



AUDIT REPORT

ON

THE ACCOUNTS OF

03 DISTRICT HEALTH AUTHORITIES

OF BAHAWALPUR REGION

AUDIT YEAR 2021-22

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	iv
EXECUTIVE SUMMARY	v
1. District Health Authority (DHA) Bahawalnagar	1
CHAPTER 1.1.....	1
Public Financial Management Issues	1
1.1.1 Audit Paras.....	2
CHAPTER 1.2.....	5
DHA Bahawalnagar	5
1.2.1 Introduction	5
1.2.2 Classified Summary of Audit Observations.....	9
1.2.3 Comments on the Status of Compliance with PAC Directives	9
1.2.4 Audit Paras.....	10
Non-production of record.....	10
Procedural irregularities	12
Value for money and service delivery issues	18
Others	26
2. District Health Authority (DHA) Bahawalpur.....	30
CHAPTER 2.1.....	30
Public Financial Management Issues	30
2.1.1 Audit Paras.....	31
CHAPTER 2.2.....	35
DHA Bahawalpur	35
2.2.1 Introduction	35
2.2.2 Classified Summary of Audit Observations.....	39
2.2.3 Comments on the Status of Compliance with PAC Directives	39
2.2.4 Audit Paras.....	40
Non-production of record.....	40
Procedural irregularities	42

Value for money and service delivery Issues	51
Others	55
3. District Health Authority (DHA) Rahim Yar Khan	58
CHAPTER 3.1.....	58
Public Financial Management Issues	58
3.1.1 Audit Paras.....	59
CHAPTER 3.2.....	61
DHA Rahim Yar Khan	61
3.2.1 Introduction	61
3.2.2 Classified Summary of Audit Observations.....	65
3.2.3 Comments on the Status of Compliance with PAC Directives	65
3.2.4 Audit Paras.....	66
Non-production of record.....	66
Procedural irregularities	68
Value for money and service delivery issues	73
Others	77
CHAPTER 4.....	83
Thematic Audit.....	83
4.1 Public Service Delivery and Performance of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program of DHAs Bahawalpur Region.....	83
4.1.1 Introduction.....	83
4.1.2 Background.....	83
4.1.3 Establishing the Audit Theme	84
4.2 Legal frame work governing the Theme.....	86
4.3 Stakeholders and governmental organizations identified as directly/indirectly involved	86
4.4 Role of important organizations	86
4.5 Organization’s Financials	86
4.6 Field Audit Activity	87
4.6.1 Methodology.....	87

4.6.2	Audit Analysis	87
4.7	Departmental Responses.....	100
4.8	Conclusion	101
4.9	Recommendations.....	102
4.10	References.....	102
	Annexure – A	103
	Annexure – 1	125
	Annexure – 2	126
	Annexure – 3	128
	Annexure – 4	130
	Annexure – 5	131
	Annexure – 6	133
	Annexure – 7	135
	Annexure – 8	136
	Annexure – 9	138
	Annexure – 10	139
	Annexure – 11	141
	Annexure – 12	142
	Annexure – 13	143
	Annexure – 14	144
	Annexure – 15	145
	Annexure – 16	146
	Annexure – 17	147
	Annexure – 18	148
	Annexure – 19	150
	Annexure – 20	151
	Annexure – 21	152
	Annexure – 22	153
	Annexure – 23	154
	Annexure – 24	155

Annexure – 25 156
Annexure – 26 157
Annexure – 27 160
Annexure – 28 161
Annexure – 29 162
Annexure – 30 163

ABBREVIATIONS AND ACRONYMS

AG	Accountant General
AAG	Assistant Accountant General
ADP	Annual Development Plan
AGP	Auditor General of Pakistan
AGPR	Accountant General Pakistan Revenues
ANC	Antenatal Care
APMO	Assistant Principal Medical Officer
APPM	Accounting Policies and Procedures Manual
BHU	Basic Health Unit
BPS	Basic Pay Scale
BWN	Bahawalnagar
BWP	Bahawalpur
CA	Conveyance Allowance
CDC	Centers for Disease Control
CEO	Chief Executive Officer
CMW	Community Mid Wife
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DDO	Drawing and Disbursing Officer
DG	Director General
DGA	Directorate General Audit
DHA	District Health Authority
DHIS	District Health Information System
DHO	District Health Officer
DHQ	District Headquarter
DTL	Drug Testing Laboratory
ECG	Electric Cardio Graph
E&D	Efficiency & Discipline
EmONC	Emergency Obstetric and Neonatal Care
EOL	Extra Ordinary Leave
EPI	Expanded Programme on Immunization
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FD	Finance Department
FP	Family Planning
GST	General Sales Tax

