favor of the respective successor District Education Authority Pension Fund and District Health Authority Pension Fund, respectively, which shall be established and maintained as prescribed in rule 3(2) of the Punjab District Authorities (Accounts) Rules, 2017 and the pension, including arrears, if any, shall be disbursed from new bank account District Education Authority Pension Fund and District Health Authority Pension Fund respectively to the pensioners.”

During audit of DHA Chiniot for the FY 2022-23, it was observed that CEO failed to collect share of Pension Fund of local Government employees from the concerned local Government amounting to Rs 5.856 million.

Due to weak internal controls, share of pension fund was not collected from defunct local Government which resulted in financial burden for the Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides collection of share of Pension Fund.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2020-21 and 2018-19 vide para(s) number 2.4.20, 1.2.4.10 and 8.2.3.6 respectively having financial impact of Rs 12.990 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.9]

#### **2.4.4 Loss due to unauthorized distribution of hospital receipts and non-deposit of receipts in DHA fund – Rs 5.441 million**

According to Government of the Punjab, P&SHC Department Notification No.S.O(H&D)7-9/2017(U.C) dated 17.08.2019 and Notification of even number dated 29.10.2019, “The rates for various services, parking and tests performed in health facilities were notified under the headings: A (Services), B (Parking) and C (Lab Tests). 70% of the revenue from diagnostic tests was to be retained by the Government.” Furthermore, according to Accountant General Punjab letter No. Account-V&VI/Bank Advice/2021-22/HM/3212 dated 14.09.2022 and Government of the Punjab, Finance Department letter No.BI-3(120)AGP(2017-18 dated 16.08.2019, “DEAs and DHAs in the Punjab are directed to transfer all Public Account Receipts and Consolidated Fund Receipts to the Provincial Government (Account-I) except GL heads C02856, C02866, C02814, C03616.”

During audit of DHA Chiniot for the FY 2022-23, it was observed that MS, DHQ Hospital Chiniot collected receipts on account of different fees. However, proportionate Government share amounting to Rs 1.983 million was distributed among cardiologist, doctors and other hospital staff without



admissibility. Further, various DDOs of DHA collected receipts under the GL head C02866 amounting to Rs 3.458 million and deposited the same into Account-I instead of Account-VI. Resultantly, fees amounting to Rs 5.441 million was not deposited into DHA fund. **Annexure-7**

Due to weak internal controls, receipts were either distributed without admissibility or deposited in Account-I which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2019-20 vide para(s) number 2.4.25 and 8.2.5.4.5 respectively having financial impact of Rs 11.077 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 7&13]

## 2.5 District Health Authority, Dera Ghazi Khan

There are 19 formations in District Health Authority, Dera Ghazi Khan out of which 10 formations were audited during Audit Year 2023-24.

### Fraud, embezzlement and misappropriation

#### 2.5.1 Misappropriation of Government receipts and store items – Rs 1.316 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The primary obligation of the collecting officers shall be to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Rule 2.33 of the PFR, 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.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that CEO and three other DDOs misappropriated Rs 1.316 million on account of different fees and store items for the Financial Years 2018-19 to 2022-23. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Nature of receipts	Period	Amount
1	CEO, DHA Dera Ghazi Khan	Tender sale money	2022-23	0.062
		Double bill claim		0.250
2	MS THQ Hospital Taunsa	Lab, MLC, Tender Fees		0.434
3	MS THQ Hospital Kot Chutta	MLC		0.292
4	SMO RHC Barthi	Lab, MLC, dental and ultrasound fees	2018-23	0.278
<b>Total</b>				<b>1.316</b>

Due to weak financial and administrative controls, hospital receipts were misappropriated / not-deposited in Government Treasury which resulted in loss to Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letter No.RDA/DGK/CD-869-871 dated 01.08.2023, No.

RDA/DGK/CD-1030-1033 dated 22.09.2023 and No. RDA/DGK/CD-1180-1183 dated 13.10.2023.

Audit recommends inquiry be initiated against those responsible for apparent misappropriation besides recovery and deposit of misappropriated amount into Government Treasury.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.5.2, 1.2.4.7, 4.4.5, 4.2.5.2.14 and 4.2.2.11 respectively having financial impact of Rs 10.971 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 11,15,3,3,3]

## Procedural irregularities

### 2.5.2 Doubtful consumption of medicines and store items – Rs 36.961 million

According to Rule 15.4 (a) of PFR Volume-I, “All materials received should be examined, counted, measured and weighed as the case may be, when delivery is taken, and they should be kept in charge of a responsible government servant.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that MS THQ Hospital Taunsa and two other DDOs did not ensure maintenance of proper consumption record of medicines and store items amounting to Rs 36.961 million for the Financial Years 2018-19 to 2022-23. Record showed that the medicines were issued from main medicine store to different wards without approval of indents. Furthermore, overwriting was noticed on stock registers and no proof of consumption was available. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Period	Amount
1	MS THQ Hospital Taunsa	2022-23	20.627
2	SMO RHC Barthi	2018-23	9.686
3	SMO RHC Tibbi Qaisrani	2020-23	6.648
<b>Total</b>			<b>36.961</b>

Due to weak internal controls, medicines were issued without maintenance of consumption record which resulted in doubtful issuance of medicine.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.5.8, 4.2.5.2.2 and 4.2.2.13 respectively having financial impact of Rs 47.607 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 13,9,9]

### 2.5.3 Irregular drawl and retention of funds in DDO account – Rs 15.689 million

According to Rule 2.10 (5) of PFR Volume-I, “No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that CEO and two other DDOs withdrew an amount of Rs 15.689 million out of the Government Treasury and retained the same in DDO’s account. However, the same was not disbursed to the concerned claimants till June 2023. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Drawl Period	Description	Amount
1	CEO, DHA Dera Ghazi Khan	May, 2022	Upgradation of RHCs	4.235
		May, 2023	“Reach Every Door” vaccination compain training (Covid-19)	8.164
2	MS THQ Hospital, Taunsa	March, 2020	Establishment of Day Care Center	0.737
3	DC IRMNCH, Dera Ghazi Khan	Sep. 2022 to June, 2023	Training claims of master trainers, participants, refreshment and stationery	2.553
<b>Total</b>				<b>15.689</b>

Due to weak financial management, the funds were drawn from the Government Treasury without valid claim and remained undisbursed in DDO account which resulted in blockage of funds.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends to probe the matter for fixing responsibility against the person(s) at fault besides immediate disbursement of funds to the valid claimants.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2019-20 vide para(s) number 2.5.9 and 4.2.5.3.4 respectively having financial impact of Rs 27.102 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4,6,5]

#### **2.5.4 Mis-procurement due to non-compliance of PPRA Rules – Rs 14.184 million**

According to Rules 4, 9 and 12(1) of Punjab Procurement Rules 2014, “Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical. The procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that MS THQ Hospital Kot Chutta incurred expenditure of Rs 14.184 million on procurement of medicines and store items without uploading the advertisement on PPRA’s website. The procurements were made through regrouping and splitting. The detail is as under:

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>Description</b>	<b>Amount</b>
1	Various medicines	4.572
2	Various Store Items	9.612
<b>Total</b>		<b>14.184</b>

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20 and 2018-19 vide para(s) number 2.5.6, 1.2.4.2, 4.2.5.2.1 and 4.2.2.1 respectively having financial impact of Rs 312.014 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4,6]

### **2.5.5 Unauthorized payment of previous year's liabilities – Rs 7.610 million**

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

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that MS THQ Hospital Taunsa made payments of Rs 7.610 million to different firms against procurements of medicines and other store items for preceding financial years. However, payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities.

Due to weak internal controls, previous year's liabilities were paid from budget of current year which resulted in unauthorized expenditure.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2019-20 vide para(s) number 2.5.7 and 4.2.5.2.8 respectively having financial impact of Rs 74.428 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 8]

## Others

### 2.5.6 Unauthorized up-gradation of staff – Rs 174.234 million

According to serial No.1 of Delegation of Power 2016, “The power of reciprocal up-gradation and down gradation of posts is rest with Administrative Department. The Administrative Department shall exercise full powers to upgrade or down grade of posts. Moreover, in case the upgraded post is deemed to be a permanent requirement, such post/s shall be got created from Finance Department through SNE.” Further according to Government of the Punjab Primary & Secondary Healthcare Department Notification No. SO (NO)1-13/2016 dated 30.3.2018, “The higher scale will be considered personal to incumbents of the posts, shall be granted on the recommendations of the District Selection Committee on seniority cum fitness basis, on the basis of satisfactory service record (three years) and no regular inquiry is pending against the incumbents.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that District Coordinator (IRMNCH&NP) paid Rs 174.234 million to 513 LHWs. The LHWs were up-graded from BPS-5 to BPS-7 and BPS-9 w.e.f 03.08.2022 by the Program Director (IRMNCH & NP) Punjab without the recommendations of District Selection Committee, seniority and performance evaluation reports for last three years. The detail is as under:

(Rupees in million)		
Description	No. of employees	Pay Drawn
LHW BS-9	57	17.947
LHW BS-7	456	156.287
<b>Total</b>	<b>513</b>	<b>174.234</b>

Due to weak internal controls upgradation was made without District Selection Committee and codal formalities which resulted in unauthorized expenditure.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends that matter may be investigated and responsibility be fixed against the person(s) at fault.

[AIR Para No.10]



### **2.5.7 Irregular expenditure on pay and allowances – Rs 24.868 million**

According to Rule 17 of the Punjab Civil Servants (Appointment and Conditions of Service) Rules, 1974, "Initial recruitment (either on regular or contract) against all posts in BS-1 and above shall be made on merit after advertisement of vacancies in newspapers. Initial appointment to all posts in grades 1 and above except those filled under rule 16, shall be made on the basis of examination or test to be held by the appropriate committee or the board, as the case may be, after advertisement of the vacancies in newspapers, or in the manner to be determined by the Government."

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that District Coordinator (IRMNCH&NP) paid amount of Rs 24.868 million to 59 LHVs on account of pay and allowances who were actually appointed on lump sum pay package. The employees were paid upto 30.06.2021 by Program Director (IRMNCH&NP) Lahore @ Rs 27,000 as fixed pay under the project, later on they were adjusted in DHA Dera Ghazi Khan and their pay was allowed under Basic Pay Scale system, without going through the due recruitment process.

Due to weak financial controls, project employees were paid according to Basic Pay Scale instead of lump sum package which resulted in irregular payment of pay and allowances.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.5.10 having financial impact of Rs 20.595 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 3]

### **2.5.8 Loss due to payment of inadmissible pay and allowances – Rs 20.816 million**

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is

not practicing, he may be allowed for Non Practicing Allowance.” Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that DHO (PS) and five other DDOs made inadmissible payments of House Rent Allowance, Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non-Practicing Allowance, Hill Allowance, pay and allowances amounting to Rs 20.816 million to various employees for the Financial Years 2019-20 to 2022-23. The detail is under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Period</b>	<b>Amount</b>
1	DHO (PS) Dera Ghazi Khan	House Rent Allowances, CA, NPA, HSRA, SHCA, inadmissible pay and allowances	2022-23	17.478
2	MS THQ Hospital Taunsa	HSRA, Non-deduction of performance-based allowances, pay after quit/left the job		0.468
3	MS THQ Hospital, Kot Chutta	HSRA, Non-deduction of performance-based allowances, inadmissible pay and allowances		0.847
4	DC (IRMNCH&NP) Dera Ghazi Khan	CA and inadmissible allowances		0.279
5	SMO RHC Tibbi Qaisrani	NPA, HSRA, inadmissible pay and allowances	2020-23	0.914
6	SMO RHC Choti Zaireen	NPA, integrated allowance and inadmissible pay and allowances	2019-23	0.830
<b>Total</b>				<b>20.816</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.5.17, 1.2.4.3, 1.2.4.4, 4.4.2, 4.4.3, 4.2.5.2.4, 4.2.5, 4.2.2.6, 4.2.2.3 and 4.2.2.4 respectively having financial impact of Rs 132.315 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.12,4,12,8,3,2]

### **2.5.9 Overpayment due to irregular promotion of allied health professionals – Rs 17.683 million**

According to Government of Punjab P&SHC Department Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, “Allied health professionals were eligible for up-gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011 up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up gradation beyond one time of AHP should be withdrawn as per direction of Finance department order dated 04.07.2019.”

During audit of DHA Dera Ghazi Khan for the FY 2022-23, it was observed that CEO allowed to pay Rs 17.683 million against irregular promotion of allied health professionals’ staff who were up-graded / re-designated during 2012 under 4-tier service structure into higher scale with two to four steps at a time instead of one time dispensation in violation of above policy.

Due to weak internal controls, up-gradation was granted to employees into next higher scales in violation of policy guidelines which resulted in overpayment.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends immediate withdrawal of irregular promotions besides recovery of over payment from the concerned and correction in payroll.

[AIR Para No.13]

## 2.6 District Health Authority, Faisalabad

There are 33 formations in District Health Authority, Faisalabad out of which 10 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.6.1 Unauthorized payment against previous year's liabilities – Rs 263.068 million

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

During audit of DHA Faisalabad for the FY 2022-23, it was observed that CEO and three other DDOs made payments of Rs 263.068 million to different firms against procurements of medicine & surgical items for preceding financial years. However, payments were made without maintaining liability register, approval of the competent authority for time barred claims and special provision of funds for the clearance of outstanding liabilities. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Period	Description	Amount
1	CEO DHA Faisalabad	2022-23	Payment of previous year liabilities against medicine & surgical items	213.137
2	MSTHQ Hospital Samundri	2022-23	Payment of previous year liabilities against LP medicine, laboratory items etc.	12.598
3	MS THQ Hospital Jaranawala	2022-23	Payment of previous year liabilities against LP medicine and laboratory Items	12.176
			Payment of previous year liabilities against medicine & surgical items	9.003
4	MS Government General Hospital Samnabad	2022-23	Expenditure without availability of budget	15.255
			Payment of previous year liabilities	0.899
<b>Total</b>				<b>263.068</b>

Due to weak internal controls, previous year's liabilities were paid from budget of current year which resulted in unauthorized expenditure.

The matter was reported to PAO in August & September, 2023. It was replied that all procurements were made after fulfilling guidelines of PPRA. However, funds to clear previous year liabilities were not issued by the higher authorities. The replies were not tenable because no separate budget allocation was made and liability register was not maintained by the authority.

DAC in its meeting held on 14.02.2024 directed the Deputy Director (B&A) to inquire the matter for fixing responsibility for expenditure by creating liabilities due to non-availability against specific head of accounts. DAC further directed to produce head wise allocation in the relevant years besides provision of separate allocation of budget for clearance of liabilities and report progress within two weeks. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.6.5, 2.2.4.2, 9.2.5.2.2, 9.2.3.3 and 5.2.2.1 respectively having financial impact of Rs 507.660 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 7,7,3,4,2&14]

## **2.6.2 Irregular purchase and consumption of medicine & surgical items – Rs 113.483 million**

According to Para 2(iv)(c) & 2(xviii) of Guidelines for Local Purchase of Medicine circulated vide Government of the Punjab, P&SHC Department letter No.PSHD-TCO-I(M)6-14/2017 dated 16.12.2017, "Local purchase of medicine would be made through open competitive tendering. Furthermore, purchase order may be emailed to the LP Supplier through LP portal. Contractor will submit invoice / bill with supply on daily basis. Local purchase will be initiated with the order of Consultants / Senior Medical Officer via prescription that will be maintained as record of Local Purchase and it will not be for more than 7 days for one patient."

During audit of DHA Faisalabad for the FY 2022-23, it was observed that MS THQ Hospital Samundari and four other DDOs incurred expenditure of Rs 113.483 million on account of Local Purchase medicine and surgical items. Contrary to the above provisions, procurements and consumption were made as detailed below:

- i) Repeated items of Local Purchase were not reported to procurement cell for procurement through bulk purchase;
- ii) Local Purchases were made by health facilities without mentioning reference of the patients; and
- iii) Consumption was made without maintaining issuance and disbursement record of medicines.

The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Description	Period	Amount
1	MS THQ Hospital Samundari	Local Purchase / Day to Day Purchase of medicine	2022-23	27.063
2	SMO RHC 65/GB	Local Purchase / Day to Day Purchase of medicine	2010-23	4.885
3	MS THQ Hospital Jaranawala	Unauthentic consumption of medicine	2022-23	15.862
		Irregular award of framework contract		2.382
		Local Purchase / Day to Day Purchase of medicine		21.068
		Expenditure on procurement of medical items		1.845
		Unauthorized centralized procurement of medicine		27.291
4	MS Government General Hospital Samnabad	Local Purchase / Day to Day Purchase of medicine	2022-23	12.199
5	SMO RHC Kanjawani	Irregular Local Purchase / Day to Day Purchase of medicine	2013-23	0.888
<b>Total</b>				<b>113.483</b>

Due to weak financial management and internal controls, procurements and consumption of Local Purchase of medicines and surgical items were made in violation of policy guidelines and without maintaining proper consumption record which resulted in irregular expenditure.

The matter was reported to PAO in August & September, 2023. It was replied that LP medicine and other procurements were made through bulk tender which was cost effective than Local purchase. Further, LP medicines were procured on most economical or discounted rates. The decision was made in the best public interest with the goals of preventing pilferage or misuse of medicines

and all purchases were done in accordance to the PPRA guidelines. Reply was not tenable as procurements were made in violation of policy guidelines.

DAC in its meeting held on 14.02.2024 directed the DDOs concerned to get the expenditure regularized from Finance Department. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives..

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.6.4 and 2.2.4.1 respectively having financial impact of Rs 580.820 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.12,5,9,10,11,12,17,3&5]

### **2.6.3 Loss due to payment of inadmissible pay and allowances – Rs 105.319 million**

According to Rule 1.15(2) of the Punjab Travelling Allowance Rules, "Conveyance Allowance will not be admissible during leave." Further, according to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, "In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period." Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, "The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent



and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Faisalabad for the FY 2022-23, it was observed that CEO and nine other DDOs made inadmissible payments on account of Conveyance Allowance, House Rent Allowance, Non Practicing Allowance etc. amounting to Rs 105.319 million to various employees for the Financial Years 2017-18 to 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Description	Period	Amount
1	CEO DHA Faisalabad	Overpayments of pay & allowances	2022-23	88.053
2	DHO (PS) Faisalabad	Overpayment of Conv. Allowance and NPA	2022-23	1.549
		Overpayments of pay & allowances		0.185
		Allotment of residencies without recovery of HRA & CA from employees of PHFMC		1.232
3	MS THQ Samundri	Overpayments of pay & allowances	2022-23	1.995
		Overpayment of NPA		0.722
4	SMO RHC 65/GB	Overpayment of NPA	2010-23	0.205
		Overpayments of pay & allowances		1.595
5	MS THQ Jaranawala	Overpayment of NPA	2022-23	1.051
		Overpayments of pay & allowances		3.054
6	MS Govt. General Hospital Samnabad	Overpayments of pay & allowances	2022-23	1.334
7	SMO RHC Kanjawani	Overpayments of pay & allowances	2013-23	1.090
8	DHO-III Faisalabad	Overpayments of pay & allowances	2022-23	0.212
9	Dy DHO Tandlianwala	Overpayments of pay & allowances	2010-23	1.948
		Overpayments of pay & allowances		0.848
10	SMO RHC Mureed Wala	Overpayments of pay & allowances	2011-23	0.246
<b>Total</b>				<b>105.319</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in August & September, 2023. It was replied that recovery on account of overpaid pay & allowances was under progress and compliance in this regard would be shown. Audit stressed to ensure recovery from employees at the earliest.

DAC in its meeting held on 14.02.2024 directed the DDOs concerned to recover the overpaid amount on account of pay & allowances and report progress within two weeks. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.6.6, 2.2.4.6, 9.3.3, 9.2.5.2.7, 9.2.1.22, 9.2.2.5, 9.2.2.6 and 5.2.1.6 respectively having financial impact of Rs 143.038 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 10,4,7,10,13,17,4,8,6,7,5,8,6,2,7&3]

#### **2.6.4 Irregular appointment of daily wages/contingent paid staff – Rs 30.873 million**

According to letter No. RO(Tech) FD2/2018 dated 20.09.2019 issued by Finance Department, Government of the Punjab and Para 2 of preface of schedule of wage rate 2019, “Appointment of temporary establishment to be made by the competent authority subject to the following conditions, the post(s) shall be advertised properly in the leading newspapers, the recruitment to all the posts be made on the basis of merit specified for the regular establishment.”

During audit of DHA Faisalabad for the FY 2022-23, it was observed that DHO(PS) incurred expenditure of Rs 30.873 million for payment of remuneration to five hundred twenty daily wages staff. Record showed that recruitment of staff was made without adhering to instructions of Finance Department and without advertisement in the newspapers, need assessment, data of total applications received and merit list.

Due to weak internal controls, appointments of daily wages staff were made without adhering to Finance Department instructions which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. It was replied that all appointments were made according to directions / guidelines of Health Department and no irregularity was made in that regard. The reply was not tenable because recruitment was made in violation of the guidelines of Finance Department.

DAC in its meeting held on 14.02.2024 directed to get the record verified from audit within two weeks. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.6.19, 9.2.5.2.6, 9.2.1.5 and 5.2.1.4 respectively having financial impact of Rs 49.264 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 11]

## Others

### 2.6.5 Loss due to unauthorized distribution of hospital receipts & non-deposit of receipts in Account-I – Rs 52.283 million

According to Government of the Punjab, P&SHC Department Notification No.S.O(H&D)7-9/2017(U.C) dated 17.08.2019 and Notification of even number dated 29.10.2019, “The rates for various services, parking and tests performed in health facilities were notified under the headings: A (Services), B (Parking) and C (Lab Tests). 70% of the revenue from diagnostic tests was to be retained by the Government.” Furthermore, according to Accountant General Punjab letter No. Account-V &VI/Bank Advice/2021-22/HM/3212 dated 14.09.2022 and Government of the Punjab, Finance Department letter No.BI-3(120)AGP(2017-18 dated 16.08.2019, “DEAs and DHAs in the Punjab are directed to transfer all Public Account Receipts and Consolidated Fund Receipts to the Provincial Government (Account-I) except GL heads C02856, C02866, C02814 and C03616.”

During audit of DHA Faisalabad for the FY 2022-23, it was observed that MS THQ Hospital Samundari and SMO RHC 65/GB collected receipts of Rs 3.637 million on account of different fees for the Financial Years 2019-20 to 2022-23. Contrary to the provisions of above notification, an amount of Rs 1.105 million was distributed to staff as share without admissibility. Further, various DDOs of DHA, Faisalabad collected receipts of Rs 51.178 million but CEO failed to ensure its transfer into Account-I during Financial Year 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Period	Description	Share Amount
1	MS THQ Hospital Samundari	2022-23	X-Ray, ECG, Ultrasound Fees	0.922
2	SMO RHC 65/GB	2019-23	X-Ray, ECG, Ultrasound Fees	0.183
3	CEO DHA Faisalabad	2022-23	Receipts collected were not deposited into Account-I	51.178
<b>Total</b>				<b>52.283</b>

Due to weak financial and administrative controls, un-authorized distribution of hospital receipts among staff and not deposit of receipts in Government Treasury which resulted in loss to Government.

The matter was reported to PAO in August & September, 2023. It was replied that allowances / share were received according to entitlement whereas matter

regarding deposit of receipts into Provincial Account-I related to DAO, Faisalabad. Audit stressed to ensure recovery of overpaid amount of allowances / share besides early transfer of receipts into the relevant head of account.

DAC in its meeting held on 14.02.2024 directed to recover the unauthorized paid amount of share and deposit into relevant head of account. Further, DAC directed Deputy Director (B&A) to get clarify the matter from Finance Department regarding deposit of receipts into relevant head of account. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.6.33 respectively having financial impact of Rs 10.371 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 9,3&11]

#### **2.6.6 Non-recovery of claims of SSP and non-deposit of Government share - Rs 3.797 million**

According to Government of the Punjab, Specialized Healthcare and Medical Education Department Notification No.SO(DEV-I)25-69/2020(P-VI) dated 23.01.2023, "20% of total amount of claim received by Government Hospitals shall be utilized for provision of medicines / disposables and arranging diagnostic tests for the patients being created under the UHI / Sehat Sahulat Program (SSP) to ensure cashless medical services for such patients. Out of remaining 80%, share of Government / Insurance Fund shall be 66%."

During audit of DHA Faisalabad for the FY 2022-23, it was observed that MS THQ Hospital Jaranwala failed to collect outstanding claims on account of SSP amounting to Rs 2.829 million from the SLIC. Moreover, Government share of SSP amounting to Rs 0.968 million was not deposited into the treasury. Resultantly, payee claims and Government share of SSP amounting to Rs 3.797 million remained uncollected / non deposited.

Due to weak internal controls, Government share of SSP was not deposited and non-recovery of pending claims from SLIC which resulted in loss to the Government exchequer.

The matter was reported to PAO in August, 2023. It was replied that Sehat Sahulat Program was functioning according to rule policy issued by Government of Punjab and shares was divided amongst concerned employees according to Government policy. Audit stressed to ensure recovery of pending claim besides deposit of Government share into relevant head of account.

DAC in its meeting held on 14.02.2024 directed Deputy Director (B&A) to pursue the matter regarding recovery of Government share from concerned besides early clearance of pending claims. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No. 14]

### **2.6.7 Loss due to non-auction of parking stand – Rs 1.071 million**

According to Rule 9(b) of the Punjab District Authorities (Accounts) Rules, 2017, "The drawing and disbursing officer and payee of the pay, allowances, contingent expenditure or any other expenses shall be personally responsible for overpayment, fraud or misappropriation and shall be liable to make good that loss." Furthermore, according to Rules 5 & 9 of the Punjab Local Governments (Auction of Collection Rights) Rules 2016, "A Local Government shall award the contract to the highest bidder through public auction and open bid."

During audit of DHA Faisalabad for the FY 2022-23, it was observed that MS THQ Hospital Samandri handed over collection rights of parking fees to Faisalabad Parking Company (FPC) on profit sharing basis instead of through open competition. FPC deposited Rs 1.499 million as THQ Hospital Share for the Financial Years 2021-23 as compared to projected income through open auction amounting to Rs 2.570 million on the basis of last auction for 2020-21. Resultantly, DHA exchequer sustained loss of Rs 1.071 million due to non-auction through open competition.

Due to financial mismanagement and dereliction of duties, parking services were outsourced without open competition which resulted in loss to the Authority.

The matter was reported to PAO in August, 2023. It was replied that contract was signed with Faisalabad Parking Company on instructions of Deputy Commissioner Faisalabad till the FY 2023-24. The reply was not tenable because the contract was required to be auctioned through competitive bidding..

DAC in its meeting held on 14.02.2024 directed MS THQ Hospital Samundari to communicate the matter to Authority for initiation of auction under rules. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.6.37 having financial impact of Rs 3.684 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4]

## **2.7 District Health Authority, Jhang**

There are 24 formations in District Health Authority, Jhang out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.7.1 Loss due to payment of inadmissible pay and allowances – Rs 113.380 million**

According to Rule 1.15(2) of the Punjab Travelling Allowance Rules, “Conveyance Allowance will not be admissible during leave.” Furthermore, according to Government of the Punjab, Finance Department’s letter No.FD.SR-1/6-4/2019 dated 05.04.2021, “If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance.” Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Jhang for the FY 2022-23, it was observed that CEO and four other DDOs made inadmissible payments of Conveyance Allowance, HRA, NPA, HSRA, stipend to the trainee doctors, pay & allowances during EOL and SSB after regularization of services etc. amounting to Rs 113.380 million to various employees for the Financial Years 2021-22 and 2022-23.



The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount
1	CEO DHA Jhang	2022-23	Excess payment of pay and allowances	28.136
2	MS DHQ Hospital Jhang	2021-23	Unjustified payment of stipend to house job graduate's	16.869
		2022-23	Excess payment of pay and allowances	45.882
3	DHO(PS) Jhang	2022-23	Payment of inadmissible pay & allowances	17.270
4	MS THQ Hospital Shorkot	2021-23	Payment of inadmissible pay & allowances	1.259
		2022-23	Unauthorized payment of NPA	1.151
5	MS City Hospital Jhang	2021-23	Unauthorized payment of NPA	0.515
		2021-23	Payment of inadmissible pay & allowances	2.298
<b>Total</b>				<b>113.380</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in August & September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letter No.Dir/Aud/LocalGovts/Fsd/1200 dated 28.09.2023, followed by subsequent reminders dated 06.10.2023, 11.10.2023 and 30.11.2023.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.7.3, 10.2.5.3.3, 10.2.5.3.22, 10.2.1.11, 10.2.1.13, 6.2.1.5 and 6.2.1.13 respectively having financial impact of Rs 178.819 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 14,9,11,4,11,12,13&7]

### 2.7.2 Irregular expenditure on POL – Rs 29.059 million

According to Rule 2.33 of the PFR 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." Furthermore, according to Government of the Punjab, Health Department, letter No.SO(B&A)28-2/2006)P-1 dated 23.05.2011, "For minimizing the POL pilferage in the hospital generators, the DDOs were instructed to authenticate physical verification of meter

reading by deputing an officer, record the timing of actual load shedding in a separate register duly got countersigned from the WAPDA Division concerned and keep strict vigilance to control the pilferage of POL by comparing log book entries with actual load shedding register.”

During audit of DHA Jhang for the FY 2022-23, it was observed that CEO and two other DDOs incurred expenditure of Rs 29.059 million on POL for generators and vehicles. Audit observed following discrepancies:

- i. CEO DHA Jhang incurred expenditure of Rs 4.749 million on POL of 13 vehicles while only one vehicle was sanctioned;
- ii. District Coordinator IRMNCH utilized POL amounting to Rs 2.260 million by exceeding permissible limit of 300 liter per month;
- iii. Expenditure of Rs 23.089 million was incurred on POL of generators by tempering/reducing the hour meter reading and by maintaining log books on assumption basis; and
- iv. Separate registers to record actual electricity shutdown times were not maintained.

The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	MS DHQ hospital Jhang	Irregular and unauthentic expenditure on POL of generators and Vehicle	18.289
2	CEO DHA Jhang	Irregular & unauthentic expenditure on POL of vehicles	7.324
3	MS THQ hospital Shorkot	Irregular drawl of against POL of Generators	3.446
<b>Total</b>			<b>29.059</b>

Due to weak internal controls, expenditure on POL of generators/vehicles was incurred without proper maintenance of record which resulted in irregular expenditure.

The matter was reported to PAO in August & September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.7.11, 2.7.19, 10.2.5.5.3, 10.2.1.23 and 6.2.1.9 respectively having financial impact of Rs 33.329 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 10,12,7,6&11]

### **2.7.3 Unauthorized payment of previous year's liabilities – Rs 22.068 million**

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

During audit of DHA Jhang for the FY 2022-23, it was observed that MS THQ Hospital Shorkot made payments of Rs 22.068 million to the different firms against procurements of medicine & POL for the preceding financial year. However, payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities.

Due to weak internal controls, previous year's liabilities were paid from budget of current year which resulted in unauthorized expenditure.

The matter was reported to PAO in August, 2023. DDO did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.7.4, 3.2.4.2, 10.2.5.4.2, 10.2.3.4, and 6.2.2.1 respectively having financial impact of Rs 157.242 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.16]

## Others

### 2.7.4 Unauthorized distribution of fees and improper maintenance of lab fees record – Rs 24.177 million

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

During audit of DHA Jhang for the FY 2022-23, it was observed that MS DHQ Hospital Jhang failed to maintain patient wise lab test record / proper consumption of lab material / diagnostic kits. Pathology Department reported lab fees amounting to Rs 25.392 million as per number of test whereas an amount of Rs 7.216 million was deposited leaving unexplained difference of Rs 18.176 million. Further, MS, DHQ Hospital and MS Government City THQ Hospital Jhang collected Rs 20.241 million on account of different fees for the Financial Year 2022-23. However, out of collected receipts an amount of Rs 6.00 million was distributed to the staff without admissibility. The detail is as under:

(Rupees in million)					
Sr. No.	DDOs	Description	Total Fees	Govt. Share Deposited	Undue Staff Share/Not Deposited Amount
1	MS DHQ Hospital Jhang	Government share distributed to the staff	19.761	13.833	5.928
		Fees calculated as per number of tests was less Deposited	25.392	7.216	18.176
2	MS City Hospital Jhang	Government share distributed to the staff	0.480	0.407	0.073
<b>Total</b>			<b>45.633</b>	<b>21.456</b>	<b>24.177</b>

Due to weak financial and administrative controls, hospital receipts were not deposited in Government Treasury which resulted in loss to the Authority.

The matter was reported to PAO in August & September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends probing the matter for ascertaining actual and excess expense besides fixing responsibility and recovery of loss.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para(s) number 2.7.21 and 2.7.22 having financial impact of Rs 4.968 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 8,4&5]

### **2.7.5 Non-recovery of SSP claims and less-deposit of Government share – Rs 15.941 million**

According to Government of the Punjab, Specialized Healthcare and Medical Education Department Notification No.SO(DEV-I)25-69/2020(P-VI) dated 23.01.2023, “20% of total amount of claim received by Government Hospitals shall be utilized for provision of medicines / disposables and arranging diagnostic tests for the patients being treated under the UHI / Sehat Sahulat Program (SSP) to ensure cashless medical services for such patients. Out of remaining 80%, share of Government / Insurance Fund shall be 66%.”

During audit of DHA Jhang for the FY 2022-23, it was observed that MS THQ Hospital Shorkot and DHQ Hospital Jhang failed to collect outstanding claims on account of SSP amounting to Rs 13.827 million from SLIC. Moreover, Government share of SSP amounting to Rs 2.114 million was less deposited into treasury by the MS THQ Hospital Shorkot. The detail is as under:

<b>(Rupees in million)</b>					
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Less Transfer of Govt. Share</b>	<b>Pending SSP Claims</b>	<b>Total</b>
1	MS THQ Hospital Shorkot	Less transfer of Govt. share and non-recovery of claims of SSP	2.114	7.393	9.507
2	MS DHQ Hospital Jhang	Non-transfer of funds from SSP account	-	6.434	6.434
<b>Total</b>			<b>2.114</b>	<b>13.827</b>	<b>15.941</b>

Due to weak internal controls, Government share of SSP was not deposited and no recovery of pending claims was made from SLIC which resulted in loss to the Government exchequer.

The matter was reported to PAO in August & September, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides recovery of pending claims from SLIC and deposit share of SSP into Government Treasury.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.7.23 having financial impact of Rs 1.868 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 3&5]

#### **2.7.6 Irregular auction / assessment process of vehicles – Rs 5.970 million**

According to Notes I & IV under Sr. No. 6 of Second Schedule of the Punjab District Authorities (Delegation of Financial Powers) Rules, 2017, “Minimum distance of three lac kilometers for vehicles and two lac kilometers for motorcycles / scooters shall be the criterion for replacement / condemnation. Market price shall be determined, after market survey, by a committee constituted by the Authority on recommendations of the Chief Executive Officer.” Furthermore, according to approval of Deputy Commissioner vide note dated 20.03.2023 “A four-member committee was constituted to conduct market survey for rates.”

During audit of DHA Jhang for the FY 2022-23, it was observed that CEO carried out auction process of unserviceable motorcycles, vehicles, furniture etc. having reserve price of Rs 5.970 million, without observing prescribed rules. Further, following irregularities were also observed:

- i) Milage of 94 motorcycles and 11 vehicles was not mentioned in the condemnation / survey reports;
- ii) Assessment of reserve price was made from one person / motor vehicle examiner instead of market based competitive rates;

and

- iii) Bid security of defaulter bidders was not deposited into Government Treasury.

Due to weak internal controls, assessment and auction was made without observing formalities which resulted in irregular auction.

The matter was reported to PAO in August, 2023. DDO did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.7.25 having financial impact of Rs 1.568 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.11]

### **2.7.7 Non-recovery / deposit of parking fees and MLC fees – Rs 2.410 million**

According to Rule 4.7(1) of the PFR, Volume-I, “It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.”

During audit of DHA Jhang for the FY 2022-23, it was observed that MS DHQ Hospital Jhang failed to recover / deposit parking fees amounting to Rs 2.388 million. Further, MLC fees was not deposited into the treasury amounting to Rs 0.022 million. Resultantly, an amount of Rs 2.410 million was not recovered / deposited by the hospital authorities. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>Head of Income</b>	<b>Total Due</b>	<b>Deposited</b>	<b>Less Deposited Amount</b>
1	Parking Fees	9.110	6.722	2.388
2	MLC Fees	0.022	-	0.022
	<b>Total</b>	<b>9.132</b>	<b>6.722</b>	<b>2.410</b>

Due to weak internal controls, parking fees and MLC was not recovered / deposited into the Government Treasury which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.7.24 having financial impact of Rs 1.746 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 8 (a)]

### **2.7.8 Non- recovery of utility charges – Rs 2.169 million**

According to Clause 14 of the contract agreement for auction of canteen services, “The canteen contractor will pay the utility bills on commercial tariff.” Moreover, according to Clauses 13(2) & 15 of the Contracts for Execution of Civil Works, “The contractor shall in connection with the works provide and maintain at his own cost all lights, warning lights, caution boards attendants, guard fencing and watch men, when and where necessary or required by the engineer-in-charge, for the protection of the work or for the safety and convenience of the public or other.”

During audit of DHA Jhang for the FY 2022-23, it was observed that MS DHQ Hospital Jhang did not recover electricity charges amounting to Rs 2.169 million from contractors against utilizing electricity from hospital connections.

Due to weak financial controls, electricity charges were not recovered from contractors which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.



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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.7.24 having financial impact of Rs 1.746 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.6]

### **2.7.9 Non-recovery of taxes – Rs 1.898 million**

According to Sr. Nos. 11 and 63 of Second Schedule read with Section 10(1) of the Punjab Sales Tax on Services Act 2012, “There shall be charged, levied, collected and paid the tax on the value of a taxable service at the rates. Rate of Punjab Sales Tax on Services (PST) on parking service was five percent and on Services provided by restaurants including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc. was sixteen percent.”

During audit of DHA Jhang for the FY 2022-23, it was observed that MS DHQ Hospital Jhang failed to recover / deposit Income Tax, PST on contracts of Parking and Canteen services amounting to Rs 1.898 million. The detail is as under:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>Head of Income</b>	<b>Total Due</b>	<b>Deposited</b>	<b>Less Deposited Amount</b>
1	Income Tax on Parking Services	0.835	-	0.835
2	PST on Parking Services	0.418	-	0.418
3	PST on Canteen Services	0.645	-	0.645
<b>Total</b>		<b>1.898</b>	-	<b>1.898</b>

Due to weak internal controls, Income Tax and PST were not recovered / deposited into the Government Treasury which resulted in loss to the public exchequer.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.7.24 having financial impact of Rs 1.746 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 8(b)]

## **2.8 District Health Authority, Khanewal**

There are 23 formations in District Health Authority, Khanewal out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.8.1 Irregular payment of pending liabilities – Rs 89.075 million**

According to Rule 17.18 of PFR Volume-I, “Expenditure incurred in one year, should not be left over to be met out of the budget for the next year.” Moreover, according to Rule 15(g) of the Punjab District Authorities (Accounts) Rules, 2017, “The DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and including the same in the register of liabilities to be paid in the relevant financial year.”

During audit of DHA Khanewal for the FY 2022-23, it was observed that two DDOs made payments amounting to Rs 89.075 million against procurements of drugs / medicine, other stores, repair of machinery / equipment of preceding financial years. However, payments were made without maintaining liability register, approval of competent authority for time barred claims and special provision of funds for the clearance of outstanding liabilities. **Annexure-8**

Due to weak internal and financial controls, payments against time barred claims, previous year liabilities were made without separate budget allocation which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letters No.RDDA-MLN/F-163/CD-1480 dated 12.09.2023 and No.RDDA-MLN/F-163/CD-1494 dated 18.09.2023 followed by subsequent reminder No.RDDA-MLN/F-163/CD-1537 dated 27.09.2023. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility against the DDOs concerned.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2018-19, vide para(s) number 12.2.5.1.23 and 12.2.2.3 respectively having

financial impact of Rs 156.707 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.14 & 15]

## 2.8.2 Mis-procurement of medicine and various store items – Rs 68.253 million

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

During audit of DHA Khanewal for the FY 2022-23, it was observed that CEO and three other DDOs procured LP medicine, stationery, printing and other store items amounting to Rs 68.253 million for the Financial Years 2018- 19 to 2022-23 without uploading the advertisement on PPRA’s website. Further, LP medicine was purchased through defective tendering process by hospital-based purchase committee instead of District Purchase Committee. Furthermore, procurement of Bio-medical equipment and medicine beyond the validity of the tender without obtaining approval of the competent authority and without extension of the contract validity. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount
1	CEO DHA Khanewal	2022-23	Mis-procurement of Bio-medical equipment beyond the validity of the tender	4.011
			Procurement of LP medicine, stationery, printing and other items through splitting	22.500
2	MS DHQ Hospital Khanewal	2022-23	Procurement of LP medicine through defective tendering process.	14.803
3	SMO RHC Kacha Khuh	2018-23	Purchase of LP medicine through splitting	3.894
			Expenditure on purchase of store items through splitting	2.557
4	MS THQ Hospital Jahanian	2021-23	Mis-procurement of LP medicine by not advertising the proposed procurements in the newspapers	7.305
			Procurement of medicine beyond the validity of the procurement contract	8.546
			Procurement of different general items through splitting	4.637
<b>Total</b>				<b>68.253</b>

Due to weak internal controls, purchases were made by splitting to avoid open tendering process / defective tendering process which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2018-19 vide para(s) number 2.8.3, 1.2.4.2 and 12.2.2.8 respectively having financial impact of Rs 74.519 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 21, 16, 17,01,08,13,05 & 12]

### **2.8.3 Irregular appointment of daily wage staff – Rs 2.423 million**

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

During audit of DHA Khanewal for the FY 2022-23, it was observed that MS, THQ Hospital Jahanian paid pay and allowances amounting to Rs 2.423 million to contingent / daily wage staff i.e. data entry operators from health council fund without observing codal formalities. No record pertaining to recruitment process was available to authenticate the recruitment process.

Due to weak internal controls, contingent / daily wage staff was hired without observing codal requirement which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2020-21 and 2018-19 vide para(s) number 12.5.1 and 12.2.2.15 respectively having financial impact of Rs 36.790 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 08]

## Others

### 2.8.4 Loss due to payment of inadmissible pay and allowances - Rs 13.969 million

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules 2017, “The drawing and disbursing officer and payee of the pay, allowances, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.” Further, according to Government of the Punjab, Finance Department, Lahore, notification No. FD.PC.2-1/2001 dated 11.07.2011, “integrated allowance is allowed to N/Qasids, Qasids, Daftries, Frashes, Chowkidars, Sweepers, Sweeperess & Security Guard.” Further, “according to Finance Department Notification No. FD.SR-I/9-28/2016 dated 18.07.2016 regarding revision of rates of aforementioned notification dated 11.07.2011 in this notification only rates were revised and no admissibility to the other designations was mentioned.” Furthermore, according to Government of the Punjab, Finance Department letter No.FD.PR-9-4/86(P)(PT.II)(PR) dated 21.08.2015, “Conveyance Allowance is compensation to those employees who spend daily expenditure either to reach offices or back to home, whereas, the employees living within work premises do not spend any amount in this regard.”

During audit of DHA Khanewal for the FY 2022-23, it was observed that CEO and three other DDOs made excess payment amounting to Rs 13.969 million for the Financial Years 2018-19 to 2022-23 on account of inadmissible pay and allowances to different employees. Pay and allowances were drawn after resignation & retirement. Further, payment of pay and allowances was made for the period of EOL and leave. Furthermore, payment of HSRA, NPA, health risk allowance, conveyance allowance, house rent allowance etc. were paid without entitlement. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount
1	CEO DHA Khanewal	2022-23	Payment of pay and allowances after resignation	1.374
			Payment of allowances without entitlement	0.911
			Payment of Pay and allowances during EOL	1.525
2	MS DHQ Hospital Khanewal	2022-23	Payment of pay and allowances without entitlement	2.936
3	DHO PS Khanewal	2022-23	Payment of HSRA without entitlement	1.023
			Payment of NPA despite doing private practice	0.774

Sr. No.	DDOs	Period	Description	Amount
			Inadmissible integrated allowance, Health Risk Allowance	0.724
4	SMO RHC Kacha Khuh	2018-23	Payment of various Allowances	4.702
<b>Total</b>				<b>13.969</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.8.5, 1.2.4.5, 12.4.1, 12.2.5.1.19, 12.2.5.1.20, 12.2.5.1.28 and 12.2.2.2.10 respectively having financial impact of Rs 86.072 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.02, 06, 09, 13, 02, 05, 09 & 09]

### **2.8.5 Non-forfeiture of performance guarantee – Rs 3.573 million**

According to Clause 9 of RFP regarding Bulk Purchase of Medicine, “Wherein the supplier fails to make deliveries as per signed contract & purchase order and within the stipulated time frame, the contract to the extent of non- delivered portion of supplies shall stand cancelled and the amount of Performance Guarantee / Security to the extent of non-delivered portion of supplies shall be forfeited. If the supplier fails to supply the whole consignment, the entire amount of Performance Guarantee / Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation.”

During audit of DHA Khanewal for the FY 2022-23, it was observed that CEO neither forfeited performance guarantee amounting to Rs 3.320 million nor blacklisted the suppliers despite failure to supply the medicines worth Rs 66.480 million.



Furthermore, MS DHQ Hospital Khanewal did not forfeit Call Deposit Receipt (CDR) amounting to Rs 0.253 million of the highest bidder of collection rights of parking fees i.e. M/S Al-Hadi Engineering Company Khanewal who failed to execute the agreement by depositing 50% dues despite issuance of notice by the MS DHQ Hospital Khanewal.

#### **Annexure-9**

Due to weak internal controls, performance guarantee and Call Deposit Receipts (CDR) were not forfeited which resulted in loss to Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends forfeiture of performance guarantee / Call Deposit Receipt and blacklisting of firms besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21 and 2019-20 vide para(s) number 2.8.7, 1.2.4.7, 12.4.1 and 12.2.5.1.22 respectively having financial impact of Rs 9.561 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 08 & 03]

#### **2.8.6 Irregular drawl and retention of funds in DDO account – Rs 2.318 million**

According to Rule 2.10(3) of PFR Volume-I, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Volume-I.”

During audit of DHA Khanewal for the FY 2022-23, it was observed that as per bank statement of bank account of CEO and three other DDOs amount of Rs 2.318 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is as under:

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	MS DHQ Hospital Khanewal	2.128
2	SMO RHC Kacha Khuh	0.096
3	CEO DHA Khanewal	0.064
4	DHO (PS) Khanewal	0.030
<b>Total</b>		<b>2.318</b>

Due to weak financial management, funds were drawn from the Government Treasury without valid claim and remained undisbursed in DDO account which resulted in blockage of funds.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry of matter and deposit of retained funds in the Government Treasury besides fixing responsibility against the person(s) at fault.

[AIR Para No. 08, 05, 25 & 06]

## 2.9 District Health Authority, Layyah

There are 22 formations in District Health Authority, Layyah out of which 05 formations were audited during Audit Year 2023-24.

### Fraud, embezzlement and misappropriation

#### 2.9.1 Misappropriation of Government dues – Rs 6.302 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, “All receipts should be deposited into Government treasury not later than seven days of actual receipts.”

During audit of DHA Layyah for the FY 2022-23, it was observed that MS DHQ Hospital Layyah and two other DDOs misappropriated Rs 6.302 million on account of different hospital receipts for the Financial Years 2017-18 to 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Nature of receipts	FYs	Amount
1	MS DHQ Hospital, Layyah	Hospital receipts	2022-23	5.187
2	MS THQ Hospital, Kot Sultan	Hospital receipts	2019-20 to 2022-23	0.618
3	SMO RHC, Paharpur	Hospital receipts	2017-18 to 2022-23	0.497
<b>Total</b>				<b>6.302</b>

Due to weak internal controls, Government receipts were misappropriated which resulted in loss to the authority.

The matter was reported to PAO in September, 2023. MS DHQ Hospital replied that the contractor of parking and canteen had left after 1<sup>st</sup> installment without intimation. The contract could not be re-auctioned despite repeated tenders. The reply was not tenable because the loss to Government was to be recovered from contract under risk and cost basis. The other DDOs replied that recovery was in process.

DAC in its meeting held on 14.02.2024 directed MS DHQ Hospital to pursue the case under Land Revenue Act. The other DDOs were also directed to ensure the recovery within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.9.2, 2.2.4.8 and 5.4.7 respectively having financial impact of Rs 16.343 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 2,7,8]

## Procedural irregularities

### 2.9.2 Irregular expenditure out of Health Council Funds – Rs 13.277 million

According to Government of the Punjab P&SHC Department Notification No. SO(B&A)1-48/2017-18 dated 20.11.2018, “All expenditure from Health Council is required to be incurred after obtaining approval of respective Health Council and after observing all legal and codal formalities.” Further, according to Rule 41 of the Punjab District Authorities (Accounts) Rules 2017, “No payment for work shall be made unless technical sanction of a detailed design and estimate has been accorded by a sanctioning authority and the DDO and head of respective offices shall ensure that the claims submitted for payment are valid claims for the works actually executed at site in accordance with the specification, agreed quality and quantity and entered in the relevant books or register of accounts.”

During audit of DHA Layyah for the FY 2022-23, it was observed that MS THQ Hospital, Kot Sultan and SMO RHC, Paharpur incurred expenditure of Rs 13.277 million without approval of Health Councils for the Financial Years 2017-18 to 2022-23. The payments were made against procurement of various items, repair and maintenance without adopting prescribed procedure laid down in policy guidelines. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	FYs	Amount
1	MS THQ Hospital, Kot Sultan	2019-20 to 2022-23	11.085
2	SMO RHC Paharpur	2017-18 to 2022-23	2.192
<b>Total</b>			<b>13.277</b>

Due to weak internal controls, payments were made without observing rules which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. The DDOs replied that all the expenditure was incurred after observing the Health Council guidelines issued by the Administrative Department. The reply was not tenable as no supporting record was provided.

DAC in its meeting held on 14.02.2024 directed the Dy. Director (F&B) and DHO(MS) to inquire the matter and submit report within a month No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2018-19 vide para(s) number 5.2.5.2.9 and 5.2.2.2 respectively having financial impact of Rs 64.528 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 17,9]

### **2.9.3 Unauthorized payment of previous year's liabilities – Rs 6.346 million**

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

During audit of DHA Layyah for the FY 2022-23, it was observed that MS DHQ Hospital Layyah made payments for Rs 6.346 million to different firms against procurements of various store items for preceding financial years. However, payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities.

Due to weak internal controls, previous year's liabilities were paid from budget of current year which resulted in unauthorized expenditure.

The matter was reported to PAO in September, 2023. The DDO replied that the expenditure were increased due to inflation and the request was forwarded to CEO(DHA) for provision of additional budget. The reply not tenable as no proof for grant of additional budget specific for liabilities was provided.

DAC in its meeting held on 14.02.2024 directed the DDO to get the expenditure regularized from competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.9.4 and 5.2.5.2.2 respectively having financial impact of Rs 74.409 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 10]

#### **2.9.4 Irregular appointment of contingent paid staff – Rs 3.769 million**

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

During audit of DHA Layyah for the FY 2022-23, it was observed that MS DHQ Hospital Layyah incurred expenditure of Rs 3.769 million of wages of contingent paid staff. Scrutiny of record revealed that recruitment of staff was made without adhering to the instructions of Finance Department.

Due to weak internal controls, appointments of daily wages staff were made without adhering to the instructions of Finance Department which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. The DDO replied that the different employees were hired as daily wages for 89 days, to perform various tasks. Their period had been extended during the year after every 89 days interval by keeping a gap of one or two days. The reply not tenable as hiring of staff was not adopted by observing the prescribed procedure.

DAC in its meeting held on 14.02.2024 directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.9.11, 5.2.5.2.10 and 5.2.2.3 respectively having financial impact of Rs 29.060 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.12]

## Value for money and service delivery issues

### 2.9.5 Non-forfeiture of performance guarantee – Rs 2.235 million

According to Clause 9 of RFP regarding Bulk Purchase of Medicine, “Wherein the supplier fails to make deliveries as per signed contract & purchase order and within the stipulated time frame, the contract to the extent of non-delivered portion of supplies shall stand cancelled and the amount of Performance Guarantee / Security to the extent of non-delivered portion of supplies shall be forfeited. If the supplier fails to supply the whole consignment, the entire amount of Performance Guarantee / Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation.”

During audit of DHA Layyah for the FY 2022-23, it was observed that CEO issued supply orders for procurement of medicines but 12 firms failed to supply medicines costing Rs 25.432 million. No action was taken by the Authority for forfeiture of performance guarantee amounting to Rs 2.235 million besides blacklisting the defaulting firms.

Due to weak internal controls, action was not taken against defaulting firms for non supply which resulted undue favor to the firms and loss to the Authority.

The matter was reported to PAO in September, 2023. The DDO replied that the medicine by the said firms were received and payment was made after necessary deduction of liquidated damages for late supply. The reply not tenable as no record for supply of medicine was provided during verification.

DAC in its meeting held on 14.02.2024 directed the Deputy Director (F&B) and DHO(MS) to inquire the matter and submit a report within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2020-21 vide para number 6.5.6 having financial impact of Rs 2.968 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4]



## Others

### 2.9.6 Loss due to payment of inadmissible pay and allowances – Rs 26.540 million

According to Rule 9 of the Punjab Regularization of Service Act, 2018, “A contract employee, on regularization, shall be allowed the initial stage of the respective pay scale and the increments earned by him during the contract appointment shall be converted into personal allowance but no other privilege allowed to a contract employee shall be admissible.” Further, according to Government of the Punjab, Finance Department letter No. FD(M-I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant could not draw house rent allowance.” Furthermore, according to Government of the Punjab, Finance Department Letter No. FD.SR.I.9- 4/86 (P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, Finance Department letter No. FD.SR-I/6-8/2018 dated 30.09.2020 endorsed by Government of the Punjab, Primary & Secondary Healthcare Department vide letter No. SO(B&A)2-27/2017-18 dated 16.10.2020, “Health Professional Allowance, Special Healthcare Allowance, Non-Practicing Allowance and Health Sector Reform Allowance are not admissible to the doctors during any kind of leave.”