HRA	House Rent Allowance
IMR	Infant Mortality Rate
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
IRMNCH	Integrated Reproductive Maternal Newborn & Child Health
LHS	Lady Health Supervisor
LHW	Lady Health Worker
LP	Local Purchase
M&R	Maintenance and Repair
MAP	Manual of Accounting Principles
MCH	Mother and Child Healthcare
MFDAC	Memorandum for Departmental Accounts Committee
MLC	Medico Legal Certificate
MMR	Maternal Mortality Rate
MS	Medical Superintendent
MSDS	Minimum Service Delivery Standards
NAM	New Accounting Model
NP	National Program
NPA	Non Practicing Allowance
NMR	Neonatal Mortality Rate
OPD	Out Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCA	Practice Compensatory Allowance
PFR	Punjab Financial Rules
PHC	Primary Health Care
PHFMC	Punjab Health Facilities Management Company
PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
PMIU	Programme Monitoring and Implementation Unit
PMU	Project Management Unit
PNC	Postnatal Care
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
RDA	Regional Directorate Audit
RHC	Rural Health Center
RYK	Rahim Yar Khan
SBA	Skilled Birth Attendants

SHC	Secondary Health Care
SMO	Senior Medical Officer
SOP	Standard Operating Procedure
SSB	Social Security Benefit
SWMO	Senior Women Medical Officer
TB	Tuberculosis
THQ	Tehsil Headquarter
WMO	Women Medical Officer

PREFACE

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

The report is based on audit of the accounts of 03 District Health Authorities of Bahawalpur Region for the Financial Year 2020-21 and accounts of some formations for previous financial years. The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted Compliance with Authority Audit during Audit Year 2021-22 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The Audit observations listed in the Annexure-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

For the first time Thematic Audit was conducted in one selected area and audit observations have been incorporated in Chapter 4 of this report.

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

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

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

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit (DGA), District Governments, Punjab (South), Multan is responsible for carrying out the audit of Local Governments comprising Metropolitan / Municipal Corporations, Municipal Committees, District Councils, Tehsil Councils, Union Councils, District Education / Health Authorities of 17 districts of Punjab (South) and 05 Public Sector Companies of the Department of Local Government and Community Development (LG&CD), Punjab i.e. 04 Waste Management Companies and Punjab Cattle Market Management and Development Company. The Regional Directorate Audit (RDA), District Governments, Bahawalpur, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carried out audit of District Health Authorities (DHAs) Bahawalnagar, Bahawalpur and Rahim Yar Khan. The RDA, Bahawalpur has a human resource of 14 officers and staff constituting 3,822 man-days and annual budget of Rs 27.987 million for the Audit Year 2021-22. This Report contains audit findings of Compliance with Authority and Thematic Audit conducted by RDA on the accounts of 03 District Health Authorities for the Financial Year 2020-21.

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

a) Scope of Audit

The RDA, Bahawalpur is mandated to conduct audit of 89 formations working under the 03 PAOs. Total expenditure and receipt of these formations were Rs 7,919.985 million and Rs 123.732 million respectively for the financial year 2020-21.

Audit coverage relating to expenditure for the current audit year comprises 15 formations of 03 District Health Authorities having total expenditure of Rs 4,104.709 million for the financial year 2020-21. In terms of percentage, the audit coverage for expenditure was 51.83% of auditable expenditure.

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

- i. Expenditure of Rs 320.820 million for the financial year 2019-20 pertaining to 04 formations of 03 District Health Authorities.
- ii. Expenditure of Rs 17.543 million pertaining to the previous financial years.

Audit coverage relating to receipts for the current audit year comprises 15 formations of 03 District Health Authorities having total receipts of Rs 28.439 million for the financial year 2020-21. In terms of percentage, the audit coverage for receipt was 22.98 % of auditable receipt.