During audit of DHA Layyah for the FY 2022-23, it was observed that CEO and four other DDOs made inadmissible payments of House Rent Allowance, Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non-Practicing Allowance, SSB, Risk allowance and pay amounting to Rs 26.540 million to various employees for the Financial Years 2017-18 to 2022-23. The detail is under:

(Rupees in million)				
Sr. No.	DDOs	Description	FYs	Amount
1	CEO, DHA, Layyah	Incentive allowance, Executive Allowance and Conveyance Allowance	2022-23	4.482
2	DHO (PS), Layyah	NPA, SSB, Inadmissible CA, pay after quit/left the job/after transfer		5.932
3	MS DHQ Hospital, Layyah	Incentive allowance, HSRA, Qualification Allowance,		8.463

Sr. No.	DDOs	Description	FYs	Amount
		inadmissible pay and allowances, Non-deduction of performance based allowances, pay after quit/left the job		
4	MS THQ Hospital, Kot Sultan	CA, Increments, HSRA, SSB, inadmissible pay and allowances, Health Risk Allowances and NPA	2019-20 to 2022-23	6.108
5	SMO RHC, Paharpur	CA, HSRA	2017-18 to 2022-23	0.726
		Over payment of pay & allowances after resignation/transfer		0.829
<b>Total</b>				<b>26.540</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. The DDOs replied that the recovery was initiated from the concerned. Audit stressed that DDOs should ensure the recovery within minimum possible time.

DAC in its meeting held on 14.02.2024 directed the DDOs to expedite the recovery and submit progress within a month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.9.17, 2.2.4.2, 5.4.2, 5.2.5.2.3 and 5.2.2.4 respectively having financial impact of Rs 108.290 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 7,5,14,14,5,11]

### **2.9.7 Overpayment due to irregular promotion of allied health professionals – Rs 22.078 million**

According to Government of Punjab P&SHC Department Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, "Allied health professionals were eligible for up gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011. Up gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up gradation beyond one time of AHP should be withdrawn as per direction of Finance department order dated 04.07.2019."

During audit of DHA Layyah for the FY 2022-23, it was observed that CEO and two other DDOs allowed to pay Rs 22.078 million against irregular promotion of allied health professionals' staff who were up-graded / re-designated during 2012 under 4-tier service structure into higher scale with two to four steps at a time instead of one time dispensation in violation of above policy. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>FYs</b>	<b>No. of Employees</b>	<b>Amount</b>
1	CEO, DHA, Layyah	2022-23	57	9.223
2	SMO RHC, Paharpur	2017-18 to 2022-23	02	1.090
3	DHO(PS), Layyah	2022-23	124	11.765
<b>Total</b>			<b>183</b>	<b>22.078</b>

Due to weak internal controls, up-gradation was granted to employees into next higher scales in violation of policy guidelines which resulted in overpayment.

The matter was reported to PAO in September, 2023. The DDOs replied that the illegal upgradation under four tier structure had been withdrawn. However, the recovery process had still not been initiated. Audit stressed that DDOs should ensure the recovery within minimum possible time.

DAC in its meeting held on 14.02.2024 directed the DDOs to expedite the recovery and submit progress within a month. No progress was intimated till finalization of this Report.

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

[AIR Para No. 6,10,2]

## 2.10 District Health Authority, Lodhran

There are 14 formations in District Health Authority, Lodhran out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.10.1 Irregular payment of pending liabilities – Rs 77.773 million

According to Rule 17.18 of the PFR, Volume-I, “Under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year.” Further, according to Rule 15(g) of the Punjab District Authorities (Accounts) Rules 2017, “The DDO shall be responsible to prepare statement of outstanding payments on the close of each financial year, carrying them forward and include the same in the register of liabilities to be paid in the relevant financial year.”

During audit of DHA Lodhran for the FY 2022-23, it was observed that CEO and two other DDOs made payments amounting to Rs 77.773 million against the procurements of drugs / medicine, other stores items and repair of machinery / equipment of preceding financial years. However, payments were made without maintaining liability register, approval of the competent authority for time barred claims and special provision of funds for the clearance of outstanding liabilities. The detail is given in **Annexure-10**.

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO DHA Lodhran	Payment of pending liabilities of bulk medicines	76.020
2	MS THQ Hospital Dunyapur	Payment of pending liabilities under the head of account "A03970 - Others"	0.708
3	DHO (PS) Lodhran	Payment of pending liabilities of medicines, other stores and repair items	1.045
<b>Total</b>			<b>77.773</b>

Due to weak internal and financial controls, payments against time barred claims, previous year liabilities were made without separate budget allocation which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letters No.RDDA-MLN/F-163/CD-1480 dated 12.09.2023 and

No.RDDA-MLN/F-163/CD-1494 dated 18.09.2023 followed by subsequent reminder No.RDDA-MLN/F-163/CD-1537 dated 27.09.2023. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure besides fixing responsibility against the DDOs concerned.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2018-19 vide para(s) number 13.2.5.2.20 and 13.2.2.16 respectively having financial impact of Rs 13.747 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 16, 7 & 14]

### **2.10.2 Irregular procurement of medicine – Rs 23.474 million**

According to Para 2(iv)(c) & 2(xviii) of Guidelines for Local Purchase of Medicine circulated vide Government of the Punjab, P&SHC Department letter No.PSHD-TCO-I(M)6-14/2017 dated 16.12.2017, “Local purchase of medicine would be made through open competitive tendering. Furthermore, purchase order may be emailed to the LP Supplier through LP portal. Contractor will submit invoice / bill with supply on daily basis. Local purchase will be initiated with the order of Consultants / Senior Medical Officer via prescription that will be maintained as record of Local Purchase and it will not be for more than 7 days for one patient. Payment for items out of formulary will be made after receiving report of Drug Testing Laboratory (DTL).” Moreover, according to Rule 23 (1) (a) (i) of the Drug Sale Act 1976, “No person shall himself or by any other person on his behalf sell any drug without having a warranty in the prescribed form bearing the name and batch number of the drug issued.”

During audit of DHA Lodhran for the FY 2022-23, it was observed that MS, DHQ Hospital Lodhran incurred expenditure of Rs 23.474 million on LP medicine against the policy guidelines of the Government. Following irregularities / discrepancies were observed:

- i. Day to day purchase of medicine was initiated irregularly on the demand of dispensers / pharmacists in bulk quantities 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 and it will not be for more than 7 days for one patient.

- ii. Successful bidders / suppliers held the license to supply the medicine under Form-9 & 11 but were not authorized to issue warranty certificates of supplied medicines as same were neither manufactured by them nor concerned suppliers provided the authorized distributor license issued by the manufacturers of supplied medicines but the Pharmacy Manager as well as the physical inspection committee accepted the warranty certificates issued by the supplier written on sale invoices in violation of above clauses of the Drug Sale Act 1976. Thus, unauthorized payments to concerned supplier for the medicines supplied with fictitious warranties were made and chances of substandard receipt of LP medicines while putting the patients' life on risk cannot be ruled out.
- iii. The firm supplied medicines without defacing / stamp stating 'Government property, not for sale'. These medicines had greater chances of being misappropriated.

Due to weak internal controls, expenditure was incurred against the policy guidelines which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

[AIR Para No.18]

### **2.10.3 Mis-procurement of printing material and X-Ray films – Rs 5.723 million**

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

During audit of DHA Lodhran for the FY 2022-23, it was observed that MS, DHQ Hospital Lodhran incurred expenditure of Rs 3.194 million on repeated purchases of X-Ray films without uploading the advertisement on PPRA's website. Moreover, MS DHQ Hospital Lodhran mis-procured printing services amounting to Rs 2.529 million from M/S Nine Star Printing Corporation without tendering process in violation of PPRA Rules. **Annexure-11**

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.10.4 having financial impact of Rs 14.744 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para: 14 & 17]

#### **2.10.4 Irregular appointment of daily wages staff – Rs 1.584 million**

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

During audit of DHA Lodhran for the FY 2022-23, it was observed that MS THQ Hospital Dunyapur paid pay and allowances amounting to Rs 1.584 million to contingent / daily wage staff i.e, data entry operators from health council fund without observing codal formalities. No record pertaining to recruitment process was available to authenticate the recruitment process. **Annexure-12**

Due to weak internal controls, contingent / daily wage staff was hired without observing codal requirement which resulted in unauthorized expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2019-20 and 2018-19 vide para(s) number 13.2.5.2.14 and 13.2.2.14 respectively having financial impact of Rs 19.673 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 04]



## Others

### 2.10.5 Loss due to payment of inadmissible pay and allowances – Rs 13.432 million

According to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Lodhran for the FY 2022-23, it was observed that CEO and four other DDOs made unauthorized payments amounting to Rs 13.432 million for the Financial Years 2021-22 to 2022-23 on account of various allowances like house rent allowance, conveyance allowance, NPA, HSRA and 30% SSB etc. without entitlement as detailed below:

(Rupees in million)				
Sr. No.	DDOs	Period	Description	Amount
1	CEO DHA Lodhran	2022-23	Payment of mobility allowance, technical allowance and integrated allowance without entitlement	0.432
2	MS DHQ Hospital Lodhran	2022-23	Payment of inadmissible pay and allowances	8.012
3	MS THQ Hospital Dunyapur	2022-23	Payment of pay and allowances during leave and HSRA without entitlement	0.785
4	DHO PS Lodhran	2022-23	Payment of various inadmissible allowances	2.735
5	SMO RHC MakhdumAli	2018-23	Payment of HRA and CA	1.268
			Payment of CA during leave	0.200
<b>Total</b>				<b>13.432</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.10.6, 2.2.4.9, 13.4.2, 13.2.3.2 and 13.2.3.3 respectively having financial impact of Rs 55.840 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.9,12, 12, 12, 01 & 08]

#### **2.10.6 Irregular drawl and retention of funds in DDO account – Rs 3.314 million**

According to Rule 2.10(3) of PFR Volume-I, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Volume-I.”

During audit of DHA Lodhran for the FY 2022-23, it was observed that as per bank statement of DDO bank account of CEO and two other DDOs amount of Rs 3.314 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is given below:

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	CEO DHA Lodhran	0.430
2	MS DHQ Hospital Lodhran	2.343
3	MS THQ Hospital Dunyapur	0.541
	<b>Total</b>	<b>3.314</b>

Due to weak financial management, the funds were drawn from the Government Treasury without valid claim and remained undisbursed in DDO account which resulted in blockage of funds.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends to probe the matter for fixing responsibility against the person(s) at fault besides immediate disbursement of funds.

[AIR Para No. 10, 4 & 11]

### **2.10.7 Non-forfeiture of performance guarantee – Rs 1.334 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.”

During audit of DHA Lodhran for the FY 2022-23, it was observed that CEO neither forfeited performance guarantee amounting to Rs 1.334 million nor blacklisted the suppliers despite failure to supply the medicines as per quantity not supplied.

#### **Annexure-13**

Due to weak internal controls, neither performance guarantee was forfeited nor were the firms blacklisted which resulted in loss to the Government Treasury.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2020-21 and 2019-20 vide para(s) number 13.4.3 and 13.2.5.4.3 respectively having financial impact of Rs 17.183 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 13]

## 2.11 District Health Authority, Multan

There are 23 formations in District Health Authority, Multan out of which 10 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.11.1 Irregular appointment of daily wages staff – Rs 235.725 million

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

During audit of DHA Multan for the FY 2022-23, it was observed that DHO (PS) and two other DDOs paid pay and allowances amounting to Rs 235.725 million to contingent / daily wage staff i.e., data entry operators from health council fund without observing codal formalities. No record pertaining to recruitment process was available to authenticate the recruitment process. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	DHO (PS) Multan	228.765
2	MS Government Shehbaz Sharif DHQ Hospital Multan	4.419
3	MS THQ Hospital Jalalpur Pirwala	2.541
<b>Total</b>		<b>235.725</b>

Due to weak internal controls, contingent / daily wage staff was hired without observing codal requirement which resulted in unauthorized expenditure.

The matter was reported to PAO in October, 2023. DDOs replied that contingent paid staff was hired in emergency after fulfillment of codal formalities. Replies were not tenable as recruitment record was not produced and payments were made without ensuring codal formalities.

DAC in its meeting held on 14.02.2024 directed the DDOs to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21 and 2019-20 vide para(s) number 2.11.3, 3.3.4.3, 14.4.1 and 14.2.5.2.2 respectively having financial impact of Rs 394.912 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 12, 3 & 3]

## Others

### 2.11.2 Loss due to payment of inadmissible pay and allowances – Rs 93.945 million

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, "In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period." Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, "The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation."

During audit of DHA Multan for the FY 2022-23, it was observed that CEO and nine other DDOs made payments of Rs 93.945 million 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. Furthermore, inadmissible conveyance / house rent allowance, HSRA, PCA, NPA and personal allowance were paid to employees. **Annexure-14**

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. DDOs replied that recovery was in progress. Audit stressed to expedite the recovery.

DAC in its meeting held on 14.02.2024 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.11.7, 3.2.4.7 and 14.4.4 having financial impact of Rs 85.060 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 1,4,9, 6,10,11,14,7,9,24,2,5,6,19,4,1,2,7,9,12 & 14]

### **2.11.3 Irregular drawl and retention of funds in DDO account – Rs 28.683 million**

According to Rule 2.10(3) of PFR Volume-I, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Volume-I.”

During audit of DHA Multan for the FY 2022-23, it was observed that as per bank statement of DDO bank account of CEO and four other DDOs amount of Rs 28.683 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book. The detail is as under:

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	CEO DHA Multan	22.388
2	DHO (MS) Multan	0.186
3	MS Government Shehbaz Sharif DHQ Hospital Multan	5.754
4	MS THQ Hospital Jalalpur Pirwala	0.186
5	SMO RHC Mumtazabad	0.169
<b>Total</b>		<b>28.683</b>

Due to weak financial management, the funds were drawn from the Government Treasury without valid claim and remained undisbursed in DDO account which resulted in blockage of funds.

The matter was reported to PAO in October, 2023. DDOs replied that payments were made to the relevant suppliers / vendors. Replies were not tenable as the amounts were not disbursed till 30.06.2023 and record of disbursements after 30.06.2023 (if any) was not produced in support of the replies.

DAC in its meeting held on 14.02.2024 directed the Deputy Director (B&A) to probe the matter within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No.16, 7, 13, 4 & 5]

#### **2.11.4 Loss due to non-deposit of Government dues – Rs 4.692 million**

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, "The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise." Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, "All receipts should be deposited into Government treasury not later than seven days of actual receipts."

During audit of DHA Multan for the FY 2022-23, it was observed that MS Government Shehbaz Sharif DHQ Hospital Multan and MS THQ Hospital Shujabad failed to recover government dues amounting to Rs 4.692 million. The loss was sustained by the government due to non-recovery of government dues. The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	MS Government Shehbaz Sharif DHQ Hospital Multan	Non deposit of fees collected from services	2.149
		Non deposit of Government receipts	1.314
2	MS THQ Hospital Shujabad	Non deposit of diagnostic test fees and MLC	1.229
<b>Total</b>			<b>4.692</b>

Due to weak internal controls, government fees was not recovered which resulted in loss to Authority.

The matter was reported to PAO in October, 2023. DDOs replied that recovery was in progress. Audit stressed to expedite the recovery.



DAC in its meeting held on 14.02.2024 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.11.9 having financial impact of Rs 9.085 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.11, 15 & 13]

### **2.11.5 Non-forfeiture of performance guarantee – Rs 2.657 million**

According to Clause 9 of RFP regarding Bulk Purchase of Medicine, "Wherein the supplier fails to make deliveries as per signed contract & purchase order and within the stipulated time frame, the contract to the extent of non-delivered portion of supplies shall stand cancelled and the amount of Performance Guarantee / Security to the extent of non-delivered portion of supplies shall be forfeited. If the supplier fails to supply the whole consignment, the entire amount of Performance Guarantee / Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation."

During audit of DHA Multan for the FY 2022-23, it was observed that CEO neither forfeited performance guarantee amounting to Rs 2.657 million nor blacklisted the suppliers despite failure to supply the medicines worth Rs 53.140 million.

Due to weak internal controls, performance guarantee was not forfeited which resulted in loss to Authority.

The matter was reported to PAO in October, 2023. CEO replied that security deposit of defaulting suppliers would be forfeited soon.

DAC in its meeting held on 14.02.2024 directed the DDO to forfeit the security deposits within a week. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21 and 2019-20 vide para(s) number 2.8.7, 1.2.4.7, 12.4.1 and 12.2.5.1.22 respectively having financial impact of Rs 9.561 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 22]

### **2.11.6 Irregular deposit of receipts in Account-VI – Rs 6.797 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 fees shall be retained by Government of the Punjab.”

During audit of DHA Multan for the FY 2022-23, it was observed that MS THQ Hospital Shujabad did not deposit the Government share of diagnostic fees amounting to Rs 6.797 million. The Government share was required to be deposited in the Account-I of Government of the Punjab but the same was kept in the Account-VI of DHA Multan.

Due to weak internal controls, Government share of diagnostic fees was not deposited in the Account-I which resulted in unauthorized retention of funds in Account-VI.

The matter was reported to PAO in October, 2023. DDO replied that matter was taken with the District Health Authority for guidance. Reply was not tenable as Government share was required to be deposited in the Account-I of Government of the Punjab but the same was kept in the Account-VI.

DAC in its meeting held on 14.02.2024 directed the DDO to ensure transfer of amount from Account-VI to Account-I within a week. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.11.8 and 13.2.4.8 respectively having financial impact of Rs 54.240 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.6]

## **2.12 District Health Authority, Muzaffargarh**

There are 27 formations in District Health Authority, Muzaffargarh out of which 05 formations were audited during Audit Year 2023-24.

### **Fraud, embezzlement and misappropriation**

#### **2.12.1 Fraudulent drawl of Government money – Rs 7.744 million**

According to Rule 2.33 of the PFR, 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.”

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that MS DHQ Hospital Muzaffargarh drew amounting to Rs 7.744 million through bogus vouchers by showing the expenditure against transportation charges, printing, cost of other stores and repair of machinery. The amounts were drawn out of cost center MV9004 which specified for Blood Bank to be used in purchase of blood bags and blood transfusion articles. In the said cost center, the amount was abruptly released by Deputy Director (B&A) on 27.6.2023 without approval of CEO (DHA). The bogus bills relating to the tenure of ex-MS were drawn without sanction of current MS. The sitting MS disowned the expenditure and astonished about the matter. Further, the bills were not entered in the token register as well as utilization record of the articles as shown on the bills was also not available. The condition proved that Government money was misappropriated.

Due to intention of misappropriation, doubtful bills were drawn which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. The DDO replied that the matter was under inquiry, however expenditure was incurred after obtaining sanction of budget from the CEO(DHA). The reply was not tenable as no documents were provided in support of the reply.

DAC in its meeting held on 14.02.2024 directed the CEO to inquire the matter within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2020-21 vide para number 6.4.1 having financial impact of Rs 5.519 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 3]

### 2.12.2 Misappropriation of Government dues – Rs 6.549 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, “All receipts should be deposited into Government treasury not later than seven days of actual receipts.”

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that MS DHQ Hospital and two other DDOs misappropriated Rs 6.549 million on account of different hospital receipts for the Financial Years 2018-19 to 2022-23. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Nature of receipts	FYs	Amount
1	MS DHQ Hospital Muzaffargarh	X-Ray, ultrasound and MLC charges	2022-23	1.314
2	MS THQ Hospital Chowk Sarwar Shaheed	MLC, Indoor and Cycle Stand fees	2019-20 to 2022-23	1.046
		Lab and ECG charges	2018-19 to 2022-23	3.961
3	SMO RHC Shahr Sultan	Hospital Receipts		0.228
<b>Total</b>				<b>6.549</b>

Due to weak financial and administrative controls, hospital receipts were misappropriated / not-deposited in Government Treasury which resulted in loss to Authority.

The matter was reported to PAO in September, 2023. The DDOs replied that efforts were being made to effect recovery.

DAC in its meeting held on 14.02.2024 directed the DDOs to effect recovery within a month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.12.2 and 6.5.3 respectively having financial impact of Rs 16.404 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 14, 16, 15, 2]

## Procedural irregularities

### 2.12.3 Mis-procurement due to non-compliance of PPRA Rules – Rs 151.435 million

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

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that DHO(PS) and three other DDOs incurred expenditure of Rs 151.435 million on procurement of medicines, stationery, printing material, machinery, equipment, civil work and general store items without uploading the advertisement on PPRA’s website. The procurements were made through regrouping and splitting for the Financial Years 2018-19 to 2022-23. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Description	FYs	Amount
1	DHO (PS) Muzaffargarh	Stationery, physical assets, other store items, printing & publications, purchase of furniture, machinery and IT equipment	2022-23	70.207
2	MS DHQ Hospital Muzaffargarh	Procurement of stationery, physical assets, other store items, printing & publications		24.027
		Repair work of Health Council		2.898
3	MS THQ Hospital Chowk Sarwar Shaheed	Purchase of store items	2019-20 to 2022-23	52.822
4	SMO RHC Shahar Sultan	Purchase of X-Ray films printing and general store	2018-19 to 2022-23	1.481
<b>Total</b>				<b>151.435</b>

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in September, 2023. The DDOs replied that all the procurement process was conducted under PPRA, 2014 as monthly PFC

share was released by the Finance Department Punjab Lahore on monthly basis; it was not possible to procure the supplies in bulk quantity. The reply was not tenable because bills were split to avoid tendering process.

DAC in its meeting held on 14.02.2024 directed the DDOs to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20 and 2018-19 vide para(s) number 2 2.1, 2.6,3.2.4.2, 6.2.5.2.2 and 6.2.2.1 respectively having financial impact of Rs 384.592 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 1, 5,13,17, 9]

#### **2.12.4 Unauthorized payment of previous year's liabilities – Rs 21.016 million**

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

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that MS DHQ Hospital Muzaffargarh made payments for Rs 21.016 million to different firms against procurements of medicines for preceding financial year. However, payments were made without maintaining Liability Register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities.

Due to weak internal controls, previous year's liabilities were paid from budget of current year which resulted in unauthorized expenditure.

The matter was reported to PAO in September, 2023. The DDO replied that the expenditure was increased due to inflation and the request was forwarded to CEO(DHA) for provision of additional budget. The reply not tenable as no proof for grant of additional budget specific for liabilities was provided.

DAC in its meeting held on 14.02.2024 directed the DDO to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2019-20 vide para(s) number 2.12.5 and 6.2.5.2.3 respectively having financial impact of Rs 177.151 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 10]

### **2.12.5 Irregular appointment of contingent paid staff – Rs 6.701 million**

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

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that MS DHQ Hospital and THQ Hospital Chowk Sarwar Shaheed incurred expenditure of Rs 6.701 million on account of wages of contingent paid staff for the Financial Years 2019-20 to 2022-23. Scrutiny of record revealed that recruitment of staff was made without adhering to the instructions of Finance Department. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	FYs	Amount
1	MS DHQ Hospital Muzaffargarh	2022-23	3.800
2	MS THQ Hospital Chowk Sarwar Shaheed	2019-20 to 2022-23	2.901
<b>Total</b>			<b>6.701</b>

Due to weak internal controls, appointments of daily wages staff were made without adhering to the instructions of Finance Department which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. The DDOs replied that the different employees were hired as daily wages for 89 days, to perform various tasks. Their period was extended during the year after every 89 days interval by keeping a gap of one or two days. The reply not tenable as hiring of staff was not adopted by observing the prescribed procedure.



DAC in its meeting held on 14.02.2024 directed the DDOs to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.12.18, 6.2.5.2.5 and 6.2.2.3 respectively having financial impact of Rs 49.307 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 15, 19]

### **2.12.6 Irregular expenditure out of Health Council Funds – Rs 5.801 million**

According to Government of the Punjab, P&SHC Department, Health Council Policy 2016, "It would be mandatory for all Chairpersons to hold fortnightly meetings of respective Health Councils and send minutes to EDO/CEO (District Health Authority) by the councils of BHU. District Monitoring Committees shall ensure that the funds received by the Health Councils / transfer to Health Councils are spent in a transparent and judicious way."

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that MS DHQ Hospital and THQ Hospital Chowk Sarwar Shaheed incurred expenditure of Rs 5.801 million without approval of Health Councils for the Financial Years 2019-20 to 2022-23. The payments were made against procurements of various items, repair and maintenance without adopting prescribed procedure laid down in policy guidelines. The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>FYs</b>	<b>Amount</b>
1	MS DHQ Hospital Muzaffargarh	2022-23	1.245
2	MS THQ Hospital Chowk Sarwar Shaheed	2019-20 to 2022-23	4.556
<b>Total</b>			<b>5.801</b>

Due to weak internal controls, payments were made without observing rules which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. The DDOs replied that the expenditure was incurred after observing the Health Council guidelines

issued by the Administrative Department. The reply was not tenable as no supporting record was provided.

DAC in its meeting held on 14.02.2024 directed the Deputy Director (F&B) to inquire the matter and submit report within a month No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC’s directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.12.13, 6.2.5.2.8 and 6.2.2.2 respectively having financial impact of Rs 50.705 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 2, 23]

### **2.12.7 Non-forfeiture of performance guarantee – Rs 4.889 million**

According to Clause 9 of RFP regarding Bulk Purchase of Medicine, “Wherein the supplier fails to make deliveries as per signed contract & purchase order and within the stipulated time frame, the contract to the extent of non-delivered portion of supplies shall stand cancelled and the amount of Performance Guarantee / Security to the extent of non-delivered portion of supplies shall be forfeited. If the supplier fails to supply the whole consignment, the entire amount of Performance Guarantee / Security shall be forfeited to the Government account and the firm shall be blacklisted minimum for two years for future participation.”

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that CEO and two other DDOs issued supply orders for procurement of medicines. However, firms failed to supply medicines but no action was taken by the Authority for forfeiture of performance guarantee amounting to Rs 4.889 million besides blacklisting the defaulting firms. The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>FYs</b>	<b>Amount</b>
1	CEO, DHA Muzaffargarh	2022-23	3.350
2	MS DHQ Hospital Muzaffargarh		0.590
3	MS THQ Hospital Chowk Sarwar Shaheed	2019-20 to 2022-23	0.949
<b>Total</b>			<b>4.889</b>

Due to weak internal controls, action was not taken against defaulting firms for non supply which resulted undue favor to the firms and loss to the Authority.

The matter was reported to PAO in September, 2023. The DDOs replied that the medicine by the said firms had been received and payment had been made after necessary deduction of liquidated damages for late supply. The reply not tenable as no record for supply of medicine had been provided during verification.

DAC in its meeting held on 14.02.2024 directed the Deputy Director (F&B) to inquire the matter within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2020-21 and 2019-20 vide para(s) number 2.12.22, 6.5.6 and 6.2.5.2.19 respectively having financial impact of Rs 5.780 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 8, 7, 2]

## Others

### 2.12.8 Overpayment due to irregular promotion of allied health professionals – Rs 243.152 million

According to Government of Punjab P&SHC Department Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, “Allied health professionals were eligible for up gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011. Up-gradation under 4-tier beyond one time are not in accordance with the notification dated 24.11.2011. Up gradation beyond one time of AHP should be withdrawn as per direction of Finance department order dated 04.07.2019.”

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that CEO and DHO (PS) allowed to pay Rs 243.152 million against illegal promotion of allied health professionals’ staff who were up-graded / re-designated during 2012 under 4-tier service structure into higher scale with two to four steps at a time instead of one time dispensation in violation of above policy. The detail is as under:

<b>(Rupees in million)</b>			
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	CEO, DHA Muzaffargarh	Irregular promotion to allied health professionals	60.600
2	DHO (PS) Muzaffargarh		131.649
			50.903
<b>Total</b>			<b>243.152</b>

Due to weak internal controls, up-gradation was granted to employees into next higher scales in violation of policy guidelines which resulted in overpayment.

The matter was reported to PAO in September, 2023. The DDOs replied that the illegal upgradation under four tier structure had been withdrawn. However, the recovery process was not initiated. Audit stressed that DDOs should ensure the recovery within minimum possible time.

DAC in its meeting held on 14.02.2024 directed the DDOs to start recovery within a month. No progress was intimated till finalization of this Report.

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

[AIR Para No. 11,5,8]

**2.12.9 Loss due to payment of inadmissible pay and allowances – Rs 76.338 million**

According to Rule 9 of the Punjab Regularization of Service Act, 2018, “A contract employee, on regularization, shall be allowed the initial stage of the respective pay scale and the increments earned by him during the contract appointment shall be converted into personal allowance but no other privilege allowed to a contract employee shall be admissible.” Further, according to Government of the Punjab, Finance Department’s letter No.FD.SR-1/6-4/2019 dated 05.04.2021, “If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance.” Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Muzaffargarh for the FY 2022-23, it was observed that DHO (PS) and three other DDOs made inadmissible payments of pay, House Rent Allowance, Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non-Practicing Allowance, Health Sector Reform Allowance and Personal Allowance amounting to Rs 76.338 million to various employees during Financial Years 2018-19 to 2022-23. The detail is under:

(Rupees in million)

Sr. No.	DDOs	FYs	Description	Amount
1	DHO (PS) Muzaffargarh	2022-23	CA, HSRA, HRA, SSB and PCA	42.071
2	MS DHQ Hospital Muzaffargarh		HRA, CA HSRA, Non-deduction of performance based allowances, inadmissible pay and allowances	11.665

Sr. No.	DDOs	FYs	Description	Amount
3	MS THQ Hospital Chowk Sarwar Shaheed	2019-20 to 2022-23	SHCA, HRA, CA HSRA, Non-deduction of performance based allowances, inadmissible pay and allowances	20.786
4	SMO RHC Shahar Sultan	2018-19 to 2022-23	HRA, CA SSB, Non-deduction of performance based allowances	1.816
<b>Total</b>				<b>76.338</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. The DDOs replied that the recovery was initiated from the concerned. Audit stressed that DDOs should ensure the recovery within minimum possible time.

DAC in its meeting held on 14.02.2024 directed the DDOs to effect recovery within a month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.12.24, 3.2.4.3 6.5.1, 6.2.5.2.6 and 6.2.2.6 respectively having financial impact of Rs 263.704 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4,17,5,5]

## 2.13 District Health Authority, Pakpattan

There are 15 formations in District Health Authority, Pakpattan out of which 05 formations were audited during Audit Year 2023-24.

### Procedural Irregularities

#### 2.13.1 Irregular appointment of contingent paid staff – Rs 10.549 million

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

During audit of DHA Pakpattan for the FY 2022-23, it was observed that MS DHQ Hospital and two other DDOs incurred expenditure of Rs 10.549 million of wages of contingent paid staff. Scrutiny of record revealed that recruitment of staff was made without adhering instructions of Finance Department and without advertisement for appointment in the newspapers, need assessment for requirement, data for total applications received, merit list prepared before appointment. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS DHQ Hospital Pakpattan	5.625
2	DHO (PS) Pakpattan	2.425
3	MS THQ Hospital Arifwala	2.499
<b>Total</b>		<b>10.549</b>

Due to weak internal controls, appointments of daily wages staff were made without adhering Finance Department instructions which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letters No.RDDA-MLN/F-163/CD-1480 dated 12.09.2023 and No.RDDA-MLN/F-163/CD-1494 dated 18.09.2023 followed by subsequent reminder

No.RDDA-MLN/F-163/CD-1537 dated 27.09.2023. No progress was intimated till finalization of this Report.

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

[AIR Para No. 6, 12 & 12]



## Others

### 2.13.2 Loss due to payment of inadmissible pay and allowances – Rs 28.361 million

According to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Pakpattan for the FY 2022-23, it was observed that CEO and four other DDOs made payments of Rs 28.361 million on account of pay and allowances i.e. Conveyance Allowance, HSRA and other allowances to different staff without entitlement or during the period of their leaves / extra ordinary leaves and after resignation etc. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Period	Description	Amount
1	SMO RHC Bunga Hayat	2019-23	Payment of inadmissible allowances during leave	0.069
2	DHO PS Pakpattan	2022-23	Recovery of un-authorized payment of salaries	3.369
			Non-deduction of various allowances	1.196
3	MS DHQ Hospital Pakpattan	2022-23	Payment of inadmissible allowances	2.900
4	MS THQ Hospital Arifwala	2022-23	Recovery of pay & allowance	11.382
5	CEO DHA Pakpattan	2022-23	Payment of pay and allowances	8.845
			Payment of pay and allowances during leaves	0.600
<b>Total</b>				<b>28.361</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.13.8, 4.2.4.14 and 15.4.3 respectively having financial impact of Rs 56.250 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.2, 5, 11, 9, 16, 13 & 20]

### **2.13.3 Irregular deposit of receipts in Account-VI – Rs 7.677 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.

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

During audit of DHA Pakpattan for the FY 2022-23, it was observed that MS, THQ Hospital Arifwala did not deposit the Government share of auction of parking fees, canteen auction charges and diagnostic fees amounting to Rs 7.677 million. The Government share was required to be deposited in the Account-I of Government of the Punjab but the same was kept in the Account-VI of DHA Pakpattan.

Due to weak internal controls, Government share of diagnostic fees was not deposited in the Account-I which resulted in unauthorized retention of funds in Account-VI.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends transfer of funds in the relevant account besides fixing responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.13.9 and 4.2.4.11 having financial impact of Rs 19.426 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 09]

#### **2.13.4 Non-recovery of parking stand fees – Rs 2.720 million**

According to Section 153(1) of Income Tax Ordinance, 2001, “Every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable.” According to Rule 14 (d) of the 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.”

During audit of DHA Pakpattan for the FY 2022-23, it was observed that MS, THQ Hospital Arifwala did not collect government dues amounting to Rs 2.720 million from contractor of parking stand.

Due to weak internal controls, government fees and taxes were not deposited which resulted in loss.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends recovery besides fixing responsibility against the DDO concerned.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.13.10 having financial impact of Rs 5.695 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.11]

### **2.13.5 Irregular drawl and retention of funds in DDO account – Rs 2.003 million**

According to Rule 2.10(3) of PFR Volume-I, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Volume-I.”

During audit of DHA Pakpattan for the FY 2022-23, it was observed that amount of Rs 2.003 million was available in the bank accounts of two DDOs as on 30.06.2023. Whereas, the cashbooks showed that all payments received were disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balances was not given in the cashbooks. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS DHQ Hospital Pakpattan	1.935
2	DHO (PS) Pakpattan	0.068
<b>Total</b>		<b>2.003</b>

Due to weak internal controls, Government funds were parked in the bank account of the DDO without proper justification which resulted in unjustified drawl of funds.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends probing the matter for fixing responsibility against the person(s) at fault besides immediate disbursement of funds.

[AIR Para No.16 & 2]

## 2.14 District Health Authority, Rahim Yar Khan

There are 35 formations in District Health Authority, Rahim Yar Khan out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.14.1 Irregular expenditure on local purchase of medicine – Rs 29.860 million

According to Para 2(iv)(c) & 2(xviii) of Guidelines for Local Purchase of Medicine circulated vide Government of the Punjab, P&SHC Department letter No. PSHD-TCO-I(M)6-14/2017 dated 16.12.2017, “Local purchase of medicine would be made through open competitive tendering. Furthermore, purchase order may be emailed to the LP Supplier through LP portal. Contractor will submit invoice / bill with supply on daily basis. Local purchase will be initiated with the order of Consultants / Senior Medical Officer via prescription that will be maintained as record of Local Purchase and it will not be for more than 7 days for one patient. Payment for items out of formulary will be made after receiving report of Drug Testing Laboratory (DTL).”

During audit of DHA Rahim Yar Khan for the FY 2022-23, it was observed that MS THQ Hospitals Khanpur and Sadiqabad incurred expenditure of Rs 29.860 million on purchase of LP medicines without tendering and on the request of store keeper instead of procuring the same for particular patient. Furthermore, repeated items were not reported to Procurement Cell for procurement through bulk purchase. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Period	Amount
1	MS THQ Hospital Sadiqabad	2022-23	8.663
2	MS THQ Hospital Khanpur		21.197
<b>Total</b>			<b>29.860</b>

Due to weak internal controls, LP medicines were purchased and consumed without adopting prescribed procedure which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. DDOs replied that the expenditure was incurred by observing prescribed rules. Replies were not tenable as above cited codal formalities were not fulfilled.

DAC in its meeting held on 08.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter for fixing responsibility besides getting the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.14.5, 3.2.4.4, 3.2.5.2.3, 3.2.5.2.8, 3.2.2.7 and 13.2.2.2 respectively having financial impact of Rs 81.662 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 6 & 21]

## Others

### 2.14.2 Loss due to payment of inadmissible pay and allowances – Rs 55.857 million

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Further, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, "The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation."

During audit of DHA Rahim Yar Khan for the FY 2022-23, it was observed that CEO and four other DDOs allowed inadmissible payments of Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non-Practicing Allowance etc. amounting to Rs 55.857 million to the employees for the Financial Years 2019-20 to 2022-23. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount
1	CEO, DHA Rahim Yar Khan	2022-23	HSRA other than RHCs & BHUs Staff	0.104
2	DHO-III, Rahim Yar Khan	2019-23	Payment of CA to Vaccinators	2.931
			HSRA to employees of rural dispensaries	18.662
			Annual Increment to adhoc doctor	0.041
			Pay & allowances during EOL	0.224
			CA during EOL	0.209
3	MS THQ Hospital Sadiqabad	2022-23	NPA without affidavit of non-practicing	8.643
			HSRA to deputy Director, and SMO	0.230
			Health Risk allowance to employees of BPS-05	0.010
			CA during leave	0.209
			NPA without affidavit of non-practicing	10.530

Sr. No.	DDOs	Period	Description	Amount
4	MS THQ Hospital Khanpur	2022-23	Conveyance Allow, integrated allowance, etc.	0.231
			Pay & allowances during EOL	0.054
			Annual Increment to adhoc doctor	0.128
			Pay & allowances after resignation / transfer	0.418
			NPA without affidavit of non-practicing	0.484
			Pay & allowances for absent period	0.177
			Different allowances	1.886
5	MS THQ Hospital Liaqatpur	2022-23	Conveyance Allowance, NPA, etc.	10.686
<b>Total</b>				<b>55.857</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. MS THQ Hospital Khanpur and DHO-III Rahim Yar did not submit replies whereas other DDOs replied that efforts were being made to effect recovery of amounts due.

DAC in its meeting held on 08.12.2023 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.14.10, 3.2.4.7, 3.6.1, 3.6.2, 3.2.5.4.1, 3.2.5.4.3, 3.2.5.4.5, 3.2.5.4.8, 3.2.3.1, 3.2.3.5, 3.2.3.8, 3.2.3.18 and 13.2.3.1 having financial impact of Rs 193.622 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4, 4, 11, 3, 4, 7, 8, 9, 16 & 10]

### **2.14.3 Loss due to drawl of funds through fictitious billing – Rs 29.596 million**

According to Rule 2.33 of Punjab Financial Rules Vol-I, "Every Government servant should realize fully and clearly that he will be held personally



responsible for any loss sustained by Government through fraud or negligence on his part.”

During audit of DHA Rahim Yar Khan for the FY 2022-23, it was observed that CEO drew substantial amount of funds through fictitious / doubtful / back dated billings as contradictions were observed among serial numbers and dates of bills claimed by same supplier for of consumable items. For example;

Bill No.	Date
4134	12.05.2023
<b>4168</b>	<b><del>15.12.2022</del></b>
4306	13.05.2023

This situation clearly indicated that all such purchases and their consumption for the past date was just paper fudging in order to misappropriate the funds amounting to Rs 29.596 million. Further, stock registers of durable goods were not maintained to enable physical verification of permanent stock. The detail is as under:

(Rupees in million)

Sr. No.	Name of Supplier	No. of Bills Audited	Amount of Bills Audited	No. of Bills Objected	Amount of Bills Objected
1	M/S Abbott Laboratories	3	2.794	1	0.523
2	M/S Asian Continental	2	2.492	1	2.056
3	M/S Bloom Pharma	7	8.544	4	6.152
4	M/S FDL	20	24.428	4	9.641
5	M/S Geofmen Pharma	2	3.962	1	2.616
6	M/S GSk Consumer	14	33.099	5	3.332
7	M/S Martin Dow	4	6.199	1	0.481
8	AK Associates, Rahim Yar Khan	34	2.942	19	1.660
9	Mhammadia Trader, Rahim Yar Khan	4	0.213	3	0.187
10	R.G. & Company Rahim Yar Khan	2	0.060	1	0.009
11	Umer Traders, Rahim Yar Khan	5	0.140	3	0.060
12	Union Traders, Rahim Yar Khan	32	3.895	26	2.879
<b>Total</b>		<b>130</b>	<b>88.885</b>	<b>69</b>	<b>29.596</b>

Due to intention of misappropriation, doubtful bills were drawn which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDO replied that purchases were made as per need after observing all codal formalities. Reply was not tenable bill numbers and their dates contradicted in many cases.

DAC in its meeting held on 08.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No. 12]

#### **2.14.4 Loss due to non-deposit of Government dues – Rs 2.219 million**

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, "The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise." Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, "All receipts should be deposited into Government treasury not later than seven days of actual receipts."

During audit of DHA Rahim Yar Khan for the FY 2022-23, it was observed that MS THQ Hospital Sadiqabad and two other DDOs collected receipts of Rs 2.219 million on account of lab test charges, X-Ray charges, ultrasound fees, MLC, indoor fees etc. but did not deposit into treasury. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Description	Period	Amount
1	MS THQ Hospital Sadiqabad	Lab test charges, X-Ray charges, ultrasound fees, MLC, indoor fees etc.	2022-23	0.344
2	MS THQ Hospital Khanpur	MLC, X-Rays, Ultrasound, Lab, Dental and parking fees etc.		1.812
3	MS THQ Hospital Liaquatpur	MLC fees		0.063
<b>Total</b>				<b>2.219</b>

Due to weak financial and administrative controls, amount was misappropriated / not-deposited in Government Treasury which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. MS THQ Hospital Liaquatpur replied that recovery notices were issued to concerned doctors for depositing the amount due whereas MS THQ Hospitals Sadiqabad and Khanpur

replied that amounts were already deposited. Replies were not tenable as substantiating evidences were not produced in support of replies.

DAC in its meeting held on 08.12.2023 directed the DDOs to effect recovery within one month. No progress was intimated till finalization of this Report.

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

[AIR Para No. 13, 14 & 09]

#### **2.14.5 Loss due to purchases at higher rates – Rs 1.017 million**

According to Rule 2.33 of 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."

During audit of DHA Rahim Yar Khan for the FY 2022-23, it was observed that CEO did not initiate the tendering process to achieve benefits of competitive bidding and procured similar store items at different rates during the same financial year which resulted in loss of Rs 1.017 million due to purchases at higher rates.

Due to weak financial controls, excess rates of store items were paid which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. DDO replied that the purchases were made as per need after observing all codal formalities. Reply was not tenable as tendering was avoided and purchases were made at different rates during the same financial year.

DAC in its meeting held on 08.12.2023 directed the Additional Deputy Commissioner (F&P) and Deputy Director (B&A) to inquire the matter within one month. No progress was intimated till finalization of this Report.

Audit recommends early compliance of DAC's directives.

[AIR Para No.13]

## 2.15 District Health Authority, Rajanpur

There are 16 formations in District Health Authority, Rajanpur out of which 05 formations were audited during Audit Year 2023-24.

### Fraud, embezzlement and misappropriation

#### 2.15.1 Misappropriation of Government receipts and store items – Rs 8.919 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The primary obligation of the collecting officers shall be to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Rule 2.33 of the PFR, 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.”

During audit of DHA Rajanpur for the FY 2022-23, it was observed that MS DHQ Hospital and two other DDOs misappropriated Rs 8.919 million on account of different fees and store items for the Financial Years 2018-19 to 2022-23. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Nature of receipts	FYs	Amount
1	MS DHQ Hospital Rajanpur	MLC fee, Tender sale Money, Medical Board fee, X-Ray charges, parking stand fees and lab test fees	2022-23	7.005
		Lab test devices found short		0.353
2	MS THQ Hospital Rojhan	MLC, Indoor and ultrasound fees		0.096
3	SMO RHC Hajipur	X-Rays charges, Indoor fees	2018-19 to 2022-23	0.195
		Medicines and store items found short		1.270
<b>Total</b>				<b>8.919</b>

Due to weak internal controls, Government receipts and store items were misappropriated which resulted in loss to the Government.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letter No.RDA/DGK/CD-869-871 dated 01.08.2023,

No.RDA/DGK/CD-1030-1033 dated 22.09.2023 and No. RDA/DGK/CD-1180-1183 dated 13.10.2023.

Audit recommends inquiry be initiated against those responsible for apparent misappropriation besides recovery and deposit of misappropriated amount into Government Treasury.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2021-22 and 2018-19 vide para(s) number 4.2.4.6 and 7.2.2.21 respectively having financial impact of Rs 6.164 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4, 9,3,6,9]

## Procedural irregularities

### 2.15.2 Mis-procurement due to non-compliance of PPRA Rules – Rs 11.868 million

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

During audit of DHA Rajanpur for the FY 2022-23, it was observed that CEO and three other DDOs incurred expenditure of Rs 11.868 million on procurements of medicines, printing material, bedding clothing and general store items without uploading the advertisement on PPRA’s website. The procurements were made through regrouping and splitting for the Financial Years 2018-19 to 2022-23. The detail is as under:

<b>(Rupees in million)</b>				
<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>FYs</b>	<b>Amount</b>
1	CEO, DHA Rajanpur	Printing, stationery and Transportation	2022-23	2.663
2	DHO (PS) Rajanpur	Printing and stationery		2.114
3	MS DHQ Hospital Rajanpur	LP Medicine and Lab items		3.443
4	SMO RHC Hajipur	Printing, Store items, bedding & clothing and X-Rays	2018-19 to 2022-23	3.648
<b>Total</b>				<b>11.868</b>

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20 and 2018-19 vide para(s) number 2.15.4, 4.2.4.2,

7.2.5.2.1 and 7.2.2.2 respectively having financial impact of Rs 223.232 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.14,5,11 ,2]

### 2.15.3 Irregular appointment of contingent paid staff – Rs 6.140 million

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

During audit of DHA Rajanpur for the FY 2022-23, it was observed that MS DHQ Hospital and MS THQ Hospital Rojhan incurred expenditure of Rs 6.140 million of wages of contingent paid staff. Scrutiny of record revealed that recruitment of staff was made without adhering to the instructions of Finance Department. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Particulars	Amount
1	MS DHQ Hospital Rajanpur	Salaries of Contingent Paid Staff	4.798
2	MS THQ Hospital Rojhan		1.342
<b>Total</b>			<b>6.140</b>

Due to weak internal controls, appointments of daily wages staff were made without adhering to the instructions of Finance Department which resulted in irregular expenditure.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2019-20 and 2018-19 vide para(s) number 2.15.9, 7.2.5.2.9 and 7.2.2.3 respectively having financial impact of Rs 26.087 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 3,7]

## Others

### 2.15.4 Loss due to payment of inadmissible pay and allowances – Rs 41.185 million

According to Rule 9 of the Punjab Regularization of Service Act, 2018, “A contract employee, on regularization, shall be allowed the initial stage of the respective pay scale and the increments earned by him during the contract appointment shall be converted into personal allowance but no other privilege allowed to a contract employee shall be admissible.” Further, according to Government of the Punjab, Finance Department’s letter No.FD.SR-1/6-4/2019 dated 05.04.2021, “If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance.” Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Rajanpur for the FY 2022-23, it was observed that CEO and four other DDOs made inadmissible payments of House Rent Allowance, Conveyance Allowance, Dress Allowance, Mess Allowance, Nursing Professional Allowance, Non Practicing Allowance, SSB, Risk allowance and pay amounting to Rs 41.185 million to various employees for the Financial Years 2018-19 to 2022-23. The detail is under:

(Rupees in million)				
Sr. No.	DDOs	FYs	Description	Amount
1	CEO, DHA Rajanpur	2022-23	Incentive Allowance, NPA	2.270
			30% SSB	0.452



Sr. No.	DDOs	FYs	Description	Amount
2	DHO (PS) Rajanpur		30% SSB	0.150
			NPA, HRA, CA and Integrated allowance	15.880
3	MS DHQ Hospital Rajanpur		NPA, SSB, HSRA, incentive allowance, Non-deduction of performance based allowances, inadmissible pay and allowances	10.494
			4	MS THQ Rojhan
5	SMO RHC Hajipur		2018-19 to 2022-23	House rent, conveyance allowance and maintenance charge
<b>Total</b>				<b>41.185</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20 and 2018-19 vide para(s) number 2.15.14, 4.2.4.3, 7.4.2, 7.2.5.2.3 and .2.2.7 respectively having financial impact of Rs 123.422 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 7,8, 4,9,1,14, 11]

### **2.15.5 Overpayment due to irregular promotion of allied health professionals – Rs 24.841 million**

According to Government of Punjab P&SHC Department Notification No. 1715-21/1059/LC dated 06.06.2022 and No. 767 dated 06.02.2023, “Allied health professionals were eligible for up gradation / re-designation as one time dispensation under AHP notification dated 24.11.2011, up-gradation under 4-tier beyond one time

are not in accordance with the notification dated 24.11.2011. Up gradation beyond one time of AHP should be withdrawn as per direction of Finance department order dated 04.07.2019.”

During audit of DHA Rajanpur for the FY 2022-23, it was observed that CEO and DHO (PS) allowed to pay Rs 24.841 million against irregular promotion of allied health professionals’ staff who were up-graded / re-designated during 2012 under 4 tier service structure into higher scale with two to four steps at a time instead of one time dispensation in violation of above policy. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO, DHA Rajanpur	Irregular promotion to allied health professionals	15.758
2	DHO (PS) Rajanpur	Irregular promotion to allied health professionals	9.083
<b>Total</b>			<b>24.841</b>

Due to weak internal controls, up-gradation was granted to employees into next higher scales which resulted in overpayment.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends immediate withdrawal of irregular promotions besides recovery of over payment from the concerned and correction in payroll.

[AIR Para No. 11,2]

### **2.15.6 Non-recovery of receipts from State Life Insurance Corporation – Rs 3.085 million**

According to Rule 4.7(1) of the PFR, Volume-I, “It is primarily the responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account.”

During audit of DHA Rajanpur for the FY 2022-23, it was observed that MS DHQ Hospital Rajanpur and MS THQ Hospital Rojhan did not recover amount of Rs 3.085 million from State Life Insurance Corporation on account of 885 number of

patients who treated on universal health services (UHS) under Sehat Sahulat Program.  
The detail is under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>No. of Cases</b>	<b>Amount</b>
1	MS DHQ Hospital Rajanpur	377	1.372
2	MS THQ Hospital Rojhan	436	1.713
<b>Total</b>		<b>885</b>	<b>3.085</b>

Due to weak internal controls, outstanding receipts were not recovered which resulted in loss.

The matter was reported to PAO in September, 2023. No reply was submitted by the management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.15.16 having financial impact of Rs 3.240 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 7,16]

## 2.16 District Health Authority Sahiwal

There are 19 formations in District Health Authority, Sahiwal out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.16.1 Mis-procurement due to non-compliance of PPRA Rules – Rs 19.061 million

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

During audit of DHA Sahiwal for the FY 2022-23, it was observed that CEO and two other DDOs incurred expenditure amounting to Rs 19.061 million on procurement of medicine and other miscellaneous items under different heads of accounts without uploading the advertisement on PPRA’s website. The procurements were made through regrouping and splitting. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	MS THQ Hospital Chichawatni	Expenditure by splitting	9.215
2	DHO (PS) Sahiwal	Expenditure by splitting	1.170
3	CEO, DHA Sahiwal	Defective tendering process of bulk medicines	8.675
<b>Total</b>			<b>19.061</b>

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letters No.RDDA-MLN/F-163/CD-1480 dated 12.09.2023 and

No.RDDA-MLN/F-163/CD-1494 dated 18.09.2023 followed by subsequent reminder No.RDDA-MLN/F-163/CD-1537 dated 27.09.2023. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2019-20 vide para(s) number 2.16.3, 5.2.4.3 and 15.2.5.2.6 respectively having financial impact of Rs 32.603 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.11, 6 & 18]

## Others

### 2.16.2 Loss due to payment of inadmissible pay and allowances – Rs 15.905 million

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, "In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period." Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, "The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation."

During audit of DHA Sahiwal for the FY 2022-23, it was observed that CEO and four other DDOs paid Rs 15.905 million to different staff on account of different allowances i.e. House Rent Allowance, Conveyance Allowance, Incentive Allowance, HSRA etc without entitlement for the Financial Years 2018-19 to 2022-23. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Period	Description	Amount
1	MS THQ Hospital Chichawatni	2022-23	Recovery of of pay and allowance	2.501
2	DDHO Sahiwal	2021-23	Inadmissible payment of pay & allowances	0.087
			Payment of travelling allowance and daily allowance	0.031
3	DHO PS Sahiwal	2022-23	Payment of CA availability of designated residences	1.011

Sr. No.	DDOs	Period	Description	Amount
			Recovery of pay and allowances	3.145
4	CEO DHA Sahiwal	2022-23	Payment of NPA	2.860
			Payment of pay and allowance after termination	0.890
			Payment of inadmissible pay and Allowances	2.199
			Payment of NPA	2.043
5	SMO RHC Harappa	2018-23	Payment of HRA and CA	1.116
			Payment of CA during Leave	0.022
			<b>Total</b>	<b>15.905</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.16.5, 5.2.4.5 and 16.6.1 having financial impact of Rs 58.846 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para:8,3,5,2,10,5,7,17 ,5,10 & 2]

### **2.16.3 Loss due to non-deposit of Government dues – Rs 1.406 million**

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Government of the Punjab, Finance Department letter No. FD (M-C)1-15/82-P-I dated 17.01.2000, “All receipts should be deposited into Government treasury not later than seven days of actual receipts.”

During audit of DHA Sahiwal for the FY 2022-23, it was observed that MS THQ Hospital Chichawatni and SMO RHC Harappa did not deposit government dues of Rs 1.406 million. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Period</b>	<b>Description</b>	<b>Amount</b>
1	MS THQ Hospital Chichawatni	2022-23	Non-deposit of government receipts	0.985
2	SMO RHC Harappa	2018-23	Non deposit of diagnostic test fees and MLC	0.421
<b>Total</b>				<b>1.406</b>

Due to weak internal controls, government dues were not deposited which resulted in loss to Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2020-21 vide para(s) number 2.16.6 and 16.5.1 respectively having financial impact of Rs 15.949 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.4 & 12]



## **2.17 District Health Authority, Toba Tek Singh**

There are 23 formations in District Health Authority, Toba Tek Singh out of which 05 formations were audited during Audit Year 2023-24.

### **Procedural irregularities**

#### **2.17.1 Unauthorized payment of previous year's liabilities – Rs 159.087 million**

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

During audit of DHA Toba Tek Singh for the FY 2022-23, it was observed that CEO made payments of Rs 159.087 million to different firms against procurements of medicine & surgical items for preceding financial year. However, payments were made without maintaining liability register, approval of the competent authority and special provision of funds for the clearance of outstanding liabilities.

Due to weak internal controls, previous year's liabilities were paid from budget of current year which resulted in unauthorized expenditure.

The matter was reported to PAO in October, 2023. DDO did not submit reply of the audit observation.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letter No.Dir/Aud/LocalGovts/Fsd/1198 dated 28.09.2023, followed by subsequent reminders dated 06.10.2023, 11.10.2023 and 30.11.2023.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 4.2.4.6, 11.2.5.4.2, 11.2.4.7 and 16.2.2.1 respectively having financial impact of Rs 200.353 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.12]

## 2.17.2 Loss due to payment of inadmissible pay and allowances – Rs 21.010 million

According to Government of the Punjab, Finance Department's letter No.FD.SR-1/6-4/2019 dated 05.04.2021, "If a doctor submits Affidavit that he is not practicing, he may be allowed for Non Practicing Allowance." Further, according to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, "In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period." Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, "The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance." Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, "Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting)." Moreover, according to Rule 2.31 (a) of PFR Vol-I, "A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation."