In addition to this Compliance / Thematic Audit Report, this RDA conducted 06 Financial Attest Audits and 01 Compliance / Thematic Audit of 03 District Education Authorities. Reports of these audits are being published separately.

b) Recoveries at the Instance of Audit

As a result of audit, recoveries amounting to Rs 353.210 million have been pointed out in this Report. Recovery effected and duly verified by Audit during 2021 was Rs 18.175 million.

c) Audit Methodology

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

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

d) Audit Impact

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

e) Comments on Internal Control and Internal Audit Department

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

f) The Key Audit Findings of the Report

- i. Non-production of record worth Rs 2,697.045 million was reported in 03 cases¹.
- ii. Procedural irregularities amounting to Rs 291.651 million were noticed in 18 cases².
- iii. Value for money and service delivery issues involving Rs 348.257 million were noticed in 13 cases³.
- iv. Other issues involving an amount of Rs 303.706 million were noticed in 10 cases⁴.

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

¹Para 1.2.4.1, 2.2.4.1 & 3.2.4.1

²Para 1.2.4.2 to 1.2.4.6, 2.2.4.2 to 2.2.4.10 & 3.2.4.2 to 3.2.4.5

³Para 1.2.4.7 to 1.2.4.13, 2.2.4.11 to 2.2.4.13 & 3.2.4.6 to 3.2.4.8

⁴Para 1.2.4.14 to 1.2.4.16, 2.2.4.14 to 2.2.4.15 & 3.2.4.9 to 3.2.4.13

g) Recommendations

PAOs of District Health Authorities are required to:

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

1. District Health Authority (DHA) Bahawalnagar

CHAPTER 1.1

Public Financial Management Issues

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

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

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

- i. Payment without approval of budget by the competent authority
- ii. Non transfer of miscellaneous receipts - Rs 20.113 million.
- iii. Loss due to doubtful claims of arrears - Rs 18.182 million.

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, the issue regarding unauthorized approval of budget / schedule of authorized expenditure has been reported in Auditor's Report of DHA, Bahawalnagar as Emphasis of Matter.

1.1.1 Audit Paras

1.1.1.1 Payment without approval of budget by the competent authority

According to Section 30(3) of the Punjab Local Government Act 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Further, administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

During certification audit of DHA Bahawalnagar for the FY 2020-21, it was observed that DAO made payments to District Health Authority on the basis of budget approved by the incompetent authority. Budget of DHA was approved by the Deputy Commissioner who was no more administrator of the authority after 31.12.2018. On the other hand, the Deputy Commissioner used powers of the chairman / administrator of authority but required functions and responsibilities as chairman were found unattended on his part.

Due to weak financial controls, payments were released on the basis of budget approved by incompetent authority resulting in irregular expenditure.

The matter was reported to the DAO Bahawalnagar during September, 2021. DAO replied that a letter was written to CEO (DHA) for seeking clarification of the matter from the administrative department. But neither any clarification nor extension orders of the Deputy Commissioner as Administrator of the Authority were produced.

DAC in its meeting held on 11.10.2021 directed the DAO to get the irregularity condoned from the competent authority within a month.

Audit recommends to get the irregularity condoned from the competent authority.

1.1.1.2 Non transfer of miscellaneous receipts – Rs 20.113 million

According to Para 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent the revenues or expenses should not be recorded in the primary books of account as a matter of stewardship.

District Accounts Officer, Bahawalnagar collected different receipts on behalf of the Federal and Provincial Governments with the following GL Accounts during 2020-21 but the same were not transferred to the concerned Governments uptill the dates of audit. Detail is given below:

(Rupees in million)

Sr. No.	General	Description	Opening	Receipts	Payments	Closing
1	G06103	General provident fund (civil)	2.513	72.490	66.241	8.763
2	G06215	District Government Employees Benevolent Fund	1.190	26.135	23.892	3.433
3	G06411	District Government Employees Insurance Fund	0.179	4.172	3.776	0.575
4	G10304	Zakat Collection Account	0.003	0.000	0.000	0.003
5	G11278	Contribution to GSHF from its member	0.235	1.737	1.601	0.370
6	G12713	Income tax deduction from salaries	-4.895	42.130	36.436	0.799
7	G12714	Income Tax Deduction from Contractors / Suppliers	2.405	12.395	9.120	5.679
8	G12777	Sales Tax Deductions at Source under Sales Tax	0.121	1.231	0.860	0.492
Total			1.751	160.289	141.927	20.113

(Reference Page No.8 of 3 & 4 of Finance Accounts)

Due to weak financial management, receipts of other governments were not transferred resulting in misrepresentation of financial position / accounts of District Health Authority.