During audit of DHA Toba Tek Singh for the FY 2022-23, it was observed that CEO and four other DDOs made inadmissible payments of HRA, HSRA, NPA, CA, Risk Allowance, Nursing Allowance, Health Professional Allowance, Supervisory Allowance, salaries during EOL / after resignation / retirement etc. amounting to Rs 21.010 million to various employees for the Financial Years 2018-19 to 2022-23. The detail is as under:

(Rupees in million)				
Sr. No.	DDOs	Period	Description	Amount
1	CEO, DHA Toba Tek Singh	2022-23	Payment of CA during leave, HSRA while residing in official residences, NPA without evidence of not doing private practice etc.	6.387
			Payment of Supervisory Allowance without satisfactory performance	2.400
2	DHO (PS), Toba Tek Singh	2020-23	Payment of CA and HRA while occupying official residences	1.675
			Payment of HSRA and CA during leave	0.446

Sr. No.	DDOs	Period	Description	Amount
3	MS DHQ Hospital, Toba Tek Singh	2022-23	Payment of CA, HSRA during leave and payment of NPA while doing private practice	5.281
4	MS Eye Cum General Hospital, Gojra	2022-23	Payment NPA, CA, SSB to employees without admissibility	1.521
5	SMO RHC Chak No.740/GB	2018-23	Payment of CA and HRA while occupying official residencies	1.898
			Payment of CA and HRA while residing in official accommodations	1.118
			Payment of HSRA and CA during leave and without performing duty on RHC	0.284
<b>Total</b>				<b>21.010</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. DDOs did not submit replies of the audit observations.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2020-21, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.17.21, 4.2.4.3, 4.2.4.10, 11.3.1, 11.3.4, 11.2.5.2.3, 11.2.5.2.6, 11.2.5.2.9, 11.2.5.2.13, 11.2.5.2.14, 11.2.5.2.15, 11.2.5.2.7, 11.2.2.13, 11.2.2.19, 11.2.2.20, 16.2.1.14, 16.2.1.15 and 16.2.1.16 respectively having financial impact of Rs 130.424 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.14,16,8,2,13,13,5,2&4]

### **2.17.3 Irregular expenditure in violation of PPRA Rules – Rs 10.872 million**

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

advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.” Moreover, according to Rule 59(1)(c) of Punjab Procurement Rules, 2014, “A procurement agency shall only engage in direct contracting if repeat orders not exceeding fifteen percent of the original procurement.”

During audit of DHA Toba Tek Singh for the FY 2022-23, it was observed that MS DHQ Hospital Toba Tek Singh and Eye Cum General Hospital Gojra incurred expenditure of Rs 5.923 million on purchase of laboratory items, food items/lunch, X-Ray films, hiring of tentage material, etc. However, procurements were made through regrouping and splitting. Further, general medical supplies and store items amounting to Rs 4.949 million were procured through repeat orders in excess of allowed limit of 15% of original procurement. The detail is as under:

**(Rupees in million)**

Sr. No	DDOs	Period	Description	Expenditure Without Observing PPRA	Expenditure by Repeat Order	Total
1	MS DHQ Hospital Toba Tek Singh	2022-23	Procurement of X Ray films, store items, cost of stores, hiring of tenting without open competition and by repeat orders without retendering	5.177	4.949	10.126
2	MS Eye Cum General Hospital Gojra	2022-23	Procurements of store items without Tendering	0.746	-	0.746
<b>Total</b>				<b>5.923</b>	<b>4.949</b>	<b>10.872</b>

Due to weak internal controls, expenditure was incurred by splitting the cost of objects to avoid quotations/tenders and through repeat orders in excess of allowed limit without going through new tendering which resulted in irregular expenditure and violation of PPRA rules.

The matter was reported to PAO in October, 2023. DDOs did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22, 2019-20, 2018-19 and 2017-18 vide para(s) number 2.17.9, 4.2.4.5, 11.2.5.2.1, 11.2.2.4, 11.2.2.10, 11.2.2.11 and 16.2.1.6 respectively having financial impact of Rs 87.513 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 3&14]

## Others

### 2.17.4 Non-deposit of Government share out of SSP claims and non-recovery of dues from contractors – Rs 38.291 million

According to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, “The collecting officers shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.” Further, according to Government of the Punjab, Finance Department letter No.FD(M-C)1-15/82-P-I dated 17.01.2000, “All receipts should be deposited into Government treasury not later than seven days of actual receipts.”

During audit of DHA Toba Tek Singh for the FY 2022-23, it was observed that MS DHQ Hospital received refund claims amounting to Rs 70.607 million against Sehat Sahulat Program (SSP). However, Government share amounting to Rs 36.601 million was not deposited into the Government Treasury. Further, contract amount of Rs 1.690 million was not recovered from the contractors of canteen and parking stand. The detail is as under:

**(Rupees in million)**

Sr. No.	DDO	Description	Period	Total Amount Due
1	MS DHQ Hospital Toba Tek Singh	Non-deposit of Government share of SSP claims	2022-23	36.601
		Contract amount of parking and canteen	2022-23	1.690
<b>Total</b>				<b>38.291</b>

Due to financial mismanagement, Government share out of SSP claims was not deposited and dues were not recovered from the contractors which resulted in loss to the public exchequer.

The matter was reported to PAO in October, 2023. DDO did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends recovery of deducted amount of inadmissible Advance Income Tax besides production of remaining record.

[AIR Para No.10 (b)&4(b)]

### **2.17.5 Non-creation of Pension fund – Rs 26.500 million**

According to Section 125 of the Punjab Local Government Act, 2013, “Lays down the procedure for constitution of Punjab Local Government Board and its day-to-day administration/business which includes set up and operation of pension fund and such other funds as may be considered necessary for the benefit and welfare of the employees of the Board and the prescribed local government service cadre.” Furthermore, according to Rule 6 of the Punjab District Authorities (Budget) Rules, 2017, “The budget and accounts officer shall be responsible to maintain pension fund for the Government employees of Education or Health sectors adjusted in the District Authority.”

During audit of DHA Toba Tek Singh for the FY 2022-23, it was observed that CEO incurred expenditure of Rs 26.500 million on pension payment of Local Government employees without creation of Pension Fund as required by the law.

Due to financial mismanagement and weak internal controls, Pension Fund was not created which resulted in extra financial burden on the Authority funds.

The matter was reported to PAO in October, 2023. DDO did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry and fixing responsibility against the person(s) at fault besides early creation of Pension Fund.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.17.20 respectively having financial impact of Rs 22.105 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.10]

### **2.17.6 Unauthorized deduction of tax / non recovery of taxes – Rs 7.049 million**

According to Section 49 of Income Tax Ordinance, 2001, “Any payment received by the Federal Government, a Provincial Government or a Local

Government shall not be liable to any collection or deduction of Advance Tax.” Furthermore, according to Serial No.1(b)(ii), 2(ii)(b) and 3(iii) of Division III of Part III of First Schedule of the Income Tax Ordinance, 2001, “The rate of tax to be deducted from a payment for goods or services shall be 4.5 percent of gross amount payable. In the case of rendering of or providing of services, Income Tax shall be deducted @ 10 percent of the gross amount payable.” Furthermore, according to Serial No. 11 of the Second Schedule to the Punjab Sales Tax on Services Act, 2012, “Punjab Sales Tax on Services (PST) @ 16 percent shall be applicable on services provided.”

During audit of DHA Toba Tek Singh for the FY 2022-23, it was observed that MS DHQ Hospital failed to recover Income Tax amounting to Rs 0.909 million from contractors of parking stand and canteen. Further, an amount of Rs 6.140 million was deducted by the SLIC as Advance Income Tax without admissibility before making payment of claims of SSP during the Financial Year 2022-23. Resultantly, public exchequer sustained loss of Rs 7.049 million due to non-deposit of taxes and unauthorized deduction of Advance of Income Tax. The detail is as under:

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDO</b>	<b>Description</b>	<b>Tax Amount</b>	<b>Total Amount not recovered / recouped</b>
1	MS DHQ Hospital Toba Tek Singh	Deduction of Advance Income Tax by SLIC on SSP claims	6.140	6.140
		Income Tax & PST due from contractors of canteen and parking services	0.909	0.909
<b>Total</b>			<b>7.049</b>	<b>7.049</b>

Due to dereliction of duties, deduction of Advance Income Tax was made without admissibility and IT and PST were not recovered which resulted in loss to the Government exchequer.

The matter was reported to PAO in October, 2023. DDO did not submit reply of the audit observation.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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



**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 2.17.24 respectively having financial impact of Rs 3.828 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 4&10(a)]

## 2.18 District Health Authority, Vehari

There are 31 formations in District Health Authority, Vehari out of which 05 formations were audited during Audit Year 2023-24.

### Procedural irregularities

#### 2.18.1 Mis-procurement due to non-compliance of PPRA Rules – Rs 48.862 million

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

During audit of DHA Vehari for the FY 2022-23, it was observed that CEO and two other DDOs purchased various items amounting to Rs 48.862 million without uploading the advertisement on PPRA’s website. The procurements were made through regrouping and splitting. The detail is as under:

**(Rupees in million)**

Sr. No.	DDOs	Period	Description	Amount
1	CEO, DHA Vehari	2022-23	Purchase of various items	3.313
2	DHO (PS) Vehari	2022-23	Purchase of various items	23.548
			Purchase of furniture, medical equipment, stationery etc.	14.534
3	SMO RHC Garha More	2019-23	Purchase of various items	7.467
<b>Total</b>				<b>48.862</b>

Due to weak internal controls, purchases were made in violation of PPRA Rules which resulted in mis-procurement.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened despite repeated written requests made by Audit vide this office letters No.RDDA-MLN/F-163/CD-1480 dated 12.09.2023 and

No.RDDA-MLN/F-163/CD-1494 dated 18.09.2023 followed by subsequent reminder No.RDDA-MLN/F-163/CD-1537 dated 27.09.2023. No progress was intimated till finalization of this Report.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 and 2021-22 vide para(s) number 2.18.2 and 6.2.4.4 having financial impact of Rs101.015 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 9,8,10 & 2]

### **2.18.2 Irregular appointment of daily wages staff – Rs 5.735 million**

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

During audit of DHA Vehari for the FY 2022-23, it was observed that MS DHQ Hospital and one other DDO incurred expenditure of Rs 5.735 million of wages of contingent paid staff. Scrutiny of record revealed that recruitment of staff was made without adhering instructions of Finance Department and without advertisement for appointment in the newspapers, need assessment for requirement, data for total applications received, merit list prepared before appointment.

(Rupees in million)

<b>Sr. No.</b>	<b>DDOs</b>	<b>Description</b>	<b>Amount</b>
1	MS THQ Hospital Burewala	Appointment of contingent paid staff	1.615
2	MS DHQ Hospital Vehari	Appointment of contingent paid staff	4.120
<b>Total</b>			<b>5.735</b>

Due to weak internal controls, appointments of daily wages staff were made without adhering Finance Department instructions which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23 vide para(s) number 2.18.5 having financial impact of Rs 2.548 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 5 & 12]

### **2.18.3 Procurement of medicine against policy guidelines – Rs 4.173 million**

According to Government of the Punjab, Primary & Secondary Healthcare Department letter No.PSD-TCO-I(M)6-14/2017 dated 16.12.2017, “Local purchase of only those drugs should be made which are included in formularies and minimum level of doctor recommending the Local Purchase should be Senior Registrar, Assistant Professor, Consultant and Senior Medical Officer/Senior Woman Medical Officer.”

During audit of DHA Vehari for the FY 2022-23, it was observed that SMO RHC Garha More incurred expenditure of Rs 4.173 million on purchase of LP medicine against the policy guidelines of the government. The medicine was purchased on the request of dispenser instead of on the recommendation of doctor concerned. 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.

Due to weak internal controls, expenditure was incurred against the policy guidelines which resulted in irregular expenditure.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

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

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2019-20 vide para(s) number 2.18.3, 6.2.4.3 and 17.2.5.1.1.4 having financial impact of Rs 88.746 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No. 6]

## Others

### 2.18.4 Loss due to payment of inadmissible pay and allowances – Rs 13.058 million

According to Government of the Punjab, Finance Department letter No. FD(M- I) 1-15/82-F-I dated 15.01.2000, “In case of designated residence, the officer / official for whom the residence was meant cannot draw House Rent Allowance and will have to pay 5% of house rent even if he does not avail the facility and residence remains vacant during the period.” Furthermore, according to clarification issued by the Finance Department, Government of the Punjab vide letter No. FD.SR.I.9-4/86(P) (PR) dated 04.12.2012, “The employees who are residing in the residential colonies situated within work premises are not entitled to the facility of Conveyance Allowance.” Moreover, according to Government of the Punjab, P&SHD letter No.SO(B&A)1-69/2016 dated 24.06.2022, “Performance based allowances are admissible to an official for the 1<sup>st</sup> 90 days only during continued period of earned leave, study leave or during the period he remained as OSD (awaiting posting).” Moreover, according to Rule 2.31 (a) of PFR Vol-I, “A drawer of bill for pay, allowances, contingent and other expenses will be responsible for any overcharges, frauds and misappropriation.”

During audit of DHA Vehari for the FY 2022-23, it was observed that CEO and three other DDOs made payment of Rs 13.058 million on account of conveyance allowance during leave, availing the facility of official vehicles / bikes, payment of salary during EOL / after retirement and non recovery of maintenance charges on availing Government residences. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Description	Amount
1	CEO DHA Vehari	2022-23	Excess payment of pay and allowances after retirement	0.257
			Drawl of inadmissible allowances	9.143
2	SMO RHC Garha More	2019-23	Recovery of pay & allowance	0.182
3	MS DHQ Hospital Vehari	2022-23	Recovery of inadmissible allowances	2.984
			Payment of pay & allowance during leave without pay	0.130
4	MS THQ Hospital Burewala	2022-23	Payment of Pay & Allowances during leaves	0.362
<b>Total</b>				<b>13.058</b>

Due to weak internal controls, payment of inadmissible pay and allowances was made which resulted in loss to the Authority.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends inquiry, fixing responsibility against the person(s) at fault for allowing inadmissible allowances and immediate stoppage of such allowances coupled with recovery of overpaid amount.

**Note:** The issue was also reported earlier in the Audit Report(s) for the Audit Year(s) 2022-23, 2021-22 and 2020-21 vide para(s) number 2.18.7, 6.2.4.7 and 17.5.3 respectively having financial impact of Rs 69.919 million. Recurrence of same irregularity is a matter of serious concern.

[AIR Para No.10, 6, 4, 7, 20 & 25]

### **2.18.5 Irregular drawl and retention of funds in DDO account – Rs 7.019 million**

According to Rule 2.10(3) of PFR Volume-I, “All inevitable payments are ascertained and liquidated at the earliest possible date. No money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance as per rule 2.10(5) of PFR Volume-I.”

During audit of DHA Vehari for the FY 2022-23, it was observed that as per bank statement of DDO bank account of CEO and two other DDOs amount of Rs 7.019 million was available as on 30.06.2023. However, status of available balance was not produced during audit. Whereas, as per cash book all payments received were shown disbursed. Resultantly, whereabouts of said amount were unknown and detail of closing balance was not given in the cash book.

<b>(Rupees in million)</b>		
<b>Sr. No.</b>	<b>DDOs</b>	<b>Amount</b>
1	CEO DHA Vehari	1.026
2	MS DHQ Hospital Vehari	4.932
3	MS THQ Burewala	1.061
	<b>Total</b>	<b>7.019</b>

Due to weak internal controls, Government funds were parked in the bank account of the DDO without proper justification which resulted in unjustified drawl of funds.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends to probe the matter for fixing responsibility against the person(s) at fault besides immediate disbursement of funds.

[AIR Para No. 8, 13 & 10]

#### **2.18.6 Less recovery on auction of parking stand – Rs 2.551 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.”

During audit of DHA Vehari for the FY 2022-23, it was observed that MS, DHQ Hospital Vehari did not collect government dues amounting to Rs 2.551 million from contractor of parking stand.

Due to weak internal controls, less recovery from auction of parking stand was made which resulted in loss.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends recovery besides fixing responsibility against the DDO concerned.

[AIR Para No.19]



### 2.18.7 Non-recovery of taxes – Rs 1.825 million

According to Section 153(1) of Income Tax Ordinance, 2001, “Every prescribed person, while making a payment in full or part, shall deduct tax at the specified rate from the gross amount payable.”

During audit of DHA Vehari for the FY 2022-23, it was observed that MS THQ Hospital Burewala and MS DHQ Hospital Vehari did not recover of Rs 1.825 million on account of government taxes. The DDOs failed to ensure deduction of taxes from employee’s share of hospital receipts. The detail is as under:

(Rupees in million)			
Sr. No	DDOs	Description	Amount
1	MS THQ Hospital Burewala	Non-deduction of advance income tax on employees share on diagnostic tests receipts	0.259
2	MS DHQ Hospital Vehari	Non-deduction of advance income tax on employees share on diagnostic tests receipts	1.566
<b>Total</b>			<b>1.825</b>

Due to weak internal controls, government taxes were not collected which resulted in loss to the Government Treasury.

The matter was reported to PAO in October, 2023. No reply was submitted by the Management.

DAC meeting was not convened till finalization of this Report despite repeated written requests.

Audit recommends recovery besides fixing responsibility against the DDOs concerned.

[AIR Para No.6 & 7]

## **CHAPTER 3**

### **Impact Audit**

#### **"Establishment of 40-Bedded Gynae / Children and Emergency Ward with Allied Facilities for 24-Hours Services at City Hospital Toba Tek Singh"**

#### **3.1 Introduction:**

##### **3.1.1 Impact Audit**

Impact Audit aimed at determining impact of project. Specifically, impact audit focuses on determining the outcomes related to an initiative. It answers cause and effect questions about the outcomes attributable to an initiative by separating other contributing factors or variables, and adequacy of the results. Impact audit was conducted to evaluate the impact of project with particular focus on the delivery of routine, emergency, Gynaecological, obstetric, preventive and diagnostic services before and after completion of the Project, evaluate the optimum utilization of resources and provide recommendations to the policy makers as well as management for improvement in service delivery.

##### **3.1.2 Background and Role of Project:**

City Hospital Toba Tek Singh was established in October, 2010 and declared as Gynae Hospital in July, 2014 with 14 bedded Emergency / Gynae Ward providing outdoor & indoor medical facilities to the patients of all malaises. The existing 14 bedded hospital was insufficient to cope with the increasing healthcare needs owing to ever-growing population from 1.622 million (population Census, 1998) to 2.191 million (population Census, 2017). Keeping in view the hardships of ailing community, Primary and Secondary Healthcare Department, Government of the Punjab approved a new Project in 2017-18 titled "Establishment of 40 bedded Gynae / Children and Emergency Ward with allied facilities for 24 hours service" at City Hospital Toba Tek Singh at an estimated cost of Rs 56.573 million.

#### **3.2 Overview**

The Project initially aimed at establishing 40 bedded Gynae/children and emergency ward with allied health facilities. Scope of the Project was revised in October, 2017 that included construction of doctors' rooms, labour rooms, operation theater, and X-Ray room etc. The revision of the Project excluded the construction of wards. It was approved with the objectives to provide:

- i) High quality emergency Gynaecological and Obstetric services round the clock;
- ii) Routine medical and surgical services through well-trained and well-equipped staff;
- iii) Consultancy advice and Preventive services to minimize the mother and infant mortality rate;
- iv) Family planning services to decrease birth rate and
- v) Rehabilitation services for the handicapped.

**Status of completion:**

The project commenced on 17.01.2018. The capital component of the project was completed on 30.06.2020 leaving revenue component to be completed.

**3.3 Scope and Methodology**

**3.3.1 Scope**

Impact Audit was planned to evaluate data pertaining to the achievements of objectives of the project viz-a-viz outcomes during FYs 2017-18 to 2022-23 with the aim to:

- i) Evaluate the impact of Project with particular focus on the delivery of routine, emergency, Gynaecological, obstetric, preventive and diagnostic services before and after completion of the Project.
- ii) Evaluate the optimum utilization of resources.
- iii) Provide recommendations to the policy makers as well as management for improvement in service delivery.

**3.3.2 Methodology**

Following methodology was adopted to assess the impact of the project:

- i) Collection of historical data regarding key service areas.
- ii) Study of monitoring reports.
- iii) Visit to project's site.
- iv) Discussions with the management.
- v) Analysis of collected data including trend analysis.
- vi) Review of utilization of human, financial and infrastructure resources.

### 3.4 Findings

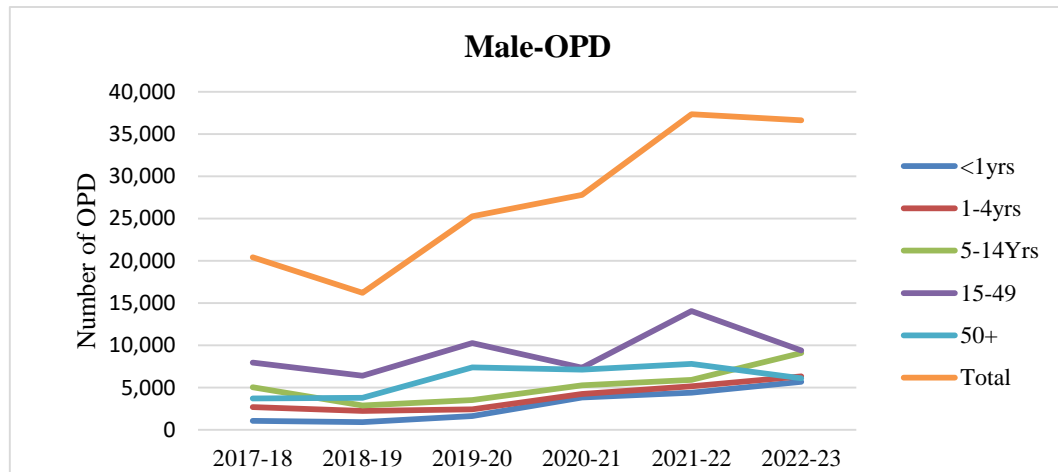
#### 3.4.1 Impact of Project on Outdoor Patient Department (OPD) activities

Audit conducted a comprehensive analysis of OPD activities regarding different categories of patients age-wise, gender-wise etc. The detail is given as under:

#### Male-OPD

Age	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
<1yrs	1,065	924	1,636	1,208	3,814	4,404	5,673	4,630	283%
1-4yrs	2,684	2,239	2,436	2,453	4,264	5,150	6,348	5,254	114%
5-14Yrs	5,025	2,870	3,546	3,814	5,263	5,921	9,083	6,756	77%
15-49	7,946	6,396	10,264	8,202	7,343	14,062	9,393	10,266	25%
50+	3,704	3,786	7,389	4,960	7,114	7,826	6,119	7,020	42%
<b>Total</b>	<b>20,424</b>	<b>16,215</b>	<b>25,271</b>	<b>20,637</b>	<b>27,798</b>	<b>37,363</b>	<b>36,616</b>	<b>33,926</b>	<b>64%</b>

Source: DHIS Reports



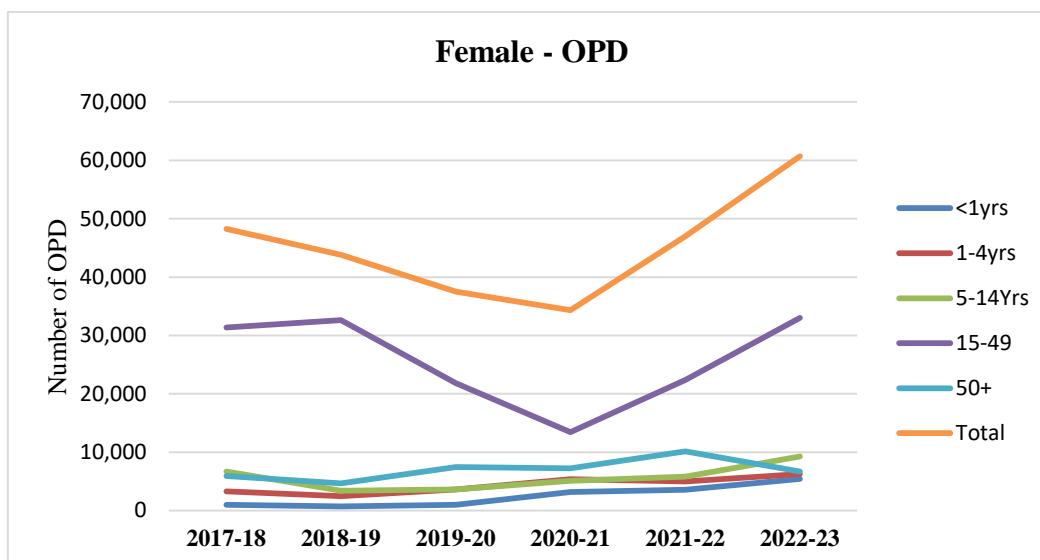
Comparison of average Male OPD patients of different age groups for the three years prior and post completion of the Project. Audit observed remarkable increase of 283% and 114% for OPD patients of under 1 year and of 1-4 years respectively and 64% in total No. of Male OPD patients.

## Female-OPD

(No. of patients)

Age	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Total	2020-21	2021-22	2022-23	Total	
<1yrs	1,002	710	997	2,709	3,184	3,582	5,455	12,221	351%
1-4yrs	3,311	2,450	3,611	9,372	5,392	5,017	6,273	16,682	78%
5-14Yrs	6,697	3,415	3,649	13,761	5,086	5,837	9,285	20,208	47%
15-49	31,351	32,604	21,816	85,771	13,454	22,402	33,018	68,874	-20%
50+	5,904	4,648	7,461	18,013	7,239	10,142	6,680	24,061	34%
<b>Total</b>	<b>48,265</b>	<b>43,827</b>	<b>37,534</b>	<b>129,626</b>	<b>34,355</b>	<b>46,980</b>	<b>60,711</b>	<b>142,046</b>	<b>10%</b>

Source: DHIS Reports



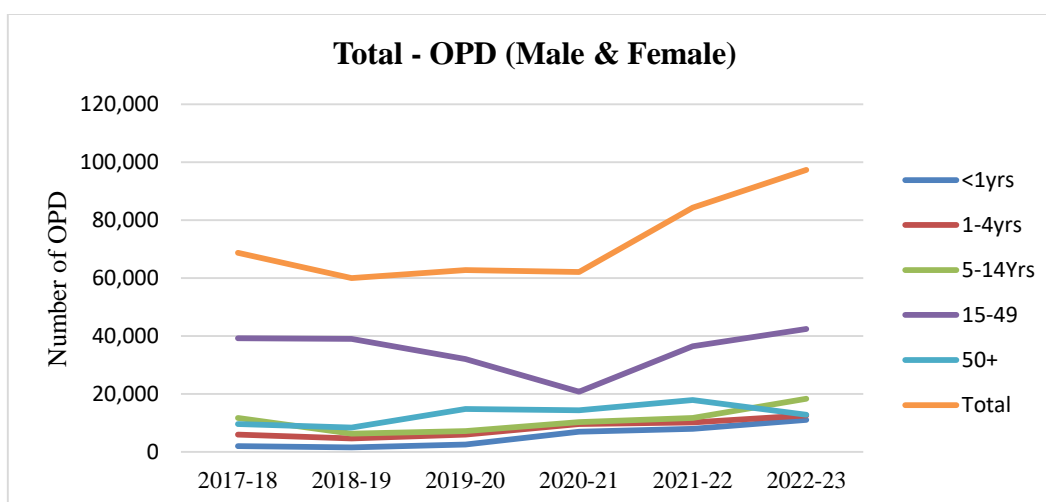
Comparison of average Female OPD patients of different age groups for the three years prior and post completion of the Project revealed staggering increase of 351% for Female OPD patients of under 1 year. Further, No. of female OPD patients for the age group of 15-49 experienced decline of 20%. It is worth mentioning that the Project was primarily aimed at improving health related indicators of female population. However, there was only 10% increase in total Female OPD patients as compared to 64% increase in total Male OPD patients.

## Total - OPD (Male & Female)

(No. of patients)

Age	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Total	2020-21	2021-22	2022-23	Total	
<1yrs	2,067	1,634	2,633	6,334	6,998	7,986	11,128	26,112	312%
1-4yrs	5,995	4,689	6,047	16,731	9,656	10,167	12,621	32,444	94%
5-14Yrs	11,722	6,285	7,195	25,202	10,349	11,758	18,368	40,475	61%
15-49	39,297	39,000	32,080	110,377	20,797	36,464	42,411	99,672	-10%
50+	9,608	8,434	14,850	32,892	14,353	17,968	12,799	45,120	37%
<b>Total</b>	<b>68,689</b>	<b>60,042</b>	<b>62,805</b>	<b>191,536</b>	<b>62,153</b>	<b>84,343</b>	<b>97,327</b>	<b>243,823</b>	<b>27%</b>

Source: DHIS database reports



Comparison of average total OPD patients of different age groups for the three years prior and post completion of the Project reflected significant hike of 312% for OPD patients of under 1 year. However, No. of OPD patients for the age group of 15-49 experienced decline of 10%. Further, total No. of OPD patients experienced increase of 27%.

Hence, overall impact of the project is positive on No. of Outdoor Patient visits.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

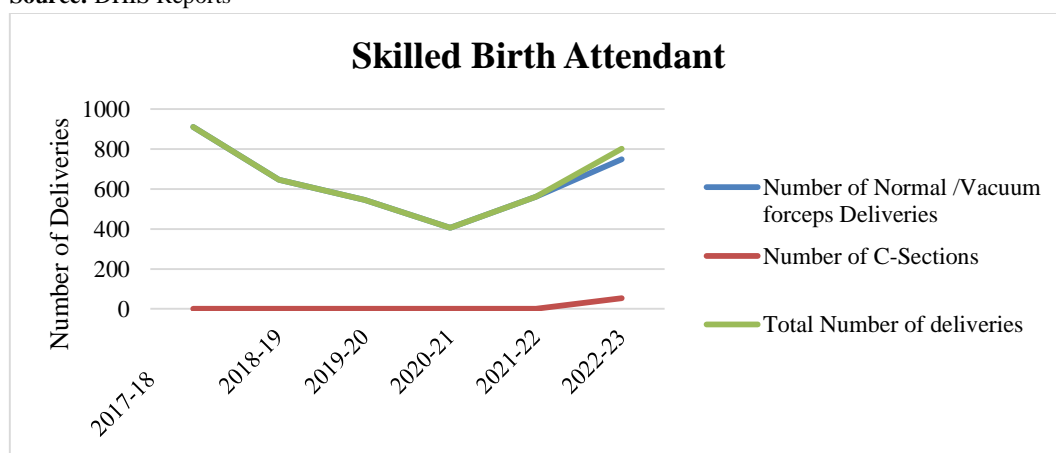
### 3.4.2 Impact of Project on deliveries through Skilled Birth Attendants

Audit conducted a comprehensive analysis of availability of skilled birth attendants for normal / vacuum forceps deliveries and C-Sections before and after

the completion of the Project that showed downward trend upto 2020-21 but reflected slight increase in subsequent years. The detail is as under:

Description	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
Number of Normal /Vacuum forceps Deliveries	911	647	546	2,104	406	562	749	1717	-18%
Number of C-Sections	0	0	0	0	0	0	53	53	
<b>Total Number of deliveries</b>	<b>911</b>	<b>647</b>	<b>546</b>	<b>2,104</b>	<b>406</b>	<b>562</b>	<b>802</b>	<b>1770</b>	<b>-16%</b>

Source: DHIS Reports



Comparison of average No. of Normal / Vacuum forceps deliveries for three years prior and post completion of the Project reflected decline of 18%. Further, C-Section procedure was not carried out till 2021-22 and only 53 C-Sections were performed during 2022-23.

Hence, the project began to manifest positive impact in 2022-23 due to appointment of anesthetist.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

### 3.4.3 Impact of Project on Indoor Patients

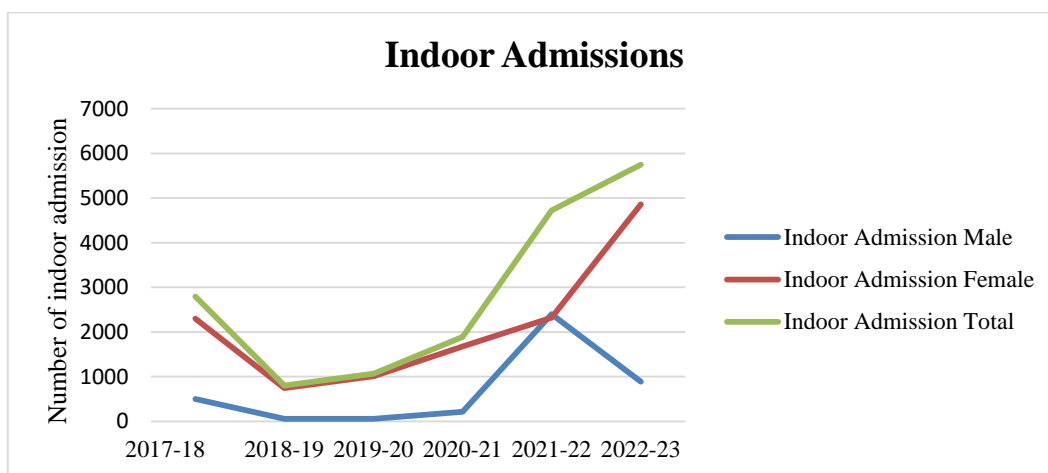
Enhancing the indoor patient facility was one of the main objectives of the project. Audit analyzed the impact of the project on this indicator, as detailed in the following table:

## Indoor Patients

(No. of patients)

Description	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
Male	497	54	59	610	212	2,397	886	3495	473%
Female	2,298	746	1,011	4,055	1,677	2,324	4,861	8,862	119%
<b>Total</b>	<b>2,795</b>	<b>800</b>	<b>1,070</b>	<b>4,665</b>	<b>1,889</b>	<b>4,721</b>	<b>5,747</b>	<b>12,357</b>	<b>165%</b>

Source: DHIS Reports



Analysis of average No. of Indoor Patients for the three years prior and post completion of the Project revealed stunning increase of 473% for male indoor patients and 119% increase in Female indoor patients. Further, total indoor patients increased by 165%.

Hence, impact of this project is positive on number of Indoor Patients Admissions.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

### 3.4.4 Impact of Project on Family Planning Visits

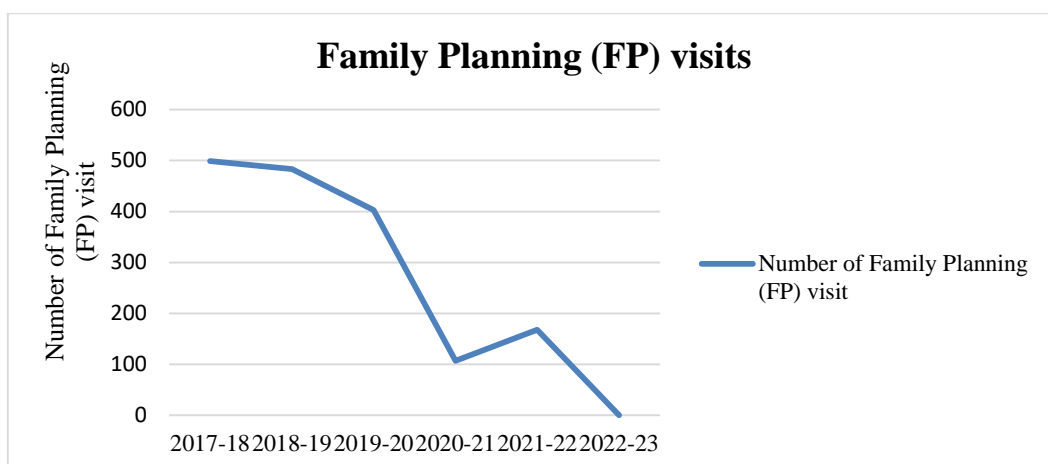
Provision of efficient family planning service to decrease growth rate is also one of the critical deliverables of the project. However, analysis of data regarding family planning visits depicted downward trend. The detail is as under:

#### Family Planning Visits



Description	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
Number of Family Planning visit	499	483	403	1,385	107	168	-	275	-80%

Source: DHIS Reports



Analysis of average No. of visits for family planning for the three years prior and post completion of the Project experienced 80% decline and reached zero in 2022-23.

This analysis strongly indicates that patients were dissatisfied with the family planning services of the facility.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

### 3.4.5 Impact of Project on Antenatal and Postnatal Care Visits

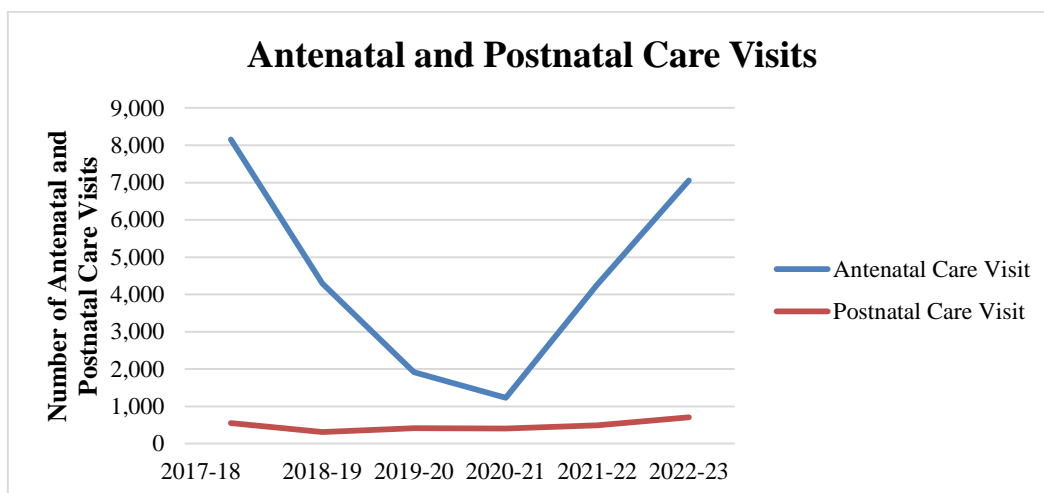
Project laid special emphasis on improving Antenatal and Postnatal care. It involves a series of consultations with a health care provider to ensure the health and well-being of both the mother and the child. Analysis of data of depicted overall upward trend with the exception of few years. The detail is as under:

#### Antenatal and Postnatal Care Visits

Description	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
Antenatal Care Visit	8,151	4,293	1,916	14,360	1,232	4,266	7,056	12,554	-13%

Postnatal Care Visit	550	311	415	1,276	407	489	709	1,605	26%
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Source: DHIS Reports



Comparison of average No. of Antenatal Care Visits and Postnatal Care Visits for the three years prior and post completion of the Project revealed decline of 13% for Antenatal Care Visits and increase of 26% in Postnatal Care Visits.

Hence, Antenatal Care Visits did not show improvement, which hindered the provision of timely obstetric interventions by skilled professionals and preventive services to mother.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

### 3.4.6 Impact of Project on Hospital Beds availability

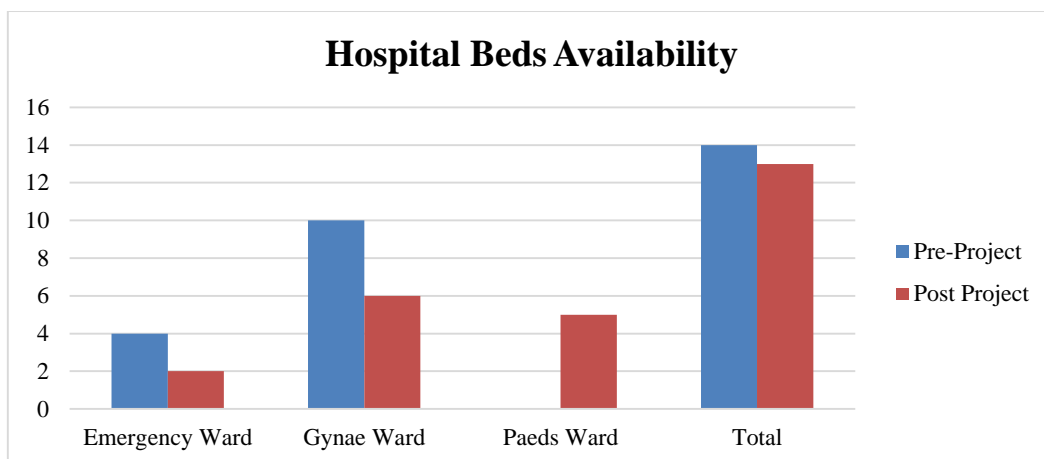
Comparison of hospital bed availability before and after the project reflected dismal situation due to change in scope of project by excluding construction of Gynae ward and conversion of old building into medicine store by DHA. The detail is as under:

#### Hospital Beds Availability

(No. of beds)

Description	Pre-Project			Post Project			%age Change
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
Emergency Ward	4	4	4	2	2	2	-50%
Gynae Ward	10	10	10	6	6	6	-40%
Paeds Ward	0	0	0	5	5	5	-
<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>-7%</b>

Source: DHA Report



The above data highlighted that number of beds for Emergency Ward and Gyane Ward decreased by 50% and 40% respectively. However, No. of beds in Paeds Ward increased by 5. Further, it is pertinent to mention that space available for Emergency and Gyane Ward in old building was re-purposed as medical store of DHA.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

#### 3.4.7 Impact of Project on Diagnostic Services

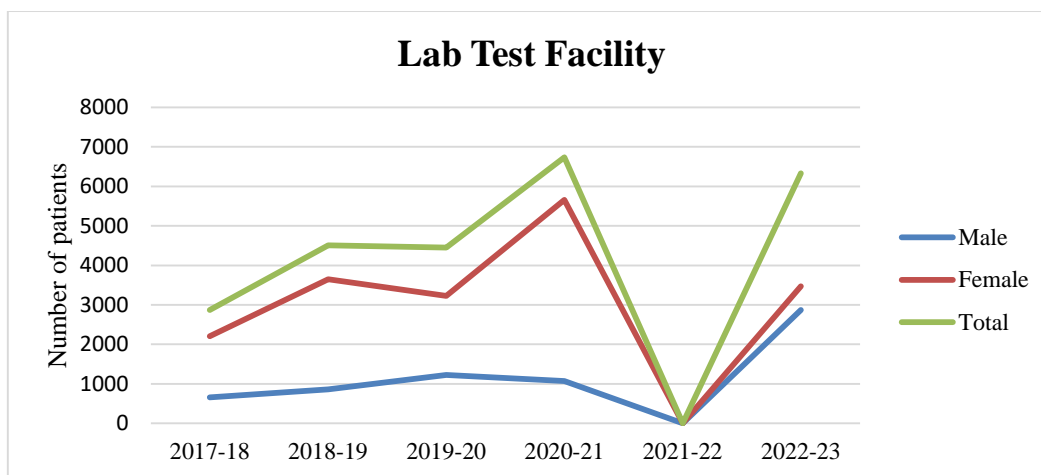
Provision of diagnostic services was the core objective of the project. Data analysis of number of patients who availed diagnostic facilities showed an overall upward trend with the exception of 2021-22. The detail is as under:

#### Laboratory Test Facility

(No. of patients)

Description	Pre-Project				Post Project				%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
<b>Male</b>	660	858	1,228	2,746	1,075	0	2,866	3,941	44%
<b>Female</b>	2,208	3,650	3,224	9,082	5,657	0	3,467	9,124	0%
<b>Total</b>	2,868	4,508	4,452	11,828	6,732	0	6,333	13,065	10%

Source: DHIS Reports



Analysis of average No. of male and female patients who availed laboratory test facility for the three years prior and post completion of the Project revealed 44% increase in lab test facility availed by male patients whereas number of female patients who used lab service remained unchanged. While, no patient was served during 2021-22 due to non-availability of concerned staff.

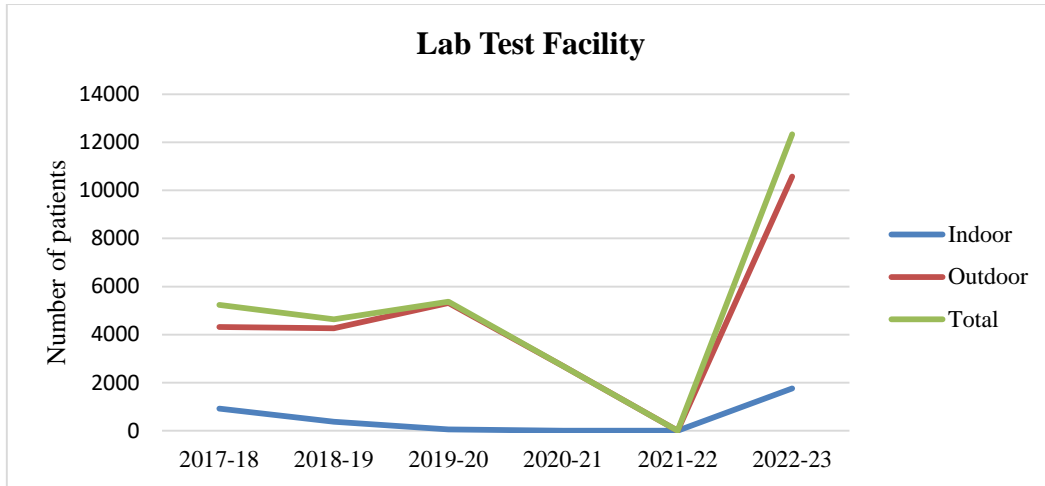
Hence, Project had positive impact on number of patients availing laboratory test facility as 10% increase in laboratory test facility to total patients was observed.

### Laboratory Test Performed for Indoor and Outdoor Patients

It was observed that Laboratory Test facility was available in morning shift only instead of 24/7. Detail of number of laboratory tests performed during 2017-18 to 2022-23 is as detailed below:

Description	Pre-Project				Post Project			Three Years Avg.	%age Change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23		
Indoor	922	377	55	1354	0	0	1,767	1767	31%
Outdoor	4,313	4,264	5,315	13892	2,694	0	10,569	13263	-5%
<b>Total</b>	5,235	4,641	5,370	15246	2,694	0	12,336	15030	-1%

Source: DHIS Reports

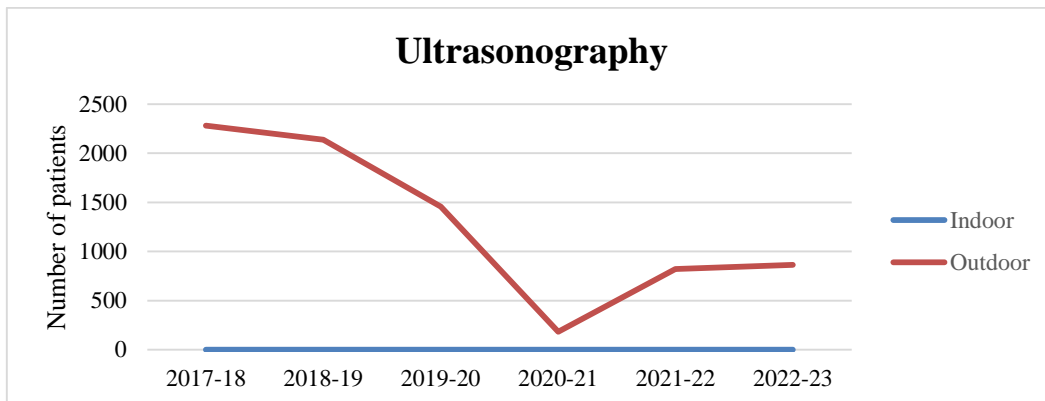


Scrutiny of average No. of Laboratory Tests performed for indoor and outdoor patients for the three years prior and post completion of the Project revealed 31% increase in case of indoor patients and 5% decrease in case of outdoor patients. Further, complete absence of indoor patient testing in 2020-21 & 2021-22 and outdoor patient testing in 2021-22 was noticed due to non-availability of concerned staff. However, a significant resurgence was observed in tests performed for both indoor and outdoor patients during 2022-23.

### Ultrasonography Performed

Description	Pre-Project				Post Project			%age Change in three years avg.	
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23		Three Years Avg.
Indoor	0	0	0	0	0	0	0	0	-
Outdoor	2,282	2,138	1,456	5876	183	821	863	1867	-68%
<b>Total</b>	2,282	2,138	1,456	5876	183	821	863	1867	-68%

Source: DHIS Reports



Ultrasonography service was not provided to indoor patients before or after completion of the Project. Whereas, analysis of average No. of Ultrasonography service for the three years prior and post completion of the Project revealed 68% decrease in case of outdoor patients.

Hence, the Project did not bring about any improvement in Ultrasonography service.

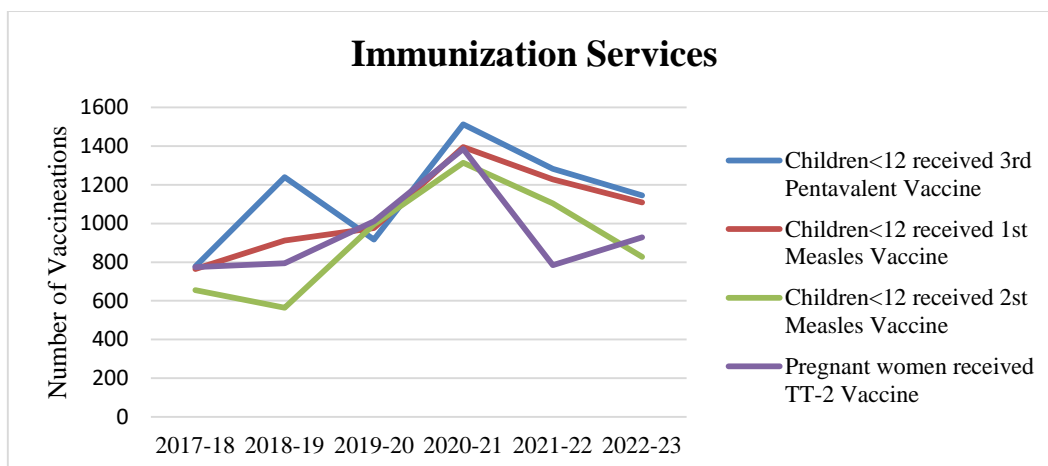
The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

### 3.4.8 Impact of Project on Immunization Services

Immunization is one of the preventive measures to protect the mother and child from communicable and non-communicable diseases. The analysis showed that immunization services were not consistently provided to patients. The detail is as under:

Description	Pre-Project				Post Project				%age change in three years avg.
	2017-18	2018-19	2019-20	Three Years Avg.	2020-21	2021-22	2022-23	Three Years Avg.	
Children<12 received 3rd Pentavalent Vaccine	777	1,239	916	2,932	1,512	1,282	1,145	3,939	34%
Children<12 received 1st Measles Vaccine	765	911	976	2,652	1,394	1,228	1,109	3,731	41%
Children<12 received 2nd Measles Vaccine	655	565	994	2,214	1,313	1,104	828	3,245	47%
Pregnant women received TT-2 Vaccine	774	795	1,011	2,580	1,384	784	929	3,097	20%
<b>Total</b>	<b>2,971</b>	<b>3,510</b>	<b>3,897</b>	<b>10,378</b>	<b>5,603</b>	<b>4,398</b>	<b>4,011</b>	<b>14,012</b>	<b>35%</b>

Source: DHIS Reports



Comparison of average total No. of Immunization Service / Vaccination for the three years prior and post completion of the Project revealed increase of 35%. However, the No. of Immunization Service / Vaccination went downward during 2021-22 & 2022-23 by 22% and 28% respectively in comparison with 2020-21.

The matter was reported to the management in August, 2023. No response was received till finalization of this Report.

### 3.4.9 Impact of Poor Resource Management

During the impact audit following discrepancies regarding resource management were observed:

#### 3.4.9.1 Human Resource Management:

Human resource was not properly managed to improve the health service delivery. It was noticed that doctors including SMO, SWMO and allied healthcare staff of the hospital remained on general duty in other health facilities and offices. Moreover, drivers recruited for provision ambulance service were not performing their prescribed duty despite availability of ambulance.

#### 3.4.9.2 Financial Resource Management:

The Project Completion Report (PC-IV) indicated expenditure of Rs 2.570 million incurred on construction of link passage between old and new buildings. But no link passage was constructed on-site.

#### 3.4.9.3 Non-provision of Official Residences:

Official residences were not provided to key medical personnel, including doctors and allied healthcare staff to ensure availability of 24/7 health facilities to

patients. It was pertinent to mention here that two existing residences were occupied by employees of the CEO, DHA.

#### **3.4.9.4 Repurposing of Hospital Building:**

Newly constructed x-ray room, general store, recovery room, stage-I room and passage to proposed ward were not being utilized for intended purpose. Moreover, old building was not properly utilized and was occupied by District Surveillance Coordinator.

#### **3.4.9.5 Non-provision of Generator:**

Provision of backup power source was ignored, which is crucial for uninterrupted healthcare services, especially during power outages.

#### **3.4.9.6 Data base management:**

Data regarding mortality rates, including maternal, infant, neonatal, and under-5 mortality, were not being maintained. Therefore, impact regarding mortality rate could not be quantified.

#### **3.4.10 Impact of delay in completion of revenue component:**

Most of the essential equipment approved in PC-I including baby carts, gynae / delivery table, drip stands, general surgery set, delivery sets, hysterectomy set, auto clave etc. were not procured by the management. Moreover, Lab incubator was procured but not installed since June, 2021 and seven x-ray illuminators were procured at a cost of Rs 0.302 million without availability of x-ray plant.

Delay in procurement of furniture, medical instruments / equipment was also observed which resulted in cost overrun of Rs 7.721 million in comparison to the cost of approved PC-I.

#### **3.4.11 Impact of lack of Service Delivery:**

Despite handing over of hospital building in June, 2020, operation theater was not made functional till October, 2022. Further, hospital also not provided nutritional screening, ECG, and X-ray facilities to patients, which are critical for patient healthcare and diagnosis. Moreover, necessary infrastructure for rehabilitation of individuals with disabilities was missing.

### **3.5 Conclusion:**

Overall impact of the project was not up to the mark as project faced significant challenges. Audit observed improvements in OPD visits, deliveries through Skilled Birth



Attendants, indoor admissions, Laboratory tests and Immunization Services. Audit concluded that project achieved partial predetermined deliverables due to limited bed capacity, non-utilization of existing resources, exclusion of construction of Gynae ward and delay in procurement of machinery & equipment.

Audit recommends following steps for improvement in service delivery:

- i. Efficient utilization of human, financial and infrastructural resources;
- ii. Round the clock availability of Lab tests, ECG, Ultrasound, X-Ray services and SBAs;
- iii. Optimal patient care through effective immunization services to mother and child.
- iv. Establishment of new indoor wards; and
- v. Creation of comprehensive database for patient follow-ups.
- vi. Designated residences may be got vacated from unentitled employees of DHA alongwith recovery of enhanced House Rent.

# MFDAC

## Annexure-A Part-I

### Memorandum for Departmental Accounts Committee Paras Pertaining to the Audit Year 2023-24

(Rupees in million)

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
<b>1</b>	<b>District Health Authority Bahawalnagar</b>				
Bahawalnagar	CEO (DHA) BWN	1	1	Non-recovery of Government dues despite pointation by Audit	50.859
		2	3	Non-deposit of tax	0.866
		3	4	Unauthorized approval of budget and expenditure	4,504.07
		4	5	Loss due to non-regularization of services	13.249
		5	7	Loss due to excess withdrawal / expenditure	0.678
		6	9	Non-deduction of income tax in absence of valid exemption certificate	10.029
		7	11	Unauthorized advance withdrawal of funds into commercial bank	111.36
		8	12	Non-payment of financial assistance / leave encashment	8.058
		9	14	Non-forfeiture of performance guarantee	4.224
		10	16	Non-procurement despite release of funds and demand of health facilities	65.742
		11	17	Mis-procurement of bulk medicine	150.647
		12	19	Procurement of medicine in excess of demand	12.362
		13	20	Non-deposit of deducted penalties on procurement of medicine	13.657
		14	21	Poor performance of P&D wing and blockage of funds	15.088
		15	23	Irregular payment of transportation and loading / unloading charges	0.705
		16	24	Irregular procurements by obtaining doubtful quotations from same person	0.769
		17	25	Irregular / doubtful payment of pending liabilities	233.322
		18	26	Irregular expenditure on procurement of machinery	18.988
Bahawalnagar	DHO (PS) BWN	19	1	Unauthorized payment of Inadmissible Allowances	22.386
		20	2	Non recovery of Government dues as pointed out in previous years Audit Paras	270.768
		21	5	Non-observance of PPRA Rules	6.257
		22	6	Non-clearance pending cases of leave encashment and financial assistance	24.018
		23	7	Unauthorized utilization of health council funds without pre-audit	68.839
		24	8	Non maintenance of log books / POL consumption record of motorcycles	6.458
		25	9	Loss due to additional expenditure on transportation of medicines	1.076
		26	10	Doubtful clearance of pending liabilities of FY 2018-22	0.719

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		27	11	Irregular Payment of Salary Due to Shifting Of Head Quarter	13.333
		28	12	Doubtful expenditure on repair of vehicle	0.81
		29	13	Non production of record	16.645
		30	14	Misappropriation of funds due to fake billings	3.583
		31	15	Doubtful drawl of TA/DA	0.634
		32	16	Excess payment of electricity bills than units consumed	4.091
		33	17	Illegal regularization due to promotion without observing prevailing rules	0.852
Bahawalnagar	MS DHQ Hospital BWN	34	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras	91.758
		35	2	Unjustified payment "Social Security Benefit"	0.114
		36	4	No action against doctors for preparing fabricated MLCs.	-
		37	6	Loss due to non-realization of parking and canteen fees	11.591
		38	8	Loss due to payment of pay and allowances without performing duties	14.825
		39	14	Loss due to fraudulent drawl of funds through duplicated expenditures	7.854
		40	15	Less payment to service provider firm on account of salaries of employees	16.825
		41	16	Non payment share of EOBI & SSB of workers	8.79
		42	17	Loss due to unjustified / excess purchase and consumption of LP medicine	12.325
		43	18	Irregular Unauthorized advance withdrawal of funds into commercial bank	-
		44	19	Non production of record	54.815
45	20	Fraudulent drawl and retention of funds in DDO's Account	0.841		
Bahawalnagar	MS THQ Hospital Fortabbas	46	1	Non-compliance of observations issued in previous years audit paras / observation	24.24
		47	2	Unauthorized payment of Incentive Allowance	7.804
		48	5	Irregular expenditure due to shifting of headquarter	2.271
		49	6	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	11.301
		50	7	Irregular payment of pending liabilities	4.14
		51	8	Irregular expenditure on POL for generators	8.948
		52	9	Non-receipt of medicine under bulk purchase	21.707
		53	10	Irregular appointment and expenditure on contingent paid staff	5.931
		54	15	Misclassification of expenditure	0.66
		55	17	Non-Production of record	7.477
56	19	Unauthorized advance withdrawal of funds into commercial bank	-		
Bahawalnagar	SMO RHC Maroot	57	1	Non-compliance of observations issued in previous years audit paras / observation	0.633
		58	2	Unauthorized advance withdrawal of funds into commercial bank	-
		59	4	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	3.808
		60	7	Non-clearance of pending liabilities of leave encashment	1.11
		61	8	Irregular expenditure on POL for generators	4.031
		62	10	Irregular expenditure from health council	1.792

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		63	12	Less receipt of medicine under bulk purchase	3.256
		64	14	Mis-procurement due to non-observance of PPRA Rules	8.775
		65	15	Non-Production of record	6.245
<b>2</b>	<b>District Health Authority Bahawalpur</b>				
Bahawalpur	CEO (DHA) BWP	66	1	Non recovery of Government dues as pointed out in previous year's Audit Paras / observations	235.234
		67	2	Un-authorized approval of budget and expenditure thereof	3,530.91
		68	4	Irregular expenditure due to unauthorized conduction of purchase process	119.261
		69	5	Irregular expenditure on purchase of medicine	118.242
		70	7	Non blacklisting of firms and non forfeiture of performance guarantee	91.144
		71	8	Irregular issuance of supply orders without formal agreement and performance guarantee	31.586
		72	9	Placement of supply orders in excess of allocated budget	26.947
		73	11	Loss due to less deduction of income tax	1.802
		74	12	Unauthorized advance withdrawal of funds and placement into commercial bank	14.207
		75	14	Non verification of deposit of GST by suppliers	2.652
		76	15	Irregular expenditure due to appointment without observing prescribed qualification	21.633
		77	19	Unjustified payment of "Social Security Benefit"	1.745
		78	20	Irregular expenditure due to appointment and re-appointment / extension of doctors on adhoc basis	109.773
		79	21	Irregular payment of pay and allowances due to shifting of headquarter	7.633
80	23	Defective preparation of budget of DHA Bahawalpur	-		
81	25	Irregular expenditure on purchase of Furniture and medical equipment	21.048		
82	26	Non-production of record	-		
Bahawalpur	DHO (PS) BWP	83	1	Non-recovery of Government dues as pointed out in previous years audit paras	222.826
		84	2	Non-clearance of pending liabilities of leave encashment	9.423
		85	4	Non maintenance of POL record	7.077
		86	9	Unauthorized advance withdrawal of funds into commercial bank	42.253
		87	11	Non-Production of record	3.895
		88	12	Irregular expenditure by splitting the indents	2.83
		89	13	Non-deduction of Income Tax, GST and PST	1.834
		90	14	Doubtful expenditure on purchase and consumption of different consumable items	24.822
91	15	Non verification of deposit of Sales Tax on purchases	4.347		
Bahawalpur	DHO-III BWP	92	2	Non clearance of pending liabilities of leave encashment	3.543
		93	3	Non delivery of services due to nonfunctional Health Facilities	-
		94	7	Non-maintenance / production of record	6.724
		95	8	Unauthorized payment of pension from DHOIII office	51.551
Bahawalpur		96	2	Unauthorized expenditure on POL and Repair	7.419

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
	DDHO Ahmed Pur East	97	3	Non production of vouched accounts / concealment of record	7.753
		98	4	Unauthorized payment on operating expenditure	0.833
Bahawalpur	MS THQ Hospital Ahmed Pur East	99	1	Unauthorized advance withdrawal of funds into commercial bank	4.397
		100	2	Non recovery of Government dues as pointed out in previous yea Audit Paras	129.013
		101	3	Unauthorized payment of Incentive Allowance to the consultants	5.616
		102	4	Loss due to non auction of unserviceable material	1.628
		103	5	Irregular Payment of Salary Due to Shifting of Head Quarter	2.95
		104	7	Non implementation of ISDF under SSP and non recovery of health insurance claims	14.54
		105	8	Irregular expenditure on payment for bulk medicine	41.41
		106	12	Irregular expenditure due to reappointment / extension of doctor	27.406
		107	13	Irregular procurement process without obtaining performance guarantee	37.75
		108	14	Irregular clearance of pending liabilities	11.375
		109	17	Fraudulent maintenance of store record	10.43
		110	18	Non blacklisting and forfeiture of performance guarantee of firms	6.556
		111	21	Doubtful consumption of medicine issued to COD Emergency Ward	28.027
		112	22	Misappropriation of funds due to fake billings	10.17
Bahawalpur	MS THQ Hospital Hasilpur	113	1	Non recovery of Government dues as pointed out in previous year's Audit Paras	64.05
		114	2	Loss due to non recovery of auctioned amount income tax and Provincial Sales Tax	1.416
		115	3	Non blacklisting of firms due to substandard supply and non supply of medicines	4.125
		116	6	Irregular payment of pay and allowances due to shifting of headquarter	3.302
		117	7	Irregular expenditure due to appointment and reappointment / extension of doctors	59.462
		118	8	Unauthorized payment of Incentive Allowance to the consultants	9.641
		119	9	Non implementation of ISDF under SSP and non recovery of health insurance claims	12.538
		120	11	Irregular expenditure on procurement of different items	17.967
		121	12	Irregular expenditure on local purchase of medicine	13.929
		122	13	Irregular expenditure on payment for bulk medicine	32.718
		123	15	Less receipt of medicine than allocated budget	11.799
		124	16	Less issuance of supply orders than allocated budget	5.061
		125	19	Nonproduction of record	16.319
Bahawalpur	MS THQ Hospital Yazman	126	1	Nonrecovery of Government dues as pointed out in previous yea audit paras	107.599
		127	2	Unauthorized advance withdrawal of funds into commercial bank	4.087
		128	4	Unjustified payment of incentive allowance to the doctors	4.08

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		129	7	Expenditure on irregular adjustment of doctors	16.331
		130	8	Irregular expenditure on pay and allowances due to shifting of headquarter	2.646
		131	9	Irregular expenditure on bulk purchase of medicine	22.669
		132	15	Non blacklisting of defaulter firms and nonforfeiture of performance guarantee	0.14
		133	16	Irregular expenditure on POL for generator	2.993
		134	18	Irregularities in Sehat Sahulat Program	5.114
		135	20	Non replacement of DTL failed medicine valuing	0.264
		136	21	Doubtful consumption of medicine in various departments of hospitals	22.669
		137	22	Shortage of stock after physical inspection report	0.306
		138	23	Irregular expenditure due to noncompliance of PPRA Rules	21.823
		139	24	Doubtful expenditure on purchase and consumption of different consumable items	4.194
Bahawalpur	SMO RHC Mubarak Pur	140	2	Nonrecovery of Government dues as pointed out in previous yea' Audit Paras	1.046
		141	3	Unauthorized advance withdrawal of funds into commercial bank	0.798
		142	4	Irregular drawl of pay and allowances due to shifting of headquarter	16.397
		143	5	Doubtful payment of arrear of pay and allowances and nonproduction of bills	3.985
		144	7	Loss due to non deposit of Income Tax/PST	0.622
Bahawalpur	SMO RHC Lal Sohanra	145	1	Noncompliance of observations issued in previous yea audit paras / observation	1.972
		146	2	Loss due to overpayment on transportation charges of medicines	0.105
		147	3	Irregular expenditure due to extension / reappointment of staff on adhoc basis	5.015
		148	4	Unauthorized advance withdrawal of funds into commercial bank	1.41
		149	6	Irregular expenditure on local purchase of medicine	3.912
		150	8	Irregular expenditure on POL for generator	0.48
		151	10	Loss due to unauthentic expenditure on repair work	0.215
		152	12	Loss due to unauthentic and irregular expenditure from health council	3.323
		153	13	Loss due to non deduction of government taxes	0.326
		154	14	Non-Production of record	10.632
Bahawalpur	SMO RHC Dera Bakha	155	1	Nonrecovery of Government dues as pointed out in previous yea' Audit Paras	3.507
		156	2	Unauthorized drawl of pay by the doctors on adhoc	0.17
		157	3	Irregular drawl of pay and allowances due to shifting of headquarter	5.099
		158	4	Doubtful payment of arrear of pay and allowances and nonproduction of bills	3.768
		159	5	Unauthorized advance withdrawal of funds into commercial bank	0.9
		160	6	Loss due to non deduction of HRA and CA and non allotment of hospital residences	2.285
		161	9	Loss due to non deposit of Income Tax and GST/PST	0.31

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
<b>3</b>	<b>District Health Authority Chiniot</b>				
Chiniot	DHO (PS) Chiniot	162	1	Non-recovery of Government due as pointed out in previous year paras	103.806
		163	2	Non-clearance of financial assistance, leave encashment pension cases	9.171
		164	3	Loss due to theft / unknown whereabouts of motor bikes	0.138
		165	4	Fraudulent drawl and retention of funds	0.376
		166	5	Non-auction of unserviceable items	0.334
		167	6	Loss due to purchase of medicine at higher rates	0.976
		168	7	Unjustified expenditure on account of transportation of goods	0.161
		169	8	Irregular expenditure on repair of vehicles and machinery	0.883
		170	9	Irregular expenditure on procurements	4.083
		171	10	Non-verification of deposit of GST	2.052
		172	11	Irregular retention of funds into commercial bank account	-
		173	13	Irregular expenditure on the procurements due to managed tendering process	2.971
Chiniot	CEO (DHA) Chiniot	174	1	Non-recovery of Government due as pointed out in previous year paras	249.688
		175	2	Unauthorized approval of budget and expenditure	1,632.26
		176	3	Irregular expenditure due to purchases without tendering	4.955
		177	4	Irregular expenditure on centralized procurement of medicines	173.337
		178	5	Loss due to inefficient procurement planning	8.187
		179	6	Non-replacement of substandard medicine	4.453
		180	7	Non-forfeiture of performance guarantee and non-blacklisting of defaulting suppliers	0.889
		181	8	Non-imposition of liquidated damages	1.024
		182	10	Non-clearance of financial assistance, leave encashment pension cases	18.614
		183	15	Misclassification of expenditure	1.47
		184	16	Non/less deduction and deposit of income tax and GST	0.214
		185	17	Irregular retention of Health Council Funds	9.953
		186	18	Undue payment of SSB due to non-regularization of services of contract employees	0.249
		187	19	Undue retention of public money and non transfer of bank profit into treasury	0.071
Chiniot	MS DHQ Hospital Chiniot	188	1	Non-recovery of Government due as pointed out in previous year paras	76.855
		189	3	Non-clearance of financial assistance, leave encashment pension cases	7.354
		190	4	Fraudulent withdrawal and retention of funds in DDO bank account	1.766
		191	5	Misappropriation of hospital receipts	0.555
		192	6	Misuse of Government receipts and non-deposit of own source receipts in DHA's Fund	18.529
		193	8	Non-recovery of outstanding dues from contractors	1.02
		194	9	Unauthorized award of canteen & parking stand contracts	4.754

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		195	10	Irregular retention of funds into commercial bank account	-
		196	11	Irregular expenditure on procurements	3.437
		197	12	Loss due to procurement at higher rates	1.048
		198	13	Unauthorized payment of GST to unregistered / blacklisted supplier	1.376
		199	14	Unauthorized expenditure on janitorial services items	0.825
		200	15	Payment of medical reimbursement charges without authority	0.498
		201	16	Loss due to inefficient procurement planning	4.075
		202	17	Unrequired expenditure on transportation charges	0.407
		203	18	Unjustified expenditure on hiring of services	1.372
		204	20	Irregular expenditure on local / day to day purchase of medicine	29.396
		205	21	Consumption of medicines / disposable items without maintenance of proper record	14.275
Chiniot	SMO RHC 14 GB	206	1	Non-recovery of Government due as pointed out in previous year paras	0.875
		207	2	Irregular expenditure on local purchase of medicines	3.55
		208	3	Irregular expenditure on the repair of machinery & equipment	0.192
		209	4	Non-production of record relating to central procurement by DHA	9.014
		210	5	Unrequired expenditure on transportation charges	0.262
		211	6	Irregular retention of funds into commercial bank account	-
		212	8	Depriving Patients from better health facilities due to short supply of medicines	2.16
		213	9	Non-verification of deposit of GST	0.506
		214	10	Expenditure on the procurement without tendering process	2.058
		215	11	Non-deposit of various incomes into Government Treasury	0.189
		216	12	Irregular consumption of POL	0.252
Chiniot	MS THQ Hospital Lalian	217	1	Embezzlement of hospital receipts	0.589
		218	2	Irregular retention of funds into commercial bank account	-
		219	3	Procurements without open competitive bidding / quotations	1.039
		220	4	Excess payment to suppliers due to charging of GST on exempted supplies	0.239
		221	5	Embezzlement of public money from DDO bank account	1.075
		222	6	Non-recovery of Taxes from contractors	0.198
		223	7	Procurement of medicines in violation of rules and policy guidelines	5.191
		224	8	Loss due to shortage of assets / machinery / equipment	3.597
		225	9	Non-recovery of Government due as pointed out in previous year paras	27.973
		226	10	Non-verification of deposit of GST	0.323
		227	12	Non-recovery of hostel rent and electricity charges	0.4



District	DDOs	Sr. No.	Para No.	Title of Para	Amount	
		228	13	Utilization of pathological laboratory items without actual consumption record	0.682	
		229	14	Consumption of medicines/disposable items without maintenance of proper record	11.173	
		230	15	Short supply of medicine by CEO DHA out of 75% bulk purchase budget	5.447	
<b>4</b>	<b>District Health Authority Dera Ghazi Khan</b>					
Dera Khan	Ghazi	CEO (DHA) Dera Ghazi Khan	231	1	Non recovery of Govt. dues as pointed out in previous years audit paras	20.993
			232	2	Un-authorized approval of budget and expenditure	2,010.17
			233	3	Undue delay in payments of Leave Encashment and Financial Assistance	11.75
			234	5	Irregular retention of Health Council's funds in commercial bank accounts	30.352
			235	6	Mockery of Procurement Rules and depleting the quality in bulk purchase of medicine	109.442
			236	7	Wrong credit of District Authority Fund receipts into A/C-I	1.579
			237	8	Non-Forfeiture of performance guarantee	0.923
			238	9	Unauthorized procurement of machinery and equipment	43.457
			239	10	Loss to Government on account of SSB due to non regularization of services	13.363
			240	12	Non-verification of deposit proof of GST	5.641
			241	14	Inauthentic expenditure on POL	0.845
			242	16	Loss to Govt. due to non-renewal of license to pharmacies / medical stores	2.428
			243	17	Purchases on quotations without fair and transparent manner	5.565
			244	18	Non production of record	6.126
Dera Khan	Ghazi	MS THQ Hospital Taunsa	245	1	Non recovery of dues as pointed out in previous years audit paras	126.64
			246	2	Irregular retention of Health Council's funds in commercial bank accounts	3.89
			247	5	Purchases on quotations without fair and transparent manner	7.803
			248	7	Loss due to non-recovery of Punjab Sales Tax on Services	0.475
			249	9	Unauthentic Purchase and consumption of medical gases	2.039
			250	10	Illegal Procurement process of medicines	31.667
			251	11	Loss to Government on account of SSB due to non regularization of services	1.099
			252	12	Unauthentic purchase of local Bulk purchase of medicines	12.85
			253	14	Non-functioning of upgraded health facility / wards	1,322.00
254	15	Unauthorized retention of health insurance claims	1.192			
Dera Khan	Ghazi	DHO (PS) Dera Ghazi Khan	255	1	Non-recovery of Government dues as pointed out in previous years audit paras	183.999
			256	2	Undue delay in payments of Leave Encashment and Financial Assistance	6.291
			257	3	Unauthorized advance withdrawal of funds into commercial bank	17.711

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		258	4	Procurement of various store items without calling tenders	7.348
		259	5	Irregular purchase of medicine through quotations instead of tender process	2.503
		260	6	Non maintenance of record regarding POL issued to vaccinators	6.978
		261	7	Irregular retention of Health Council's funds in commercial bank accounts	8.932
		262	8	Non-verification of general sales tax deposit into Government Treasury	0.845
		263	9	Loss to Government on account of SSB due to non regularization of services	10.099
		264	10	Irregular expenditure on repair of vehicles and machinery and equipment	1.147
		265	11	Irregular expenditure on transportation charges	0.484
		266	13	Irregular expenditure Out of Health Council Funds	3.217
		267	14	Non-production of record	5.568
Dera Khan	Ghazi MS THQ Hospital, Kot Chutta	268	1	Non recovery of dues as pointed out in previous years audit paras	23.229
		269	2	Irregular retention of Health Council's funds in commercial bank accounts	2.765
		270	5	Irregular expenditure against Health Council Funds	2.714
		271	7	Loss to Government due to non-deposit of Sales Tax, Income tax and PST	0.529
		272	8	Unauthentic payments through adjustment bills	2.235
		273	9	Non-production of sales tax invoices	1.098
		274	10	Non-maintenance of logbook of generator	0.5
		275	11	Loss on account of transportation charges against medicines	0.144
276	13	Illegal Procurement process of medicines	20.082		
Dera Khan	Ghazi DC (IRMNCH & NP)	277	1	Non recovery of Govt dues as pointed out in previous years audit paras/observations	23.676
		278	2	Undue delay in payments of Leave Encashment and Financial Assistance	1.171
		279	4	Unauthentic / doubtful consumption of POL	3.373
		280	6	Unjustified and unauthorized payment against supervisory allowance	3.03
		281	7	Irregular expenditure on repair of vehicles	0.74
		282	9	Non Production of vouched account	4.114
Dera Khan	Ghazi DY. DHO, Taunsa	283	1	Fraudulent exaggeration of expenditure on POL	1.7
		284	2	Unbudgeted expenditure	0.257
		285	3	Non-reconciliation of the expenditure with District Accounts Officer	6.211
		286	4	Non recovery of Government dues as pointed out in previous years' audit paras	0.28
287	5	Irregular payment of pending liabilities	0.229		
Dera Khan	Ghazi SMO RHC Tibbi Qaisrani	288	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	2.659
		289	4	Doubtful payment of minor civil work without fulfillment of codal formalities	1.076
		290	5	Loss to Government on account of SSB due to non regularization of services	1.187
		291	6	Unauthorized utilization of health council funds without pre-audit	-

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		292	7	Loss Due to Non recovery of penal rent from the unauthorized occupants	0.273
		293	8	Loss due to non-deposit of the Government taxes	0.235
Dera Khan	Ghazi SMO RHC Vehova	294	1	Non-recovery of government dues as pointed out in previous years of audit para	0.344
		295	2	Unauthorized payment of inadmissible pay and allowances	2.128
		296	3	Acceptance of medicine excess / less than demand	24.354
		297	4	Irregular retention of Health Council's funds in commercial bank accounts	3.122
		298	5	Non-deposit of taxes	0.157
		299	6	Mis-procurement due to violation of PPRA Rules	0.536
		300	7	Recovery during absent and leave period besides unreconciled expenditure statements	0.21
		301	8	Non-auction of old equipment / condemn items	0.133
		Dera Khan	Ghazi SMO RHC, Choti Zarieen	302	1
303	3			Irregular retention of Health Council's funds in commercial bank accounts	1.814
304	4			Non-deposit of taxes besides excess payment of GST on exempt items	0.475
305	5			Loss to government due to procurement on higher rates	0.127
306	6			Acceptance of medicine excess / less than demand	3.194
307	7			Undue delay in payments of Leave Encashment and Financial Assistance	0.279
308	8			Mis-procurement due to violation of PPRA Rules	1.902
309	9			Unjustified drawl of pay without date of joining & verified expenditure statements	1.643
Dera Khan	Ghazi SMO RHC, Barthi	310	1	Non recovery of Govt dues as pointed out in previous years audit paras	4.054
		311	2	Loss due to unauthorized occupancy of official residences	2.16
		312	4	Irregular retention of Health Council's funds in commercial bank accounts	3.896
		313	5	Payment of salaries without performing duty and after transfer	12.044
		314	6	Mis-procurement of machinery and equipment	19.954
		315	7	Non-installation of X-Ray Machine	7.655
		316	8	Recovery due to un-authorized payments on account of pay & allowance	1.024
		317	10	Non Production of vouched account	5.01
<b>5</b>	<b>District Health Authority Faisalabad</b>				
Faisalabad	CEO (DHA) Faisalabad	318	1	Non recovery of previous year audit observations	420.047
		319	2	Unauthorized approval of budget and expenditure	4,889.22
		320	3	Irregular expenditure on centralized procurement of bulk medicines and surgical items	409.792
		321	4	Non-replacement of substandard medicine	8.096
		322	5	Non forfeiture of performance guarantee	1.302
		323	6	Non-imposition of liquidated damages	2.485
		324	7	Irregular payments of previous year's liabilities	
		325	8	Loss due to inefficient procurement planning	24.473

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		326	9	Undue expenditure on 30 % SSB due to non-regularization of services	3.181
		327	12	Irregular expenditure due to purchases without tendering	1.945
		328	13	Irregular expenditure on repair of residential building	1.48
		329	14	Non-commencement of development works	2.73
		330	15	Unjustified supply of medicines to PHFMC	43.591
		331	16	Irregular retention of Health Councils funds in commercial bank account	53.993
		332	18	Non-production of record	1,139.43
		333	17	Non-clearance of pending cases of leave encashment, financial assistance	24.14
Faisalabad	DHO (PS) Faisalabad	334	1	Non recovery of previous year audit observations	37.817
		335	2	Undue expenditure on 30 % SSB due to non-regularization of services	1.223
		336	3	Irregular payment of pay & allowances through adjustments	3.549
		337	5	Expenditure in violation of PPRA rules	4.915
		338	6	Non-deduction of taxes & non-verification of deposit proof of GST	1.899
		339	8	Procurement of mobile tabs at higher rate	0.331
		340	9	Irregular drawl and utilization of Health Council funds	3.865
Faisalabad	SMO RHC 65/GB	341	1	Non recovery of previous year audit observations	0.143
		342	2	Non-payment of pending claims of leave encashment to retirees	0.183
		343	6	Irregular cash payments by the DDO	5.388
		344	7	Fraudulent withdrawal of funds from the HC Acc without maintenance of record	1.741
		345	9	Non-deduction of taxes & non-verification of deposit proof of GST	0.249
		346	10	Irregular expenditure on POL of generator	1.295
		347	11	Unauthorized utilization of health council funds without pre-audit	-
		348	12	Non-maintenance of record of central procurement /MSD medicine	3.205
		349	13	Loss due to unjustified payment of transportation charges	0.171
Faisalabad	MS THQ Hospital Samundari	350	1	Non recovery of previous year audit observations	34.615
		351	2	Non-clearance of pending cases of leave encashment and financial assistance	5.073
		352	3	Misappropriation of hospital receipts	0.877
		353	5	Undue retention of funds in DDO bank account	1.242
		354	6	Irregular expenditure without open competition	2.888
		355	8	Loss due to procurement of LP medicine on higher rates	1.488
		356	10	Irregular retention of Health Councils funds in commercial bank account	-
		357	11	Non-deduction of taxes & non-verification of deposit proof of GST	3.122
		358	14	Loss due to unjustified payment of transportation charges	0.602
		359	15	Non-deduction of taxes	0.064
		360	16	Undue favor to contractor for non-supply of X-Ray	0.165

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
Faisalabad	Govt. General Hospital Samanabad	361	1	Non-recovery of Govt dues as pointed out in previous years Audit Paras	42.429
		362	4	Irregular expenditure on the repair of machinery & equipment	1.172
		363	6	Non-maintenance of record of central procurement /MSD medicine	42.821
		364	7	Loss due to unjustified payment of transportation charges	0.415
		365	8	Unauthorized utilization of health council funds without pre-audit	120.348
		366	9	Non-functioning of upgraded hospital due to non-approval of SNE	32.02
		367	10	Depriving Patients from better health facilities by short supply of medicine	10.112
		368	11	Non-delivery of services due to non-installation of machinery & equipment	5.855
		369	12	Non-verification of deposit of GST	3.238
		370	13	Improper maintenance of record and suspected misuse of medicine	10.447
		371	15	Uneconomical expenditure on the procurement.	8.863
Faisalabad	SMO RHC Kanjawani	372	1	Non-recovery of Govt dues as pointed out in previous years Audit Paras	0.394
		373	2	Non-clearance of pending cases of leave encashment and financial assistance	0.825
		374	3	Loss due to unjustified payment of transportation charges	0.188
		375	4	Irregular retention of Health Councils funds in commercial bank account	-
		376	6	Non-maintenance of record of central procurement /MSD medicine	6.664
		377	7	Uneconomical expenditure on the procurement.	2.236
		378	9	Improper maintenance of record and suspected misuse of medicine	1.16
		379	10	Impact on poor patients by non-filling of doctor vacancies	28.106
		380	11	Non auction of trees and non-deposit of various incomes into treasury	0.137
Faisalabad	MS THQ Hospital Jaranwala	381	5	Loss due to non-recovery of penal rent.	0.644
		382	1	Non-recovery of funds as pointed out in previous years Audit Paras	27.572
		383	2	Irregular retention of Health Councils funds in commercial bank account	-
		384	3	Fraudulent drawl of funds by fictitious recording of log books of Generators	3.586
		385	8	Loss due to procurement of disposable items at higher rates	0.53
		386	15	Non-recovery of income tax and utilities on auction of canteen	0.138
		387	16	Undue favor to the contractor due to non-obtaining of performance guarantee	1.231
		388	18	Unauthorized expenditure out of health council	4.482
Faisalabad	DHO-III Faisalabad	389	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras	5.719
		390	2	Loss due to purchase of medicines at higher rates	0.144
		391	3	Non-production of vouched accounts	1.999
		392	4	Non-maintenance of record of central procurement /MSD medicine	28.128

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		393	5	Loss due to unjustified payment of transportation charges	0.319
		394	7	Non-clearance of pending cases of leave encashment and financial assistance	3.851
		395	8	Unjustified expenditure on repair & maintenance of building.	1.001
		396	9	Misclassification of expenditure	0.639
		397	10	Non-verification of deposit of GST	0.317
		398	11	Irregular expenditure due to purchases without tendering	3.781
		399	12	Irregular expenditure on repair of vehicle	0.406
		400	13	Irregular payment of pay & allowances through adjustments	5.694
Faisalabad	Dy DHO Tandlianwala	401	1	Irregular expenditure on civil work	0.282
		402	3	Irregular payment of pay and allowances to employees	4.458
		403	4	Irregular expenditure on procurement of machinery, equipment	0.887
		404	5	Non-verification of deposit of GST	0.367
		405	6	Irregular expenditures under head of POL	3.787
		406	8	Irregular expenditure on repair of official vehicle	0.702
		407	9	Excess payment of GST charged on exempted supplies	0.112
		408	10	Consumption of other store items without maintenance of proper record	0.631
		409	11	Non-production of record	15.203
Faisalabad	SMO RHC Mureed Wala	410	1	Non-compliance of previous year audit observations	1.438
		411	2	Non-clearance of pending cases of leave encashment, financial assistance	0.436
		412	4	Loss due to unjustified payment of transportation charges	0.166
		413	5	Non-maintenance of record of central procurement /MSD medicine	6.4
		414	6	Irregular retention of Health Councils funds in commercial bank account	-
		415	7	Irregular expenditure of local /day to day medicine	5.555
		416	8	Misappropriation of hospital receipts	0.045
		417	9	Irregular cash payments by the DDDO	4.831
		418	10	Non-deduction of taxes & non-verification of deposit proof of GST	0.622
		419	11	Non-auction of old /condemned machinery	0.05
<b>6</b>	<b>District Health Authority Jhang</b>				
Jhang	CEO (DHA) Jhang	420	1	Non-recovery of dues pointed out in previous years audit paras	125.271
		421	2	Unauthorized approval of budget and expenditure	3,922.34
		422	3	Non-clearance of pending cases of leave encashment and financial assistance	5.968
		423	4	Non-forfeiture of performance guarantee	3.457
		424	5	Fraudulent withdrawal of funds from Government Treasury	0.443
		425	6	Unauthorized advance withdrawal of funds into commercial bank	15.895

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		426	7	Misappropriation of tender fees	0.302
		427	8	Unauthentic expenditure on procurements and services	6.141
		428	9	Irregular award of contract for day to day / LP medicine	104.857
		429	12	Non-utilization of machinery and equipment	7.625
		430	13	Irregular & inefficient procurement process of medicine	272.199
Jhang	DHO (PS) Jhang	431	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras	54.828
		432	2	Non-clearance of pending cases of leave encashment and financial assistance	7.215
		433	3	Loss due to theft of motor bikes	0.236
		434	5	Loss due to inefficient procurement of drugs, medicine and surgical items	5.127
		435	6	Irregular expenditure on procurements	8.523
		436	7	Irregular expenditure on repair of vehicles and machinery	1.972
		437	8	Misclassification of expenditure	1.65
		438	9	Undue retention of Government funds and non-deposit of bank profit	0.362
		439	10	Unauthorized issuance of motorcycles	4.195
		440	11	Irregular creation & payment of liabilities	4.445
		441	12	Unauthorized utilization of health council funds without pre-audit	6.606
		442	13	Non-maintenance of record of central procurement /MSD medicine	4.558
		443	14	Non-verification of deposit of GST and unauthorized charging of taxes	1.433
Jhang	MS THQ Hospital Shorkot	444	1	Irregular award of framework contracts	4.419
		445	2	Irregular expenditure through splitting	4.558
		446	4	Loss due to procurement of stationery, printing and X-Rays films at higher rates	0.887
		447	5	Non recovery of funds as pointed out in previous year audit paras	45.328
		448	10	Misappropriation of Govt. receipts and non-deposit of taxes	1.076
		449	7	Unauthorized utilization of health council funds without pre-audit	-
		450	6	Irregular centralized procurement of bulk medicines	19.3
		451	8	Loss due to procurement of medicine at higher rates	3.122
		452	9	Unauthorized utilization of medicine budget	3.12
		453	10	Misappropriation of Govt. receipts and non-deposit of taxes	1.076
		454	12	Loss due to non-recovery of penal rent	0.621
		455	15	Irregular expenditure from Health council through splitting repair works	2.463
Jhang	MS DHQ Hospital Jhang	456	1	Unauthorized advance withdrawal of funds into commercial bank	9.35
		457	2	Non-recovery of dues as pointed out in previous years audit paras	387.223
		458	3	Unauthorized award of contract for canteen services without open competition	4.033
		459	7	Irregular expenditure on MSD / bulk purchase of medicine	105.813

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		460	10	Unauthentic expenditure on procurements & repairs	19.089
		461	13	Irregular and excess expenditure on local purchase of medicine	30.962
		462	14	Fraudulent withdrawal and retention of funds	1.198
Jhang	MS City Hospital Jhang	463	1	Non-compliance of previous audit paras involving recovery	11.018
		464	2	Unrequired expenditure on transportation charges	0.257
		465	3	Irregular cash payments by the DDO instead of cross cheque	1.039
		466	4	Irregular expenditure on local / day to day purchase of medicine	8.042
		467	7	Non-maintenance of record of central procurement /MSD medicine	22.61
		468	8	Misappropriation of hospital receipts	0.933
		469	9	Fraudulent / unauthorized drawl and retention of funds	0.033
		470	10	Unauthorized advance withdrawal of funds into commercial bank	2.047
		471	11	Irregular expenditure on generator POL	1.354
		472	13	Non-verification of deposit of General Sales Tax	0.962
		473	14	Non deduction of advance income tax	0.049
<b>7</b>	<b>District Health Authority Khanewal</b>				
Khanewal	CEO (DHA) Khanewal	474	1	Irregular payment of Pay without available of sanction Post	3.12
		475	3	Loss to government due to non-regularization of services	14.174
		476	4	Non recovery of Government dues in previous years'	498.054
		477	5	Unauthorized approval of budget and expenditure	3,629.29
		478	7	Illegal appointments of Class-IV against the recruitment policy-2022	-
		479	10	Irregular auction of store & stock on very nominal increase above the reserve price	6.258
		480	11	Unjustified retention of Leave Encashment Claims of	22.39
		481	12	Irregular purchase of medicines through single bidder	64.567
		482	13	Unjustified acceptance of different specification medicine	2.46
		483	15	Irregular selection of Medical Officer / Entomologist against the recruitment policy-2022	-
		484	16	Unauthorized Health Council funds without pre-audit	35.68
		485	17	Loss due to purchase of medicines on higher rates	1.107
		486	18	Non imposition of Liquidated Damages due to late supply	1.3
		487	19	Non replacement of substandard / misbrand medicine	2.96
		488	20	Non-purchase of medicines due to non-participation of firms	39.101
		489	22	Irregular receive Short Period Bank Guarantee	2.49



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		490	23	Non-production of deposit proof of GST by Suppliers	1.287
		491	24	Irregular payment of transportation charges	0.464
Khanewal	DHO (PS) Khanewal	492	1	Non recovery of Government dues of previous years Paras	79.388
		493	3	Irregular payment Pay & Allowances without sanction Post	36.801
		494	4	Non-verification of challan from District Accounts office	0.509
		495	7	Unauthorized payment of Salary & non-recovery of ROP	2.14
		496	8	Unjustified payment of Leave Encashment	3.515
		497	10	Irregular issuance and doubtful consumption of medicines	0.889
		498	11	Non-auction of unserviceable forty five EPI motorcycles	1.014
		499	12	Unauthorized issuance of EPI motorcycles to irrelevant person	3.78
		500	13	Irregular payment of TA/DA	0.133
		501	14	Irregular payment of transportation charges	0.826
		Khanewal	MS DHQ Hospital Khanewal	502	1
503	2			Award of auctions by irregular auction committee	4.935
504	4			Misappropriation of tender fees	0.042
505	5			Non-supply of required medicine despite demand and availability of funds	44.358
506	6			Unauthorized advance withdrawal of funds into commercial bank	11.1
507	7			Defective tendering and irregular local purchase of medicine	17.723
508	9			Unauthorized tendering despite existing agreement and procurements without requirements	0.734
509	10			Unauthorized erratic postings and withdrawal of pay	22.564
510	11			Unjustified payment of transportation charges	0.35
511	12			Irregular / doubtful expenditure on repair	1.111
512	14			Unauthentic / doubtful expenditure on procurement of medical gases	20.787
513	18			Non-availability of procurement record of bulk medicines and blockage of funds	80.191
Khanewal	MS THQ Hospital Jahanian			514	1
		515	2	Unauthorized payment of Non-Practicing Allowance	12.814
		516	3	Doubtful payment of pay and allowances as arrears	13.227
		517	4	Unauthorized excess expenditure on procurement of LP medicines	6.321
		518	6	Overpayment of incentive allowance to consultants	9.426
		519	7	Unauthorized utilization of health council funds without pre-audit	7.682
		520	9	Non-production of record	38.299
		521	10	Irregular expenditure on civil work	1.642

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		522	11	Unauthorized expenditure due to misclassification	3.725
		523	14	Unauthentic expenditure out of Health Council fun	1.941
		524	15	Unjustified expenditure on transportation charges	0.478
		525	16	Non verification of government taxes	1.67
		526	17	Doubtful procurement without authenticity	2.782
		527	18	Unauthorized advance withdrawal of funds into commercial bank	7.682
Khanewal	SMO RHC Kacha Khu	528	2	Unauthorized advance withdrawal of funds into commercial banks	2.591
		529	3	Non-verification of deposit of Taxe	0.224
		530	4	Non-recovery of government dues pointed out in previous years' Audit Paras	0.607
		531	6	Irregular Cash Payment	0.55
		532	7	Non surrender of anticipated savings	5.547
<b>8</b>	<b>District Health Authority Layyah</b>				
Layyah	CEO (DHA) Layyah	533	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	21.355
		534	2	Unlawful conduct of business of District Health Authority Involving Budget	3,249.72
		535	3	Unauthorized release of supplementary grant and Defective budgeting	906.543
		536	5	Purchases on Quotations without Fair and Transparent Manner	1.892
		537	8	Illegal Procurement process of medicines	233.007
		538	9	Unauthentic incurrence of expenditure without proof of requirement / consumption	2.844
		539	10	Unauthentic payments of pension	6.181
		540	11	Loss due to overpayment of leave encashment	6.243
		541	12	Irregular retention of Health Council's funds in commercial bank accounts	12.382
		542	13	Purchase of bulk medicines in excess than requirement	2.34
		543	14	Delay in Procurement and delivery of Equipment's, Cost Overrun	11.031
		544	15	Misappropriation due to Non-recovery / deposit of receipts, taxes and liquidated damages	0.213
		545	16	Non-maintenance of DHA Cashbook, resulting difference in closing balance	44.74
Layyah	DHO, Layyah	546	1	Non recovery of Government dues pointed out in previous years' Audit Paras	132.129
		547	3	Unjustified purchase of store items without tender advertisement	6.742
		548	4	Unauthorized payment in cash	2.79
		549	6	Unauthentic and Unjustified consumption of POL	4.999
		550	7	Non deposit of General Sales Tax / PST and Income Tax	3.593
		551	8	Misclassification of expenditure and doubtful consumption of medical gases	0.544
		552	9	Irregular expenditure on repair of vehicles	1.471
		553	10	Irregular retention of Health Council's funds in commercial bank accounts	15.089
554	11	Undue delay in payments of Leave Encashment to retired employees	3.969		

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		555	12	Deterioration of Govt. Assets / old Vehicles	1.227
		556	13	Unauthentic payments of arrears through adjustment bills & without sanctioned budget	7.445
Layyah	MS DHQ Hospital, Layyah	557	1	Non-recovery of Government dues as pointed out in previous years audit paras	261.764
		558	3	Unauthorized drawl of pay without sanctioned post	0.803
		559	4	Non utilization of Health Council Fund	10.535
		560	5	Undue delay in payments of Leave Encashment to retired employees	2.097
		561	6	Mis-procurement of lab laboratory items	10.879
		562	7	Procurement of various store items without calling tenders	3.431
		563	8	Misclassification of expenditure and doubtful consumption of medical gases	38.445
		564	9	Unauthorized award of contract of LP medicines with defective tendering	23.762
		565	11	Fraudulent consumption of medicines items	1.038
		566	13	Irregular retention of Health Council's funds in commercial bank accounts	4.903
		567	15	Non-availability of procurement record of bulk purchase medicines	100.293
		568	16	Unauthorized retention of money of insurance claims non-implementation of ISDF	6.047
		569	17	Doubtful consumption of medicines and store items	1.407
		570	18	Non-production of record	12.925
				571	19
		572	20	Non-verification of general sales tax deposit into Government Treasury	5.643
Layyah	MS THQ Hospital, Kot Sultan	573	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	5.769
		574	2	Unjustified payment of incentive allowance due to non-rotation of consultant duties	5.07
		575	3	Irregular expenditure on adjustment of Adhoc doctors by erratic postings	5.34
		576	4	Non-recovery of health insurance claims besides non-implementation of ISDF	1.505
		577	5	Irregular purchase of covid-19 items without proof of consumption	1.127
		578	6	Non recovery of electricity bill from residents of hospital colony	2.233
		579	8	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	9.324
		580	9	Non recording of government receipts in cash book & Irregular deposit in to Account-VI	12.536
		581	10	Irregular and uneconomic Expenditures on printing items	3.064
		582	11	non-inclusion of frequently Local Purchased medicine in bulk medicine	1.762
		583	12	Unjustified charging of GST on medical & surgical supplies	1.038
		584	13	Irregular retention of Health Council's funds in commercial bank accounts	11.085
				585	15

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		586	18	Mis-procurement due to defective tender process for procurement and consumption	6.241
Layyah	SMO RHC, Paharpur	587	1	Irregular expenditure on adjustment and extension of doctors appointed on adhoc basis	7.28
		588	2	Unauthorized payment in cash	2.769
		589	3	Irregular expenditure on Local Purchase / Day to Day Purchase of medicine	3.076
		590	4	Defective method of procurement of LP medicine and consumption	3.126
		591	6	Receiving of Bulk Medicines from CEO, DHA without observing actual demand	-
		592	7	Irregular drawl of pay and allowances due to shifting of headquarter.	3.238
		593	12	Loss due to non-allotment of designated residences of medical colony	4.733
		594	13	Non-recovery of Government dues as pointed out during previous years	0.886
		595	14	Irregular retention of Health Council's funds in commercial bank accounts	2.191
		596	15	Fraudulent drawl and retention of funds	0.065
<b>9</b>	<b>District Health Authority Lodhran</b>				
Lodhran	CEO (DHA) Lodhran	597	1	Non-recovery of government dues pointed out during preceding years	84.358
		598	2	Unauthorized approval of budget and expenditure	2,312.22
		599	3	Non-blacklisting of defaulter Firms for non-supply of medicine	21.606
		600	4	Unauthorized advance withdrawal of funds into commercial bank	47.67
		601	5	Non replacement of substandard / misbrand medicine	3.051
		602	6	Irregular purchase of medicine from suppliers pre-qualified by DGHS	116.184
		603	7	Irregular expenditures without budget allocation and available post	1.025
		604	8	Loss to government due to non-regularization of services of contract employ	22.73
		605	11	Irregular expenditure in excess of budget allocation	23.144
		606	12	Irregular payments of arrears without investigation and additional budget	112.464
		607	14	Unjustified payment without receiving complete supplies	9.538
		608	15	Non imposition of penalty for less shelf life	0.833
		609	17	Unjustified retention of Leave Encashment and financial assistance Claims	13.178
		610	18	Irregular purchase of medicines through single prequalified bidder	2.319
Lodhran	DHO (PS) Lodhran	611	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras	167.318
		612	2	Loss due to additional expenditure on transportation of medicines	0.656
		613	3	Non-auction of unserviceable motorcycles	1.95
		614	4	Non-clearance of pending cases of leave encashment and financial assistance	9.054
		615	5	Irregular payment of salary due to shifting of headquarter	20.112

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		616	6	Irregular expenditure on repair work	1.005
		617	7	Doubtful procurement without authenticity	1.363
		618	8	Unauthorized advance withdrawal of funds into commercial bank	25.056
		619	9	Non verification of deposit of GST	0.259
		620	10	Irregular expenditure on the account of pay and allowances	48.118
		621	11	Unjustified drawl of POL for Generators	3.648
		622	13	Irregular expenditure out of health council funds	14.424
Lodhran	MS DHQ Hospital Lodhran	623	1	Non-recovery of Government dues as pointed out in previous years' audits	82.884
		624	2	Non-clearance pending cases of leave encashment / financial assistance	2.685
		625	3	Unauthorized advance withdrawal of funds into commercial bank	6.974
		626	5	Unauthorized withdrawals of arrears of pay and allowances	6.752
		627	6	Un-authorized Payment of Social Security Benefit @ 30%	1.034
		628	7	Irregular expenditure on adjustment of doctors by erratic postings	40.254
		629	8	Loss due to non-installation of equipment	2.2
		630	9	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	51.342
		631	10	Non-availability of procurement record/less receipts of bulk purchase medicines	59.134
		632	11	Non-recovery of health insurance claims besides non-implementation of ISDF	10.992
		633	13	Doubtful consumption of medical gases inquiry thereof	2.989
		634	15	Non-payment of pending electricity dues by the employees residing in hospital colony	0.641
		635	16	Irregular repair / reconstruction of boundary wall	1.28
		636	19	Misappropriation due to non-deposit of fees into Government Treasury	0.108
		637	20	Shifting of medicines to other health facilities	1.398
		638	21	Unlawful practice of performing duties on alternate days	11.708
		639	22	Doubtful consumption of POL for generators	2.35
		640	23	Non-collection of proof of deposit of sales tax	0.787
		641	24	Overpayment of incentive allowance to consultants without ensuring evening round	7.084
		642	25	Loss due to non-auction of main canteen / cafeteria of the hospital	2.205
643	26	Unauthorized expenditure from health council	1.804		
644	27	Defective tendering process of procurements	28.165		
Lodhran	MS THQ Hospital Dunyapur	645	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras/Observation	15.7
		646	2	Unauthorized advance withdrawal of funds into commercial bank	5.056
		647	3	Loss due to additional expenditure on transportation of medicines –	0.405
		648	5	Non-clearance of pending case of leave encashment	0.444
		649	6	Non-deduction of income tax and non-deposit of government fees	0.249

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		650	8	Loss due to procurements of medicines on higher rates	1.064
		651	9	Irregular expenditure due to re-appointment / extension of doctors on adhoc basi	21.673
		652	10	Irregular expenditure on the account of pay and allowances	11.774
		653	13	Unjustified expenditure and mis-procurement out of Health Council funds	2.641
		654	14	Non verification of deposit of GST	1.069
		655	15	Unjustified retention of bulk purchase medicine budget	17.026
		656	16	Unjustified drawl of POL for Generators	2.229
		657	17	Less receipt of medicine than allocated bud	4.782
		658	18	Irregular expenditure due non maintenance of consumption record	0.913
		659	19	Misappropriation of medicinal item	1.36
Lodhran	SMO RHC Makhdum Ali	660	2	Irregular withdrawal of salaries without performance of duties at place of posting	0.52
		661	3	Unauthorized utilization of health council funds without pre-audit	1.993
		662	4	Unauthorized advance withdrawal of funds	1.993
		663	5	Non-compliance of previous years Audit paras of recovery	5.177
		664	6	Expenditure in excess of budget allocation	13.234
		665	7	Lapse of budget allocation due to non-surrender of savings	47.163
		666	9	Non-verification of deposit of GST, PST & Income Tax	0.45
		667	10	Non reconciliation of expenditure with DAO Lodhran worth	109.634
		668	11	Loss to Government due to non-payment of income tax	0.072
		669	12	Doubtful functioning of equipment due to non-calibration and maintenance of equipment	-
670	13	Irregular payments of arrears without investigation and additional budget	3.203		
<b>10</b>	<b>District Health Authority Multan</b>				
Multan	CEO (DHA) Multan	671	1	Non-recovery of Government dues as pointed out in Audit Paras	51.58
		672	2	Poor performance of P&D wing and blockage of funds without utilization	1,148.83
		673	3	Unauthorized approval of budget and expenditure	6,064.72
		674	5	Mis-procurement of medicine by defective technical evaluation	13.482
		675	6	Irregular printing of hospital stationery	44.773
		676	7	Un-authorized re-appropriations by CEO without delegated financial powers	1,148.83
		677	8	Illegal splitting of procurement process of bulk medicine	448.354
		678	9	Unauthorized incurring of expenditure / creation of liability beyond budget allocation	5.204
		679	10	Overpayment due to purchase of printing material at excess rates recovery thereof	13.001
		680	11	Mis-procurement due to non-compliance of PPRa Rules	66.862

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		681	12	Mis-procurement medicine due to pool by pre-qualified firms	375.167
		682	13	Un-authorized sanction of twelve year old arrear claims without prior approval of FD	0.769
		683	14	Withdrawal of funds without entry in cash book	536.268
		684	15	Un-authorized release of performance guarantee without-fully supply of medicine	1.618
		685	17	Non-replacement of substandard medicine	3.693
		686	18	Loss due to payment of transportation and loading / unloading charges	10.579
		687	19	Unauthorized utilization of health council funds without pre-audit	49.72
		688	20	Un-authorized purchase of LP Medicine from bulk medicine budget by CEO	5.536
		689	21	Irregular purchase of medicine from single bidder without fair competition	123.311
		690	23	Unjustified procurement of services from unregistered firms	1.747
		691	24	Mis-procurement by repeat orders and doubtful supply / consumption of items	44.278
		692	25	Loss due to purchase on higher rates	1.27
		693	26	Excess expenditure than budget of pending liabilities of medicine inquiry thereof	22.082
		694	27	Unjustified payment of FCPS qualification allowance to consultants	0.899
		695	28	Non-procurement of medicine despite vetted demand of health facilities	17.535
		696	29	Doubtful expenditure on account of POL	0.726
		697	30	Illegal appointments and payment of pay & allowances	6.779
		698	31	Unauthorized auction of vehicles/bikes, machinery and equipment by incompetent commit	12.006
		699	32	Doubtful purchase and issuance of LP medicine in absence of consumption record	3.536
		700	33	Non-provision of deposit proof of GST	5.478
		701	34	Unauthorized approval of budget and expenditure	4,683.40
Multan	DY. DHO Jalalpur Pirwala	702	3	Excess charging of rates of POL than the rates given on OGRA web	0.062
		703	4	Irregular/ unauthorized expenditure on repair	0.686
		704	5	Non verification of deposit of GST and Income Tax on purchases	0.488
		705	6	Expenditure on POL/ TA/DA without approval of tour programs	4.314
		706	8	Purchases through doubtful / fictitious billing	0.513
Multan	DHO (MS) Multan	707	1	Non-payment of leave encashment claims	0.522
		708	3	Unauthorized adjustments of pay and allowances	8.684
		709	4	Non-recovery of government dues as pointed out in previous years of audit paras	6.734
		710	8	Mis-procurement due to violation of PPRA Rules	3.465
		711	9	Unauthorized payment in cash besides non provision of deposit proof of GST and IT	0.591
		712	10	Irregular expenditure on account of POL	1.888

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
Multan	DHO (PS) Multan	713	1	Non-recovery of government dues as pointed out during previous years	127.76
		714	2	Mis-procurement of printed hospital stationery and loss due to higher rates	18.923
		715	4	Unauthorized adjustments of pay and allowances	70.893
		716	5	Irregular expenditure on repair of building without administrative approval	3.514
		717	6	Unlawful purchase of medicine through quotations instead of tender process	9.985
		718	8	Loss to government due to non-regularization of services of staff	20.266
		719	10	Non-verification of deposit proof of general sales tax	1.89
		720	11	Irregular purchase of stationary and general store item in violation of PPRA	10.585
		721	13	Loss to government due to charging of higher rates	1.105
		722	14	Fraudulent drawl of funds from Health Council Funds	6.185
		723	15	Irregular release of funds without actual requirement / blockage of fund	2.403
		724	16	Uneconomical procurement of IT items and loss due to excessive rates	5.411
		725	17	Doubtful expenditure on account of POL	10.192
		726	18	Non-recovery of development funds from building department	6.018
		727	19	Irregular expenditure on repair of vehicles and machinery	7.637
		728	20	Unjustified expenditure on transportation charges	1.45
		729	21	Inadmissible allowances	7.448
		730	22	Non clearance of pending liabilities of leave encashment	1.564
		731	23	Irregular posting of doctors without sanctioned posts and payment of salaries	6.067
		732	24	Non-production of record	-
Multan	MS Government Shahbaz Sharif DHQ Hospital Multan	733	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras	38.293
		734	2	Unauthorized utilization of health council funds without pre-audit	7.688
		735	4	Illegal procurements due to violation of PPRA Rules	62.426
		736	5	Unauthorized purchase due to repeat orders and excess than demand	2.43
		737	6	Mis-procurement of PCR kits due to purchase from favorite supplier	4.003
		738	7	Loss to government due to less deduction of liquidated damages	0.537
		739	8	Irregular expenditure on local purchase of medicine	36.461
		740	9	Unauthorized purchase of syringes from LP despite available in bulk purchase	1.072
		741	10	Loss to government due to extension in rate contract of LP medicines	0.672
		742	12	Illegal appointments and payment of pay & allowances	3.012
		743	14	Unauthorized payments in cash	0.247



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		744	16	Irregular consumption of medicine and other items	3.528
		745	17	Non production of record	112.253
		746	18	Irregular issuance of purchase order without availability of budget	1.231
		747	19	Unjustified acceptance of medicines excess than demand	7.892
		748	20	Defective maintenance of record of LP Medicines and non-recovery of LD charges	2.735
		749	21	Irregular expenditure on generator POL	4.718
		750	22	Irregular repair of hospital building by splitting the indent	1.169
		751	23	Loss due to non-regularization of services	1.84
Multan	MS THQ Hospital Jalal Pur Pirwala	752	1	Non-recovery of government dues as pointed out during previous years	25.717
		753	2	Unauthorized advance withdrawal of funds into commercial bank	4.647
		754	5	Illegal procurements due to violation of PPRA Rules	26.442
		755	6	Mis-procurement of printing & publication items due to ignoring lowest firm rates	1.192
		756	7	Unauthorized payment of civil work	1.658
		757	8	Irregular auction cycle stand/ parking stand and canteen	0.749
		758	9	Non production of record	21.57
		759	10	Irregular expenditure on local purchase of medicines	8.683
		760	12	Non cancellation of contract due to late supply of LP medicine	0.616
		761	13	Misappropriation of fees collected from services	0.438
		762	14	Irregular expenditure by splitting	2.283
		763	16	Irregular expenditure on generator POL	1.5
		764	17	Unjustified acceptance of medicines excess than demand	4.662
765	18	Loss due to non-regularization of services	0.664		
Multan	MS THQ Hospital Shujabad	766	1	Non-utilization of budget and non-surrender of savings	5.76
		767	2	Non-Compliance of Audit Paras of Previous Years Pertaining to Recoveries	12.242
		768	3	Loss due to misappropriation of parking fees and sale proceed of empty canes	0.981
		769	4	Illegal adhoc appointments and Irregular expenditure due to extension of adhoc perio	5.037
		770	5	Irregular expenditure incurred on pending liabilities	1.125
		771	7	Non recovery of penal rent from unauthorized occupants of Government residences	0.943
		772	8	Unauthorized erratic postings and withdrawal of pay and allowance	7.805
		773	10	Loss to Government due to non-regularization of contractual employees	8.079
		774	11	Non-deduction of Advance income tax on Employees share on Diagnostic Tests Receipts	0.279
		775	15	Irregular expenditure on local purchase of medicine	2.071
		776	16	Acceptance of bulk medicine beyond requirement	4.765

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		777	17	Doubtful functioning of equipment due to non-calibration and maintenance of equipment	-
		778	18	Mis-procurement due to non-compliance of PPRA Rules	4.334
		779	19	Non-payment of leave encashment claim to retired employee	1.194
		780	20	Non-Deposit of health insurance claims besides non-implementation of ISDF under UHI/SSP	1.496
		781	21	Non production of proof of deposit of GST by the suppliers	5.275
		782	22	Unauthorized advance withdrawal of funds into commercial bank	5.3
		783	23	Loss due to purchase of medicine & X-Ray films of rate contract on higher rates	0.555
		784	24	Doubtful consumption of POL for Generator	1.243
Multan	SMO RHC Mardan Pur	785	1	Unauthorized advance withdrawal of funds into commercial bank	0.847
		786	2	Irregular local purchase of medicine without adopting tendering / quotation process	0.999
		787	3	Doubtful and uneconomical Purchase of stores items	4.217
		788	4	Loss on account of transportation charges	0.124
		789	5	Non recovery of Govt. dues as pointed out in previous years audit paras	4.199
		790	7	Unauthentic payments through adjustment bills-	2.906
		791	8	Unauthorized payments of salary to staff on General Duty	2.986
		792	9	Unjustified appointment and payment of salaries to driver	0.403
		793	10	Misappropriation on account receipts of Ultra Sound and MLC	0.073
		794	11	Non-verification of general sales tax deposit into Government Treasury	0.679
Multan	SMO RHC Meeran Mallah	795	1	Unauthorized utilization of health council funds without pre-audit	4.616
		796	2	Unauthorized advance withdrawal of funds into commercial bank	4.616
		797	3	Non-verification of deposit of GST, PST & Income Tax	2.546
		798	4	Mis-procurement of expenditure through splitting	10.308
		799	5	Irregular expenditure on account of repair of machinery & equipment / furniture & fixture	1.076
		800	6	Non-compliance of previous years Audit paras of recovery	1.483
		801	7	Expenditure in excess of budget allocation	3.912
		802	8	Lapse of budget allocation due to non-surrender of savings	46.463
		803	9	Irregular / uneconomical purchase of medicine without healthy competition	1.638
		804	12	Non-compliance of the Government instructions and withdrawal of social security benefits	2.508
		805	13	Irregular payments of arrears without investigation and additional budget	9.389
Multan	SMO Town Hospital Mumtazabad	806	2	Unauthorized erratic postings and withdrawal of pay and allowances	1.392
		807	3	Doubtful consumption of POL for Generator	0.571

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		808	6	Non-Maintenance of Cash Book involving payments of	12.681
		809	7	Non-Compliance of Audit Paras of Previous Years Pertaining to Recoveries	2.296
		810	8	Misappropriation of Diagnostic Test Fees	0.219
		811	10	Non production of proof of deposit of GST by the suppliers	0.437
		812	11	Mis-procurement due to non-compliance of PPRA Rules	1.133
		813	12	Non-deduction of income tax on Employees share on Diagnostic Tests Receipts	0.021
		814	13	Non-production of record	0.696
		815	14	Irregular local purchase of medicines and not availing prescribed discount	0.949
<b>11</b>	<b>District Health Authority Muzaffargarh</b>				
Muzaffargarh	CEO (DHA) Muzaffargarh	816	1	Non- recovery of Govt. dues as pointed out in previous years audit paras	1,013.00
		817	2	Unauthorized approval of budget and expenditure	5,168.47
		818	3	Mis-procurement of dialysis machines and diminishing the warranty life without usage	20.29
		819	4	Undue delay in payments of Leave Encashment and Financial Assistance	84.929
		820	5	Unauthorized retention of public money in pension account	6.013
		821	6	Unauthorized advance withdrawal of funds into commercial bank	102.349
		822	7	Mockery of Procurement Rules in purchase of medicine and depleting the shelf life	194.413
		823	9	Loss on account of SSB due to-non regularization of services of contract employees	10.346
		824	10	Non-verification of deposit proof of GST	0.82
		825	12	Loss to Govt. due to non-renewal of license to pharmacies / medical stores	0.312
		826	13	Purchases on quotations without fair and transparent manner	6.07
		827	14	Fraudulently double drawl of the same bill	0.148
		828	15	Non production of record	20.632
		829	16	Misappropriation of Cell Phone purchased out of DHA funds	0.173
		830	17	Unauthorized expenditure beyond approved budget resulting cash deficit	39.134
		831	18	Doubtful expenditure on repair of transport	0.376
Muzaffargarh	DHO (PS) Muzaffargarh	832	2	Irregular Local Purchase of Medicines	10.714
		833	3	Undue creation of liabilities due to non-payment of Fin assistance	84.929
		834	6	Unauthorized advance withdrawal of funds into commercial bank	53.648
		835	7	Fictitious billing of POL	7.951
		836	9	Non production of record	39.442
		837	10	Non blacklisting of firms due to non supply of medicines	27.108
		838	11	Unauthentic and doubtful withdrawals and payments in Cash	2.772
		839	12	Expenditure on POL by misclassification	2.262
		840	13	Unauthentic payments through adjustment bills	58.815

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		841	14	Non recovery of dues as pointed out in previous years audit paras	244.427
		842	15	Doubtful expenditure on repair and purchase of vehicles/ fog machines	2.415
		843	16	Purchases without observing austerity measures	2.567
		844	17	Unauthentic/ doubtful expenditure on POL	25.414
		845	18	Purchase of medicines at higher rates	1.085
		846	19	Non-auction of old motorcycles valuing	4.02
		847	20	Unjustified Payments of TA/DA	4.327
		848	21	Non-deduction of GST and income tax	21.053
		849	22	Unauthorized expenditure on Covid Registration Forms	0.913
Muzaffargarh	MS DHQ Hospital Muzaffargarh	850	1	Non recovery of dues as pointed out in previous years audit paras	133.821
		851	4	Difference of closing balance of Health Council funds	12.371
		852	6	Loss due to non-recovery of Punjab Sales Tax on Services	1.048
		853	8	Unauthorized advance withdrawal of funds into commercial bank	25.403
		854	9	Non-replacement of substandard medicines	0.356
		855	11	Irregular and unjustified expenditure of medical gases	16.048
		856	12	Irregular purchase of local purchase of medicines	55.968
		857	16	Irregular and unjustified expenditures on printing items and publication	13.297
		858	18	Non production of vouched account/record	34.019
		859	19	Illegal procurement process of medicines	163.084
		860	20	Unauthentic payments through adjustment bills	15.825
		861	21	Loss on account of SSB due to-non regularization of contract employees	3.839
		862	22	Irregular expenditure on repair of furniture, machinery & equipment	1.531
		863	23	Unauthorized retention of health insurance claims and non-implementation of ISDF	4.285
864	24	Non-verification of general sales tax deposit into Government Treasury	3.704		
Muzaffargarh	MS THQ Hospital Chowk Sarwar Shaheed	865	1	Non recovery of Govt. dues as pointed out in previous years audit paras	22.376
		866	3	Fraudulent consumption of medicines items	3.467
		867	4	Overpayment due higher rates of medicines	1.054
		868	6	Unauthorized advance withdrawal of funds into commercial bank	12.914
		869	7	Irregular Payments against partial supply of medicines	0.708
		870	8	Loss on account of transportation charges and expenditure without advertisement	1.033
		871	9	Misclassification and Improper maintenance of consumption record of medical gases	4.065
		872	10	Recovery due unauthorized inclusion of sales tax in electricity bills	0.568
		873	11	Non-Production of Procurements process record of bulk medicines	73.276
		874	12	Non production of Vouched Account	8.72
		875	13	Irregular purchase of local purchase of medicines	29.359
		876	14	Irregular and uneconomic Expenditures on printing items	4.864

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		877	18	Non Proof of deposit / transfer of DHA receipts into A/C VI	0.973
		878	20	Non-verification of general sales tax deposit into Government Treasury	1.633
		879	21	Unjustified consumption of POL	7.958
		880	22	Loss Due to Non recovery of penal rent charges from the unauthorized occupants	5.564
Muzaffargarh	SMO RHC Shahar Sultan	881	1	Non-recovery of Government dues as pointed out in previous year's Audit Paras	2.331
		882	3	Non-auction of old material /condemn items and fallen/dried trees	1.025
		883	4	Non-deduction of Income Tax on payment of share out of hospital receipts	0.03
		884	6	Irregular payment in cash instead of crossed cheques	1.207
		885	7	Non-preparation / reconciliation of expenditure statements	215.977
		886	8	Unjustified expenditure on account of transportation of goods	0.272
		887	10	Irregular expenditure on medicines in violation of LP Policy	1.274
		888	11	Non-verification of deposit of GST	0.588
		889	12	Unauthorized utilization of health council funds without pre-audit	2.195
<b>12</b>	<b>District Health Authority Pakpattan</b>				
Pakpattan	CEO (DHA) Pakpattan	890	1	Non-compliance of previous audit paras involving recovery	68.483
		891	2	Unauthorized approval of budget and expenditure	2,234.10
		892	3	Non-payment of financial assistance / leave encashment	44.1
		893	4	Unauthorized advance withdrawal of funds into commercial bank	72.887
		894	5	Mis-procurement and doubtful consumption	4.036
		895	6	Irregular cash payments	0.585
		896	7	Poor performance of P&D wing and blockage of funds	112.543
		897	8	Irregular appointments and payment of pay & allowances	0.915
		898	9	Unauthorized repair works beyond delegated power	0.77
		899	10	Non- maintenance cash books	1,543.64
		900	12	Irregular payments of Pension without maintaining record	5.299
		901	14	Non-replacement of misbranded medicine	1.291
		902	15	Non-forfeiture of performance guarantee	0.427
		903	16	Non-production of record	4.62
		904	17	Irregular purchase of medicine from single bidder without fair competition	18.456
		905	18	Loss due to purchase of medicine on higher rates	3.284
		906	19	Illegal splitting of procurement process of bulk medicine	104.74
Pakpattan	DHO (PS) Pakpattan	907	1	Non-recovery of Government dues as pointed out in Audit Para	21.319
		908	3	Unauthorized advance withdrawal of funds into commercial banks	25.45

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		909	4	Irregular payment in cash instead of crossed cheques	1.588
		910	6	Doubtful expenditure on account of POL	4.49
		911	7	Misappropriation of Strychnine purchased without availability of stock entry and consumption record	0.177
		912	8	Non production of consumption record of vaccines and payment of salaries	35.135
		913	9	Mis-procurement due to non-compliance of PPRA Rules	1.908
		914	10	Irregular establishment of Health Councils and expenditure without Pre-audit	23.787
		915	13	Unjustified working of field staff and doubtful reporting of tests	30.958
Pakpattan	MS DHQ Hospital Pakpattan	916	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	221.394
		917	2	Non clearance of pending liabilities of leave encashment and financial assistance	4.293
		918	3	Unauthorized utilization of health council funds without pre-audit	17.727
		919	4	Unjustified payment of "Social Security Benefit"	2.926
		920	5	Loss due to non recovery of auctioned amount, income tax and Provincial Sales Tax	0.887
		921	7	Non-recovery of health insurance claims besides non-implementation of ISDF under SSP	2.68
		922	8	Non cancellation of general duties and irregular expenditure thereof	3.844
		923	10	Irregular payment of arrears of pay and allowances without additional budget	3.392
		924	11	Irregular withdrawal of pay and allowances more than sanctioned post	18.786
		925	12	Loss to Government due to non-deduction of Ligated damages	0.508
		926	13	Non blacklisting of firms due to non supply of medicines and other items	3.746
		927	14	Non-production of procurement of bulk purchase of medicine record	73.428
		928	15	Unauthorized advance withdrawal of funds into commercial bank	17.727
		929	17	Misappropriation of Government receipts	0.339
		930	18	Irregular clearance of pending liabilities	6.781
		931	19	Expenditure without budget authorization	17.445
		932	20	Irregular expenditure on local purchase of medicine and medical gasses	30.179
		933	21	Unjustified expenditure on POL for generators	4.393
934	22	Unjustified payment of Incentive Allowance to the consultant	11.125		
935	23	Irregular expenditure by splitting the indents and non-observance of the PPRA	13.29		
936	24	Expenditure without maintenance of history sheet and detailed record	1.498		
Pakpattan	MS THQ Hospital Arifwala	937	1	Non-recovery of government dues as pointed out during previous years of audit paras	69.878
		938	2	Unauthorized advance withdrawal of funds into commercial bank	2.84
		939	3	Non-payment of leave encashment / financial assistance and creation of liabilities	2.642

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		940	4	Loss on account of transportation charges of medicines	0.412
		941	5	Non-utilization of budget and non-surrender of savings	2.761
		942	6	Irregular expenditure incurred on pending liabilities	1.204
		943	7	Non-recovery of health insurance claims besides non-implementation of ISDF under SSP	2.68
		944	8	Non maintenance of cash book	60.671
		945	10	Non-deduction of advance income tax on employees share of receipt	0.208
		946	13	Illegal payment of security service	0.914
		947	14	Non-availability of procurement record of bulk purchase medicines	26.895
		948	15	Irregular payment of pathology lab items	0.716
		949	17	Misprocurement due to defective tendering process	18.618
		950	18	Expenditure without budget authorization	8.789
		951	19	Non allocation of resources to the upgraded Gynae and Children Ward	-
		952	20	Unjustified expenditure on generator POL	1.737
		953	21	Misappropriation of MLC Charges	0.227
Pakpattan	SMO RHC Bunga Hayat	954	1	Non-compliance of previous audit paras involving recovery	1.469
		955	3	Non-deposit of taxes	0.345
		956	4	Acceptance of medicine excess / less than demand	9.231
		957	5	Unauthorized advance withdrawal of funds into commercial bank	1.687
		958	6	Irregular working of staff on general duty	0.862
		959	7	Non-availability of auction record of dry trees	0.266
<b>13</b>	<b>District Health Authority Rahim Yar Khan</b>				
Rahim Yar Khan	CEO (DHA) RYK	960	1	Nonrecovery of Government dues as pointed out in previous years' Audit Paras	56.013
		961	3	Irregular expenditure due to noncompliance of PPRA Rules	20.889
		962	6	Loss due to unjustified payment of personal allowance after promoting in next scale	0.174
		963	7	Non clearance of pending cases of leave encashment	37.709
		964	8	Unjustified payment of House Rent Allowance and Conveyance Allowance	0.205
		965	9	Unauthorized approval of budget and expenditure	3,465.03
		966	10	Unauthorized advance withdrawal of funds into commercial bank	-
		967	11	Fraudulent drawl and retention of funds in DDO's Account	0.206
		968	14	Unjustified expenditure due to doubtful stock entries	7.013
		969	15	Purchase of substandard medicines due to arranged DTL sampling	26.337
		970	16	Unjustified / baseless distribution of medicine	17.916
		971	17	Wasteful expenditure due to non installation of medical machinery & equipment	77.938
		972	18	Non production of record	11.182

District	DDOs	Sr. No.	Para No.	Title of Para	Amount	
		973	19	Non procurement of medicine despite availability of funds and demand of hospitals	16.948	
		974	20	Loss due to unjustified / baseless budgeting and subsequent expenditure	68.199	
Rahim Khan	Yar	DHO-III RYK	975	1	Nonrecovery of Government dues as pointed out in previous year's audit observations	8.323
			976	3	Misappropriation on account of operating expenditure	4.078
			977	5	Intentionally concealment of record/ bills	32.882
			978	6	Fraudulent drawl and retention of funds in DDO account	0.153
			979	7	Weak internal controls resulted poor health services	-
Rahim Khan	Yar	MS THQ Hospital Sadiqabad	980	1	Nonrecovery of Government dues as pointed out in previous year's audit observations	46.327
			981	2	Unjustified and doubtful consumption of POL worth	5.603
			982	3	Loss due to incurring of additional costs on transportation of medicine	0.794
			983	4	Non clearance of pending liabilities of leave encashment	-
			984	5	Unjustified payment of incentive allowance to the consultants	19.4
			985	7	Non provision of budget for bulk purchases of medicine	26.888
			986	8	Irregular expenditure due to extension / reappointment of doctors on adhoc basis	13.818
			987	9	Irregular auction of parking and loss of	2.111
			988	10	Mis-procurement of medicine and other store items	16.255
			989	12	Unauthorized expenditure out of health council funds without preaudit	6.374
			990	14	Non production of record / bills of arrears of pay and allowances	19.341
			991	15	Fraudulent drawl and retention of funds in DDO account	3.921
			992	16	Unauthorized advance withdrawal of funds into commercial bank	-
Rahim Khan	Yar	MS THQ Hospital Khanpur	993	1	Unauthorized utilization of health council funds	11.492
			994	2	Nonrecovery of Government dues as pointed out in previous years' Audit Paras	34.904
			995	5	Irregular drawl of pay and allowances due to shifting of headquarter	6.434
			996	6	Doubtful payment of arrears of pay and allowances and nonproduction of bills	8.427
			997	10	Loss due to non deposit of Income Tax / PST	0.798
			998	17	Non clearance of pending cases of leave encashment and arrears	-
			999	19	Loss due to non clearance of pending claims of Sehat Sahulat Program (SSP)	14.172
			1000	20	Unjustified referrals of patient without recommendation of consultant due to nonrotation of duties	-
			1001	22	Unjustified/doubtful payments of TA/DA and other head of accounts	1.878
			1002	23	Non-Production / maintenance of record	-
Rahim Khan	Yar		1003	1	Nonrecovery of Government dues as pointed out in previous years' audits	53.222



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
	MS THQ Hospital Liaqatpur	1004	3	Nonavailability of procurement record/less receipts of bulk purchase medicines	28.712
		1005	4	Irregular expenditure on adjustment of doctors by erratic postings	18.712
		1006	5	Unlawful practice of performing duties on alternate days	1.246
		1007	6	Irregular expenditure due to extension / reappointment of doctors on adhoc basis	29.971
		1008	7	Unjustified payment of incentive allowance due to nonrotation of duties	5.51
		1009	12	Non clearance of pending cases of leave encashment and arrears	-
		1010	13	Misprocurement due to splitting of indents	1.565
		1011	14	Non collection of proof of deposit of sales tax	0.925
		1012	15	Unauthorized advance withdrawal of funds into commercial bank	8.829
		1013	16	Overpayment of incentive allowance to consultants without ensuring evening round	2.204
		1014	17	Nonrecovery of health insurance claims besides non implementation of ISDF	1.884
		1015	18	Unauthorized withdrawals of arrears of pay & allowances without budget allocation	8.623
		1016	20	Doubtful consumption of medical gases inquiry thereof	0.457
<b>14</b>	<b>District Health Authority Rajanpur</b>				
Rajanpur	CEO (DHA) Rajanpur	1017	1	Irregular expenditure due to unlawful conduct of business of Health Authority	1,980.86
		1018	2	Non recovery of Govt. dues as pointed out in previous years audit paras	48.492
		1019	3	Fraudulent drawl and retention of public money without immediate disbursement	13.585
		1020	4	Non-payment of leave encashment to retired employees creating liability	0.872
		1021	5	Non-blacklisting of firms and Non-Forfeiture of Performance Guarantee/Security	1.023
		1022	6	Poor performance of DHA and releases of budget resulting unspent balance	185.737
		1023	9	Mockery of Procurement Rules and depleting the quality in bulk purchase of medicine	154.857
		1024	10	Irregular payment of pension without cash book, reconciliation and due life certificate	2.717
		1025	12	Irregular retention of Health Council's funds in commercial bank accounts	38.92
		1026	13	Unauthorized payment of TA/DA to other formations staff	0.662
Rajanpur	DHO (PS) Rajanpur	1027	1	Non recovery of Govt. dues as pointed out in previous years audit paras	96.814
		1028	3	Irregular retention of Health Council's funds in commercial bank accounts	2.594
		1029	6	Irregular expenditure on repair of vehicles	0.879
		1030	7	Irregular expenditure out of Health Council Fund	6.06
		1031	8	Unjustified expenditure on POL on assumption basis	2.2
		1032	10	Irregular payments without cashbook	0.617
Rajanpur		1033	2	Non recovery of Government dues pointed out in previous years' Audit Paras	87.994

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
	MS DHQ Hospital Rajanpur	1034	5	Irregular retention of Health Council's funds in commercial bank accounts	5.977
		1035	6	Misclassification of expenditure and unjustified consumption of medical gases	5.89
		1036	8	Undue delay in payment of Leave Encashment to retired employees	1.275
		1037	10	Loss to Govt. due to Un-justified Local Purchase of Medicine & OPD tickets on higher rate	1.088
		1038	12	Unjustified expenditure on transportation of medicine	0.671
		1039	13	Unjustified and doubtful consumption of medicine in various departments of hospital	1.757
		1040	14	Non deposit/ no proof of deposit of General Sales Tax	0.429
Rajanpur	MS THQ Hospital Rojhan	1041	1	Non recovery of Govt dues as pointed out in previous years audit paras	29.765
		1042	2	Irregular retention of Health Council's funds in commercial bank accounts	9.22
		1043	4	Non-availability of procurement record of bulk purchase medicines	15.98
		1044	5	Misclassification of expenditure and unjustified consumption of medical gases	1.859
		1045	6	Irregular payment of previous year's liabilities	0.631
		1046	8	Unjustified expenditure on transportation of medicine	0.303
		1047	9	Loss due to unauthorized occupancy and non-allotment of official residences	2.225
		1048	10	Award of contract of LP medicines with defective tendering	7.241
		1049	11	Procurement of various store items without calling tenders	0.382
		1050	12	Non-verification of deposit of Sales Tax from the suppliers	0.731
		1051	13	Fraudulent consumption of medicines	0.99
		1052	15	Unauthorized advance drawl out of Health Council funds and non utilization	9.22
1053	17	Non Production of vouched account	1.602		
Rajanpur	SMO RHC Hajipur	1054	1	Irregular retention of Health Council's funds in commercial bank accounts	0.252
		1055	3	Expenditure without budget authorization	0.379
		1056	4	Non utilization of funds for purchase of medicine	2.519
		1057	5	Irregular purchase of local purchase of medicines	1.651
		1058	7	Loss Due to Non recovery of penal rent and electricity charges	0.785
		1059	8	Non-verification of general sales tax deposit into Government Treasury	0.566
		1060	10	Non production of Vouched Account	2.248
1061	12	Unjustified/Doubtful Payments against TA/DA	0.132		
<b>15</b>	<b>District Health Authority, Sahiwal</b>				
Sahiwal	CEO (DHA) Sahiwal	1062	1	Non-recovery of Government dues as pointed out during previous years	247.596
		1063	2	Unauthorized approval of budget and expenditure	1,731.28
		1064	3	Unauthorized advance withdrawal of funds into commercial bank	26.117
		1065	4	Irregular payments without creation of Pension Fund	26.892

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
Sahiwal		1066	8	Unjustified late purchases and cost overrun	18.408
		1067	9	Non replacement of Dental X ray machine	0.55
		1068	10	Drawl of SSB due to non / after regularization of services	3.406
		1069	11	Irregular cash payments	0.341
		1070	12	Fraudulent drawl and retention of public money into account of DDO	0.174
		1071	13	Non-replacement of misbranded / substandard medicines	0.889
		1072	14	Non-forfeiture of performance guarantee	0.236
		1073	16	Non-maintenance cash book of DHA	-
		1074	19	Irregular working on general duties	5.894
		1075	20	Irregular payment of salaries owing to wrong up gradation	27.643
		1076	21	Loss due to less deduction of liquidated damages and other deductions	0.101
		1077	22	Illegal appointments and payment of pay & allowances	7.252
		1078	23	Loss due to purchase of medicines on higher rates	0.219
		1079	24	Un-authorized re-appropriations by CEO without delegated financial powers	346.875
Sahiwal	Dy. DHO Sahiwal	1081	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras	0.056
		1082	2	Irregular payment of Pay & Allowances to the employee on general duty	0.336
		1083	4	Unauthorized expenditure on POL without sanction	0.121
		1084	6	Irregular expenditure on POL of vehicle	1.77
Sahiwal	DHO (PS) Sahiwal	1085	1	Non recovery of Govt: dues as pointed out in previous year's Audit Paras	70.187
		1086	3	Doubtful withdrawal of pay & allowances without date of joining	0.225
		1087	4	Non-payment of financial assistance / leave encashment and creation of liabilities	9.698
		1088	5	Unjustified payment of "Social Security Benefit"	1.162
		1089	7	Doubtful expenditure on repair of vehicle without history sheets	0.372
		1090	8	Loss due to theft of Motor Bikes	0.25
		1091	9	Non-auction of old vehicles / material	0.725
		1092	12	Non deduction / verification of government taxes	0.664
		1093	13	Non verification of GST invoices	0.117
Sahiwal	MS THQ Hospital Chichawatni	1094	14	Non-production of record	21.559
		1095	1	Doubtful consumption of disposable items / injections inquiry thereof	1.382
		1096	2	Unauthorized advance withdrawal of funds into commercial bank	3.85
		1097	3	Non-recovery of Government dues as pointed out in previous years' Audit Paras	74.769
		1098	5	Irregular expenditure on printing from private vendor	1.906
		1099	6	Loss of revenue due to unauthorized general duty	1.68
		1100	7	Non-forfeiture of performance guarantee due to non-supply	0.389

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		1101	9	Less realization of Auction Money, Income Tax and PST	0.856
		1102	10	Excess payment on local purchase of medicine	1.475
		1103	12	Doubtful Consumption of medical gases inquiry thereof	4.34
		1104	13	Non surrender of savings	26.92
		1105	14	Procurement of sub-standard medicine inquiry thereof	0.196
Sahiwal	SMO RHC Harrapa	1106	1	Non-Compliance of Audit Paras of Previous Years Pertaining to Recoveries	0.893
		1107	3	Irregular expenditure due to extension of adhoc period	4.437
		1108	4	Unauthorized advance withdrawal of funds into commercial bank	1.925
		1109	6	Uneconomical expenditure by splitting & without quotations	0.171
		1110	7	Non-collection of proof of deposit of sales tax and Non-Charging of GST	0.073
		1111	8	Irregular Expenditure on Pay & allowances to staff on general duty	1.146
		1112	9	Acceptance of medicine excess / less than demand	4.886
		1113	11	Non-deduction of income tax on Employees share on Diagnostic Tests Receipts	0.113
<b>16</b>	<b>District Health Authority Toba Tek Singh</b>				
Toba Singh	Tek CEO (DHA) Toba Tek Singh	1114	1	Unauthorized approval of budget and expenditure	2,839.48
		1115	2	Non-forfeiture of performance guarantee	-
		1116	3	Non-recovery of liquidated damages for delay in supply of medicine	-
		1117	5	Non-reconciliation of difference between expenditure as per SAP FI and payment by bank	15.5
		1118	4	Non-replacement of substandard medicine	2.171
		1119	6	Irregular procurement of medicines and surgical items	232.747
		1120	7	Loss due to cost overrun and mis-procurement	9.361
		1121	8	Unauthorized utilization of health council funds without pre-audit	8.38
		1122	9	Non-utilization of development funds / non-functioning of health facilities	36.726
		1123	11	Non-recovery of Government dues as pointed out in previous years' Audit Paras	68.728
		1124	13	Unauthentic expenditure on POL of vehicles	1.557
		1125	15	Undue payment of SSB due to non-regularization of services of contract employees	17.349
Toba Singh	Tek MS DHQ Hospital TT Singh	1126	1	Non-recovery of dues as pointed out in previous years audit paras	215.95
		1127	2	Unauthorized advance withdrawal of funds into commercial bank	34.067
		1128	4 (c)	Irregular extension of contracts	6.059
		1129	5	Mis-management of receipts	3.241
		1130	6	Excess payment to the supplier due to wrong calculation	1.977
		1131	7	Irregular expenditure from Health Council's Fund on taken over dispensaries	21.286
		1132	8	Non-production of record of medicine procured by DHA	104.26

District	DDOs	Sr. No.	Para No.	Title of Para	Amount	
		1133	9	Fraudulent drawl of funds	1.302	
		1134	11	Locking up of capital due to procurement of store items excess than requirement	2.157	
		1135	12	Misappropriation of hospital receipts through unauthorized diagnostic facility	-	
Toba Singh	Tek	DHO (PS) Toba Tek Singh	1136	6	Non-deduction of taxes & non-verification of deposit proof of GST	0.469
		1137	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras	6.409	
		1138	3	Irregular drawl and utilization of Health Council funds	5.618	
		1139	4	Expenditure in violation of PPRA rules & Health Council policy guidelines	4.639	
		1140	5	Procurement of mobile tabs at higher rate	0.354	
		1141	7	Fraudulent drawl of Health Council funds	8.067	
		1142	9	Irregular drawl of POL	0.402	
Toba Singh	Tek	MS Eye Cum General Hospital Gojra	1143	1	Non-recovery of Government dues as pointed out in previous years' Audit Paras	67.146
		1144	2	Non-clearance of leave encashment cases	2.96	
		1145	3	Misappropriation of hospital Receipts	0.101	
		1146	4	Unauthorized award of contracts of canteen and parking stand without open competition	1.645	
		1147	5	Loss due to unauthorized distribution of revenue collected from hospital services	0.978	
		1148	6	Fraudulent drawl and retention of funds	0.291	
		1149	7	Loss due to unjustified payment of transportation charges	0.504	
		1150	8	Non-recovery of Income Tax and Sales Tax on Services	0.344	
		1151	9	Loss due to purchase of medicines at higher rates	-	
		1152	10	Unauthorized advance withdrawal of funds into commercial bank	2.93	
		1153	11	Unnecessary demand and shifting of medicine to other health facilities	0.572	
		1154	12	Non-supply of medicine by CEO DHA out of 75% bulk purchase budget	28.035	
		1155	15	Non-verification of deposit of GST	1.007	
		1156	16	Non-preparation/reconciliation of expenditure statements	-	
		1157	17	Non-maintenance of record	5.806	
Toba Singh	Tek	SMO RHC 740 GB	1158	1	Non-recovery of Govt dues as pointed out in previous years' Audit Paras/Observations	0.973
		1159	3	Non-deduction of taxes & non-verification of deposit proof of GST	0.123	
		1160	4	Irregular drawl and utilization of Health Council funds without observing policy guidelines	1.332	
		1161	6	Irregular consumption of medicine	0.819	
<b>17</b>	<b>District Health Authority Vehari</b>					
Vehari	CEO (DHA) Vehari	1162	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	82.509	
		1163	2	Unauthorized approval of budget and expenditure	3,659.71	
		1164	3	Non-payment of Leave Encashment and financial assistance Claims	13.922	
		1165	4	Loss due to non-regularization of services of contract staff	16.124	

District	DDOs	Sr. No.	Para No.	Title of Para	Amount		
Vehari	DHO (PS) Vehari	1166	5	Unauthorized advance withdrawal of funds into commercial bank	34.141		
		1167	6	Irregular expenditures without budget allocation of post	6.639		
		1168	7	Irregular payments of arrears without investigation and additional budget	60.99		
		1169	10	Expenditure without budget authorization	122.371		
		1170	11	Irregular expenditure on procurement of machinery	11.338		
		1171	12	Loss due to non replacement of medicine	7.492		
		1172	13	Non-forfeiture of performance guarantee and blacklisting of firms	3		
		1173	14	Irregular payments without creation of Pension Fund	40.952		
		1174	15	Non- maintenance of history sheet and repair from un-registered suppliers	0.984		
		1175	16	Unjustified consumption of POL	2.498		
		1176	17	Mis-procurement of bulk medicine	353.094		
		1177	18	Fraudulent drawl of pending liabilities of medicines	19.155		
		1178	19	Unauthorized auction of vehicles/bikes & machinery	6.157		
		1179	21	Non-recovery of health insurance claims besides UHI/ Sehat Sahulat Program (SSP)	7.436		
		1180	22	Placement of supply orders in excess of allocated budget	71.705		
		1181	23	Fraudulent drawl and retention of funds amounting	379.012		
		1182	24	Non-production of record	27		
		1183	26	Loss due to non deposit of liquidated damages into Government Treasury	4.275		
		1184	27	Loss due to additional expenditure on transportation of medicines	1.442		
				1185	1	Non-recovery of government dues as pointed out during previous years	66.897
				1186	2	Unauthorized adjustments of pay and allowances	22.895
				1187	3	Loss to government due to non-regularization of services of staff	17.268
				1188	4	Irregular payment to unregistered firm on repair of furniture and electrical equipment	1.468
				1189	5	Unauthorized withdrawal of Non-Practice Allowance-	4.305
				1190	6	Non-verification of deposit proof of general sales tax	3.145
				1191	7	Irregular purchase of medicine beyond approved standard medicine list	1.98
				1192	9	Unauthorized purchase / consumption of injections	7.986
		1193	11	Loss to government due to non-registration of motor bikes	0.813		
		1194	12	Recovery of inadmissible allowances	2.984		
		1195	13	Irregular purchase and consumption of various items	12.758		
		1196	14	Unauthorized procurement of corona safety gown for other DDO	1.148		
		1197	15	Irregular procurement of national / multinational items of medicine	28.97		

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		1198	16	Unauthorized expenditure on POL due to defective maintenance of log books	6.001
		1199	17	Non clearance of pending liabilities of leave encashment and financial assistance	85.283
		1200	18	Irregular withdrawal of fuel	1.674
		1201	19	Non-production of record	14.4
Vehari	MS DHQ Hospital Vehari	1202	1	Non-recovery of Government dues as pointed out during previous years	200.477
		1203	2	Unauthorized advance withdrawal of funds into commercial bank	7.86
		1204	3	Loss due to additional expenditure on transportation of medicines	0.223
		1205	5	Irregular procurement process due to violation of PP Rules	58.966
		1206	8	Unauthorized payment of Non-Practicing Allowance	24.139
		1207	9	Non-availability of procurement record of bulk purchase medicines	28.005
		1208	10	Irregular expenditure incurred on pending liabilities	1.052
		1209	11	Loss due to delay in finalization of rate contracts and late supply of medicine	11.999
		1210	14	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	2.568
		1211	15	Overpayment of incentive allowance to consultants	13.097
		1212	16	Irregular/ unjustified expenditure on building repair	1.779
		1213	17	Shifting of medicines to other health facilities due to excess than demand	3.027
		1214	18	Non-collection proof of deposit of sales tax and sales tax invoices	3.409
		1215	20	Misprocurement of LP medicine and surgical disposable items	34.266
		1216	21	Irregular consumption of POL on generator	10.4
1217	22	Non-payment of financial assistance / leave encashment	7.915		
1218	23	Non-recovery of health insurance claims besides non-implementation of ISDF under SSP	6.88		
Vehari	MS THQ Hospital Burewala	1219	1	Non-recovery of Government dues as pointed out during previous years	436.795
		1220	2	Unauthorized advance withdrawal of funds into commercial bank	13.352
		1221	3	Loss due to additional expenditure on transportation of medicines	0.63
		1222	4	Unauthorized expenditure due to misclassification	13.915
		1223	8	Non-payment of financial assistance / leave encashment	3.377
		1224	9	Less recovery of repair and maintenance charges of Govt. residences	0.298
		1225	11	Unauthorized retention of money of health insurance claims and non-implementation of ISDF	1.802
		1226	12	Unauthorized payment of Non-Practicing Allowance	13.666
		1227	13	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	22.799

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		1228	14	Overpayment of incentive allowance to consultants	6.608
		1229	15	Illegal procurement of medicine beyond procurement contract	0.907
		1230	16	Doubtful payment of pay and allowances as arrears	12.254
		1231	17	Non-availability of procurement record of bulk purchase medicines	20.561
		1232	18	Loss to Government due to non-regularization of contractual employees	2.969
		1233	19	Irregular expenditure incurred on pending liabilities	1.344
Vehari	SMO RHC Garah More	1234	1	Non recovery of Government dues as pointed out in previous years' Audit Paras	4.062
		1235	3	Loss due to availing less discount on purchase of medicine	1.494
		1236	5	Non recording of government receipts in cash book & Irregular deposit in Account VI	1.002
		1237	6	Irregular local purchase of non-formulary medicine	4.173
		1238	7	Unauthorized advance withdrawal of funds into commercial bank	1.863
		1239	8	Doubtful consumption of medicine in R.H.C	5.467
		1240	9	Non-verification of general sales tax deposit into Government Treasury	0.786



**Memorandum for Departmental Accounts Committee Paras  
Pertaining to the Audit Year 2022-23**

(Rupees in million)

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
<b>(1) District Health Authority Bahawalnagar</b>					
Bahawalpur	CEO (DHA) BWN	1	4	Unauthorized retention and utilization of budget without lawful authority	382.079
		2	5	Irregular / excess utilization of budget for purchase of bulk medicine	95.520
		3	7	Non verification of deposit of GST by suppliers	0.363
		4	8	Loss due to unjustified payment of integrated allowance	0.060
		5	11	Less placement of supply orders for bulk purchase of medicine	11.555
		6	12	Irregular clearance of pending liabilities	218.833
		7	13	Loss due to non / less deduction of L.D charges	1.508
		8	14	Unauthorized use of budget provided for specific purposes	60.023
		9	15	Irregular expenditure on procurement of medicine	218.833
		10	16	Non initiation of legal action and non replacement of substandard stock	7.351
		11	17	Non initiation of legal action for non/less supply of medicine	14.253
		12	18	Loss due to purchase of medicine on higher rates	2.531
		13	19	Less supply of medicine than allocated budget	147.045
		14	20	Loss due to non recovery of cost of samples	0.243
		15	21	Inadmissible payment of pay and allowances during postgraduate training / study leave	30.315
		16	22	Irregular expenditure due to irregular up-gradation / promotion	68.520
		17	27	Non verification of deposit of GST by suppliers	0.419
		18	29	Non finalization of pending inquiries and non implementation of recommendations of inquiry officer	-
		19	30	Doubtful expenditure due to non maintenance of history sheet registers	0.210
		20	31	Payment of pension / commutation without obtaining share from concerned LG	32.124
		21	32	Misuse of public resources and recovery thereof	0.301
		22	33	Loss due to late procurement of bulk medicine	19.303
		23	34	Irrational distribution of medicine and shifting therefor	6.979
		24	35	Non / less receipt of medicine	174.476
Bahawalpur	DHO (DHA) BWN	25	5	Overpayment due to inadmissible personal allowance	0.252

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		26	6	Overpayment due to inadmissible Health Risk Allowance	0.027
		27	9	Irregular / doubtful clearance of pending liabilities of FY 2019-20	2.345
		28	11	Irregular payment of contingent paid staff	0.676
		29	12	Fraud / Embezzlement of funds of transportation of goods	1.435
		30	13	Misappropriation in medicine Tab. Mefenamic Acid 500mg	0.149
		31	14	Non receipts of Stock/misappropriation of medicines into stock	11.149
		32	15	Likely misappropriation in use of funds for the Repair of vehicles	0.616
		33	16	Irregular expenditure against repair of machinery & vehicles without calling tenders	2.399
		34	19	Non-Production of Record For Drawl Of Arrear Of Pay & Allowances	64.282
		35	20	Non receipt/misappropriation of General Store items into stock	9.084
		36	21	Irregular payment of qualification allowance without verification of degrees	1.118
		37	22	Misclassification of expenditure	0.932
		38	23	Loss due to doubtful / irregular repair of transformer	1.189
		39	24	Irregular/doubtful expenditure on POL	7.299
Bahawalpur	MS DHQ Hospital BWN	40	25	Non-verification of GST, I. Tax, and PST invoices by different BHUs	0.681
		41	26	Unauthorized payment of allowances during leave at BHUs	0.086
		42	28	Non production of record	-
		43	2	Non-deduction / deposit of Income Tax on employees' share of various receipts	0.587
		44	3	Less realization of Auction Money, Income Tax and PST	3.286
		45	5	Increase in No. of Posts in Budget without Sanctioned New Expenditure (SNE)	0.960
		46	6	Irregular Expenditure on printing through private vendors	8.754
		47	7	Unjustified payment of Non Practicing Allowance	26.377
		48	8	Misappropriation / Embezzlement of Government Receipts approximately	0.270
		49	10	Loss due to non-deposit of Government Receipts / Auction Money from Canteen at least	11.158
		50	11	Misappropriation of Self Collected Government Receipts from Parking Stand	1.375
		51	12	Non-deduction of inadmissible allowances during training of higher studies	4.844
		52	13	Bogus consumption record of 3 CC Syringe in COD / Emergency Inquiry thereof	1.328
		53	15	Doubtful consumption of Disposable Items Inquiry thereof	10.714
54	17	Irregular appointment of daily wages / contingent paid staff	3.217		
55	18	Unauthorized payment of Stipend to House Officer	16.995		

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		56	19	Doubtful expenditure on Oxygen Cylinder without proper consumption record	10.735
		57	21	Misappropriation of MLC	0.018
		58	23	Unauthorized payment of conveyance allowance during leave	0.230
		59	24	Understatement of Expenditure in Reconciled Expenditure Statement	444.330
		60	25	Un-reconciled difference of Cash Balance between Bank Statement and Cash Book	1.498
		61	26	Unauthorized conversion of Ad Hoc Appointment to Contract and then Regularization	2.174
Bahawalpur	MS THQ Hospital Chishtian	62	2	Payment of HSRA without entitlement	0.103
		63	3	Unauthorized drawl of Practice Compensatory Allowance (PCA)	0.022
		64	6	Less / non receipt of medicine than demand	26.572
		65	7	Irregular expenditure on procurement of medicine through local purchase	39.405
		66	9	Irregularities in Sehat Sahulat Program	-
		67	10	Expenditure over and above the sanctioned budget	6.259
		68	11	Overpayment of SSB allowance after regularization	0.028
		69	12	Less payment of Tax to FBR	0.237
		70	13	Misappropriation in Govt. Receipts	0.316
		71	14	Overpayment of HRA and CA despite availability of designated residence	1.006
		72	15	Wastage of funds due to non - utilization of machinery in millions	-
		73	16	Loss due to unjustified payment of personal allowance after promoting into next scale	0.050
		74	17	Non action against doctors for Illegal practices in Medico-legal cases.	-
		75	19	Excessive payment to employees due to adopting unlawful practice on alternate days	5.116
		76	20	Loss to Government due to non-deduction of salaries of absent employees	0.152
		77	21	Excessive drawl of pay & allowances due to illegal upgradation of posts	-
78	22	Payment of various inadmissible allowances	2.368		
79	23	Non recovery of Sales tax	1.460		
Bahawalpur	MS THQ Hospital Haroonabad	80	2	Unauthorized drawl of Practice Compensatory Allowance (PCA)	0.149
		81	4	Payment of irrelevant allowances without entitlement	0.236
		82	6	Unauthorized drawl of SSB after regularization	0.304
		83	8	Less / non receipt of medicine than demand	27.805
		84	9	Less receipt of budget than allocated by Finance Department	21.645
		85	10	Mis procurement of different items	20.984
		86	11	Purchase of medicine without immediate requirement and shifting thereof	2.230
		87	12	Shortage of medicine stock and non recovery thereof	0.276

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		88	14	Inadmissible payment of pay and allowances during study leaves	3.679
		89	17	Loss due to non deposit of cycle stand fees into Government Treasury	0.047
		90	18	Irregular expenditure on purchase of dialysis medicine	1.737
		91	19	Loss due to purchase of medicine on higher rates	0.470
		92	20	Mis procurement due to violation of PPRA Rules	10.259
		93	21	Non-recovery of health insurance claims besides non-implementation of ISDF under SSP	2.616
		94	22	Irregular expenditure on adjustment and extension of doctors appointed on adhoc basis	47.384
		95	25	Doubtful receipt of different items and payment thereof	1.100
		96	26	Misappropriation due to less deposit of fees into Government Treasury	0.216
		97	27	Non initiation of disciplinary proceedings	-
<b>(2) District Health Authority Bahawalpur</b>					
Bahawalpur	CEO (DHA) BWP	1	2	Unauthorized payment of salary without availability of sanctioned posts in budget book	3.379
		2	3	Irregular drawl of arrears without additional budget	1.828
		3	5	Irregular payment of pending liabilities	7.261
		4	6	Irregular expenditure due to misclassification	1.693
		5	8	Irregular expenditure incurred on photocopies	0.498
		6	9	Doubtful expenditure of repairs due to non-maintenance of history sheet	1.138
		7	10	Irregular payment of salary without posting	0.553
		8	12	Unauthorized drawl of different allowances	0.091
		9	13	Unauthorized payments through cash	1.195
		10	14	Unjustified payment of electricity bills	2.438
		11	15	Irregular expenditure on purchase of tyres	0.274
		12	16	Irregular payment of salary without posting.	0.841
		13	17	Irregular expenditure on POL & Mobil Oil.	2.402
		14	18	Non-forfeiture of Performance Securities due to non-supply of medicines.	0.246
		15	19	Non-replacement of substandard medicines.	1.266
		16	20	Unauthorized payment of Health Sector Reform Allowance.	1.148
		17	22	Non verification of deposit of GST by suppliers.	0.315
		18	24	Non-maintenance of cash book of DHA.	-
		19	26	Poor service delivery due to abnormal delay in purchase of medicines.	266.232
		20	27	Irregular expenditure due to non-observance of PPRA Rules.	20.812
		21	28	Mis Procurements of medicines without Fair and Transparent Manners.	42.588

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		22	29	Doubtful auction of vehicles and deposit of auction amount.	11.559
		23	30	Irregularities in recruitment of Vaccinators.	-
		24	31	Expenditure on illegal appointments.	26.520
		25	32	Recovery of rate difference.	0.399
		26	33	Illegal posting of an employee and expenditure.	0.884
		27	34	Loss to Government due to less deduction of Income Tax.	5.946
Bahawalpur	DHO (PS) BWP	28	1	Advance payment to Printing Press without getting prior approval from FD.	3.098
		29	2	Wastage of funds due to non making efforts for taking SNE for upgraded BHU.	89.296
		30	3	Irregular payment for purchase of printing material.	3.098
		31	5	Expenditure on illegal appointments.	26.521
		32	6	Payment of salaries in cash to Daily Wages staff.	16.332
		33	7	Non / less transfer of property in the name of BHUs/ Health Department.	-
		34	8	Irregularities in appointment of Daily Wages staff and payment thereof.	16.332
		35	10	Excess expenditure due to excess claiming of kilometer.	0.549
		36	11	Non-auction of old motorcycles.	-
		37	12	Inadmissible payment of HSRA to employees.	0.122
		38	13	Unjustified cash payment instead of crossed cheques.	18.357
		39	15	Non maintenance of POL record.	2.854
		40	17	Irregular payment of salaries to employees posted for Flying Squad.	5.151
		41	18	Misappropriation in medicines.	0.043
		42	19	Doubtful withdrawal of pay without date of joining.	2.607
				43	21
		44	22	Irregularities in recruitment of Class-IV and expenditure thereof.	-
Bahawalpur	MS THQ Hospital Ahmed Pur East	45	2	Unauthorized drawl increment and other allowances.	0.058
		46	3	Unjustified payment of irrelevant allowances.	0.188
		47	4	Unauthorized drawl of Health Sector Reform Allowance.	0.354
		48	7	Unauthorized drawl of NPA having private clinics and submitted void affidavit.	6.324
		49	8	Misappropriation/non-deposit of receipts of pathologist / radiologist share.	0.786
		50	9	Irregular expenditure on adjustment of doctors.	13.707
		51	10	Loss due to non-recovery of income tax on auction of parking.	0.067
		52	11	Misappropriation/non-deposit of fees into Government Treasury.	0.203
		53	14	Unauthorized drawl of HRA and CA despite availability of designated residence.	0.130

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		54	16	Loss due to non-deduction of HRA, CA, Water and R&M charges.	1.577
		55	17	Excess payment of pay and allowances for absent periods.	0.315
		56	18	Irregular clearance of pending liabilities.	18.667
		57	20	Loss due to purchase of medicine on higher rates than central rate contract.	0.434
		58	22	Non-clearance cheques of Sehat Sahulat Program.	2.345
		59	23	Non-taking action for black listing of the firms due to non-supplying medicines.	14.462
		60	24	Overpayment of salaries after resignation/transfer/deputation.	1.714
		61	25	Non-recovery of pay & allowances from reverted employees.	0.636
		62	26	Expenditure by misclassification	2.228
		63	27	Non utilization of budget provided for bulk purchases of medicine.	18.924
		64	28	Unjustified payment of transportation due to non-delivery of medicine directly in THQ.	0.258
Bahawalpur	MS THQ Hospital Hasilpur	65	1	Non receipt of medicine than allocated budget	12.574
		66	2	Unjustified payment of salaries due to non-rotation of consultant's duties	17.008
		67	4	Unauthorized purchases by hospital required to be supplied by the janitorial company	1.072
		68	7	Non-recovery of health insurance claims besides non-implementation of ISDF under SSP	2.058
		69	8	Irregular expenditure by extension of previous year agreement	0.923
		70	9	Irregular payment of allowances without fulfillment of KPIs bills	3.889
		71	10	Unauthorized drawl of Non Practicing Allowance	1.640
		72	11	Non preparation of trend list and non-inclusion of frequently locally purchased medicines	-
		73	12	Irregular Payment of Personal Allowance after regularization	1.152
		74	13	Overpayment on account of health sector reform allowance during general duty	1.230
		75	15	Irregular drawl of increments by adhoc doctors	0.460
		76	16	Doubtful consumption of medicine in different ward of hospital	6.494
		77	17	Irregular adjustment of ad-hoc doctors against the post of SMO / WSMO	18.862
		78	18	Irregular deposit of receipts in Account-VI	7.718
		79	19	Unjustified referral of patients without recommendation of consultant	-
		80	20	Loss due to less recovery of auctioned amount	0.408
		81	22	Irregular clearance of pending liabilities of medicine without allocation of funds	10.321

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
Bahawalpur	MS THQ Hospital Khairpur Tamewali	82	2	Unauthorized drawl of Health Sector Reform Allowance	0.627
		83	3	Excess payment of HSRA	0.192
		84	6	Payment of irrelevant allowances without entitlement	0.051
		85	7	Loss due to non deposit of different fees into Government Treasury	0.263
		86	8	Loss due to non recovery of penal rent	0.157
		87	9	Inadmissible payment of pay and allowances after resignation / transfer / relieving	0.644
		88	10	Excess drawl of pay and allowances due to drawl of inadmissible increment	0.105
		89	12	Doubtful expenditure due to contradiction in bill number and date	0.695
		90	13	Non verification of deposit of GST by suppliers	1.150
		91	14	Purchase of medicine in excess of budget allocation	1.001
		92	16	Loss due to theft of LED and Acs	0.220
		93	17	Less / non receipt of medicine than allocated budget	9.255
		94	18	Less receipt of budget than allocated by Finance Department	9.900
		95	21	Unjustified payment of incentive allowance due to non rotation of duties	9.891
		96	22	Unjustified referral of patients without recommendation of consultant	-
		Bahawalpur	MS THQ Hospital Yazman	97	23
98	24			Purchase of medicine without immediate requirement and shifting thereof	0.385
99	2			Irregular expenditure on local purchase of medicine	2.963
100	4			Unjustified payment of electricity bill	2.176
101	5			Irregular procurement process of medicines	29.297
102	7			Lapses in purchase process of medicines	29.297
103	8			Loss to Government due to less deduction of income tax	1.070
104	9			Non making efforts for black listing of defaulter firms for medicine	10.509
105	10			Irregularities in Sehat Sahulat Program	-
106	11			Misappropriation in hospital receipts	1.146
107	12			Excess payment to suppliers	0.069
108	13			Less purchase of medicines due to irrational budgeting	26.621
109	14			Non making efforts for up-gradation of THQ	-
110	15			Payment to supplier on the basis of doubtful DTL	0.134
111	16			Irregularities in purchase and non maintenance of record	46.824
112	17			Non replacement of substandard medicines	-
113	18			Wastage of funds due to non - utilization of machinery	2.236

District	DDOs	Sr. No.	Para No.	Title of Para	Amount		
		114	19	Excessive payment to employees due to adopting unlawful practice on alternate days	3.366		
		115	20	Unjustified drawl of anesthesia allowance	0.270		
		116	22	Payment of various inadmissible allowances	0.072		
		117	23	Unauthorized drawl of pay and allowances during absent period	1.120		
		118	24	Loss due to doubtful claims of arrears	2.445		
		119	25	Irregular award of tenders and irregular expenditure thereof	8.820		
		120	27	Overpayment of pay after transfer / resignation	1.773		
		121	28	Excess drawl of pay and allowances	0.083		
		122	29	Loss due to additional cost of transportation of medicines	0.502		
		123	30	Irregular expenditure on pay and allowances due to shifting of headquarter	6.307		
		124	32	Disbursal of purchased items without maintenance of Indents	12.524		
		Bahawalpur	RHC Khanqah Sharif	125	1	Likely embezzlement of funds and stolen of Govt. Record	5.676
				126	2	Unjustified payment of Non-Practicing Allowance (NPA)	2.484
				127	4	Irregular expenditure on procurement of medicine	0.998
128	5			Payments without Pre-audit	2.249		
129	6			Excess payment of electricity bills than units consumed	0.065		
130	7			Unrealistic Budgeting/ Non Surrender of Anticipated Saving	22.631		
131	8			Payment of leave encashment without provision of leave account	0.930		
132	9			Irregular drawl of Pay & Allowance without extension in contracts / Adhoc period	12.373		
133	10			Irregular drawl of Special Healthcare Allowance	1.650		
134	11			Non auction of old material	0.050		
135	12			Unauthorized drawl of different allowances during leave period	0.174		
136	13			Loss due to doubtful consumption of POL	0.062		
137	14			Irregular Payment of 15% specialist share to SMO	0.076		
138	15			Non-deduction of "Water Charges" from government residence	0.035		
139	17			Unjustified acceptance of medicines in excess quantity	2.164		
140	18			Non deposit of hospital fees into Govt. treasury	0.014		
141	19			Drawl of arrears bills without additional budget	1.465		
142	20			Non-recovery of pay & allowances from absent staff	0.577		
143	21			Non-accountal of incurred expenditure in cash book	0.118		
144	23			Irregular payment of HSRA due to shifting of head quarter	0.109		



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		145	25	Non availability of WMO in emergency delivery cases	-
Bahawalpur	SMO RHC Khutri Banglow	146	2	Irregular local purchase of non-formulary medicines	1.721
		147	3	Loss due to less availing of discount on local purchase of medicine	0.293
		148	4	Misappropriation of Government Receipts	0.241
		149	6	Unauthorized Withdrawal of Conveyance Allowance by Vaccinators	0.417
		150	7	Non recovery of pay on resignation from service without serving one month notice	0.255
		151	8	Doubtful consumption of medicine in R.H.C.	4.071
		152	9	Unauthorized use of electricity by staff living with in the premises of R.H.C	1.032
		153	10	Doubtful payment of minor civil work without fulfillment of codal formalities	0.733
		154	11	Unauthorized Payment of Inadmissible Allowances during Leaves	0.073
		155	14	Overpayment on account of health sector reform allowance during general duty	0.063
		156	15	Excess Payment of Personal Allowance after regularization	0.049
Bahawalpur	SMO RHC Qaimpur	157	2	Excess drawl of pay and allowances	0.081
		158	4	Non-recovery of repair and maintenance charges	0.073
		159	5	Loss due to less deduction of Group Insurance	0.008
		160	7	Unauthorized retention of public money in DDO account	0.166
		161	9	Irregular expenditure on repair of various items	0.038
		162	10	Irregular payment on account of TA/DA	0.092
		163	12	Unjustified expenditure on "Repair of Transformer"	0.052
		164	13	Irregular expenditure on pay and allowances due to lapse of offer of appointment.	0.840
Bahawalpur	SMO RHC Uch Sharif	165	15	Unjustified expenditure due to doubtful sanction.	0.058
		166	1	Irregular drawl of Special Healthcare Allowance.	1.570
		167	4	Irregular expenditure on procurement of medicine.	0.904
		168	5	Payments without Pre-audit.	1.572
		169	6	Excess payment of electricity bills than units consumed.	0.111
		170	7	Unrealistic Budgeting/ Less Utilization of Funds	10.941
		171	8	Unauthorized occupations of government residences	0.568
		172	11	Non auction of old material and used Mobil-oil	0.200
		173	13	Loss due to doubtful consumption of POL	0.401
		174	14	Irregular Payment of 15% specialist share to SMO	0.040
		175	15	Non-deduction of "Water Charges" from government residence	0.121

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		176	16	Irregular payment of HSRA due to shifting of head quarter	0.109
		177	17	Expenditure on irregular adjustment of doctors	3.464
		178	18	Unjustified acceptance of medicines in excess quantity	1.923
		179	19	Non deposit of different fees into Govt. treasury	0.030
		180	20	Drawl of arrears bills without additional budget	1.236
		181	21	Non-recovery of pay & allowances from absent staff	0.407
		182	22	Non-accountal of incurred expenditure in cash book	0.299
<b>(3) District Health Authority, Chiniot</b>					
Faisalabad	DHO (PS) Chiniot	1	11	Unauthorized charging of expenditure in irrelevant object code through misclassification.	0.454
		2	13	Unauthorized drawl of TA/DA without approval of authority	0.020
		3	15	Loss due to theft of motor bike	0.069
		4	18	Non-verification of deposit of GST	0.430
Faisalabad	MS THO Hospital Bhowana	5	3	Unjustified payment of HSRA to the Specialists without hospital based practice after duty hours	0.315
Faisalabad	CEO (DHA) Chiniot	6	8	Understatement of expenditure due to booking on net basis	2.064
		7	14	Non-verification of General Sales Tax	0.400
		8	15	Procurement without availability of funds	0.580
		9	22	Irregular creation of liabilities	156.336
Faisalabad	MS DHQ Hospital Chiniot	10	13	Misclassification of expenditure	1.047
		11	18	Shortage of X-Ray films	0.051
Faisalabad	MS THQ Hospital Lalian	12	16	Irregular Utilization of Health Council Funds	0.156
<b>(4) District Health Authority, Dera Ghazi Khan</b>					
Dera Ghazi Khan	CEO (DHA) Dera Ghazi Khan	1	3	Non-Forfeiture of Earnest	0.360
		2	7	Unauthentic Expenditure on TA/DA	0.360
		3	9	Unauthentic expenditure on POL	0.191
		4	11	Irregular appointments of overage candidates and payment of salaries	0.400
Dera Ghazi Khan	Deputy District Officer (Health) Dera Ghazi Khan	5	3	Unauthorized expenditure due to misuse of Government vehicle.	0.626
		6	5	Unauthorized payment of utility bills of another formations	1.579
		7	6	Irregular payment of pending liabilities	0.390
		8	7	Doubtful expenditure due to non maintenance of consumption record	0.516
		9	10	Irregular repair of vehicles	0.314
		10	11	Non-verification of GST deposit into Government Treasury	0.062
		11	12	Overpayment due to payment of higher rates of POL than notified by OGRA	0.069
Dera Ghazi Khan	Deputy District Officer (Health) Kot Chutta	12	2	Unauthentic payments through adjustment bills	0.268
		13	3	Unjustified expenditure on repair of Vehicle	0.302
		14	5	Unauthentic expenditure on POL	0.595

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		15	6	Unauthentic Expenditure due to Non-reconciliation of expenditure with DAO	13.668
Dera Ghazi Khan	Deputy District Officer (Health) Taunsa	16	2	Irregular payment of pending liabilities	0.675
		17	6	Overpayment due to payment of higher rates of POL than notified by OGRA	0.025
		18	7	Unjustified expenditure on repair of machinery & equipment	0.300
		19	9	Unjustified charging of extra mileage on visits	0.009
		20	11	Unjustified Drawl of TA / DA	0.111
Dera Ghazi Khan	Deputy District Officer (Health) Tribal Area	21	3	Payment of inadmissible Risk Allowance	0.018
		22	4	Irregular payment of pending liabilities	0.279
		23	5	Unauthorized payment of utility bills of another formations	0.123
		24	7	Doubtful expenditure on repair of vehicles, machinery and furniture	0.179
		25	9	Doubtful expenditure due to non maintenance of consumption record	0.320
		26	10	Overpayment due to payment of higher rates of POL than notified by OGRA	0.055
		27	11	Unauthentic consumption of POL	1.911
Dera Ghazi Khan	District Coordinator IRMNCH Dera Ghazi Khan	28	4	Un-justified withdrawal of POL	0.717
		29	6	Unauthorized Cash withdrawal	0.077
		30	11	Doubtful purchase of POL	0.101
		31	13	Overpayment due to payment of higher rates of POL than notified by OGRA	0.026
		32	14	Unjustified payment of pay and allowance	0.218
		33	15	Non-maintenance of cash book	426.973
Dera Ghazi Khan	District Officer (Health) Dera Ghazi Khan	34	7	Purchase of LP medicines on higher rate due to without tender	0.165
		35	10	Non-production of sales tax invoices	0.614
		36	12	Overpayment due to payment of higher rates of POL than notified by OGRA	0.179
		37	15	Los on account of transportation charges against medicines	0.389
		38	27	Unjustified and unauthentic expenditure Out Of Health Council Fund	6.041
		39	30	Unjustified and doubtful payment against hiring charges	0.607
Dera Ghazi Khan	MS THQ Hospital Kot Chutta	40	6	Loss on account of free tests	0.763
		41	12	Loss due to purchase of X-Ray films at higher rates	0.303
		42	17	Unauthorized expenditure without estimate and measurement	0.525
		43	20	Purchases of medicine in excess of requirement	1.465
		44	22	Unjustified issuance/ shifting of medicine	0.210
		45	24	Unauthorized expenditure of Health Council	1.113
Dera Ghazi Khan	MS THQ Hospital Taunsa	46	5	Unjustified payment to anesthesia trainee	0.300
		47	24	Non-obtaining of performance guarantee from suppliers	0.830
		48	29	Unjustified shifting of medicines items to the formations	0.479
		49	33	Unauthentic consumption of POL for generator valuing	1.823

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
Dera Ghazi Khan	Programme Director (DHDC) Dera Ghazi Khan	50	3	Recovery due to unjustified payment of salaries after retirement	0.041
		51	4	Non-production of sales tax returns	0.210
		52	8	Unauthorized issuance of POL to other formations	0.070
		53	10	Irregular expenditure on account of training/workshop	0.260
		54	13	Irregular expenditure on repair of vehicle	0.227
<b>(5) District Health Authority, Faisalabad</b>					
Faisalabad	MS THQ Hospital Samundri	1	4	Misappropriation of public funds	-
		2	6	Non-deduction of Income Tax on payment of share out of hospital receipts	0.087
		3	13	Less recovery of Income Tax and PST from contractor of canteen	0.028
		4	24	Non-maintenance of record of moveable / immoveable property / assets register on prescribed format	-
Faisalabad	DHO (PS) Faisalabad	5	5	Expenditure excess over allocation	2.802
		6	21	Unauthorized drawl of TA/DA without tour diary	0.558
Faisalabad	District Health Officer IV Faisalabad	7	7	Non-maintenance of record of expenditure, receipts and Government property	-
Faisalabad	MS THQ Hospital Jaranwala	8	10	Doubtful condemnation of Bed Sheets	0.357
		9	14	Unauthorized share of Pathologist without signing of diagnostic reports	0.288
Faisalabad	MS THQ Hospital Tandlianwala	10	6	Unauthorized incurrence of expenditure without availability of budget	4.802
		11	3	Non-deposit of Sehat Sahulat program share into Government Treasury	-
		12	4	Withdrawal of Health Sector Reforms Allowance without admissibility	-
		13	7	Misappropriation of Tender fees	-
Faisalabad	District Health Officer III Faisalabad	14	11	Non-maintenance of record of immoveable property / assets registers on prescribed format	1.023
Faisalabad	MS THQ Hospital Chak Jhumra	15	6	Non-deduction of taxes before making payment	0.188
		16	7	Non-deposit of General Sales Tax and Income Tax	0.019
Faisalabad	MS Government General Hospital Samanabad	17	4	Non-recovery of Punjab Sales Tax	0.110
		18	5	Unverifiable deposit of receipts	0.500
		19	9	Less-deduction of Income Tax from Salary	0.090
		20	10	Less deduction of Taxes on supplies	0.109
		21	18	Non-recovery of Punjab Sales Tax on laundry services	0.089
Faisalabad	CEO (DHA) Faisalabad	22	9	Approval and allocation of budget without preparation of Schedule of Establishment	-
Faisalabad	MS Government General Hospital 224 RB Faisalabad	23	1	Likely misappropriation of Government receipt	-
		24	8	Misappropriation of public funds	-
		25	14	Non-deduction of Income Tax on payment of share out of hospital receipt	0.064
<b>(6) District Health Authority, Jhang</b>					
Faisalabad	CEO (DHA) Jhang	1	4	Defective budgeting due to variation in figures of closing balance	5.897
		2	9	Non deposit of Government receipts	-

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		3	14	Irregular expenditure on procurement of Air Conditioners during Ban Period	2.006
		4	19	Non recovery of cost of samples from the suppliers	0.091
		5	20	Non-obtaining and production of vouched accounts	0.900
		6	24	Non- production proof of depositing of sales tax	0.583
Faisalabad	MS THQ Hospital 18 Hazari	7	6	Non-surrendering of anticipated saving	5.327
		8	13	Doubtful expenditure on net packages on high rates	0.162
Faisalabad	MS THQ Hospital Ahmad Pur Sial	9	13	Non-recovery of water charges	0.026
		10	21	Excess drawl of TA / DA	-
Faisalabad	MS THQ Hospital Shorkot	11	9	Loss to public exchequer due to expiry of blood bags	0.116
		12	12	Loss due to excess payment to the contractor	0.051
		13	29	Loss due to unjustified payment of transportation charges	0.362
Faisalabad	MS DHQ Hospital Jhang	14	3	Irregular expenditure due to non-compliance of PPRA Rules	59.328
		15	11	Purchase of substandard medicines due to arranged DTL sampling	133.195
		16	12	Loss due to over payment of pay due to irregular award of annual increments	-
		17	17	No action against doctors for preparing fabricated MLCs.	-
		18	18	Loss due to unjustified refilling expenditure of "Oxygen Gas Cylinders"	19.183
		19	20	Unauthorized award of stipend to medical graduates of private institutions	4.920
		20	23	Loss due to outsourcing different services	64.303
		21	27	Non rotation of duties of consultants / specialists.	-
		22	28	Loss to Govt. and general public due to unethical and cruel tactics of doctors.	-
		23	29	Loss due to non deposit of sale proceed of used mobile oil.	-
		24	34	Loss due to doubtful / fake repair of vehicle & machinery	0.493
		25	35	Loss due to unjustified expenditures	0.493
		26	39	Loss due to unjustified / excess consumption of medicine	73.223
<b>(7) District Health Authority, Khanewal</b>					
Multan	Dy. DHO Kabir Wala	1	3	Unauthorized payment of pay & allowances without availability of sanctioned post in budget book	1.652
		2	5	Doubtful expenditure on repair of Transport	0.522
		3	6	Unauthorized expenditure on renovation of building	0.841
		4	7	Irregular clearance of pending liabilities	1.505
		5	9	Unjustified cash payment instead of crossed cheques	8.363
		6	10	Irregular expenditure by Misclassification	0.515
		7	12	Mis-procurement on purchase of medicines and instruments	6.300

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		8	16	Unauthorized retention of public money in DDO account	11.470
		9	17	Payment of inadmissible allowances during leaves	0.406
Multan	CEO (DHA) Khanewal	10	3	Non-creation of Pension Fund and extra financial burden on DHA resources	12.800
		11	7	Non-reconciliation of DHA's local receipts	41.148
		12	8	Irregular expenditure on repair of building without technical sanction	0.283
		13	9	Irregular expenditure on repair of vehicle	0.155
		14	10	Irregular payment against previous year's framework contract	120.074
		15	11	Understatement of expenditure due to booking on net basis	0.472
		16	12	Non-deposit of DHA receipts in District Authority Fund	34.730
		17	13	Irregular creation of liabilities	226.225
		18	14	Non replacement of substandard medicine	0.928
		19	21	Unjustified payment of pay & allowance without verification of degrees	11.219
Multan	MS DHQ Hospital Khanewal	20	3	Unauthorized payment of allowances during leave period	3.841
		21	4	Withdrawal of Health Council funds without pre-audit	10.812
		22	5	Unauthorized payment of Non-Practicing Allowance	24.290
		23	6	Unjustified payment of salaries of contingent paid staff	6.521
		24	7	Non-transparent procurement of medical gases	6.233
		25	8	Unauthorized expenditure due to misclassification	4.647
		26	9	Doubtful procurement without authenticity	3.464
		27	10	Mis-procurement of laboratory items with flawed tendering	7.703
		28	12	Unauthorized award of contract of LP medicines with defective tendering	14.855
		29	13	Procurement of substandard medicines against formulary	4.191
		30	15	Irregular expenditure on procurement of medicines	23.954
		31	17	Irregular clearance of pending liabilities without allocation of funds	3.857
		32	22	Non-availability of procurement record of bulk purchase medicines	114.391
		33	23	Non-Blacklisting of defaulting firms and non-forfeiture of performance guarantee	0.961
		34	24	Unauthorized excess expenditure on procurement of LP medicines	13.098
		35	25	Non-transparent award of tender of LP medicines with defective tendering	12.434
		36	26	Mis-procurement due to award of tender of laboratory items to unauthorized suppliers	8.510
		37	27	Doubtful consumption of medicines without authenticity	3.396



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		6	15	Overpayment to FBR due to wrong booking of receipts	0.013
		7	16	Irregular creation of liabilities	109.543
		8	17	Less deduction of LD charges for late supply of medicine	0.182
		9	19	Irregular expenditure due to procurement of consumable items more than requirement	0.963
		10	20	Irregular expenditure on POL due to non sealing of speedo meter	0.541
		11	21	Unauthorized retention of public money in DDO account	0.516
Dera Ghazi Khan	DHO Preventive Services Layyah	12	9	Irregular utilization of Health Council funds	4.35
		13	10	Un-justified expenditure of on transportation charges	0.484
		14	20	Overpayment due to payment of higher rates of POL than notified by OGRA	0.178
		15	23	Unjustified Purchase of OPD tickets on higher rates and recovery of	1.144
		16	28	Irregular repair of vehicles	0.395
		17	29	Unjustified expenditure on repair of machinery and equipment	0.403
Dera Ghazi Khan	MS DHQ Hospital Layyah	18	24	Non-deposit of hospital receipts in treasury	0.079
		19	7	Loss due to non-auction of condemned vehicles	2.4
		20	16	Non installation of electricity transformer despite payment to MEPCO	1.078
		21	23	Short supply of medicine by CEO DHA out of 75% bulk purchase budget	32.634
Dera Ghazi Khan	MS THQ Hospital Chowbara	22	19	Non-deposit of forfeited security amount into Health Authority Fund	0.1
Dera Ghazi Khan	MS THQ Hospital Karor	23	10	Irregular expenditure on installation of wooden cabins	0.144
		24	12	Non recovery of parking fees from the contractor	0.37
		25	17	Irregular expenditure on furniture without specifications	0.491
		26	21	Unauthorized retention of public money in DDO account	1.187
<b>(9) District Health Authority Lodhran</b>					
Multan	DHO (PS) Lodhran	1	2	Loss due to unauthorized payment of NPA through arrears after allowing PCA	0.615
		2	3	Irregular / doubtful claims of arrears without additional budget	18.597
		3	4	Unjustified withdrawal of pay without date of joining	3.040
		4	5	Unauthorized withdrawal of pay and allowances without sanctioned posts	12.322
		5	6	Unjustified payment of "Social Security Benefit"	5.354
		6	7	Doubtful expenditure of repairs due to non-maintenance of history sheet	0.119
		7	8	Unauthorized drawl of different allowances	0.197
		8	9	Irregular expenditure of Pay of contract staff by misclassification	36.037
		9	10	Irregular payment of pending liabilities	0.670
		10	11	Irregular purchase of tyres	0.060



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		11	12	Un-justified drawl of Allowances during Leave Period	0.095
		12	13	Unauthorized payment of TA/DA	0.146
		13	14	Irregular purchase of medicine without calling tender	0.260
		14	15	Doubtful payment of transportation of goods	0.203
		15	17	Doubtful billing without date by the Health Council	1.155
		16	18	Non-accountal of materials purchased by the Health Council	8.063
		17	20	Irregular payment of Leave Encashment	0.316
		18	21	Unauthorized drawl of salary after completion of LPR	1.777
		19	23	Illegal pension cases of employees involved in inquiry and recovery	11.061
		20	24	Irregular expenditure on POL	2.087
Multan	MS DHQ Hospital Lodhran	21	4	Unjustified payment of Incentive Allowance to the consultant	6.589
		22	7	Irregular / doubtful claims of arrears without additional budget	30.058
		23	8	Irregular expenditure on pay and allowances due to shifting of Headquarter	12.728
		24	10	Unauthorized occupant of government residences and non-payment of HRA & repair charges	0.260
		25	12	Expenditure from the funds of health council without conducting pre-audit	1.203
		26	13	Irregular expenditure by Splitting and without quotations	0.100
		27	15	Unauthorized withdrawal of pay and allowances without sanctioned post	0.793
		28	16	Non-payment of pending electricity dues by the employees residing in hospital colony	1.295
		29	18	Irregular expenditure due to misclassification	1.059
		30	19	Irregular payment of pending liabilities	7.919
		31	21	Difference between cash book and bank balance	4.207
		32	23	Un-justified drawl of Allowances during Leave Period	0.794
		33	24	Irregular expenditure of Incentive Allowance 20% by misclassification	7.362
		34	25	Unjustified withdrawal of pay without date of joining	13.482
		35	26	Unjustified payment of salaries due to non-rotation of duties	8.742
		36	27	Doubtful receipt of medical fitness etc.	0.518
		37	28	Doubtful expenditure of repairs due to non-maintenance of history sheet	1.705
		38	29	Loss to Govt. due excess payment on local purchase of Oxygen gasses	0.177
		39	30	Shifting of medicines to other health facilities	
		40	31	Irregular payment of Salary during maternity leave	0.307
		41	32	Irregular repair of office building	0.301

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		42	33	Non-Reconciliation of Expenditure	15.892
		43	35	Unjustified payments due to contradict among serial number of bills	1.392
		44	37	Non production of record	
		45	38	Irregular excess expenditure on contingent head than budget allocation	0.312
		46	40	Doubtful / Unjustified payment of arrear of electricity bill	8.480
		47	41	Irregular payment of POL	0.182
		48	43	Defective method of procurement of LP medicine and consumption	26.412
		49	44	Excess Expenditure on purchase of LP medicines then budget	4.920
		Multan	CEO (DHA) Lodhran	50	2
51	3			Irregular withdrawal of salaries without performance of duties at original place of posting	4.234
52	4			Non-recovery of pay & allowances paid by irregular up-gradation of employees and not re-fixation of pay and allowances	43.162
53	5			Irregular payments of arrears without investigation and additional budget	31.028
54	6			Non-Blacklisting of supplier despite non-supply of bulk medicine	40.209
55	7			Irregular issuance of medicines without receipts of DTL reports	36.285
56	8			Non-recovery of liquidated damages	1.067
57	9			Non-examination of vehicles from VICS and drawl of pol	0.702
58	10			Non-provision of family planning commodities at primary health care level	-
59	11			Recover of pay and allowances from employee appointed on bogus degrees	0.381
60	12			Non-surrender of savings and lapse of funds	53.090
61	13			Unauthorized excess expenditure over budget allocation	2.103
62	14			Unauthorized utilization of vehicle against objectives and irregular expenditure	0.990
63	15			Irregular re-appropriation of funds without approvals	15.127
64	16			Unauthorized issuance of supplementary grants without written approval and release orders	5.087
65	17			Irregular expenditures against zero budget	80.707
66	19			Less deduction of Pension Contribution	3.680
67	20			Payment of pension without creation of Pension Fund	5.854
68	21			Irregular payment of allowances during leaves	1.095
69	28			Irregular approval of payment of pending liabilities	47.239
70	29			Non-procurement of bulk medicine despite release of funds	118.581
71	30			Award of rate contract for local purchase of pharmaceuticals at higher rates	16.080

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		72	31	Non maintaining the ledger and separate cost center for tied grant	6.012
		73	32	Poor performance due to non-utilization of funds	27.766
Multan	MS THQ Hospital Dunya Pur	74	3	Un-justified payment of arrears of pay and allowances and non-production of bills	11.114
		75	4	Unjustified payment of incentive allowance	7.391
		76	6	Irregular expenditure due to extension / re-appointment of doctors on adhoc basis	11.300
		77	8	Excess drawl of pay and allowances	0.102
		78	9	Irregular clearance of pending liabilities	0.213
		79	11	Inadmissible payment of pay and allowances after resign / relieving	0.083
		80	12	Unjustified drawl on account of Postage and telegraphs	0.010
		81	14	Unauthorized retention of public money in DDO account	2.380
		82	15	Unjustified drawl of POL for Generator	1.098
		83	17	Non-verification of deposit of GST by suppliers	0.128
		84	18	Irregular expenditure on local purchase of medicine	5.592
		85	20	Unauthorized payment of pay & allowances without availability of sanctioned post in budget book	2.192
		86	21	Non-Production of record	-
		Multan	MS THQ Hospital Kehror Pacca	87	2
88	3			Unauthorized expenditure in excess of released funds	28.695
89	4			Unauthorized tendering of LP medicine without maintenance of record	5.003
90	5			Irregular local purchase of medicine in violation of LP guidelines	6.404
91	6			Unjustified expenditure of medical gas without stock entry and consumption record	0.172
92	7			Irregular expenditure on procurement of other store items	1.573
93	8			Doubtful withdrawal without issuance / consumption record	0.699
94	11			Non-supply of required medicine despite demand and availability of funds	10.923
95	12			Acceptance of medicine in excess of demand	0.900
96	13			Non-procurement of bulk medicine despite release of funds	11.115
97	14			Doubtful payment of salaries through adjustments	13.927
98	15			Doubtful withdrawal of non-practicing allowance	13.766
99	18			Doubtful appointment and payment of wages	1.563
100	19			Irregular appointment of contingent paid staff from Health Council	1.145
101	20			Withdrawal of funds without pre-audit	1.808
102	21			Non-maintenance of pre-audited passed and paid claims	15.950

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
<b>(10) District Health Authority, Multan</b>					
Multan	SMO RHC Matotli	1	2	Concealment of vouched account of health council funds and regular budget	19.869
		2	3	Irregular booking of expenditure by misclassification	8.670
		3	5	Overpayment due to payment of excess rates of LP medicine recovery thereof	0.293
		4	7	Irregular purchase of LP Medicine inquiry thereof	2.193
		5	8	Doubtful consumption of POL and defective maintenance of log book	0.416
		6	9	Irregular award of contracts for purchase of medicines without consent of procuring agency	0.313
		7	11	Doubtful Consumption of Medicine in indoor ward of RHC	1.387
		8	12	Expenditure in violation of austerity measures	0.345
		9	15	Doubtful payment of minor civil work without fulfillment of codal formalities	1.685
Multan	SMO RHC Qdirpur Raan	10	1	Withdrawal of pay and allowances against posts not sanctioned in budget book	3.220
		11	3	Unauthorized withdrawal of Non-Practicing Allowance	2.042
		12	5	Doubtful consumption of POL for Generator	0.561
		13	6	Doubtful payment of Salaries without performing duty	0.265
		14	7	Unauthorized Payment of salaries to the employee	0.066
		15	11	Recovery of Unauthorized Withdrawal of inadmissible allowances during Leaves	1.022
		16	13	Irregular expenditure on local purchase of medicine	0.435
		17	14	Purchase of medicine without obtaining discount	0.183
		18	15	Draw of funds through fake billing	0.445
		19	16	Non-Collection of Proof of Deposit of Sales Tax	0.478
		20	17	Withdrawal of funds without preparation of Annual Plan and pre-audit	0.726
		21	18	Unjustified consumption of medicine in various departments of hospital	3.094
		22	19	Irregular expenditure on purchase of medicine by splitting	1.024
		23	20	Doubtful Expenditure on purchase of medicine and Stationery items	0.905
Multan	SMO RHC Mardan Pur	24	2	Loss due to less availing of discount on local purchase of medicine	0.596
		25	5	Irregular expenditure on purchase of Medicine from Health Council Budget	0.173
		26	6	Irregular local purchase of non-formulary medicines	2.190
		27	7	Doubtful withdrawal of non-practicing allowance	1.144
		28	8	Withdrawal of health council funds without pre-audit	1.507

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		29	13	Unjustified Charging of GST on Medical & Surgical supplies	0.057
		30	14	Unauthorized Payment of Inadmissible Allowances during Leaves	0.140
Multan	DHO (PS) Multan	31	2	Unjustified allocation and booking of expenditure by misclassification	191.326
		32	4	Non-surrender of savings and lapse of funds	148.452
		33	5	Difference in books of accounts due to non-reconciliation	0.501
		34	8	Unjustified withdrawal and excess payment to contingent paid staff recovery thereof	81.223
		35	13	Unauthorized payment of salaries to doctors beyond sanctioned posts	6.018
		36	14	Unjustified / uneconomical expenditure on transportation charges inquiry thereof	8.847
		37	15	Fraudulent withdrawal of NPA by doctors on submitting fake affidavits recovery thereof	1.748
		38	16	Irregular posting of doctors without sanctioned posts and payment of salaries	5.750
		39	18	Irregular hiring of contingent paid staff on lapsed approval and payment of wages inquiry thereof	180.183
		40	20	Loss to government by payment of exorbitant rates of enamel painting	1.200
		41	21	Loss to government by payment of loading / unloading charges	3.423
		42	22	Unjustified expenditure on RED campaign of COVID Vaccination	6.469
		43	25	Loss due to payment of excess rates to same suppliers' recovery thereof	1.389
		44	27	Non-verification of deposit challans of recovery	9.653
		45	30	Doubtful heavy expenditure on repair of single vehicle inquiry thereof	0.869
		46	31	Misclassification of expenditure regularization thereof	4.261
		47	32	Unjustified purchase of items for IRMNCH centers despite having separate DDO powers	12.279
		48	34	Withdrawal of pay and allowances without availability of budgeted posts	113.305
		49	35	Likely misappropriation due to improper maintenance of consumption record of medicine	66.106
		50	36	Costly and irregular purchase of LP Medicine for BHUs	2.264
		51	37	Loss to Govt due to payment of excess rates recovery thereof	1.006
		52	38	Unjustified payment of transportation charges by DHO instead of CEO DHA	1.314
53	39	Non-verification of stock in store	91.304		
54	40	Doubtful expenditure on account of POL	17.642		
Multan	Govt SS DHQ Hospital Multan	55	2	Mis-procurement of LP Medicine by accepting multiple bids for same items	27.742
		56	3	Non-surrender of savings	0.815

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		57	4	Irregular expenditure due to extension / re-appointment of doctors on ad hoc basis	7.845
		58	5	Defective maintenance of record of LP Medicine and non-recovery of LD charges	8.619
		59	7	Non-recovery of health insurance claims besides non-implementation of ISDF under UHI/SSP	9.130
		60	8	Doubtful consumption of medical gases inquiry thereof	1.657
		61	9	Unauthorized erratic postings and withdrawal of pay and allowances	29.456
		62	11	Unauthorized availing of leaves without sanction and payment of salaries	9.306
		63	12	Mis-procurement of lab items due to defective pre-qualification of bidders	14.350
		64	13	Withdrawal of salaries without performance of duties recovery thereof	2.372
		65	14	Doubtful functioning of equipment due to non-calibration and maintenance of equipment	-
		66	15	Purchase / acceptance of medicine beyond requirement	24.805
		67	16	Irregular expenditure by misclassification	7.029
		68	19	Likely misappropriation of test devices in Laboratories recovery thereof	1.099
		69	21	Doubtful consumption of medicine in various departments inquiry thereof	33.177
		70	22	Doubtful withdrawal of POL for unjustified use of Generator	0.870
71	23	Irregular utilization of Health Council funds	3.328		
Multan	SMO RHC Sher Shah	72	8	Unauthorized payment of Non Practicing Allowance	0.934
		73	10	Non surrender of anticipated savings	28.258
		74	11	Unnecessary expenditure through splitting on higher rates	0.062
		75	12	Non-verification of deposit of Sales Tax from the supplier / vendor	0.137
		76	13	Irregular expenditure without advertisement and tender process by splitting regularization thereof	1.181
		77	14	Low income from Government Share of USG Fees Inquiry Thereof	0.871
Multan	MS THQ Hospital Jalalpur Pirwala	78	2	Non-utilization of funds	10.328
		79	5	Overpayment to FBR due to wrong booking of receipts	0.023
		80	6	Financial burden on public exchequer due to excess deployment of janitorial staff	2.976
		81	8	Non-deposit of forfeited security amount into Health Authority Fund	0.193
		82	9	Non-Utilization of Health Council funds	8.065
		83	11	Irregular expenditure on civil works	0.291
		84	15	Excess procurement / Shifting of medicine to other health facility costing	1.212
85	17	Poor service delivery due to non-provision of medicines	4.835		

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		86	19	Irregular expenditure on pay and allowances due to shifting of headquarter	2.110
		87	21	Illegal Change of Cadre from Chowkidar to driver	2.815
Multan	CEO (DHA) Multan	88	2	Non-surrender of savings	227.654
		89	4	Defective preparation of annual budget due to fake budgeting of local receipts	50.374
		90	5	Unauthorized late approval of draft budget estimates for the FY 2021-22	5,396.864
		91	6	Loss to DHA Multan due to non-deposit of recoveries in Account-VI-	22.758
		92	7	Irregular printing of hospital stationery	14.561
		93	8	Mis-procurement of hospital stationery by declaration of emergency	14.561
		94	9	Irregular purchase of family planning cards due to repeat purchase order	3.200
		95	10	Loss to government due to expensive purchase of hospital stationery and recovery	0.447
		96	11	Undue favor to bidder by writing less bid	0.820
		97	12	Doubtful purchase of floor and washrooms cleaning material	1.655
		98	13	Irregular and doubtful purchase of strychnine for MCM	1.560
		99	14	Irregular issuance of supply orders and purchase of medicine without obtaining performance guarantee	2.010
		100	15	Award of contract by defective purchase committee and purchase of bulk medicines	162.247
		101	16	Mis-procurement of bulk medicine	162.247
		102	17	Irregular procurement of medicine from single prequalified firms	105.476
		103	18	Loss to government due to purchase of medicines on higher rates	11.631
		104	19	Unauthorized/ doubtful purchase of LP medicines for Muharram-ul-Haram on quotations	1.348
		105	20	Mis-procurement of stationery	1.178
		106	21	Irregular payment of pay & allowances without availability of sanctioned posts	5.765
		107	27	Undue benefit to service providers due to deployment of janitorial staff and loss to public exchequer	17.528
108	30	Blockage of government funds	492.000		
109	31	Unauthorized transfer of funds to pension fund	24.731		
110	32	Irregular payment of pension contribution by DHO-MS without authorization of power	26.735		
Multan	SMO RHC Makhdum Rasheed	111	3	Unjustified withdrawal of pay without date of joining	2.085
		112	4	Loss due to less availing of discount on local purchase of medicine	0.647
		113	5	Unauthorized withdrawal of Non Practicing and Practice Compensatory Allowance	3.653

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		114	8	Doubtful consumption of POL of generator	2.756
		115	12	Drawl of funds through fake billing	0.243
		116	14	Withdrawal of funds without preparation of Annual Plan and pre-audit	3.939
		117	15	Overpayment due to payment of excess rates of LP medicine recovery thereof	0.109
Multan	MS THQ Hospital Shujabad	118	2	Irregular expenditure incurred on pending liabilities	1.746
		119	3	Withdrawal of funds without pre-audit	1.644
		120	6	Loss to Government on account of transportation charges due to mis-procurement	0.850
		121	7	Non-surrender of savings and lapse of funds	17.142
		122	8	Non recovery of repair and maintenance charges from the Government residents	0.094
		123	9	Doubtful withdrawal of pay without date of joining	1.908
		124	10	Unauthorized drawl of increment and other allowances for ad-hoc doctors	0.047
		125	13	Irregular expenditure on pay and allowances due to shifting of headquarter	1.022
		126	14	Irregular expenditure due to extension of adhoc period	3.534
		127	15	Irregular payments of arrears without investigation and additional budget	13.431
		128	16	Irregular expenditure on local purchase of medicine	6.891
		129	17	Non-procurement of bulk medicine despite release of funds	17.752
		130	19	Irregular expenditure on printing and publication	1.638
		131	20	Non-deposit / non production of proof of deposit of GST	0.674
		132	21	Unauthorized occupation of Govt. residences and non-payment of HRA	0.362
		133	22	Payment of Special Health Care Allowance without preparation of KPIs	6.424
		134	24	Unjustified payment of salaries due to non-rotation of duties	12.077
135	26	Doubtful consumption of medical gases inquiry thereof	0.173		
136	28	Loss due to purchase of medicine & X-Ray films of rate contract on higher rates	0.921		
137	29	Unauthorized erratic postings and withdrawal of pay and allowances	9.774		
<b>(11) District Health Authority, Muzaffargarh</b>					
Dera Ghazi Khan	CEO (DHA) Muzaffargarh	1	10	Withdrawal of pay & allowances without date of Joining	128.956
		2	14	Irregular issuance of supplementary grants	15.243
		3	16	Non-procurement of bulk medicine despite release of funds	489.144
		4	17	Less release of medicine budget than allocated budget	73.453
		5	18	Irregular purchase of LP medicine	7.780
		6	19	Loss due to destruction of official vehicles	8.050
		7	20	Non-recovery of liquidated damages due late supply of medicine	0.433



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		8	25	Irregular award of rate contract by defective bidding process	-
Dera Ghazi Khan	DHO (PS) M.Garh	9	36	Unjustified Payments of TA/DA	0.688
		10	9	Unjustified and Irregular payment of contingent paid staff	0.592
		11	17	Loss against construction work against cold storage of EPI owing to execution by the DHA	0.297
		12	20	Incurrence of unjustified and Doubtful excessive expenditure	27.650
		13	34	Unauthorized retention of public money in DDO account -	1.924
		14	15	Purchase of LP medicines on higher rate due to without tender	0.161
		15	35	Misappropriation of medicines	0.188
		16	43	Misappropriation of Mobil oil	0.101
		17	44	Overpayment due to payment of higher rates of POL than notified by OGRA	0.277
		18	37	Unjustified and doubtful expenditure on repair of vehicles	0.952
		19	46	Unjustified expenditure of POL against Fogging spray of dengue	0.857
		20	23	Unjustified and doubtful expenditure on printing	1.797
Dera Ghazi Khan	MS DHQ Hospital M.Garh	21	10	Loss to Government due to non-allotment of residences	0.720
		22	15	Overpayment due higher rates of medicine	0.111
		23	29	Temporary embezzlement due to misuse of Govt. money	15.090
Dera Ghazi Khan	MS THQ Hospital Alipur	24	9	Overpayment due higher rates of medicine	0.505
		25	18	Loss due to unjustified local purchase of medicines on less discount rates	0.360
		26	19	Doubtful issuance of stores valuing	0.808
		27	22	Unjustified Excessive Purchase of printing material valuing	0.952
<b>(12) District Health Authority, Pakpattan</b>					
Multan	DHDC Pakpattan	1	6	Doubtful drawl of funds of POL purchased from unregistered petrol pump	1.035
		2	7	Irregular expenditure of repair of building without fulfillment of codal formalities	0.639
		3	8	Doubtful expenditure on repair of vehicle without history sheets	0.345
		4	9	Unjustified drawl of POL and conveyance allowance beyond job description	1.934
		5	10	Loss due to illegal occupation of hostel rooms of DHDC	-
		6	11	Doubtful quotation process and expenditure thereof	1.656
		7	12	Mis-procurement due to non observance of PPRA Rules	0.759
		8	14	Non-collection of proof of deposit of sales tax	0.553
Multan	DHO (PS) Pakpattan	9	2	Unauthorized retention of public money into account of DDO	1.147
		10	3	Doubtful Difference between departmental expenditure statement and FI data	5.561
		11	6	Doubtful drawl of funds of POL purchased from unregistered petrol pumps	4.069

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		12	10	Doubtful expenditure on repair of vehicle without history sheets	0.385
		13	11	Non-surrender of savings and lapse of funds	2.187
		14	12	Doubtful expenditure on various account heads	3.601
		15	16	Irregular payments of arrears without investigation and additional budget	16.705
		16	17	Irregular establishment of Health Councils and expenditure without Pre-audit	18.827
		17	18	Irregular payment of pay and allowances to vaccinators from irrelevant DDO Code	0.645
		18	19	Unauthorized sanction of leave encashment without any competency and advance payment with undue favor	0.921
		19	20	Inadmissible payment of allowances during postgraduate training / study leave	1.153
		Multan	MS DHQ Hospital Pakpattan	20	2
21	8			Irregular payment of inadmissible qualification allowances	0.169
22	9			Excess Payment of Health Risk Allowance of higher scale employees	0.392
23	11			Illegal occupied the Hospital residence non payment of Penal rent	0.621
24	14			Irregular purchase of Air Fresheners Phenyl & Insect killers instead of availability of same in supply list of Project Management Unit (PMU) Punjab	0.236
25	15			Irregular purchase of other store items on higher prices	1.084
26	16			Non-maintenance of record of departmental recovery of parking stand leakage of revenue	0.547
27	17			Doubtful drawl of funds of POL purchased from unregistered petrol pump	0.760
28	21			Unauthorized passing bills of building maintenance without administrative approval, technical sanction & split up to avoid advertisement	0.303
29	23			Loss due to less availing of discount on multinational medicines	0.064
30	24			Irregular printing expenses without taking the NOC from Government printing press	1.821
31	25			Purchase of Auto Disposable Syringes on High prices recovery	0.419
32	26			Doubtful issuance and consumption of OT Items without maintaining Log Book	0.048
33	28			Doubtful consumption of medical gases inquiry thereof	5.545
34	29			Doubtful functioning of equipment due to non-calibration and maintenance of equipment	-
35	31			Irregular local purchase and issuance of medicine of other brands mentioned in LP formulary without DTL Reports	0.276

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		36	32	Irregular Purchase of Medicines on Local Rate Contract of LP Without Providing the invoice of his source purchase	16.636
Multan	MS THQ Hospital Arifwala	37	2	Irregular withdrawal of pay & allowances more than sanction posts	21.030
		38	8	Irregular expenditure on generator POL	0.644
		39	9	Doubtful expenses of Laundry without having the central receiving & issuance record & non receiving of electricity charges	1.014
		40	11	Substandard repair of Bio-medical Equipment on higher price without engaging the BEREC Engineer	0.812
		41	15	Irregular local purchase and issuance of medicine of other brands mentioned in LP formulary without DTL Reports	1.238
		42	17	Loss due to purchase of LP medicines on higher Rates instead of same medicines availability in Central Rate Contract of District	0.209
		43	19	Uneconomical expenditure on procurement of medicine due to non-verification of rates	11.593
		44	21	Unjustified withdrawal of non-practicing allowance instead of private Practice and fake affidavit of Non practice	0.569
		45	23	Irregular Purchases of Surgical Items by ignoring the low rates offer and other than required specifications from the self favored contractor purchased from the Medicine 10% budget	3.828
Multan	CEO (DHA) Pakpattan	46	2	Unauthorized withdrawal of qualification allowance	0.128
		47	3	Withdrawal of pay & allowances without date of joining	2.476
		48	5	Unauthorized Payment of Social Security Benefit @ 30%	9.682
		49	7	Unauthorized payment of integrated Allowance	0.295
		50	8	Inadmissible payment of health risk allowance to the employees	0.996
		51	9	Irregular drawl of arrears of pay & allowances	0.548
		52	12	Non-Collection of Proof of Deposit of Sales Tax	0.609
		53	14	Non-forfeiture of performance guarantee instead of non supply of medicines	0.189
		54	15	Irregular/doubtful expenditure on account of repair of transport	1.253
		55	16	Non-disposal of substandard medicine	0.366
		56	17	Recovery of un-authorized withdrawal of inadmissible allowances during leaves	7.164
		57	19	Irregular issuance of supplementary grants	164.138
		58	20	Non-recovery of liquidated damages due late supply of medicine	0.355
		59	21	Non-surrender of savings	84.340
		60	22	Non-procurement of despite release of funds by the Government for bulk purchase	78.555

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		61	23	Unauthorized retention and utilization of budget without lawful authority	125.677
		62	25	Unauthorized payment on account of hotel charges	0.072
		63	26	Doubtful expenditure on account of POL	13.178
		64	27	Irregular award of rate contract by defective bidding process	47.249
<b>(13) District Health Authority Rahim Yar Khan</b>					
Bahawalpur	CEO (DHA) RYK	1	2	Irregular payment of previous year liabilities of medicine without allocation of budget	81.225
		2	5	Unauthorized retention and utilization of budget thereof without lawful authority	
		3	6	Non verification of deposit of GST by suppliers	4.164
		4	7	Non-maintenance of cash book by DHA	-
		5	9	Irregular / excess utilization of budget for purchase of bulk medicine	24.790
		6	11	Over payment of Social Security Benefit	0.115
		7	13	Loss due to unjustified payment of personal allowance after promoting in next scale	0.055
		8	15	Overpayment of pay due to irregular award of annual increments	0.345
		9	16	Irregular expenditure due to non-compliance of PPRA Rules	0.826
		10	17	Loss due to non-deduction of income tax	0.370
		11	18	Non-replacement of substandard medicines	0.436
		12	19	Non-forfeiture of Performance Securities due to non-supply of medicines	1.238
		13	20	Undue favor to the suppliers due to non-obtaining of Performance Securities	1.473
		14	21	Loss due to unauthorized payment of NPA after allowing PCA	0.239
		15	22	Overpayment to suppliers due to charging further GST @ 3%	3.932
		16	24	Unauthorized drawl of non-practice allowance with having private clinics	2.668
Bahawalpur	DHO (PS) RYK	17	2	Loss due to payment of fix T.A to Vaccinators	0.144
		18	3	Loss due to payment of risk allowance	0.281
		19	5	Loss due to unauthorized payment of NPA after allowing PCA	0.418
		20	6	Loss due to irregular payment of "Health Sector Reform Allowance"	0.484
		21	7	Irregular payment of pay & allowances due to unsanctioned posts in budget	6.499
		22	8	Non-maintenance of cash book	-
		23	9	Non maintenance of record regarding POL issued to vaccinators	4.690
		24	11	Overpayment of pay due to irregular award of annual increments	3.196
		25	12	Over payment of Social Security Benefit	5.583
		26	13	Loss due to unjustified payment of personal allowance after promoting in next scale	0.082
		27	14	Over payment of House Rent Allowance	0.092
		28	15	Over payment of allowances during leave periods	0.470

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		29	16	Over payment of pay and allowances during EOL period	0.275
		30	17	Unjustified issuance of POL	0.073
		31	18	Irregular expenditure due to non-compliance of PPRA Rules	4.212
		32	19	Doubtful expenditure on POL of generators	0.678
		33	20	Irregularities in appointment of Daily Wages staff and payment thereof	-
		34	21	Doubtful expenditure on replacement of tyres of vehicles	0.286
		35	22	Unjustified expenditure on floor cleaning material	0.914
		36	23	Loss due to non-auction of old vehicles.	-
		37	24	Unjustified expenditure on repair of vehicle	0.107
Bahawalpur	MS THQ Hospital Khanpur	38	2	Loss due to overpayment of pay due to irregular award of annual increment	0.097
		39	3	Unjustified withdrawal of pay without date of joining	11.384
		40	4	Irregular / doubtful claims of arrears without additional budget	12.168
		41	5	Expenditure from the funds of health council without conducting pre-audit	4.355
		42	7	Unjustified drawl of Special Health Care Allowance	0.411
		43	8	Misappropriation/Non-deposit of Govt. share of Sehat Sahulat Program	1.247
		44	9	Non provision of budget for bulk purchases of medicine and less provision of medicine	21.596
		45	10	Provision of medicine by CEO office without demand	0.667
		46	11	Loss due to non-recovery of income tax on auction of parking	0.046
		47	12	Unauthorized drawl increment and other allowances	0.114
		48	14	Unjustified and over-payment of allowances	0.321
		49	16	Non-recovery of pay & allowances from absent staff	4.298
		50	17	Non deposit of government fees.	0.203
		51	19	Doubtful payments of POL/ diesel utilized for generator.	1.263
		52	20	Doubtful expenditure of repairs due to non-maintenance of history sheet.	0.224
		53	21	Irregular expenditure due to misclassification.	1.485
		54	23	Un-authorized use of electricity of hospital by the contractors of ADP works.	2.811
		55	24	Irregular clearance of pending liabilities.	0.595
		56	26	Loss due to non-auction of old material	0.271
		57	27	Doubtful expenditure incurred by the Health Council.	1.302
		58	28	Irregular creation of liability.	1.140
59	29	Unjustified / Doubtful in receipts of X-Ray.	0.739		
60	30	Recovery of misused ECG rolls.	2.004		

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		61	31	Non-maintenance of Medicine expense of Emergency Department.	-
Bahawalpur	MS THQ Hospital Liaquatpur	62	1	Drawl of arrears bills without additional budget.	13.681
		63	3	Irregular drawl of Special Healthcare Allowance.	5.237
		64	5	Payments without Pre-audit.	0.875
		65	6	Non-deposit of government share of Sehat Sahulat Program	0.550
		66	7	Excess payment of electricity bills than units consumed	1.576
		67	8	Un-authorized drawl of Health Sector Reform Allowance	0.945
		68	9	Un-authorized occupations of government residences	0.276
		69	11	Unauthorized drawl of different allowances during leave	0.910
		70	12	Overpayment of pay & allowance after resign	0.181
		71	13	Irregular clearance of pending liabilities	0.189
		72	15	Misappropriation of government receipt	0.098
		73	16	Doubtful consumption of POL	1.601
		74	17	Non-deduction of "Water Charges" and R&M charges from government residence	0.013
		75	20	Unjustified acceptance of medicines in excess quantity	7.475
		76	21	Non-recovery of pay & allowances from absent staff	4.298
		77	22	Irregular payment of HSRA due to shifting of head quarter	0.117
		78	24	Non provision of budget for bulk purchases of medicine	24.956
		79	25	Non auction of old material	0.200
		Bahawalpur	MS THQ Hospital Sadiqabad	80	2
81	3			Unjustified payment of irrelevant allowances	0.071
82	4			Unauthorized drawl increment and other allowances	0.096
83	7			Unauthorized withdrawal of pay and allowances without sanctioned post	2.939
84	9			Expenditure from the funds of health council without conducting pre-audit	3.278
85	10			Misappropriation/Non-deposit of government share of Sehat Sahulat Program	1.935
86	11			Non provision of budget for bulk purchases of medicine	-
87	13			Un-justified payment of arrears of pay and allowances and non-production of bills	12.950
88	14			Unauthorized drawl of HRA and CA despite availability of designated residence	0.129
89	15			Misappropriation in hospital receipts	2.582
90	17			Unjustified payment of absent period	0.812
91	18			Fraudulent / double drawls of pay and allowances through arrear bill	0.554
92	19			Misappropriation in receipts of parking fees	1.700

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		93	21	Irregular clearance of pending liabilities	1.681
		94	22	Provision of medicine by CEO office without demand	0.600
		95	23	Loss due to purchase of medicine on higher rates than central rate contract	0.889
		96	25	Unjustified payment of transportation due to non-delivery of medicine directly in THQ	0.275
		97	26	Unauthorized drawl of NPA having private clinics and submitted void affidavit	2.554
		98	27	Misappropriation/non-deposit of receipts of radiologist share	0.179
		99	29	Doubtful drawl of funds through cash and non-maintenance of disbursement record	2.690
<b>(14) District Health Authority, Rajanpur</b>					
Dera Ghazi Khan	CEO (DHA) Rajanpur	1	6	Excess drawl of TA/DA due to private car	0.405
		2	7	Unauthentic expenditure on POL and recovery	0.688
		3	9	Unrealistic and defective budgeting resulted unspent balance	66.471
		4	13	Loss to Govt. due to non-issuance of license to pharmacies and medical stores	0.356
Dera Ghazi Khan	District Officer (Health) Rajanpur	5	7	Unauthentic payment of transportation charges	0.326
		6	8	Doubtful expenditure on repair of vehicles	1.993
		7	12	Unjustified Expenditure on TA/DA	0.540
		8	15	Unauthorized payment of previous year liabilities of Petrol and Oil	0.365
Dera Ghazi Khan	MS DHQ Hospital Rajanpur	9	3	Unauthorized auction of parking	1.550
		10	7	Misappropriation of MLC shares	0.061
		11	9	Less / non receipt of medicine than allocated budget	39.780
		12	11	Unjustified and doubtful consumption of POL	0.237
		13	12	Misappropriation due to non-award of contracts to the lowest quoted rates firms	0.118
		14	15	Overpayment on account of TA/DA	0.473
		15	16	Unauthorized Payment of Sales Tax on Electricity Bills	1.667
		16	20	Non-conducting of Internal Audit	-
		17	23	Unauthorized payment of Pay and allowances without sanctioned post	0.568
		18	26	Non-conducting of physical verification of stores	-
		19	27	Loss due to incurring of additional costs on transportation of medicine	0.186
		20	28	Defective maintenance of cash book	-
Dera Ghazi Khan	MS THQ Hospital Jampur	21	11	Temporary embezzlement due to misuse of Govt. money	3.431
		22	12	Irregular promotion of Technician and payment of arrears of pay	0.385
		23	26	Overpayment to supplier against Purchase of Machinery & Equipment	0.114
		24	31	Overpayment due higher rates of medicine	0.048
		25	34	Unjustified shifting of medicines items to the formations	0.125

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		26	35	Unjustified higher rates of bulk purchase medicines then local purchase	1.939
		27	36	Expected loss due to unjustified stock of medicines excess than requirements	2.182
		28	38	Irregular Expenditures on printing items	0.997
		29	40	Misappropriation on account of MLC fees	0.074
		30	41	Unjustified free lab tests and chances of misappropriation	2.289
		31	43	Unjustified/Doubtful Payments against TA/DA Rs	1.336
		32	33	Overpayment to supplier against machinery and equipment	0.179
Dera Ghazi Khan	MS THQ Hospital Rojhan	33	3	Loss due to incurring of additional costs on transportation of medicine	0.350
		34	4	Unjustified consumption of POL	0.182
		35	6	Unauthorized auction of parking and recovery	-
		36	8	Non receipt of medicine than allocated budget	21.073
		37	9	Doubtful expenditure on clothing and allied material	0.661
		38	12	Unauthorized Payment of Sales Tax on Electricity Bills	0.245
		39	16	Non-conducting of physical verification of stores	-
		40	17	Non-conducting of Internal Audit	-
		41	19	Miss-procurement and doubtful utilization of stores	12.435
		42	21	Non-maintenance of cash book	-
<b>(15) District Health Authority, Sahiwal</b>					
Multan	MS THQ Hospital Chichawatni	1	2	Non-surrender of savings and lapse of funds	50.170
		2	3	Unauthorized excess expenditure over and above budget allocation	20.760
		3	4	Irregular payments of arrears without investigation and additional budget	13.120
		4	5	Doubtful functioning of equipment due to non-calibration and maintenance of equipment	-
		5	6	Irregular expenditure due to extension / re-appointment of doctors on ad hoc basis	13.060
		6	7	Unauthorized erratic postings and withdrawal of pay and allowances	5.750
		7	8	Withdrawal of funds without pre-audit	4.170
		8	9	Irregular issuance of medicines without receipts of DTL reports	14.800
		9	13	Irregular clearance of pending liabilities	27.550
		10	17	Non-forfeiture of performance guarantee	0.220
		11	18	Unnecessary creation of liabilities due to non-payment of claims despite availability of funds	47.890
		12	20	Inadmissible Payment of allowances during leaves	0.326
		13	21	Non-recovery of health insurance claims besides non-implementation of ISDF under UHI/SSP	7.310
		14	22	Loss to Government due to procurement of sub-standard medicine recovery thereof	0.910



District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		15	23	Irregular payment due to mis-procurement and non-deduction of LD and GST	0.400
		16	24	Irregular payment of waste bags without admissibility	1.270
		17	26	Unjustified withdrawal of funds for repair of office building	1.790
		18	27	Doubtful consumption of medical gases inquiry thereof	2.220
		19	28	Misappropriation of test devices in laboratory recovery thereof	0.040
		20	29	Doubtful consumption of medicine in various departments of hospital	0.630
Multan	DDHO Chichawatni	21	2	Unauthorized drawl of non-practicing allowance	0.201
		22	3	Irregular expenditure of Risk Allowances by misclassification	0.099
		23	4	Non-reconciliation of Figures between DDHO record and SAP R/3 record	2.453
		24	6	Doubtful expenditure on account of repair of Government vehicles	0.079
		25	7	Non-Deduction of Salary during Absence from Duty Period	1.817
		26	8	Unauthorized expenditure due to misclassification	0.016
		27	9	Doubtful consumption / distribution of COVID-19 Vaccination total quantity of stock	1.110
		28	10	Unauthorized payment of pay & allowances without sanctioned post	1.817
		29	11	Irregular payment of arrears of pay and allowances and non-production of bills	0.446
Multan	DHO (PS) Sahiwal	30	2	Unauthorized drawl of non-practicing allowance	1.757
		31	3	Unjustified payment of salaries of contingent paid staff	6.283
		32	6	Doubtful expenditure on account of repair of Government vehicles	0.761
		33	7	Unauthorized expenditure due to misclassification	0.121
		34	12	Unjustified expenditure on account of POL	9.384
		35	13	Irregular expenditure of Risk Allowances by misclassification	1.476
		36	14	Unauthorized payment of allowances during Earned leave period	0.088
		37	15	Withdrawal of Health Council funds without pre-audit	7.349
Multan	CEO (DHA) Sahiwal	38	5	Irregular payment of Health Risk Allowance	0.131
		39	10	Irregular payment on expired administrative approval	19.403
		40	12	Loss due to payment of excess rates than PC-I	9.039
		41	14	Loss due to purchase of furniture item at higher rates	0.038
		42	16	Loss due to non-deduction of income tax	0.752
		43	17	Irregular award of contracts of medicine without consent of procuring agency	102.972

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		44	18	Irregular payment due to technically disqualified firms	20.885
		45	19	Non-maintenance of cash book of DHA	2,972.348
		46	20	Irregular payment against previous year's framework contract	36.124
		47	21	Poor service delivery due to abnormal delay in purchase of medicines	61.783
Multan	Program Director DHDC Sahiwal	48	2	Unauthorized withdrawal of Health Sector Reforms Allowance	0.516
		49	3	Uneconomical expenditure of photocopies despite of availability of photocopier machines	0.095
		50	4	Doubtful drawl of funds of POL purchased from unregistered petrol pump	0.032
		51	5	Misclassification of expenditure	0.009
		52	6	Un-authorized occupation of rooms of hostel building and non recovery of penal rent	1.008
		53	8	Non-collection of proof of deposit of sales tax	0.014
<b>(16) District Health Authority, Toba Tek Singh</b>					
Faisalabad	MS THQ Hospital Pirmahal	1	4	Non-verification of deposit of GST	0.289
		2	16	Non-conducting of physical verification of moveable / immoveable property / assets	-
Faisalabad	CEO (DHA) Toba Tek Singh	3	10	Irregular expenditure for repair of residential buildings	0.950
Faisalabad	MS DHQ Hospital Toba Tek Singh	4	13	Inadmissible deduction of income tax at source	0.582
		5	23	Improper maintenance of store of medicines	-
		6	14	Non-realization of income due to non-auction of condemned items	0.302
		7	15	Unnecessary purchase, shifting of medicine to other health facilities	0.419
		8	18	Irregular utilization of Health Council Funds	0.112
<b>(17) District Health Authority, Vehari</b>					
Multan	MS THQ Hospital Burewala	1	2	Unjustified payment of incentive allowance	14.333
		2	3	Un-justified payment of arrears of pay and allowances and non-production of bills	18.202
		3	4	Non-auction of old/dismantled material and vehicle	3.300
		4	5	Payment of inadmissible allowances during leaves	1.670
		5	7	Irregular expenditure due to extension of adhoc period	3.800
		6	8	Inauthentic consumption of POL for generator	0.672
		7	9	Less recovery of repair and maintenance charges from the residents of government residences	0.037
		8	10	Irregular clearance of pending liabilities	0.890
		9	12	Unjustified payment on account of TA/DA	0.180
		10	13	Drawl of funds of health council without pre-audit	1.425
		11	14	Non-receipt of medicine under bulk purchase	40.380

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		12	15	Loss due to non-obtaining of stamp duty from contractors- Rs0.081 million	0.081
		13	18	Expenditure without estimate and measurements	0.913
		14	19	Unjustified expenditure through doubtful bills	2.773
Multan	MS DHQ Hospital Vehari	15	2	Non-compliance of previous audit paras	1,814.280
		16	4	Doubtful withdrawal of pay without date of joining	2.442
		17	5	Award of work against the mandatory criteria of bid evaluation	26.452
		18	8	Irregular expenditure of LP medicine on expired agreement	9.965
		19	11	Irregular procurements through fake competition	1.395
		20	16	Unauthorized purchase of dialysis item from local market after tender	2.536
		21	17	Doubtful award of contract of X-Ray items on defective tender process	2.422
		22	19	Withdrawal of health council funds without pre-audit	10.361
		23	20	Non-supply of required medicine despite demand and availability of funds	80.266
		24	21	Irregular procurement of stationery by splitting	0.706
		25	23	Doubtful withdrawal of funds without consumption record of medical gases	8.476
		26	24	Irregular procurement of lab items	2.991
		27	25	Non-maintenance of consumption record of medicine	13.922
Multan	DHO (PS) Vehari	28	3	Misclassification of expenditure	5.912
		29	4	Irregular utilization of funds pertaining to EPI activities	9.879
		30	5	Drawl of funds through fake invoicing	3.734
		31	6	Loss due to theft of motor bikes	0.348
		32	8	Loss due to purchase of POL from un-registered petrol pump	0.865
		33	9	Loss due to purchase of medicine at higher rates than the rates finalized by DHA	6.975
		34	10	Irregular purchase and consumption of medicines without DTL report	24.116
		35	11	Undue creation and clearance of liabilities	9.401
		36	12	Irregular expenditure due to irregular posting of a vaccinator as DSV	1.263
		37	14	Inadmissible payments against OSD posts	0.069
		38	16	Loss of revenue due to non-registration of official vehicles and use of fake number plates	1.094
		39	20	Undue payment of arrears of Non Practicing Allowance	0.433
		40	21	Illegal postings and distribution of medicines to "Quacks"	8.910
		41	22	Irregular expenditure on TA/DA	0.817
		42	24	Unauthentic expenditure on repair of spray machines etc.	0.493
Multan	MS THQ Hospital Mailsi	43	2	Unauthorized expenditure on Non Practicing Allowance (NPA)	9.615

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		44	5	Irregular expenditure on purchase of oxygen cylinders	0.216
		45	7	Irregular award of collection rights of parking stand fees	1.080
		46	8	Over charging of parking fees	-
		47	9	Non auction of scrap	0.249
		48	10	Undue payment of salary during absence and manipulation of record	0.351
		49	12	Unauthorized retention/non-disbursement of cash	1.900
		50	14	Poor service delivery due to abnormal delay in purchase of medicines	22.692
		51	15	Irregular expenditure on purchase of consumable stores	0.839
		52	16	Misclassification of expenditure	4.838
		53	17	Irregular expenditure on local purchase of medicine	8.011
		54	18	Irregular expenditure out of Health Council Funds	1.669
Multan	CEO (DHA) Vehari	55	4	Non-maintenance of cash book of DHA	-
		56	5	Irregular expenditure due to non observance of PPRA Rules	0.555
		57	7	Unauthorized payment of fuel to LHSs not working on the payroll of CEO, DHA	3.003
		58	9	Doubtful expenditure on repair of vehicle without history sheets	0.411
		59	10	Poor service delivery due to abnormal delay in purchase of medicines	216.875
		60	11	Unauthorized retention and utilization of budget without lawful authority	205.626
		61	12	Irregular expenditure due to non observance of PPRA Rules	12.381
		62	13	Payment of pending claims by violating process of commitment accounting	211.778
		63	14	Non replacement of substandard medicines	1.497
		64	15	Irregular payment of medicines without DTL reports	12.381
		65	16	Unjustified payment of HSRA, POL and TA/DA to the staff of DHDC	1.644
		66	17	Unauthorized retention of public money into account of DDO	3.800
		67	18	Doubtful drawl of funds of POL purchased from unregistered petrol pumps	1.691
		68	19	Doubtful consumption of POL	1.390
		69	20	Loss due to non/less deduction of liquidated damages	0.545
		70	21	Illegal utilization of funds by CEO, DHA pertaining to EPI activities	9.879
		71	24	Award of rate contracts on the base of unauthentic market survey of rates	229.256
		72	25	Non-recovery of excess payment from unauthorized up-graded employees	3.612
		73	26	Irregular payment of medicines due to doubtful DTL sampling	153.156
74	27	Unauthorized issuance of supplementary grants without written approval and release orders	98.264		

District	DDOs	Sr. No.	Para No.	Title of Para	Amount
		75	28	Non-cooperation and concealment/Non-production of record	-
		76	29	Irregular payments of arrears without investigation and additional budget	7.171
		77	30	Poor performance towards timely purchase and installation of machineries and cost overrun	26.667

## ANNEXURES

### Annexure-B

#### DHA wise detail of Health Facilities / Institutions

DHAs	Basic Health Units	Government Rural Dispensary	Rural Health Centre	Tehsil Head Quarter Hospitals	District Head Quarter Hospitals	District Health Development Centre	Nursing School
Bahawalnagar	103	44	10	4	1	1	1
Bahawalpur	74	58	13	4	0	1	1
Chiniot	36	22	3	2	1	1	0
Dera Ghazi Khan	52	3	9	2	0	1	0
Faisalabad	168	123	15	6	0	1	0
Jhang	59	31	10	4	1	1	0
Khanewal	82	3	9	3	1	1	1
Layyah	37	24	6	6	1	1	1
Lodhran	48	16	4	2	1	0	1
Multan	82	24	8	2	1	1	1
Muzaffargarh	72	14	13	4	1	1	1
Pakpattan	55	10	5	1	1	1	1
Rahim Yar Khan	102	56	20	4	0	1	1
Rajanpur	32	12	7	2	1	1	1
Sahiwal	76	21	11	1	0	1	0
Toba Tek Singh	70	25	10	3	1	1	0
Vehari	74	4	14	2	1	1	1
<b>Total</b>	<b>1222</b>	<b>490</b>	<b>167</b>	<b>52</b>	<b>12</b>	<b>16</b>	<b>11</b>

## Annexure-C

## DHA wise total &amp; audited formations

(Rupees in million)

DHAs	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipt Audited FY 2022-23
Bahawalnagar	1	Formations	27	5	603.140	29.209
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Bahawalpur	1	Formations	27	10	843.109	12.680
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Chiniot	1	Formations	13	5	1,083.061	37.992
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Dera Ghazi Khan	1	Formations	19	10	657.623	9.855
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Faisalabad	1	Formations	33	10	3,780.991	66.197
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Jhang	1	Formations	27	5	2,357.271	68.852
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Khaneval	1	Formations	23	5	1,820.910	-
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Layyah	1	Formations	22	5	1,096.098	0.050

DHAs	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipt Audited FY 2022-23
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Lodhran	1	Formations	14	5	1,62.510	-
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Multan	1	Formations	23	10	4,369.550	-
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Muzaffargarh	1	Formations	27	5	1,466.193	10.549
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Pakpattan	1	Formations	15	5	1,494.350	-
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Rahim Yar Khan	1	Formations	35	5	321.349	8.486
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Rajanpur	1	Formations	16	5	528.425	8.063
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Sahiwal	1	Formations	19	5	957.169	-
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
	1	Formations	26	5	2,195.020	32.687



DHAs	Sr. No.	Description	Nos.	Nos. Audited	Expenditure Audited FY 2022-23	Revenue / Receipt Audited FY 2022-23
Toba Tek Singh	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Vehari	1	Formations	31	5	1,890.390	-
	2	Assignment Accounts (excluding FAP)	-	-	-	-
	3	Authorities Autonomous Bodies etc. under the PAO	-	-	-	-
	4	Foreign Aided Projects (FAP)	-	-	-	-
Total of 17 DHAs	<b>1</b>	<b>Formations</b>	<b>397</b>	<b>105</b>	<b>25,464.649</b>	<b>284.620</b>
	<b>2</b>	<b>Assignment Accounts (excluding FAP)</b>	-	-	-	-
	<b>3</b>	<b>Authorities Autonomous Bodies etc. under the PAO</b>	-	-	-	-
	<b>4</b>	<b>Foreign Aided Projects (FAP)</b>	-	-	-	-

## Annexure-D

## Budget and Expenditure

(Rupees in million)

DHAs	2022-23	Budget Estimates	Actual Expenditure	Excess (+) / Lapse (-)	Lapse (%)
Bahawalnagar	Salary	3,647.711	3,394.832	(252.879)	6.93%
	Non-Salary	1,167.897	1,086.932	(80.965)	6.93%
	Development	22.348	22.308	(0.040)	0.18%
	<b>Total</b>	<b>4,837.956</b>	<b>4,504.072</b>	<b>(333.884)</b>	<b>6.90%</b>
	Receipt	-	24.630	-	-
Bahawalpur	Salary	2,956.238	2,954.778	(1.460)	0.05%
	Non-Salary	551.877	551.604	(0.273)	0.05%
	Development	24.524	24.524	-	0.00%
	<b>Total</b>	<b>3,532.639</b>	<b>3,530.906</b>	<b>(1.733)</b>	<b>0.05%</b>
	Receipt	1.704	12.191	10.487	-615.43%
Chiniot	Salary	1,220.830	1,121.475	(99.355)	8.14%
	Non-Salary	769.073	500.462	(268.611)	34.93%
	Development	16.024	10.319	(5.705)	35.60%
	<b>Total</b>	<b>2,005.927</b>	<b>1,632.256</b>	<b>(373.671)</b>	<b>18.63%</b>
	Receipts	-	9.462	-	-
D.G.Khan	Salary	1,701.574	1,653.608	(47.966)	2.82%
	Non-Salary	324.109	309.648	(14.461)	4.46%
	Development	418.897	46.912	(371.985)	88.80%
	<b>Total</b>	<b>2,444.580</b>	<b>2,010.168</b>	<b>(434.412)</b>	<b>17.77%</b>
	Receipt	-	0.006	-	-
Faisalabad	Salary	4,430.520	3,850.413	(580.107)	13.09%
	Non-Salary	1,452.930	1,035.667	(417.263)	28.72%
	Development	885.910	3.140	(882.770)	99.65%
	<b>Total</b>	<b>6,769.360</b>	<b>4,889.220</b>	<b>(1,880.140)</b>	<b>27.77%</b>
	Receipts	-	104.479	-	-
Jhang	Salary	3,339.405	3,058.911	(280.494)	8.40%
	Non-Salary	1,054.494	844.020	(210.474)	19.96%
	Development	23.478	19.408	(4.070)	17.34%
	<b>Total</b>	<b>4,417.377</b>	<b>3,922.339</b>	<b>(495.038)</b>	<b>11.21%</b>
	Receipts	-	85.684	-	-
Khanewal	Salary	2,844.660	2,820.541	(24.119)	0.85%
	Non-Salary	809.770	808.760	(1.010)	0.12%
	Development	59.449	9.879	(49.570)	83.38%
	<b>Total</b>	<b>3,713.879</b>	<b>3,639.180</b>	<b>(74.699)</b>	<b>2.01%</b>
	Receipts	25.250	20.787	(4.463)	17.68%
Layyah	Salary	3,398.141	2,622.094	(776.047)	22.84%
	Non-Salary	835.694	622.556	(213.138)	25.50%
	Development	15.500	5.070	(10.430)	67.29%
	<b>Total</b>	<b>4,249.335</b>	<b>3,249.720</b>	<b>(999.615)</b>	<b>23.52%</b>
	Receipt	-	35.619	-	-
Lodhran	Salary	1,720.995	1,717.081	(3.914)	0.23%
	Non-Salary	491.487	488.300	(3.187)	0.65%
	Development	17.774	12.379	(5.395)	30.35%
	<b>Total</b>	<b>2,230.256</b>	<b>2,217.760</b>	<b>(12.496)</b>	<b>0.56%</b>
	Receipts	62.321	53.452	(8.869)	14.23%
Multan	Salary	3,840.081	3,639.677	(200.404)	5.22%
	Non-Salary	1,102.835	1,039.535	(63.300)	5.74%
	Development	1,155.670	4.771	(1,150.899)	99.59%
	<b>Total</b>	<b>6,098.586</b>	<b>4,683.983</b>	<b>(1,414.603)</b>	<b>23.20%</b>
	Receipts	95.871	88.265	(7.606)	7.93%
Muzzargarh	Salary	3,810.590	3,788.290	(22.300)	0.59%

DHAs	2022-23	Budget Estimates	Actual Expenditure	Excess (+) / Lapse (-)	Lapse (%)
	Non-Salary	1,380.580	1,376.950	(3.630)	0.26%
	Development	3.320	3.230	(0.090)	2.71%
	<b>Total</b>	<b>5,194.490</b>	<b>5,168.470</b>	<b>(26.020)</b>	0.50%
	Receipt	-	19.208	-	-
Pakpattan	Salary	1,501.234	1,492.936	(8.298)	0.55%
	Non-Salary	543.321	457.635	(85.686)	15.77%
	Development	9.990	7.859	(2.131)	21.33%
	<b>Total</b>	<b>2,054.545</b>	<b>1,958.430</b>	<b>(96.115)</b>	4.68%
	Receipts	15.500	7.859	(7.641)	49.30%
Rahim Yar Khan	Salary	3,214.824	2,742.215	(472.609)	14.70%
	Non-Salary	609.998	520.323	(89.675)	14.70%
	Development	499.977	202.492	(297.485)	59.50%
	<b>Total</b>	<b>4,324.799</b>	<b>3,465.030</b>	<b>(859.769)</b>	19.88%
	Receipt	8.485	8.485	-	0.00%
Rajanpur	Salary	1,859.445	1,589.696	(269.749)	14.51%
	Non-Salary	516.490	391.163	(125.327)	24.27%
	Development	84.755	-	(84.755)	100.00%
	<b>Total</b>	<b>2,460.690</b>	<b>1,980.859</b>	<b>(479.831)</b>	19.50%
	Receipt	-	8.883	-	-
Sahiwal	Salary	1,494.270	1,464.923	(29.347)	1.96%
	Non-Salary	219.878	176.370	(43.508)	19.79%
	Development	91.552	91.367	(0.185)	0.20%
	<b>Total</b>	<b>1,805.700</b>	<b>1,732.660</b>	<b>(73.040)</b>	4.04%
	Receipts	57.678	47.094	(10.584)	18.35%
Toba Tek Singh	Salary	2,356.606	2,153.739	(202.867)	8.61%
	Non-Salary	986.489	657.040	(329.449)	33.40%
	Development	96.733	28.697	(68.036)	70.33%
	<b>Total</b>	<b>3,439.828</b>	<b>2,839.476</b>	<b>(600.352)</b>	17.45%
	Receipts	-	94.072	-	-
Vehari	Salary	2,633.893	2,469.633	(164.260)	6.24%
	Non-Salary	824.586	779.737	(44.849)	5.44%
	Development	30.871	22.370	(8.501)	27.54%
	<b>Total</b>	<b>3,489.350</b>	<b>3,271.740</b>	<b>(217.610)</b>	6.24%
	Receipts	26.550	19.099	(7.451)	28.06%
Total	Salary	45,971.017	42,534.842	(3,436.175)	7.47%
	Non-Salary	13,641.508	11,646.702	(1,994.806)	14.62%
	Development	3,456.772	514.725	(2,942.047)	85.11%
	<b>Total</b>	<b>63,069.297</b>	<b>54,696.269</b>	<b>(8,373.028)</b>	13.28%
	Receipt	293.359	639.275	345.916	117.92%

**Annexure-E**

**Classified Summary of Audit Observations**

(Rupees in million)

Sr. No.	DHA	Non-Production of Record	Reported cases of Fraud, Embezzlement and misappropriation	HR / employees related irregularities	Procurement related irregularities	Management of Accounts with Commercial Banks	Value for money and service delivery issues	Others	Total Annex-E
		1	2	3A	3B	3C	4	5	
1	Bahawalnagar	-	-	-	133.933	-	-	45.454	179.387
2	Bahawalpur	-	-	45.115	17.163	-	-	319.509	381.787
3	Chiniot	-	-	-	180.86	-	-	78.732	259.587
4	D.G.Khan	-	1.316	-	41.044	33.400	-	237.601	313.361
5	Faisalabad	-	-	136.192	376.551	-	-	57.151	569.894
6	Jhang	-	-	113.380	51.127	-	-	52.565	217.072
7	Khanewal	-	-	16.392	143.359	-	-	19.860	179.611
8	Layyah	-	6.302	3.769	19.623	-	2.235	48.618	80.547
9	Lodhran	-	-	15.016	93.538	-	-	18.080	126.634
10	Multan	-	-	235.725	-	-	-	136.774	372.499
11	Muzaffargarh	-	14.293	6.701	178.252	-	4.889	319.490	523.625
12	Pakpattan	-	-	10.549	-	-	-	40.761	51.310
13	Rahim Yar Khan	-	-	-	29.860	-	-	88.689	118.549
14	Rajanpur	-	8.919	6.140	11.868	-	-	69.111	96.038
15	Sahiwal	-	-	15.905	3.156	-	-	17.311	36.372
16	Toba Tek Singh	-	-	21.010	169.959	-	-	71.840	262.809
17	Vehari	-	-	-	58.770	-	-	24.453	83.223
	<b>Total</b>	-	<b>30.830</b>	<b>625.894</b>	<b>1,509.058</b>	<b>33.400</b>	<b>7.124</b>	<b>1,645.999</b>	<b>3,852.305</b>

**Annexure-F**

**DDO wise list of Audit Observations**

**(Rupees in million)**

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
<b>(1)</b>	<b>District Health Authority Bahawalnagar</b>				
1	CEO (DHA) BWN	2	2.2.1	Mis-procurement and doubtful expenditure	4.982
2	CEO (DHA) BWN	6	2.2.5	Unauthorized payment of inadmissible allowances and excess rates	3.515
3	CEO (DHA) BWN	8	2.2.3	Unauthorized payment of medicine before DTL	12.121
4	CEO (DHA) BWN	15	2.2.5	Payment of pay and allowances during leaves and extra ordinary leave	4.260
5	CEO (DHA) BWN	18	2.2.5	Irregular working of staff on general duty	0.496
6	DO (Health) BWN	3	2.2.5	Loss due to non-recovery of penal rent	1.009
7	DO (Health) BWN	4	2.2.2	Defective method of procurement of LP medicine	7.967
8	DO (Health) BWN	18	2.2.5	Fraudulent drawl of pay & allowance after Transfer	16.277
9	MS DHQ Hospital BWN	3	2.2.5	Loss due to payment of irrelevant allowances	0.305
10	MS DHQ Hospital BWN	5	2.2.7	Unauthorized award of stipend to medical graduates of private institutions	11.686
11	MS DHQ Hospital BWN	7	2.2.5	Loss due to payment of HRA and CA to the residents	0.615
12	MS DHQ Hospital BWN	9	2.2.8	Loss due to misappropriation of collected fees	3.215
13	MS DHQ Hospital BWN	10	2.2.4	Loss due to fraudulent drawl of funds through fictitious billing	40.850
14	MS DHQ Hospital BWN	11	2.2.1	Irregular expenditure due to non-compliance of PPRA Rules	61.121
15	MS DHQ Hospital BWN	12	2.2.6	Financial loss due to late tendering on PPRA's website	13.294
16	MS DHQ Hospital BWN	13	2.2.5	Loss due to unauthorized payment of different allowances during leave	2.831
17	MS THQ Hospital Fortabbas	4	2.2.5	Loss due to payment of inadmissible pay and allowances	3.576
18	MS THQ Hospital Fortabbas	14	2.2.8	Loss due to non-deduction / deposit of government dues	0.819
19	MS THQ Hospital Fortabbas	16	2.2.1	Mis-procurement due to non-observance of PPRA Rules and health council guidelines	1.053
20	SMO RHC Maroot	11	2.2.2	Irregular expenditure on local purchase of medicine	5.839
<b>(2)</b>	<b>District Health Authority Bahawalpur</b>				
21	CEO (DHA) BWP	3	2.3.6	Non recovery of proportionate share of pension	37.528
22	CEO (DHA) BWP	13	2.3.2	Irregular expenditure without observing PPRA Rules	10.433
23	CEO (DHA) BWP	16	2.3.1	Illegal adhoc appointment of paramedic staff	35.344
24	CEO (DHA) BWP	22 (a)	2.3.4	Loss due to inadmissible payment of pay and allowances	209.131
25	CEO (DHA) BWP	22 (b)	2.3.5	Loss due to inadmissible payment of pay and allowances	13.265
26	DO (Health) BWP	3	2.3.5	Unjustified payment of conveyance allowance	0.837
27	DO (Health) BWP	7	2.3.5	Loss due to payment of irrelevant allowances	0.075

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
28	DO (Health) BWP	8	2.3.5	Payment of HRA and CA despite availability of designated residences at BHUs	23.615
29	DHO-III BWP	1	2.3.5	Payment of inadmissible allowances during leaves	0.082
30	DHO-III BWP	4	2.3.5	Loss due to inadmissible payment of pay and allowances	0.120
31	DDHO Ahmadpur East	1	2.3.5	Unauthorized payments on account of pay & allowance	3.070
32	MS THQ Hospital Ahmed Pur East	10	2.3.1	Illegal appointments of paramedic staff	8.700
33	MS THQ Hospital Ahmed Pur East	11	2.3.7	Misappropriation/non-deposit of fees into Government Treasury	1.435
34	MS THQ Hospital Ahmed Pur East	19	2.3.5	Unauthorized payment of Inadmissible Allowances	12.310
35	MS THQ Hospital Hasilpur	10	2.3.1	Illegal appointments of paramedic staff	1.071
36	MS THQ Hospital Hasilpur	20	2.3.5	Loss due to inadmissible payment of pay and allowances	4.211
37	MS THQ Hospital Yazman	5	2.3.5	Overpayment of pay after transfer / resignation	4.215
38	MS THQ Hospital Yazman	12	2.3.5	Loss due to payment of inadmissible pay and allowances	11.088
39	MS THQ Hospital Yazman	13	2.3.5	Unauthorized grant of annual increment	0.106
40	MS THQ Hospital Yazman	14	2.3.7	Misappropriation of Government receipts	0.925
41	MS THQ Hospital Yazman	17	2.3.3	Irregular expenditure on local purchase of medicine	4.112
42	MS THQ Hospital Yazman	19	2.3.5	Unauthorized drawl of pay and allowances during absent period	0.430
43	SMO RHC Mubarak Pur	1	2.3.7	Misappropriation of hospital receipts	0.876
44	SMO RHC Mubarak Pur	6	2.3.5	Unauthorized payment of inadmissible allowances	1.747
45	SMO RHC Mubarak Pur	8	2.3.5	Loss due to non-deduction of HRA and CA from the residents in hospital residences	0.500
46	SMO RHC Mubarak Pur	9	2.3.3	Irregular expenditure on local purchase of medicine	1.271
47	SMO RHC Mubarak Pur	10	2.3.5	Unauthorized drawl of NPA having private clinics and submitted void affidavit	1.047
48	SMO RHC Lal Sohanra	7	2.3.5	Loss due to payment of inadmissible pay and allowances	0.388
49	SMO RHC Lal Sohanra	9	2.3.7	Loss due to embezzlement of government receipts	0.322
50	SMO RHC Dera Bakha	7	2.3.5	Unauthorized payment of inadmissible allowances	0.506
51	SMO RHC Dera Bakha	8	2.3.5	Overpayment of salaries after resignation/transfer	0.480
52	SMO RHC Dera Bakha	10	2.3.3	Doubtful payment of POL and local purchases of medicine	1.347
<b>(3)</b>	<b>District Health Authority Chiniot</b>				
53	DHO (PS) Chiniot	12	2.4.2	Payment of inadmissible pay & allowances	2.513
54	CEO (DHA) Chiniot	9	2.4.3	Non collection of share of pension fund from defunct LGs	5.856
55	CEO (DHA) Chiniot	11	2.4.2	Overpayments of pay & allowances	51.002

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
56	CEO (DHA) Chiniot	12	2.4.2	Fraudulent drawl of Non-Practicing Allowance (NPA)	5.282
57	CEO (DHA) Chiniot	13	2.4.4	Non-deposit of receipts in DHA fund	3.458
58	CEO (DHA) Chiniot	14	2.4.1	Irregular payments of previous year's liabilities	126.845
59	MS DHQ Hospital Chiniot	4	2.4.2	Payment of inadmissible pay & allowances	3.253
60	MS DHQ Hospital Chiniot	7	2.4.4	Loss due to unauthorized distribution of revenue collected from hospital services	1.983
61	MS DHQ Hospital Chiniot	19	2.4.1	Poor financial management due to payment of liabilities	54.010
62	MS DHQ Hospital Chiniot	22	2.4.2	Fraudulent withdrawal of Non-Practicing Allowance	1.237
63	SMO RHC 14 GB	7	2.4.2	Unauthorized drawl of Pay and Allowances	1.610
64	MS THQ Hospital Lalian	11	2.4.2	Payment of excess pay and allowances to employees	2.538
<b>(4)</b>	<b>District Health Authority Dera Ghazi Khan</b>				
65	CEO (DHA) D.G.Khan	4	2.5.3	Fraudulent drawl and retention of funds in DDO account	12.399
66	CEO (DHA) D.G.Khan	11	2.5.1	Misappropriation of tender sale money	0.062
67	CEO (DHA) D.G.Khan	13	2.5.9	Overpayment due to illegal promotion of allied health professionals	17.683
68	CEO (DHA) D.G.Khan	15	2.5.1	Fraudulently double drawl of the same bill	0.250
69	DHO (PS) D.G.Khan	12	2.5.8	Recovery due to un-authorized payments on account of pay & allowance	17.478
70	MS THQ Hospital, Kot Chutta	3	2.5.1	Misappropriation of Government receipts	0.292
71	MS THQ Hospital, Kot Chutta	4	2.5.4	Procurement of Local purchase of medicines through quotations	4.572
72	MS THQ Hospital, Kot Chutta	6	2.5.4	Procurement of various store items without advertisement through splitting	9.612
73	MS THQ Hospital, Kot Chutta	12	2.5.8	Overpayment of pay and allowances	0.847
74	MS THQ Hospital, Taunsa	3	2.5.1	Misappropriation of Government receipts	0.434
75	MS THQ Hospital, Taunsa	4	2.5.8	Recovery due to un-authorized payments on account of pay & allowance	0.468
76	MS THQ Hospital, Taunsa	6	2.5.3	Fraudulent drawl resulting unauthorized retention of public money in DDO account	0.737
77	MS THQ Hospital, Taunsa	8	2.5.5	Poor financial indiscipline resulted irregular payment of old liabilities	7.610
78	MS THQ Hospital, Taunsa	13	2.5.2	Unauthentic expenditure without proof of actual requirement / consumption	20.627
79	DC IRMNCH &NP DG Khan	3	2.5.7	Illegal appointment of staff	24.868
80	DC IRMNCH &NP DG Khan	5	2.5.3	Fraudulent drawl and retention of funds	2.553
81	DC IRMNCH &NP DG Khan	8	2.5.8	Recovery due to un-authorized payments on account of pay & allowance	0.279
82	DC IRMNCH &NP DG Khan	10	2.5.6	Un-authorized upgradation of staff	174.234
83	SMO RHC Tibbi Qaisrani	3	2.5.8	Unauthorized payment of inadmissible allowances	0.914
84	SMO RHC Tibbi Qaisrani	9	2.5.2	Doubtful consumption of medicine in R.H.C	6.648

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
85	SMO RHC, Barthi	3	2.5.1	Misappropriation of Government receipts	0.278
86	SMO RHC, Barthi	9	2.5.2	Fraudulent consumption of medicines	9.686
87	SMO RHC, Choti Zarićen	2	2.5.8	Unauthorized payment of inadmissible allowances	0.830
(5)	<b>District Health Authority Faisalabad</b>				
88	CEO (DHA) Faisalabad	7	2.6.2	Irregular payments of previous year's liabilities	213.137
89	CEO (DHA) Faisalabad	10	2.6.3	Overpayments of pay & allowances	88.053
90	CEO (DHA) Faisalabad	11	2.6.5	Non-deposit of receipts in Provincial Account-I	51.178
91	DHO (PS) Faisalabad	4	2.6.3	Unauthorized allotment of residencies to PHFMC employees	1.232
92	DHO (PS) Faisalabad	7	2.6.3	Unauthorized withdrawal of Conveyance Allowance and NPA	1.549
93	DHO (PS) Faisalabad	10	2.6.3	Unauthorized withdrawal of pay & allowances	0.185
94	DHO (PS) Faisalabad	11	2.6.4	Irregular appointment of daily wages/contingent paid staff	30.873
95	MS THQ Hospital Samundri	4	2.6.7	Loss due to non-auction of Parking Stand of the hospital	1.071
96	MS THQ Hospital Samundri	7	2.6.2	Irregular payment of pending liabilities	12.598
97	MS THQ Hospital Samundri	9	2.6.5	Loss due to unauthorized distribution of revenue collected from hospital services	0.922
98	MS THQ Hospital Samundri	12	2.6.1	Irregular expenditure on Local Purchase / Day to Day Purchase of medicine	27.063
99	MS THQ Hospital Samundri	13	2.6.3	Payment of inadmissible pay & allowances	1.995
100	MS THQ Hospital Samundri	17	2.6.3	Fraudulent withdrawal of Non-Practicing Allowance	0.722
101	SMO RHC 65/GB	3	2.6.5	Loss due to unauthorized distribution of revenue collected from hospital services	0.183
102	SMO RHC 65/GB	4	2.6.3	Fraudulent withdrawal of Non-Practicing Allowance	0.205
103	SMO RHC 65/GB	5	2.6.1	Irregular expenditure on local / day to day purchase of medicine	4.885
104	SMO RHC 65/GB	8	2.6.3	Payment of inadmissible pay & allowances	1.595
105	MS THQ Hospital Jaranwala	3	2.6.2	Unauthorized payment of previous year's liabilities	12.176
106	MS THQ Hospital Jaranwala	4	2.6.2	Unauthorized expenditure on time-barred claims	9.003
107	MS THQ Hospital Jaranwala	6	2.6.3	Fraudulent draw of Non-Practicing Allowance	1.051
108	MS THQ Hospital Jaranwala	7	2.6.3	Unauthorized payment of pay and allowances	3.054
109	MS THQ Hospital Jaranwala	9	2.6.1	Unauthentic consumption of medicines	15.862
110	MS THQ Hospital Jaranwala	10	2.6.1	Irregular award of framework contract	2.382
111	MS THQ Hospital Jaranwala	11	2.6.1	Irregular expenditure on local purchase of medicine	21.068
112	MS THQ Hospital Jaranwala	12	2.6.1	Irregular/unauthentic expenditure on procurement of gas cylinders	1.845
113	MS THQ Hospital Jaranwala	14	2.6.6	Non-recovery of claims of SSP and non-deposit of Govt. share.	3.797



Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
114	MS THQ Hospital Jaranwala	17	2.6.1	Irregular centralized procurement of bulk medicines	27.291
115	MS Government General Hospital Samanabad, Faisalabad	2	2.6.2	Unauthorized incurrence of expenditure without availability of budget	15.255
116	MS Government General Hospital Samanabad, Faisalabad	3	2.6.1	Irregular expenditure on local purchase of medicines	12.199
117	MS Government General Hospital Samanabad, Faisalabad	5	2.6.3	Unauthorized drawl of Pay and Allowances	1.334
118	MS Government General Hospital Samanabad, Faisalabad	14	2.6.2	Irregular payment of previous years' liabilities	0.899
119	SMO RHC Kanjawani	5	2.6.1	Irregular expenditure on local purchase of medicines	0.888
120	SMO RHC Kanjawani	8	2.6.3	Unauthorized drawl of Pay and Allowances	1.090
121	DHO III Faisalabad	6	2.6.3	Unauthorized payment of allowances during leave	0.212
122	Dy DHO Tandlianwala	2	2.6.3	Payment of excess pay and allowances to employees	1.948
123	Dy DHO Tandlianwala	7	2.6.3	Irregular withdrawal of TA/DA	0.848
124	SMO RHC Mureed Wala	3	2.6.3	Payment of inadmissible allowances	0.246
<b>(6)</b>	<b>District Health Authority Jhang</b>				
125	CEO (DHA) Jhang	10	2.7.2	Irregular & unauthentic expenditure against POL of vehicles	7.324
126	CEO (DHA) Jhang	11	2.7.6	Irregular auction / assessment process of vehicles and motorcycles	5.970
127	CEO (DHA) Jhang	14	2.7.1	Excess payment of pay and allowances	28.136
128	MS DHQ Hospital Jhang	4	2.7.4	Loss due to unauthorized distribution of hospital receipts	5.928
129	MS DHQ Hospital Jhang	5	2.7.5	Improper maintenance of accounts and non-transfer of funds from SSP account	6.434
130	MS DHQ Hospital Jhang	6	2.7.8	Misuse of hospital utilities by contractors of canteen and civil work	2.169
131	MS DHQ Hospital Jhang	8 (a)	2.7.7	Non-recovery / deposit of parking fees	2.410
132	MS DHQ Hospital Jhang	8 (b)	2.7.9	Non-recovery / deposit of taxes	1.898
133	MS DHQ Hospital Jhang	9	2.7.1	Unjustified and excess payment of stipend to house job graduates	16.869
134	MS DHQ Hospital Jhang	11	2.7.1	Unauthorized excess and irregular payment of pay and allowances	45.882
135	MS DHQ Hospital Jhang	12	2.7.2	Irregular and unauthentic expenditure on POL	18.289
136	MS DHQ Hospital Jhang	15	2.7.4	Improper consumption and difference between lab tests and fees	18.176
137	DHO (PS) Jhang	4	2.7.1	Payment of inadmissible pay & allowances	17.270
138	MS THQ Hospital Shorkot	3	2.7.5	Loss due to excess payment of Govt. share and non-recovery of pending claims of SSP	9.507
139	MS THQ Hospital Shorkot	6	2.7.2	Fraudulent drawl of funds by fictitious recording of log books of Generators	3.446
140	MS THQ Hospital Shorkot	11	2.7.1	Unauthorized payment of pay and allowances	1.259
141	MS THQ Hospital Shorkot	13	2.7.1	Fraudulent drawl of Non-Practicing Allowance	1.151

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
142	MS THQ Hospital Shorkot	16	2.7.3	Unauthorized payment of previous year's liabilities	22.068
143	MS City Hospital Jhang	5	2.7.4	Loss due to unauthorized distribution of revenue collected from hospital services	0.073
144	MS City Hospital Jhang	7	2.7.1	Fraudulent withdrawal of Non-Practicing Allowance	0.515
145	MS City Hospital Jhang	12	2.7.1	Payment of inadmissible pay & allowances	2.298
(7)	<b>District Health Authority Khanewal</b>				
146	CEO (DHA) Khanewal	14	2.8.1	Irregular payment of pending liabilities	72.170
147	MS DHQ Hospital Khanewal	15	2.8.1	Irregular payment of pending liabilities	16.905
148	MS DHQ Hospital Khanewal	16	2.8.2	Mis-procurement of medicine and various store items	22.500
149	MS THQ Hospital Jahanian	12	2.8.2	Mis-procurement of medicine and various store items	4.637
150	SMO RHC Kacha Khuh	1	2.8.2	Mis-procurement of medicine and various store items	3.894
151	SMO RHC Kacha Khuh	8	2.8.2	Mis-procurement of medicine and various store items	2.557
152	MS DHQ Hospital Khanewal	17	2.8.2	Mis-procurement of medicine and various store items	14.803
153	MS THQ Hospital Jahanian	13	2.8.2	Mis-procurement of medicine and various store items	7.305
154	CEO (DHA) Khanewal	21	2.8.2	Mis-procurement of medicine and various store items	4.011
155	MS THQ Hospital Jahanian	5	2.8.2	Mis-procurement of medicine and various store items	8.546
156	MS THQ Hospital Jahanian	8	2.8.3	Irregular appointment of daily wage staff	2.423
157	CEO (DHA) Khanewal	2	2.8.4	Excess payment of pay and allowances	1.374
158	CEO (DHA) Khanewal	6	2.8.4	Excess payment of pay and allowances	0.911
159	CEO (DHA) Khanewal	9	2.8.4	Excess payment of pay and allowances	1.525
160	MS DHQ Hospital Khanewal	13	2.8.4	Excess payment of pay and allowances	2.936
161	DHO (PS) Khanewal	2	2.8.4	Excess payment of pay and allowances	1.023
162	DHO (PS) Khanewal	5	2.8.4	Excess payment of pay and allowances	0.774
163	DHO (PS) Khanewal	9	2.8.4	Excess payment of pay and allowances	0.724
164	SMO RHC Kacha Khuh	9	2.8.4	Excess payment of pay and allowances	4.702
165	CEO (DHA) Khanewal	8	2.8.5	Non-forfeiture of performance guarantee	3.320
166	MS DHQ Hospital Khanewal	3	2.8.5	Non-forfeiture of performance guarantee	0.253
167	MS DHQ Hospital Khanewal	8	2.8.6	Unauthorized retention of public money in DDO bank account	2.128
168	SMO RHC Kacha Khuh	5	2.8.6	Unauthorized retention of public money in DDO bank account	0.096
169	CEO (DHA) Khanewal	25	2.8.6	Unauthorized retention of public money in DDO bank account	0.064
170	DHO (PS) Khanewal	6	2.8.6	Unauthorized retention of public money in DDO bank account	0.030

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
<b>(8)</b>	<b>District Health Authority Layyah</b>				
171	CEO (DHA) Layyah	4	2.9.5	Non-Forfeiture of performance guarantee	2.235
172	CEO (DHA) Layyah	6	2.9.7	Illegal Promotion of allied health professionals resulted overpayment	9.223
173	CEO (DHA) Layyah	7	2.9.6	Overpayment due to Un-authorize drawl of incentive and other allowances	4.482
174	DHO, Layyah	2	2.9.7	Illegal Promotion of Computer operators & AHPs resulted overpayment	11.765
175	DHO, Layyah	5	2.9.6	Recovery of un-authorized payment of salaries / performance based Allowances	5.932
176	MS DHQ Hospital, Layyah	2	2.9.1	Non-deposit / recovery of Government dues	5.187
177	MS DHQ Hospital, Layyah	10	2.9.3	Irregular payment of previous year's liabilities	6.346
178	MS DHQ Hospital, Layyah	12	2.9.4	Unjustified appointment and payment of salaries of contingent paid staff	3.769
179	MS DHQ Hospital, Layyah	14	2.9.6	Recovery due to un-authorized payments on account of pay & allowance	8.463
180	MS THQ Hospital, Kot Sultan	7	2.9.1	Misappropriation of Government receipts	0.618
181	MS THQ Hospital, Kot Sultan	14	2.9.6	Unauthorized payment of inadmissible allowances	6.108
182	MS THQ Hospital, Kot Sultan	17	2.9.2	Unauthorized Expenditure from the Health Council funds	11.085
183	SMO RHC, Paharpur	5	2.9.6	Excess payment of inadmissible allowances	0.726
184	SMO RHC, Paharpur	8	2.9.1	Misappropriation of Government Receipts	0.497
185	SMO RHC, Paharpur	9	2.9.2	Irregular expenditure without observing Health Council guidelines	2.192
186	SMO RHC, Paharpur	10	2.9.7	Irregular expenditure due to irregular up-gradation / promotion	1.090
187	SMO RHC, Paharpur	11	2.9.6	Over payment of pay & allowances after resignation or transfer	0.829
<b>(9)</b>	<b>District Health Authority Lodhran</b>				
188	CEO (DHA) Lodhran	16	2.10.1	Irregular payment of pending liabilities	76.020
189	MS THQ Hospital Dunyapur	7	2.10.1	Irregular payment of pending liabilities	0.708
190	DHO (PS) Lodhran	14	2.10.1	Irregular payment of pending liabilities	1.045
191	MS DHQ Hospital Lodhran	18	2.10.2	Irregular procurement of medicine	23.474
192	MS DHQ Hospital Lodhran	14	2.10.3	Mis-procurement of printing material and X-Ray films	3.194
193	MS DHQ Hospital Lodhran	17	2.10.3	Mis-procurement of printing material and X-Ray films	2.529
194	MS THQ Hospital Dunyapur	4	2.10.4	Irregular appointment of daily wages staff	1.584
195	CEO (DHA) Lodhran	9	2.10.5	Unauthorized payment of pay and allowances	0.432
196	MS DHQ Hospital Lodhran	12	2.10.5	Unauthorized payment of pay and allowances	8.012
197	MS THQ Hospital Dunyapur	12	2.10.5	Unauthorized payment of pay and allowances	0.785
198	DHO (PS) Lodhran	12	2.10.5	Unauthorized payment of pay and allowances	2.735
199	SMO RHC Makhdum Ali	1	2.10.5	Unauthorized payment of pay and allowances	1.268

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
200	SMO RHC Makhdum Ali	8	2.10.5	Unauthorized payment of pay and allowances	0.200
201	CEO (DHA) Lodhran	10	2.10.6	Irregular drawl and retention of funds in DDO account	0.430
202	MS DHQ Hospital Lodhran	4	2.10.6	Irregular drawl and retention of funds in DDO account	2.342
203	MS THQ Hospital Dunyapur	11	2.10.6	Irregular drawl and retention of funds in DDO account	0.541
204	CEO (DHA) Lodhran	13	2.10.7	Non-forfeiture of performance guarantee	1.334
<b>(10)</b>	<b>District Health Authority Multan</b>				
205	DHO (PS) Multan	12	2.11.1	Irregular appointment of daily wages staff	228.765
206	MS Government SS DHQ Hospital Multan	3	2.11.1	Irregular appointment of daily wages staff	4.419
207	MS THQ Hospital Jalalpur Pirwala	3	2.11.1	Irregular appointment of daily wages staff	2.541
208	SMO RHC Mumtazabad	1	2.11.2	Payment of inadmissible pay and allowances	0.674
209	SMO RHC Mumtazabad	4	2.11.2	Payment of inadmissible pay and allowances	5.066
210	SMO RHC Mumtazabad	9	2.11.2	Payment of inadmissible pay and allowances	1.629
211	SMO RHC Mardanpur	6	2.11.2	Payment of inadmissible pay and allowances	3.659
212	SMO RHC Meeran Mallah	10	2.11.2	Payment of inadmissible pay and allowances	1.481
213	SMO RHC Meeran Mallah	11	2.11.2	Payment of inadmissible pay and allowances	0.343
214	SMO RHC Meeran Mallah	14	2.11.2	Payment of inadmissible pay and allowances	0.241
215	DHO (PS) Multan	7	2.11.2	Payment of inadmissible pay and allowances	2.334
216	DHO (PS) Multan	9	2.11.2	Payment of inadmissible pay and allowances	3.527
217	MS Government SS DHQ Hospital Multan	24	2.11.2	Payment of inadmissible pay and allowances	14.342
218	DHO (MS) Multan	2	2.11.2	Payment of inadmissible pay and allowances	8.722
219	DHO (MS) Multan	5	2.11.2	Payment of inadmissible pay and allowances	1.244
220	DHO (MS) Multan	6	2.11.2	Payment of inadmissible pay and allowances	0.484
221	MS THQ Hospital Jalalpur Pirwala	19	2.11.2	Payment of inadmissible pay and allowances	9.564
222	CEO (DHA) Multan	4	2.11.2	Payment of inadmissible pay and allowances	32.077
223	DDHO Jalalpur Pirwala	1	2.11.2	Payment of inadmissible pay and allowances	1.058
224	DDHO Jalalpur Pirwala	2	2.11.2	Payment of inadmissible pay and allowances	0.508
225	DDHO Jalalpur Pirwala	7	2.11.2	Payment of inadmissible pay and allowances	0.320
226	MS THQ Hospital Shujabad	9	2.11.2	Payment of inadmissible pay and allowances	5.221
227	MS THQ Hospital Shujabad	12	2.11.2	Payment of inadmissible pay and allowances	0.812
228	MS THQ Hospital Shujabad	14	2.11.2	Payment of inadmissible pay and allowances	0.639
229	CEO (DHA) Multan	16	2.11.3	Irregular drawl and retention of funds in DDO account	22.388
230	DHO (MS) Multan	7	2.11.3	Irregular drawl and retention of funds in DDO account	0.186

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
231	MS Government SS DHQ Hospital Multan	13	2.11.3	Irregular drawl and retention of funds in DDO account	5.754
232	MS THQ Hospital Jalalpur Pirwala	4	2.11.3	Irregular drawl and retention of funds in DDO account	0.186
233	SMO RHC Mumtazabad	5	2.11.3	Irregular drawl and retention of funds in DDO account	0.169
234	MS Government SS DHQ Hospital Multan	11	2.11.4	Non-recovery of government fees	2.149
235	MS Government SS DHQ Hospital Multan	15	2.11.4	Non-recovery of government fees	1.314
236	MS THQ Hospital Shujabad	13	2.11.4	Non-recovery of government fees	1.229
237	CEO (DHA) Multan	22	2.11.5	Non-forfeiture of performance guarantee	2.657
238	MS THQ Hospital Shujabad	6	2.11.6	Irregular deposit of receipts in Account-VI	6.797
<b>(11)</b>	<b>District Health Authority Muzaffargarh</b>				
239	CEO (DHA) Muzaffargarh	8	2.12.7	Non-Forfeiture of performance guarantee	3.350
240	CEO (DHA) Muzaffargarh	11	2.12.8	Overpayment due to illegal promotion of allied health professionals	60.600
241	DO (Health) Muzaffargarh	1	2.12.3	Mis-procurement of non salaries items by making purchases through quotations	70.207
242	DO (Health) Muzaffargarh	4	2.12.9	Unauthorized payment of various inadmissible allowances	7.347
243	DO (Health) Muzaffargarh	5	2.12.8	Irregular expenditure on salaries due to illegal Promotion of allied health professionals	131.649
244	DO (Health) Muzaffargarh	8	2.12.8	Illegal Promotion of allied health professionals resulted overpayment	50.902
245	MS DHQ Hospital Muzaffargarh	2	2.12.6	Irregular expenditure against Health Council Funds	1.245
246	MS DHQ Hospital Muzaffargarh	3	2.12.1	Fraudulent drawl and misappropriation of funds	7.744
247	MS DHQ Hospital Muzaffargarh	5	2.12.3	Mis-procurement without calling tenders through split up	24.027
248	MS DHQ Hospital Muzaffargarh	7	2.12.7	Non-forfeiture of performance guarantee	0.524
249	MS DHQ Hospital Muzaffargarh	10	2.12.4	Irregular payment of previous year's liabilities due to poor financial discipline	21.016
250	MS DHQ Hospital Muzaffargarh	13	2.12.3	Irregular and unjustified expenditure on civil works	2.898
251	MS DHQ Hospital Muzaffargarh	14	2.12.2	Misappropriation of Government receipts	1.313
252	MS DHQ Hospital Muzaffargarh	15	2.12.5	Unjustified payment of salaries of contingent paid staff	3.800
253	MS DHQ Hospital Muzaffargarh	17	2.12.9	Recovery due to un-authorized payments on account of pay & allowance	11.664
254	MS THQ Hospital Chowk Sarwar Shaheed	2	2.12.7	Non-Forfeiture of Security Deposit/ Performance Guarantee	0.949
255	MS THQ Hospital Chowk Sarwar Shaheed	5	2.12.9	Recovery due to un-authorized payments on account of pay & allowances	20.786
256	MS THQ Hospital Chowk Sarwar Shaheed	15	2.12.2	Embezzlement on account of Lab and ECG Charges	3.961
257	MS THQ Hospital Chowk Sarwar Shaheed	16	2.12.2	Misappropriation on account receipts of MLC, indoor and Cycle stand/ Canteen	1.046
258	MS THQ Hospital Chowk Sarwar Shaheed	17	2.12.3	Doubtful and Uneconomic procurement of store items	52.822

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
259	MS THQ Hospital Chowk Sarwar Shaheed	19	2.12.5	Irregular payment against salaries of contingent paid staff	2.901
260	MS THQ Hospital Chowk Sarwar Shaheed	23	2.12.6	Unauthorized Expenditure from the Health Council funds	4.556
261	SMO RHC Shahar Sultan	2	2.12.2	Misappropriation of hospital Receipts	0.228
262	SMO RHC Shahar Sultan	5	2.12.9	Unauthorized payment of inadmissible pay and allowances to employees	1.816
263	SMO RHC Shahar Sultan	9	2.12.3	Irregular expenditure without observing procurement rules	1.481
<b>(12)</b>	<b>District Health Authority Pakpattan</b>				
264	MS DHQ Hospital Pakpattan	6	2.13.1	Irregular appointment of contingent paid staff	5.625
265	DHO (PS) Pakpattan	12	2.13.1	Irregular appointment of contingent paid staff	2.425
266	MS THQ Hospital Arifwala	12	2.13.1	Irregular appointment of contingent paid staff	2.499
267	SMO RHC Bunga Hayat	2	2.13.2	Unauthorized payment of pay and allowances	0.069
268	DHO (PS) Pakpattan	5	2.13.2	Unauthorized payment of pay and allowances	3.369
269	DHO (PS) Pakpattan	11	2.13.2	Unauthorized payment of pay and allowances	1.196
270	MS DHQ Hospital Pakpattan	9	2.13.2	Unauthorized payment of pay and allowances	2.900
271	MS THQ Hospital Arifwala	16	2.13.2	Unauthorized payment of pay and allowances	11.382
272	CEO (DHA) Pakpattan	13	2.13.2	Unauthorized payment of pay and allowances	8.845
273	CEO (DHA) Pakpattan	20	2.13.2	Unauthorized payment of pay and allowances	0.600
274	MS THQ Hospital Arifwala	9	2.13.3	Irregular deposit of receipts in Account-VI	7.677
275	MS THQ Hospital Arifwala	11	2.13.4	Less recovery on auction of parking stand	2.720
276	MS DHQ Hospital Pakpattan	16	2.13.5	Irregular drawl and retention of funds in DDO account	1.935
277	DHO (PS) Pakpattan	2	2.13.5	Irregular drawl and retention of funds in DDO account	0.068
<b>(13)</b>	<b>District Health Authority Rahim Yar Khan</b>				
278	CEO (DHA) RYK	4	2.14.2	Loss due to unjustified payment of "Health Sector Reform Allowance"	0.104
279	CEO (DHA) RYK	12	2.14.3	Loss due to fraudulent drawl of funds through fictitious billing	29.596
280	CEO (DHA) RYK	13	2.14.4	Loss due to purchases at higher rates	1.017
281	DHO-III RYK	4	2.14.2	Unauthorized payments on account of pay & allowance	30.620
282	MS THQ Hospital Sadiqabad	6	2.14.1	Irregular and irrational expenditure on local purchase of medicine	8.663
283	MS THQ Hospital Sadiqabad	11	2.14.2	Recovery due to unauthorized payments on account of pay & allowance	11.069
284	MS THQ Hospital Sadiqabad	13	2.14.4	Misappropriation in hospital receipts	0.344
285	MS THQ Hospital Khanpur	3	2.14.2	Loss due to payment of inadmissible allowance during leaves ,	0.231
286	MS THQ Hospital Khanpur	4	2.14.2	Unauthorized drawl of pay by the doctor on adhoc	0.128
287	MS THQ Hospital Khanpur	7	2.14.2	Overpayment of salaries after resignation/transfer	0.418
288	MS THQ Hospital Khanpur	8	2.14.2	Unauthorized drawl of NPA having private clinics and submitted void affidavit	0.483
289	MS THQ Hospital Khanpur	9	2.14.2	Unjustified payment of pay and allowances for absent periods	0.177

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
290	MS THQ Hospital Khanpur	14	2.14.4	Misappropriation of hospital receipts	1.812
291	MS THQ Hospital Khanpur	16	2.14.2	Unauthorized payment of inadmissible allowances	1.886
292	MS THQ Hospital Khanpur	21	2.14.1	Irregular expenditure on local purchase of medicine	21.197
293	MS THQ Hospital Liaquatpur	9	2.14.4	Misappropriation due to nondeposit of fees into Government Treasury	0.054
294	MS THQ Hospital Liaquatpur	10	2.14.2	Unauthorized payment of pay and allowances	10.686
<b>(14)</b>	<b>District Health Authority Rajanpur</b>				
295	CEO (DHA) Rajanpur	7	2.15.4	Overpayment due to payment of inadmissible allowances	2.270
296	CEO (DHA) Rajanpur	8	2.15.4	Overpayment of SSB allowance to contract employees	0.452
297	CEO (DHA) Rajanpur	11	2.15.5	Illegal Promotion of allied health professionals resulted over payment	15.758
298	CEO (DHA) Rajanpur	14	2.15.2	Irregular expenditure due to non-observing PPRA Rules	2.663
299	DHO (PS) Rajanpur	2	2.15.5	Illegal Promotion of allied health professionals resulted over payment	9.083
300	DHO (PS) Rajanpur	4	2.15.4	Overpayment of SSB allowance to contract employees	0.150
301	DHO (PS) Rajanpur	5	2.15.2	Irregular expenditure due to non-observing PPRA Rules	2.114
302	DHO (PS) Rajanpur	9	2.15.4	Recovery due to un-authorized payments on account of pay & allowance	15.880
303	MS DHQ Hospital Rajanpur	1	2.15.4	Recovery of un-authorized payment of salaries / performance based Allowances	10.494
304	MS DHQ Hospital Rajanpur	3	2.15.3	Unjustified appointment and payment to contingent paid staff	4.798
305	MS DHQ Hospital Rajanpur	4	2.15.1	Misappropriation of Govt. receipts and loss to Govt	7.005
306	MS DHQ Hospital Rajanpur	7	2.15.6	Non-recovery of health insurance claims besides non-implementation of ISDF under UHI/SSP	1.371
307	MS DHQ Hospital Rajanpur	9	2.15.1	Misappropriation on account of local purchased Lab Test Devices found short	0.353
308	MS DHQ Hospital Rajanpur	11	2.15.2	Unjustified purchase of store items without tender advertisement	3.443
309	MS THQ Hospital Rojhan	3	2.15.1	Misappropriation of Government receipts	0.096
310	MS THQ Hospital Rojhan	7	2.15.3	Unjustified appointment and payment of salaries of contingent paid staff	1.342
311	MS THQ Hospital Rojhan	14	2.15.4	Recovery due to un-authorized payments on account of pay & allowance	9.210
312	MS THQ Hospital Rojhan	16	2.15.6	Unauthorized retention insurance claims and non-implementation of ISDF	1.713
313	SMO RHC Hajipur	2	2.15.2	Purchase of stores without tender advertisement	3.648
314	SMO RHC Hajipur	6	2.15.1	Misappropriation on account receipts of X-Ray & Indoor fees	0.195
315	SMO RHC Hajipur	9	2.15.1	Misappropriation on account of medicines and store items	1.270
316	SMO RHC Hajipur	11	2.15.4	Loss on account of house rent, conveyance allowance and maintenance charges	2.729

Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
<b>(15)</b>	<b>District Health Authority Sahiwal</b>				
317	MS THQ Hospital Chichawatni	11	2.16.1	Mis-procurement due to non-compliance of PPRA Rules	9.215
318	DHO (PS) Sahiwal	11	2.16.1	Mis-procurement due to non-compliance of PPRA Rules	1.170
319	CEO (DHA) Sahiwal	18	2.16.1	Mis-procurement due to non-compliance of PPRA Rules	8.675
320	MS THQ Hospital Chichawatni	8	2.16.2	Non-recovery of inadmissible allowances	2.501
321	DDHO Sahiwal	3	2.16.2	Non-recovery of inadmissible allowances	0.087
322	DDHO Sahiwal	5	2.16.2	Non-recovery of inadmissible allowances	0.031
323	DHO (PS) Sahiwal	2	2.16.2	Non-recovery of inadmissible allowances	1.011
324	DHO (PS) Sahiwal	10	2.16.2	Non-recovery of inadmissible allowances	3.145
325	CEO (DHA) Sahiwal	5	2.16.2	Non-recovery of inadmissible allowances	2.860
326	CEO (DHA) Sahiwal	7	2.16.2	Non-recovery of inadmissible allowances	0.890
327	CEO (DHA) Sahiwal	17	2.16.2	Non-recovery of inadmissible allowances	2.199
328	SMO RHC Harappa	5	2.16.2	Non-recovery of inadmissible allowances	2.043
329	SMO RHC Harappa	10	2.16.2	Non-recovery of inadmissible allowances	1.116
330	SMO RHC Harappa	2	2.16.2	Non-recovery of inadmissible allowances	0.022
331	MS THQ Hospital Chichawatni	4	2.16.3	Non-recovery of government fees	0.985
332	SMO RHC Harappa	12	2.16.3	Non-recovery of government fees	0.421
<b>(16)</b>	<b>District Health Authority Toba Tek Singh</b>				
333	CEO (DHA) Toba Tek Singh	10	2.17.5	Financial burden on DHA due to non-creation of Pension Fund and pension payments	26.500
334	CEO (DHA) Toba Tek Singh	12	2.17.1	Irregular payment of previous year's liabilities	159.087
335	CEO (DHA) Toba Tek Singh	14	2.17.2	Overpayment of pay and allowances	6.387
336	CEO (DHA) Toba Tek Singh	16	2.17.2	Irregular Payment of Supervisory Allowance without ensuring satisfactory performance	2.400
337	MS DHQ Hospital Toba Tek Singh	3	2.17.3	Irregular expenditure without open competition	10.126
338	MS DHQ Hospital Toba Tek Singh	4 (a)	2.17.6	Non recovery of Taxes	0.909
339	MS DHQ Hospital Toba Tek Singh	4 (b)	2.17.4	Non-recovery from contractors	1.690
340	MS DHQ Hospital Toba Tek Singh	10(a)	2.17.6	Unauthorized deeduction of Advance Income Tax	6.140
341	MS DHQ Hospital Toba Tek Singh	10(b)	2.17.4	Non-deposit of Government share out of SSP claims	36.601
342	MS DHQ Hospital MS DHQ Hospital Toba Tek Singh	13	2.17.2	Payment of inadmissible Pay and Allowances	5.281
343	DHO (PS) MS DHQ Hospital Toba Tek Singh	2	2.17.2	Unauthorized withdrawal of pay & allowances	0.446
344	DHO (PS) MS DHQ Hospital Toba Tek Singh	8	2.17.2	Unauthorized allotment of residencies to PHFMC employees	1.675
345	SMO RHC 740 GB Kamalia	2	2.17.2	Non-recovery of House Rent & Conveyance Allowance from occupant of official residences	1.118
346	SMO RHC 740 GB Kamalia	4	2.17.2	Unauthorized withdrawal of Conveyance Allowance, HSRA	0.284
347	SMO RHC 740 GB Kamalia	5	2.17.2	Unauthorized allotment of residencies to PHFMC employees without recovery of HRA & CA	1.898



Sr. No.	DDOs	AIR Para No.	Audit Report Para No.	Subject	Amount
348	MS ECG Hospital	13	2.17.2	Payment of inadmissible pay & allowances	1.521
349	MS ECG Hospital	14	2.17.3	Irregular expenditure on procurement without tenders	0.746
<b>(17)</b>	<b>District Health Authority Vehari</b>				
350	CEO (DHA) Vehari	9	2.18.1	Mis-procurement due to non-compliance of PPRA Rules	3.313
351	DHO (PS) Vehari	8	2.18.1	Mis-procurement due to non-compliance of PPRA Rules	23.548
352	DHO (PS) Vehari	10	2.18.1	Procurement of medicine against policy guidelines	14.534
353	SMO RHC Garha Moor	2	2.18.1	Mis-procurement due to non-compliance of PPRA Rules	7.467
354	MS THQ Hospital Burewala	5	2.18.2	Irregular appointment of daily wages staff	1.615
355	MS DHQ Hospital Vehari	12	2.18.2	Irregular appointment of daily wages staff	4.120
356	SMO RHC Garha Moor	6	2.18.3	Procurement of medicine against policy guidelines	4.173
357	SMO RHC Garha Moor	10	2.18.4	Unauthorized payment of pay and allowances	0.182
358	MS DHQ Hospital Vehari	6	2.18.4	Unauthorized payment of pay and allowances	2.984
359	MS DHQ Hospital Vehari	4	2.18.4	Unauthorized payment of pay and allowances	0.130
360	MS THQ Hospital Burewala	7	2.18.4	Unauthorized payment of pay and allowances	0.362
361	CEO (DHA) Vehari	20	2.18.4	Unauthorized payment of pay and allowances	0.257
362	CEO (DHA) Vehari	25	2.18.4	Unauthorized payment of pay and allowances	9.143
363	CEO (DHA) Vehari	8	2.18.5	Irregular retention of public money into DDO's bank account	1.026
364	MS DHQ Hospital Vehari	13	2.18.5	Irregular retention of public money into DDO's bank account	4.932
365	MS THQ Hospital Burewala	10	2.18.5	Irregular retention of public money into DDO's bank account	1.061
366	MS DHQ Hospital Vehari	19	2.18.6	Less recovery on auction of parking stand	2.551
367	MS THQ Hospital Burewala	6	2.18.7	Non-recovery of taxes	0.259
368	MS DHQ Hospital Vehari	7	2.18.7	Non-recovery of taxes	1.566

## DHA/ PAO wise data

Sr. No.	DHA	No. of Paras						Status of PAC Meetings
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
1	Bahawalnagar	9	48	42	14	16	10	PAC Meeting was not convened
2	Bahawalpur	9	48	42	12	15	12	PAC Meeting was not convened
3	Chiniot	14	35	34	22	21	25	PAC Meeting was not convened
4	Dera Ghazi Khan	7	18	23	9	11	18	PAC Meeting was not convened
5	Faisalabad	17	36	29	17	16	37	PAC Meeting was not convened
6	Jhang	17	52	43	58	25	26	PAC Meeting was not convened
7	Khanewal	29	40	34	8	7	7	PAC Meeting was not convened
8	Layyah	19	25	30	11	12	18	PAC Meeting was not convened
9	Lodhran	36	34	45	10	10	7	PAC Meeting was not convened
10	Multan	27	46	44	14	11	8	PAC Meeting was not convened
11	Muzaffargarh	18	33	24	7	10	27	PAC Meeting was not convened
12	Pakpattan	27	50	33	10	15	9	PAC Meeting was not convened
13	Rahim Yar Khan	9	48	42	10	13	10	PAC Meeting was not convened
14	Rajanpur	11	23	24	6	7	17	PAC Meeting was not convened
15	Sahiwal	18	33	27	11	6	5	PAC Meeting was not convened
16	Toba Tek Singh	17	42	14	23	23	26	PAC Meeting was not convened
17	Vehari	26	36	46	12	8	8	PAC Meeting was not convened
<b>Total</b>		<b>310</b>	<b>647</b>	<b>576</b>	<b>254</b>	<b>226</b>	<b>270</b>	

## Annexure-1

## Resource Mobilization (Public Financial Management)

(Rupees in million)

Sr. No.	District	Description	2022-23		2021-22	
			Amount	%	Amount	%
1	Bahawalnagar	<b>Tax Revenue</b>	<b>0.090</b>	0.00	<b>0.135</b>	0.00
		<b>Non-Tax Revenue</b>				
		Share of PFC	4,191.601	99.23	3,788.335	98.16
		Other Receipts	32.406	0.77	70.686	1.83
		<b>Total</b>	<b>4,224.097</b>	<b>100</b>	<b>3,859.156</b>	<b>100</b>
2	Bahawalpur	<b>Tax Revenue</b>	<b>0.523</b>	0.02	<b>3.367</b>	0.11
		<b>Non-Tax Revenue</b>				
		Share of PFC	3,456.063	99.45	3,053.255	97.17
		Other Receipts	18.698	0.54	85.595	2.72
		<b>Total</b>	<b>3,475.284</b>	<b>100</b>	<b>3,142.217</b>	<b>100</b>
3	Chiniot	<b>Tax Revenue</b>	2.107	0.14	1.165	0.09
		<b>Non-Tax Revenue</b>	-		-	
		Share of PFC	1,520.916	99.25	1,302.960	99.63
		Other Receipts	9.462	0.62	3.670	0.28
		<b>Total</b>	<b>1,532.485</b>	<b>100</b>	<b>1,307.795</b>	<b>100</b>
4	D.G.Khan	<b>Tax Revenue</b>	0.148	0.01	0.164	0.01
		<b>Non-Tax Revenue</b>				
		Share of PFC	2,150.047	99.43	1,917.465	99.37
		Other Receipts	12.180	0.56	12.025	0.62
		<b>Total</b>	<b>2,162.375</b>	<b>100</b>	<b>1,929.654</b>	<b>100</b>
5	Faisalabad	<b>Tax Revenue</b>	1.160	0.02	(6.703)	-0.16
		<b>Non-Tax Revenue</b>				
		Share of PFC	5,076.062	97.96	4,045.687	98.29
		Other Receipts	104.479	2.02	76.935	1.87
		<b>Total</b>	<b>5,181.701</b>	<b>100</b>	<b>4,115.919</b>	<b>100</b>
6	Jhang	<b>Tax Revenue</b>	10.743	0.28	0.005	0.00
		<b>Non-Tax Revenue</b>				
		Share of PFC	3,791.750	97.52	3,159.219	97.97
		Other Receipts	85.684	2.20	65.376	2.03
		<b>Total</b>	<b>3,888.177</b>	<b>100</b>	<b>3,224.600</b>	<b>100</b>
7	Khanewal	<b>Tax Revenue</b>	2.003	0.06	(5.833)	-0.20
		<b>Non-Tax Revenue</b>				
		Share of PFC	3,397.493	99.38	2,937.242	99.59
		Other Receipts	19.320	0.57	17.959	0.61
		<b>Total</b>	<b>3,418.816</b>	<b>100</b>	<b>2,949.368</b>	<b>100</b>
8	Layyah	<b>Tax Revenue</b>	1.120	0.03	0.421	0.02
		<b>Non-Tax Revenue</b>				
		Share of PFC	3,361.001	98.92	2,789.242	99.92
		Other Receipts	35.619	1.05	1.872	0.07
		<b>Total</b>	<b>3,397.740</b>	<b>100</b>	<b>2,791.535</b>	<b>100</b>
9	Lodhran	<b>Tax Revenue</b>	0.833	0.04	0.243	0.01
		<b>Non-Tax Revenue</b>				
		Share of PFC	2,083.852	97.45	1,760.584	98.13
		Other Receipts	53.707	2.51	33.320	1.86
		<b>Total</b>	<b>2,138.392</b>	<b>100</b>	<b>1,794.147</b>	<b>100</b>

Sr. No.	District	Description	2022-23		2021-22	
			Amount	%	Amount	%
10	Multan	<b>Tax Revenue</b>	2.184	0.05	1.003	0.03
		<b>Non-Tax Revenue</b>				
		Share of PFC	4,306.671	97.88	3,800.802	98.43
		Other Receipts	91.059	2.07	59.800	1.55
		<b>Total</b>	<b>4,399.914</b>	<b>100</b>	<b>3,861.605</b>	<b>100</b>
11	Muzaffargarh	<b>Tax Revenue</b>	<b>83.000</b>	1.75	<b>1,011.385</b>	21.04
		<b>Non-Tax Revenue</b>				
		Share of PFC	4,644.439	97.85	3,794.295	78.92
		Other Receipts	19.208	0.40	1.919	0.04
		<b>Total</b>	<b>4,746.647</b>	<b>100</b>	<b>4,807.599</b>	<b>100</b>
12	Pakpattan	<b>Tax Revenue</b>	0.094	0.00	0.455	0.03
		<b>Non-Tax Revenue</b>				
		Share of PFC	1,989.973	99.60	1,554.832	98.47
		Other Receipts	7.894	0.40	23.691	1.50
		<b>Total</b>	<b>1,997.961</b>	<b>100</b>	<b>1,578.978</b>	<b>100</b>
13	Rahim Yar Khan	<b>Tax Revenue</b>	<b>0.049</b>	0.00	<b>0.590</b>	0.02
		<b>Non-Tax Revenue</b>				
		Share of PFC	3,447.782	99.18	2,991.709	99.14
		Other Receipts	28.322	0.81	25.373	0.84
		<b>Total</b>	<b>3,476.153</b>	<b>100</b>	<b>3,017.672</b>	<b>100</b>
14	Rajanpur	<b>Tax Revenue</b>	<b>0.118</b>	0.01	<b>0.283</b>	0.02
		<b>Non-Tax Revenue</b>				
		Share of PFC	2,015.124	98.27	1,718.821	98.90
		Other Receipts	35.341	1.72	18.911	1.09
		<b>Total</b>	<b>2,050.583</b>	<b>100</b>	<b>1,738.015</b>	<b>100</b>
15	Sahiwal	<b>Tax Revenue</b>	0.717	0.04	0.574	0.04
		<b>Non-Tax Revenue</b>				
		Share of PFC	1,672.012	97.09	1,506.274	98.05
		Other Receipts	49.444	2.87	29.308	1.91
		<b>Total</b>	<b>1,722.173</b>	<b>100</b>	<b>1,536.156</b>	<b>100</b>
16	Toba Tek Sing	<b>Tax Revenue</b>	0.088	0.00	-	0.00
		<b>Non-Tax Revenue</b>				
		Share of PFC	2,722.678	96.66	2,337.975	97.42
		Other Receipts	94.072	3.34	61.908	2.58
		<b>Total</b>	<b>2,816.838</b>	<b>100</b>	<b>2,399.883</b>	<b>100</b>
17	Vehari	<b>Tax Revenue</b>	-	0.00	0.079	0.00
		<b>Non-Tax Revenue</b>				
		Share of PFC	3,461.159	99.45	2,679.248	99.46
		Other Receipts	19.099	0.55	14.492	0.54
		<b>Total</b>	<b>3,480.258</b>	<b>100</b>	<b>2,693.819</b>	<b>100</b>
<b>Total of 17 DHAs</b>		<b>Tax Revenue</b>	<b>104.977</b>	0.19	<b>1,007.333</b>	2.15
		<b>Non-Tax Revenue</b>	-		-	
		Share of PFC	<b>53,288.623</b>	98.48	<b>45,137.945</b>	96.56
		Other Receipts	<b>715.994</b>	1.32	<b>602.840</b>	1.29
		<b>Total</b>	<b>54,109.594</b>	<b>100</b>	<b>46,748.118</b>	<b>100</b>

**Annexure-2****DEA Wise Closing Cash Balance and Public Account Liabilities  
(Public Financial Management)****(Rupees in million)**

<b>Sr. No.</b>	<b>District</b>	<b>Cash closing balance as on 30.06.2023</b>	<b>Liabilities</b>	<b>Actual cash closing balance</b>
1	Bahawalnagar	228.876	11.876	217.000
2	Bahawalpur	288.333	51.601	236.732
3	Chiniot	120.159	11.491	108.668
4	D.G.Khan	858.071	28.126	829.945
5	Faisalabad	945.098	65.609	879.489
6	Jhang	375.465	0.378	375.087
7	Khanewal	385.760	134.42	251.340
8	Layyah	326.788	27.692	299.096
9	Lodhran	535.471	14.88	520.591
10	Multan	1,091.909	8.766	1,083.143
11	Muzaffargarh	(39.134)	1.706	(40.840)
12	Pakpattan	164.632	9.226	155.406
13	Rahim Yar Khan	619.822	53.672	566.150
14	Rajanpur	509.370	14.461	494.909
15	Sahiwal	393.701	45.229	348.472
16	Vehari	513.824	2.583	511.241
	<b>Total</b>	<b>7,318.144</b>	<b>481.716</b>	<b>6,836.428</b>

**Annexure-3**  
**[Para: 2.2.4]**

**Loss due to drawl of funds through fictitious billing – Rs 40.850 million**

(Rupees in million)

Sr. No.	Name of Supplier	No. of Bills Audited	Amount of Bills Audited	No. of Bills Objected	Amount of Bills Objected
1	3M Pharmacy	105	6.382	71	4.242
2	A.S.K Enterprises	83	22.015	65	15.253
3	M/S Inam Pharma	61	4.734	1	0.074
4	M/S Islam Pharmacy	100	7.526	86	6.085
5	M/S Safe Line Pharmacy	65	5.857	8	0.717
6	M/S Tahir Pharmacy	32	2.257	8	0.409
7	MMM Baig Enterprises	13	0.957	5	0.368
8	Star Pharmacy	20	4.771	9	1.679
9	AK Pharma Plus	20	0.782	6	0.306
10	Al-Hafiz Traders	23	1.391	3	0.141
11	Barkat Enterprises	7	0.255	2	0.068
12	CMW Traders	9	0.335	8	0.323
13	Fazal Traders	17	2.233	9	1.114
14	Khursheed Traders	53	10.377	19	3.829
15	Muneeb Traders	12	1.542	2	0.398
16	NNA Traders	22	2.823	1	0.200
17	Saglik Pharma	29	1.873	5	0.146
18	Usman Enterprises	12	0.896	9	0.672
19	Zain Enterprises	7	0.196	2	0.060
20	Zain Traders BWN	49	2.544	48	2.502
21	Zeeshan Traders	45	2.457	42	2.264
<b>Total</b>		<b>835</b>	<b>98.777</b>	<b>409</b>	<b>40.850</b>

**Annexure-4**  
**[Para: 2.2.5]**

**Loss due to payment of inadmissible pay and allowances – Rs 16.440 million**

(Rupees in million)

Sr. No.	DDOs	Period	Nature of allowance	Amount
1	CEO, DHA Bahawalnagar	2022-23	Integrated allowance to the employees other than the prescribed category	0.383
			Health risk allowance to employees other than BPS-01 to BPS-04	0.204
			45% HRA in outside the municipality area	0.132
			Risk allowance other than employees of police department	0.275
			Incentive allowance to inadmissible posts and at excessive rate	2.520
			Pay & allowances during leave and EOL	4.260
			HSRA during general duty	0.496
2	DHO (PS) Bahawalnagar	2022-23	Conveyance Allowance drawn by CDC officer while using government vehicle	0.060
			Conveyance Allowance and House Rent Allowancedespite residing in govt. residence	0.061
			Conveyance Allowance during Earned leave, Medical Leave, etc.	0.993
			House Rent drawn by MO/WMO while posting at BHUs availing government accommodation facility	2.021
			Health Sector Reform Allowance during general duty	0.243
3	MS DHQ Bahawalnagar	2022-23	“Health Sector Reform Allowance” was paid to non gazzeted employees	0.097
			Mid Wives / Junior Technicians of BPS-09 were paid “Health Risk Allowance 01-04” irregularly	0.194
			HRA and CA despite allotment of residences within the boundary wall	0.615
			Conveyance allowance during leave	0.311
4	MS THQ HospitalFort Abbas	2021-22	CA during leave	0.176
			5% Repair and maintenance charges were not deducted from the residents of governments quarters	0.276
			CA to residents despite having government residences within the boundary walls of hospital	0.330
			HRA to residents of government residences of hospital	0.260
			NPA to Doctors despite doing private practice	2.533
<b>Total</b>				<b>16.440</b>

**Annexure-5**

**[Para: 2.3.5]**

**Loss due to payment of inadmissible pay and allowances – Rs 69.237 million**

**(Rupees in million)**

Sr. No.	DDOs	Period	Nature of allowance	Amount
01	CEO, DHA Bahawalpur	2022-23	Conveyance allowance during leave	0.699
			Dress Allowance, Mess Allowance and Nursing Professional Allowance was allowed to nurses during study leave beyond period of 90 days	0.983
			Pay and allowances to adhoc doctors during earned leave	3.089
			Special Allowance to OSD posts	2.851
			Non practicing allowance to the doctors working on administrative posts	1.744
			Different inadmissible allowances i.e. Cholistan allowance, Hill allowance, NAB allowance and fixed TA/DA	0.096
			HSRA to the staff without admissibility	0.815
			CA despite provision of official vehicle	0.095
			HRA @ 45% without posting in Municipality limits of Bahawalpur	0.921
			Conveyance Allowance to vaccinators despite having designated bikes	1.972
02	DHO (PS) Bahawalpur	2022-23	Conveyance allowance during leave	0.221
			Conveyance allowance along with official vehicles / Motorcycles	0.616
			Different inadmissible allowances	0.075
			HRA & CA to residents of designated residences	23.615
03	District Health Officer –III, Bahawalpur	2013-23	Different allowance during leave	0.082
			HSRA to the staff without admissibility	0.012
04	DDHO Ahmad Pur East	2012-23	CA despite provision of official vehicle	0.106
			NPA to doctors posted on administrative posts	2.499
			HSRA to irrelevant posts at deputy office	0.436
05	MS THQ Hospital Hasilpur	2022-23	Conveyance allowance during leave	0.247
			Dress Allowance, Mess Allowance and Nursing Professional Allowance was allowed to nurses during study leave beyond period of 90 days	0.368
			pay and allowances to adhoc doctors during earned leave	1.452
			Pay & allowances after resignation	0.751
			Annual increment without completion of six months service	0.127
			NPA despite private practice	1.266
06	MS THQ Hospital Yazman	2022-23	Pay after resignation	4.215
			CA during leave	0.279
			HRA & CA to residents of designated residences	1.274
			NPA against fake affidavit for not doing private practice	0.817
			Annual increment without completion of six months service	0.106
			Pay & allowances for absent period	0.430
			Non Practicing Allowance (NPA) despite private practice	11.880
07	MS THQ Hospital Ahmed Pur East	2022-23	Different allowances during leave	0.250
			Health Sector Reform Allowance during general duty	0.180
			Different allowances during leave	0.506
08	SMO RHC Dera Bakha	2018-23	Overpayment of salaries after resignation / transfer	0.480
			Different allowances	1.747
09	SMO RHC Mubarak Pur	2018-23	HRA & CA to residents of designated residences	0.500
			NPA against fake affidavit for not doing private practice	1.047
			Annual increment without completion of six months service	0.124
10	SMO RHC Lal Sohanra	2017-13	conveyance allowance during leave	0.010
			HSRA during general duty	0.254
			<b>Total</b>	<b>69.237</b>



**Annexure-6**  
**[Para: 2.3.6]**

**Non recovery of proportionate share of pension – Rs 37.528 million**

(Rupees in million)

<b>Sr. No.</b>	<b>PPO No.</b>	<b>Name</b>	<b>Father's Name</b>	<b>Date of Appointment</b>	<b>Date of Retirement</b>	<b>Share of District Council</b>
1	DHA/BWP/37 dated 06.07.2022	Bashir Ahmed	Ghulam Rasool	02.03.1987	31.03.2022	2.011
2	DHA/BWP/38 dated 22.09.2022	Razia Bibi	Mehmood Ali	08.07.1988	31.07.2022	3.148
3	DHA/BWP/39 dated 22.09.2022	Abdul Ghafoor	Sher Muhammad	01.11.1985	31.08.2022	3.115
4	DHA/BWP/40 dated 15.12.2022	Tariq Mehmood	Fateh Muhammad	19.02.1989	31.08.2022	4.141
5	DHA/BWP/41 dated 15.12.2022	Abid Latif	Muhammad Latif	01.02.1993	30.09.2022	4.380
6	DHA/BWP/42 dated 13.02.2023	Muhammad Yousaf	Khushi Muhammad	01.10.1984	07.12.2022	3.114
7	DHA/BWP/43 dated 13.02.2023	Naseer Ahmed	Allah Bachaya	04.01.1982	12.01.2023	3.278
8	DHA/BWP/44 dated 13.02.2023	Khadim Hussain	Talib Hussain	02.05.1983	22.01.2023	3.256
9	DHA/BWP/45 dated 31.03.2023	Muhammad Saleem	Muhammad Siddique	19.11.1989	31.03.2023	4.050
10	DHA/BWP/46 dated 31.03.2023	Shoukat Ali	Nawab Din	19.12.1988	31.03.2023	4.075
11	DHA/BWP/47 dated 03.06.2023	Muhammad Ramzan	Jamal Muhammad	16.05.1988	21.05.2023	2.960
<b>Total</b>						<b>37.528</b>

**Annexure-7**  
**[Para: 2.4.4]**

**Unauthorized distribution of hospital receipts and non-deposit of receipts in DHA fund – Rs 5.441 million**

(Amount in rupees)

Receipt Month	Date	Deposit Month	Challan No.	Ultrasound Fees	X-Ray Fees	ECHO Fees	ECG Fees	Total Govt. Share 70%	Total Collection	Share Distribution 30%
Jul-22	5-Aug-22	August-22	14	-	177,975	-	-	177,975	254,250	76,275
Jul-22	6-Aug-22	August-22	8	-	-	-	37,730	37,730	53,900	16,170
Jul-22	6-Aug-22	August-22	9	-	-	88,060	-	88,060	125,800	37,740
Jul-22	3-Aug-22	August-22	10	55,860	-	-	-	55,860	79,800	23,940
Aug-22	10-Sep-22	September-22	8	-	205,590	-	-	205,590	293,700	88,110
Aug-22	7-Sep-22	September-22	2	-	-	93,800	-	93,800	134,000	40,200
Aug-22	7-Sep-22	September-22	1	-	-	-	37,450	37,450	53,500	16,050
Aug-22	22-Sep-22	September-22	3	64,155	-	-	-	64,155	91,650	27,495
Sep-22	8-Oct-22	October-22	4	-	216,930	-	-	216,930	309,900	92,970
Sep-22	8-Oct-22	October-22	2	-	-	-	39,690	39,690	56,700	17,010
Sep-22	8-Oct-22	October-22	1	-	-	77,000	-	77,000	110,000	33,000
Oct-22	8-Nov-22	November-22	2	71,295	-	-	-	71,295	101,850	30,555
Oct-22	8-Nov-22	November-22	15	72,345	-	-	-	72,345	103,350	31,005
Oct-22	7-Nov-22	November-22	1	-	-	-	27,755	27,755	39,650	11,895
Oct-22	7-Nov-22	November-22	2	-	-	75,863	-	75,863	108,376	32,513
Oct-22	12-Nov-22	November-22	2	-	218,715	-	-	218,715	312,450	93,735
Nov-22	7-Dec-22	December-22	2	-	-	51,450	-	51,450	73,500	22,050
Nov-22	7-Dec-22	December-22	1	-	-	-	22,855	22,855	32,650	9,795
Nov-22	12-Dec-22	December-22	2	68,985	-	-	-	68,985	98,550	29,565
Nov-22	9-Dec-22	December-22	6	-	189,735	-	-	189,735	271,050	81,315
Dec-22	7-Jan-23	January-23	2	-	-	67,533	-	67,533	96,476	28,943
Dec-22	7-Jan-23	January-23	1	-	-	-	23,310	23,310	33,300	9,990
Dec-22	9-Jan-23	January-23	18	-	162,750	-	-	162,750	232,500	69,750
Dec-22	9-Jan-23	January-23	1	72,870	-	-	-	72,870	104,100	31,230
Jan-23	10-Feb-23	February-23	51	-	207,375	-	-	207,375	296,250	88,875
Jan-23	11-Feb-23	February-23	7	78,645	-	-	-	78,645	112,350	33,705
Jan-23	7-Feb-23	February-23	1	-	-	64,855	-	64,855	92,650	27,795
Jan-23	7-Feb-23	February-23	2	-	-	-	42,525	42,525	60,750	18,225
Feb-23	9-Mar-23	March-23	32	-	221,025	-	-	221,025	315,750	94,725
Feb-23	7-Mar-23	March-23	29	-	-	-	40,810	40,810	58,300	17,490
Feb-23	7-Mar-23	March-23	28	-	-	89,250	-	89,250	127,500	38,250

Receipt Month	Date	Deposit Month	Challan No.	Ultrasound Fees	X-Ray Fees	ECHO Fees	ECG Fees	Total Govt. Share 70%	Total Collection	Share Distribution 30%
Feb-23	16-Mar-23	March-23	1	46,410	-	-	-	46,410	66,300	19,890
Mar-23	12-Apr-23	April-23	4	29,925	-	-	-	29,925	42,750	12,825
Mar-23	7-Apr-23	April-23	14	-	-	84,193	-	84,193	120,276	36,083
Mar-23	7-Apr-23	April-23	13	-	-	-	39,165	39,165	55,950	16,785
Mar-23	10-Apr-23	April-23	12	-	254,940	-	-	254,940	364,200	109,260
Apr-23	8-May-23	May-23	31	-	-	69,318	-	69,318	99,026	29,708
Apr-23	8-May-23	May-23	32	-	-	-	23,310	23,310	33,300	9,990
Apr-23	5-May-23	May-23	8	35,070	-	-	-	35,070	50,100	15,030
Apr-23	14-May-23	May-23	11	-	204,120	-	-	204,120	291,600	87,480
May-23	8-Jun-23	June-23	9	-	249,375	-	-	249,375	356,250	106,875
May-23	7-Jun-23	June-23	23	-	-	91,928	-	91,928	131,326	39,398
May-23	7-Jun-23	June-23	24	-	-	-	39,235	39,235	56,050	16,815
May-23	6-Jun-23	June-23	4	50,925	-	-	-	50,925	72,750	21,825
Jun-23	7-Jul-23	July-23	3	-	308,175	-	-	308,175	440,250	132,075
Jun-23	7-Jul-23	July-23	4	48,195	-	-	-	48,195	68,850	20,655
Jun-23	7-Jul-23	July-23	18	-	-	-	29,925	29,925	42,750	12,825
Jun-23	7-Jul-23	July-23	19	-	-	58,608	-	58,608	83,726	25,118
<b>Total</b>				<b>694,680</b>	<b>2,616,705</b>	<b>911,858</b>	<b>403,760</b>	<b>4,627,003</b>	<b>6,610,006</b>	<b>1,983,003</b>
<b>Amount of receipts not deposited in to relevant head of account</b>										<b>3,458,000</b>
<b>Total</b>										<b>5,441,003</b>

**Annexure-8**  
**[Para: 2.8.1]**

**Irregular payment of pending liabilities – Rs 89.075 million**

(Rupees in million)

Particular	Medicine Budget Allocated 2 <sup>nd</sup> Quarter	Medicine Budget Allocated 1 <sup>st</sup> Quarter	Total Budget Received
DHQ Hospital Khanewal	32.080	48.110	80.190
THQ Hospital Jahanian	8.610	12.910	21.520
THQ Hospital Mian Channu	9.140	13.700	22.840
THQ Hospital Kabirwala	12.380	18.570	30.950
CEO office	31.370	47.061	78.431
<b>Total Medicine budget received during FY 2022-23</b>	<b>93.570</b>	<b>140.360</b>	<b>233.931</b>
Budget already available as on 01.07.2022			120.280
<b>Total funds available for use for purchase of medicines during FY 2022-23</b>			<b>354.211</b>
Total expenditure of medicine during FY 2022-23			306.940
Value of purchase orders issued during FY 2022-23			234.770
<b>Expenditure on pending liabilities (Rs 306.940 – Rs 234.770) cleared by CEO DHA Khanewal (A)</b>			<b>72.170</b>
<b>Liabilities paid by MS DHQ Hospital Khanewal during FY 2022-23 (B)</b>			<b>16.905</b>
<b>Total (A+B)</b>			<b>89.075</b>

**Annexure-9**  
**[Para: 2.8.5]**

**Non-forfeiture of performance guarantee – Rs 3.573 million**

**(Rupees in million)**

Pre- Qualification No.	Generic Name	PO NO.	Date	Rate	Total Quantity not supplied	Total Amount	Performance Guarantee @ 5% of awarded amount
270	Tranexamic Acid Capsules 500mg	5338	02.02.23	17.86	69420	1239841	0.060
16	Blood Transfusion Set	4225	25.01.23	141	520	73320	0.000
100	Diclofenac (Sodium) Capsule/Tablets 50 mg	4880	31.01.23	0.91	968000	880880	0.040
42	Azithromycin Capsules/Tab 500mg	4564	28.01.23	19.64	94500	1855980	0.090
77	Ciprofloxacin (Hydrochloride) Tablets 500 mg	4564	28.01.23	7.989	742300	5930235	0.300
214	Permethrin Lotion 5%	4564	28.01.23	63.48	76850	4878438	0.240
75	Chlorpheniramine maleate Syrup 2 mg / 5ml	4241	25.01.23	44.19	18250	806468	0.040
111	Drotaverine 40mg Tablet	4241	25.01.23	1.85	299380	553853	0.030
138	Ibuprofen 100mg/5ml Suspension	4241	25.01.23	55.4	23000	1274200	0.060
208	Paracetamol Syrup/Susp 160mg /5ml or less.	4241	25.01.23	76.4	96150	7345860	0.370
245	Salbutamol Syrup	4241	25.01.23	50.49	43950	2219036	0.110
68	Cetirizine Tablets 10mg	3305	19.01.23	1.05	387250	406613	0.020
199	Omeprazole Capsule 20mg	3305	19.01.23	2.23	1337000	2981510	0.150
43	Azithromycin Susp 200mg/5ml	6217	09.02.23	72.15	5900	425685	0.020
60	Ceftriaxone (Sodium) Injection 1gm (I.V)	6217	09.02.23	81.9	106100	8689590	0.430
61	Ceftriaxone (Sodium) Injection 250mg (I.V)	6217	09.02.23	48.9	43400	2122260	0.110
148	Iron Sucrose Injection 100mg/5ml	6217	09.02.23	46.9	9720	455868	0.020
200	Omeprazole Injection 40mg	6217	09.02.23	39.47	81300	3208911	0.160
201	Ondansetron injection 4mg/2ml	6217	09.02.23	93	70	6510	0.000
30	Vitamin K1 10 mg, 2 mg/ml Injection	14267	11.04.23	71.3	10216	728401	0.040
24	Amoxicillin + clavulanic acid suspension 250mg+ 62.5 mg/5ml			144.93	3000	434790	0.020
242	Salbutamol (Sulfate) Inhaler 100 micrograms			240	1960	470400	0.020
41	I.V Cannula with Injection Port and Integrated Closing Cone 22G			79.7	97552	7774894	0.390
42	I.V Cannula with Injection Port and Integrated Closing Cone 24G			87	55720	4847640	0.240
152	Lactulose Syrup 3.35gm/5ml			175.5	7070	1240785	0.060

Pre- Qualification No.	Generic Name	PO NO.	Date	Rate	Total Quantity not supplied	Total Amount	Performance Guarantee @ 5% of awarded amount
20	Amoxicillin (trihydrate) Capsules/tablets 500 mg			8.21	685496	5627922	0.280
<b>Sub Total (A)</b>						<b>66.480</b>	<b>3.320</b>
<b>Sub Total Non-forfeiture of CDR by MS DHQ Hospital Khanewal (B)</b>							<b>0.253</b>
<b>Total (A+B)</b>							<b>3.573</b>

**Annexure-10**  
**[Para: 2.10.1]**

**Irregular payment of pending liabilities – Rs 77.773 million**

**(A) MS THQ Hospital Dunyapur**

**(Rupees in million)**

Sr. No.	Account Head	Items	Mode of Procurement	Name of Supplier	Bill No.	Date	Amount
1	A03970 – Others	Ragzine Sheet Face Mask etc	Quotation	Islam Pharmacy	DP216	13.05.2022	0.067
2		Syringe Cutters	Quotation	Islam Pharmacy	DP206	16.04.2022	0.065
3		2% Local Aneshtesi for Dental etc	Quotation	A.S.K Enterprises	Q212249DP	18.03.2022	0.200
4		Surf open etc	Quotation	A.S.K Enterprises	2021-22 QW-10DP	08.09.2021	0.074
5		Wire Holder Hand Piece oil etc	Quotation	A.S.K Enterprises	Q212250DP	22.03.2022	0.103
6		DB Pannel with breaker Fitting Thimble etc	Quotation	Aziz Sons	25/THQ DNP	02.09.2021	0.058
7		Duck Speculum etc.	Quotation	Islam Pharmacy	DP223	19.05.2022	0.071
8		Surgery Set with tray	Quotation	Islam Pharmacy	DP220	17.05.2022	0.068
<b>THQ Hospital Dunyapur - Sub Total (A)</b>							<b>0.708</b>

**(B) DHO (PS) Lodhran**

**(Rupees in million)**

Sr. No.	Cost Center	Head of Account	Bill period	Name of Vendor	Document No.	Document Date	Amount
1	LT9015	A03805 - Travelling Allowance	19-Nov	Rao Naveed Ahmad	1900075160	11.03.23	0.058
2	LT9015	A03805 - Travelling Allowance	20-Mar	Rao Naveed Ahmad	1900106354	11.03.23	0.010
3	LT9015	A03805 - Travelling Allowance	22-Apr	Rao Naveed Ahmad	1900072246	11.03.23	0.032
4	LT9015	A03805 - Travelling Allowance	22-Jun	Rao Naveed Ahmad	1900106355	11.03.23	0.041
5	LT9015	A03805 - Travelling Allowance	22-Mar	Rao Naveed Ahmad	1900075157	11.03.23	0.058
6	LT9015	A03805 - Travelling Allowance	22-May	Rao Naveed Ahmad	1900075158	11.03.23	0.084
7	LT9018	A01277 - Contingent Paid Staf	2021-22	Gulzar	1900290188	24.06.23	0.041
8	LT9018	A01277 - Contingent Paid Staf	2021-22	M. Sajjad	1900314019	24.06.23	0.064
9	LT9018	A01277 - Contingent Paid Staf	2021-22	Ahmad Ali	1900290187	24.06.23	0.041
10	LT9018	A01277 - Contingent Paid Staf	2021-22	Ahmad Ali	1900314018	24.06.23	0.064
11	LT9018	A01277 - Contingent Paid Staf	2021-22	Umar draz	1900290186	24.06.23	0.041
12	LT9018	A01277 - Contingent Paid Staf	2021-22	Umar draz	1900314017	24.06.23	0.064
13	LT9018	A01277 - Contingent Paid Staf	2021-22	Nadeem	1900290184	24.06.23	0.064
14	LT9018	A01277 - Contingent Paid Staf	2021-22	Attaullah	1900312121	24.06.23	0.064
15	LT9018	A01277 - Contingent Paid Staf	2021-22	M. irfan	1900312120	24.06.23	0.064
16	LT9018	A01277 - Contingent Paid Staf	2021-22	Attaullah	1900290189	24.06.23	0.041
17	LT9018	A01277 - Contingent Paid Staf	2021-22	M. irfan	1900290185	24.06.23	0.041
18	LT9018	A01277 - Contingent Paid Staf	2021-22	Gulzar	1900164798	24.06.23	0.064
19	LT9018	A01277 - Contingent Paid Staf	2021-22	Danial	1900270202	24.06.23	0.064
20	LT9018	A01277 - Contingent Paid Staf	2021-22	Nadeem	1900169883	24.06.23	0.041
<b>DHO (PS) Lodhran - Sub Total (B)</b>							<b>1.045</b>
<b>CEO DHA Lodhran - Sub Total (C)</b>							<b>76.020</b>
<b>Grand Total (A+B+C)</b>							<b>77.773</b>

**Annexure-11**  
**[Para: 2.10.3]**

**Mis-procurement of printing material and X-Ray films – Rs 5.723 million**

(Rupees in million)

Name of supplier	Invoice No.	Invoice Date	Size	Qty.	Rate	Gross Amount
Arooj Group International	5	10.11.22	10x12	750	224	0.197
Arooj Group International	9	29.11.22	8x10	1,000	166	0.195
New Malik Enterprises	35	29.10.22	8x10	500	166	0.097
New Malik Enterprises	37	29.10.22	10x12	500	224	0.131
Zaini Traders	1010-XR	04.10.22	8x10	1,000	165	0.193
ASK Enterprises	Q23-XA498	16.09.22	8x10	1,000	165	0.193
Arooj Group International	11	08.12.22	10x12	750	224	0.197
Arooj Group International	19	04.01.23	8x10	500	166	0.097
Arooj Group International	7	10.11.22	8x10	1,000	166	0.195
Arooj Group International	14	29.12.22	10x12	750	224	0.197
Arooj Group International	15	04.01.23	10x12	625	224	0.164
Arooj Group International	13	19.12.22	8x10	1,000	166	0.195
ASK Enterprises	Q23-XA463	05.09.22	8x10	1,000	165	0.193
ASK Enterprises	Q23-XA451	17.08.22	8x10	1,000	165	0.193
ASK Enterprises	Q23-X04	21.07.22	8x10	1,000	165	0.193
ASK Enterprises	Q23-XA455	29.08.22	8x10	1,000	165	0.193
Zaini Traders	1006-XR	24.09.22	8x10	1,000	165	0.193
Medical Equipment	11146	04.07.22	8x10	1,000	<b>114.872</b>	0.134
Medical Equipment	11147	04.07.22	10x12	250	<b>160.68</b>	0.047
<b>Sub Total – X Ray films</b>						<b>3.194</b>
<b>Printing material</b>						<b>2.529</b>
<b>Grand Total</b>						<b>5.723</b>



**Annexure-12**  
**[Para: 2.10.4]**

**Irregular appointment of daily wages staff – Rs 1.584 million**

**(Rupees in million)**

<b>Sr. No.</b>	<b>Date</b>	<b>Type</b>	<b>Vendor/Staff Name</b>	<b>Description</b>	<b>Cheque No.</b>	<b>Amount</b>
1	04.07.2022	Salary	Salary of Data Entry Operators	Salary from 01.06.2022 to 25.06.2022	4105644595	0.090
2	04.08.2022	Salary	Salary of Data Entry Operators	Salary from 28.06.2022 to 31.07.2022	4105644603	0.162
3	02.11.2022	Salary	Salary of Data Entry Operators	Salary from 01.08.2022 to 24.09.2022	4105644604	0.254
4	02.11.2022	Salary	Salary of Data Entry Operators	Salary from 27.09.2022 to 31.10.2022	4105644605	0.142
5	02.12.2022	Salary	Salary of Data Entry Operators	Salary from 01.11.2022 to 30.11.2022	4105644614	0.126
6	07.02.2023	Salary	Salary of Data Entry Operators	Salary from 01.12.2022 to 31.01.2023	4105644616	0.245
7	28.03.2023	Salary	Salary of Data Entry Operators	Salary for the month Feb 2023	4105644627	0.126
8	17.04.2023	Salary	Salary of Data Entry Operators	Salary for the month March 2023	4105644628	0.188
9	20.06.2023	Salary	Salary of Data Entry Operators	Salary for the month of April to 15 June	4105644629	0.251
<b>Total</b>						<b>1.584</b>

**Annexure-13**  
**[Para: 2.10.7]**

**Non-forfeiture of performance guarantee - Rs 1.334 million**

(Rupees in million)

Sr. No.	Firm Name	Purchase Order No.	Date	Items	Total Quantity not supplied	Rate	Amount
1	M/S AMROS	27085/CEO/DHA	31/12/2022	Diclofenac (Sodium) Tablets 50 mg	536,000	0.91	0.488
2	M/S English	27084/CEO/DHA	31/12/2022	Omeprazole Injection 40mg	41,800	38.95	1.628
3	M/S Hashir	26192/CEO/DHA	20/12/2022	Volumetric Chamber (I.V Burette) 100ml	5,680	220	1.250
4	M/S Lisko	25803/CEO/DHA	12/12/2022	Ibuprofen 100mg/5ml Suspension	20,700	58.8	1.217
5		25803/CEO/DHA	12/13/2022	Metronidazole Syrup 200 mg / 5ml	23,940	78.19	1.872
6	M/S Macter	27083/CEO/DHA	31/12/2022	Amoxicillin Capsules 500 mg	259,600	8	2.077
7		27083/CEO/DHA	31/12/2022	Salbutamol (Sulfate) Inhaler 100 micrograms	2,160	168	0.406
8	M/S Mega	26199/CEO/DHA	20/12/2022	Cetirizine Tablets 10mg	198,500	1.08	0.214
9		26199/CEO/DHA	20/12/2022	Glimepiride Tablets 2mg	291,800	1.22	0.356
10		26199/CEO/DHA	20/12/2022	Omeprazole Capsule 20mg	904,000	1.96	1.772
11	M/S MTI	664/CEO/DHA	11/1/2023	Azithromycin Capsules/Tab 500mg	39,500	21	0.830
12		664/CEO/DHA	11/1/2023	Ceftriaxone (Sodium) Injection 1gm (I.V)	63,664	81.9	5.214
13		664/CEO/DHA	11/1/2023	Ceftriaxone (Sodium) Injection 250mg (I.V)	34,500	48.9	1.687
14		664/CEO/DHA	11/1/2023	Iron Sucrose Injection 100mg/5ml	8,400	35.46	0.298
15	M/S Abbot	3649/CEO/DHA	1/3/2023	Lactulose Syrup 3.35gm/5ml	8,300	175.5	1.457
16	M/S Lisko	3770/CEO/DHA	2/3/2023	Cefixime Susp. 200mg/5ml	3,300	255	0.842
17	M/S Bio-Labs (Pvt) Ltd	13379/CEO	27/06/22	Ceftriaxone (Sodium) Injection 250mg (I.V)	18400	39.95	0.735
18		13379/CEO	27/06/22	Miconazole (Nitrate) 2% Oral gel	1100	41.6	0.046
19		13379/CEO	27/06/22	Permethrin Cream 5%	500	49.65	0.025
20		13379/CEO	27/06/22	Vitamin D3 Injection 5mg	2100	26.71	0.056
21	M/S GSK	11676/CEO	10/6/2022	Tab. Allopurinol 300mg	5000	5	0.025
22		11676/CEO	10/6/2022	Clotrimazole skin cream	5000	65	0.325
23		11676/CEO	10/6/2022	Tab. Amoxicillin + Clavulanic Acid 625mg	38500	15.84	0.610
24	M/S ICI Pakistan Ltd	13155/CEO	23/6/2022	Amoxicillin (trihydrate) Capsules/tablets 250mg	13000	3.28	0.043
25		13155/CEO	23/6/2022	Amoxicillin Suspension 125mg/5ml	2000	61	0.122
26		13155/CEO	23/6/2022	Tazobactam+Piperacillin Injection 250mg+2gm	1000	160	0.160
27	M/S IBL HealthCare Limited	10986/CEO	3/6/2022	Blood Bags Sterile Packs 500ml Single	4350	257	1.118
28	M/S Munawar Pharma (Pvt) Ltd.	10667/CEO	3/6/2022	Syrup/Liquid/Solution Cetirizine 5mg/5ml	16950	22.78	0.386
29		10667/CEO	3/6/2022	Syrup/Susp.Dextromethorphan + Diphenhydramine /CPM/Pseudoephedrine + others ingredients as antitussive/dry cough	3000	38.89	0.117

Sr. No.	Firm Name	Purchase Order No.	Date	Items	Total Quantity not supplied	Rate	Amount	
30		10667/CEO	3/6/2022	Syrup Zinc Sulphate 20mg/5ml	10200	24.78	0.253	
31	M/S Macter International Limited.	11231/CEO	7/6/2022	Tablet Clarithromycin 500mg	22000	26.5	0.583	
32	M/S The Schazoo	13378/CEO	27/06/2022	Midazolam Injection 1mg/ml	600	49.5	0.030	
33	M/S SY'AH Impex	10988/CEO	3/6/2022	Auto Disable (AD) / 3ml with needle	65000	9.98	0.649	
<b>Total</b>								<b>26.887</b>
<b>Performance Guarantee @5%</b>								<b>1.344</b>

**Annexure-14**

**[Para: 2.11.2]**

**Loss due to payment of inadmissible pay and allowances – Rs 93.945 million**

**(Rupees in million)**

<b>Sr. No.</b>	<b>DDOs</b>	<b>Period</b>	<b>Description</b>	<b>Amount</b>
1	SMO RHC Mumtazabad	2018-23	Inadmissible withdrawal of HSRA	0.674
			Payment of Non-Practicing Allowance	5.066
			Payment of Conveyance Allowance	1.629
2	SMO RHC Mardan Pur	2022-23	Payment of pay & allowances during absent period	3.659
3	SMO RHC Meeran Mallah	2015-23	Non recovery of HRA and 5% M&R charges	1.481
			Payment of 50% Adhoc Allowance-2010	0.343
			Inadmissible payment of CA during leaves	0.241
4	DHO PS Multan	2022-23	Unauthorized withdrawal of NPA	2.334
			Withdrawal of HRA & CA having Government residences	3.527
5	MS Govt SS DHQ Hospital	2022-23	Payment of inadmissible allowances	14.342
6	DHO MS Multan	2022-23	Payment of inadmissible allowances	8.722
			Inadmissible payment of SSB after regularization	1.244
			Excess payment of pay & allowances	0.484
7	MS THQ Hospital Jalalpur Pirwala	2022-23	Inadmissible payments of pay & allowances	9.564
8	CEO DHA Multan	2022-23	Inadmissible payment of pay and allowances	32.077
9	DDHO Jalalpur	2014-23	Unauthorized payment of NPA	1.058
			Payment of salaries to doctors after transfer	0.508
			Non deduction of Conveyance Allowance	0.320
10	MS THQ Hospital Shujabad	2022-23	Payment of NPA	5.221
			Payment of Pay & Allowances during LFP and EOL	0.812
			Payment of HRA & CA having Government residences	0.639
<b>Total</b>				<b>93.945</b>