The matter was reported to the DAO Bahawalnagar during September, 2021. DAO replied that funds were transferred during subsequent month but no proof was provided in support of reply.

DAC in its meeting held on 11.10.2021 directed for provision of relevant record within three days.

Audit recommends justification of non transfer of miscellaneous receipts besides transferring it to relevant accounts.

1.1.1.3 Loss due to doubtful claims of arrears Rs 18.182 million

According to Para 4.2.7.2 and 4.2.7.4 of the APPM, the certification (pre-audit) process comprises two functions; namely a verification function and an audit function. The audit function involves scrutinizing the claim vouchers to identify possible fraud and irregularities that a reasonable person would be expected to discover. Further, according to Rule 2.27 of PFR Vol-1, no payment of pay and allowances be made on account of arrear of pay and allowances until additional budget hereby caused has been duly sanctioned and provided in the budget estimates.

District Accounts Officer Bahawalnagar authorized payments of arrears of Rs 18.181 million to employees only in the head of adjustment of basic pay. Payment through adjustment of basic pay only seemed illogical. Further, payment of arrears was made during two or three consecutive months illogically. Bills of arrears were neither available nor produced during audit.

Due to weak financial controls, payment of arrears was made through adjustment bills in unjustified manners which resulted in doubtful authorization.

The matter was reported to the DAO Bahawalnagar during September, 2021. DAO replied that wage types were punched erroneously in wrong heads. Irregularity was admitted by the management. However, relevant bills were not produced in support of reply.

DAC in its meeting held on 11.10.2021 directed the DAO for rectification and regularization from competent authority within a month.

Audit recommends rectification and corrections of accounts besides fixing responsibility on the person(s) at fault.

CHAPTER 1.2

DHA Bahawalnagar

1.2.1 Introduction

A. District Health Authority (DHA) Bahawalnagar was established on 01.01.2017 under Punjab Local Government Act, 2013. DHA Bahawalnagar 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 or be sued in its name.

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

The following table-1 shows detail of total and audited formations of DHA Bahawalnagar:

Table-1: Audit Profile of the DHA Bahawalnagar

(Rupees in million)					
Sr. No.	Description	Total Number	Audited	Expenditure audited F.Y 2020-21	Revenue / Receipts audited F.Y 2020-21
1	Formations	26	05	1,997.466	17.155
2	Assignments Accounts	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (variance analysis)

The detail of budget and expenditure of DHA Bahawalnagar for the Financial Year 2020-21 is given in the following table:

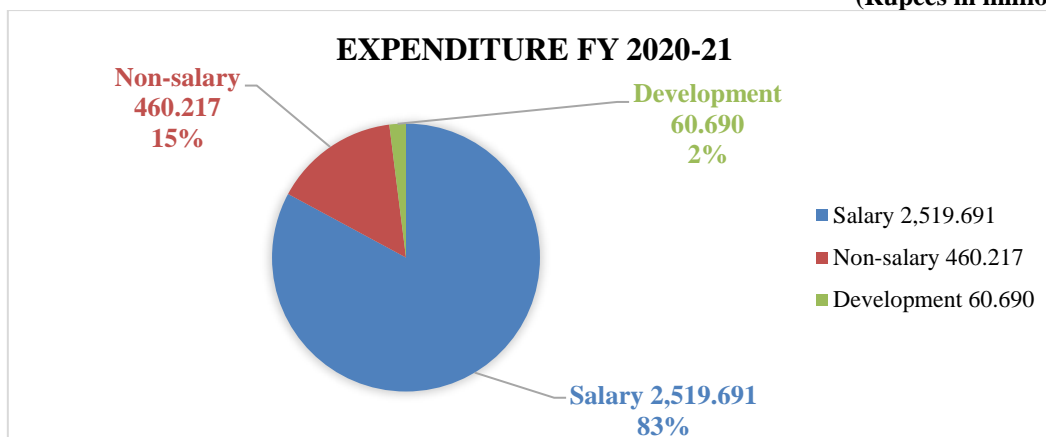
Table-2: Budget and Expenditure

(Rupees in million)

Sr. No.	Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
1	Salary	3,377.723	2,519.691	-858.032	25%
2	Non-salary	763.730	460.217	-303.513	40%
3	Development	154.002	60.690	-93.312	61%
Total		4,295.455	3,040.598	-1,254.857	29%

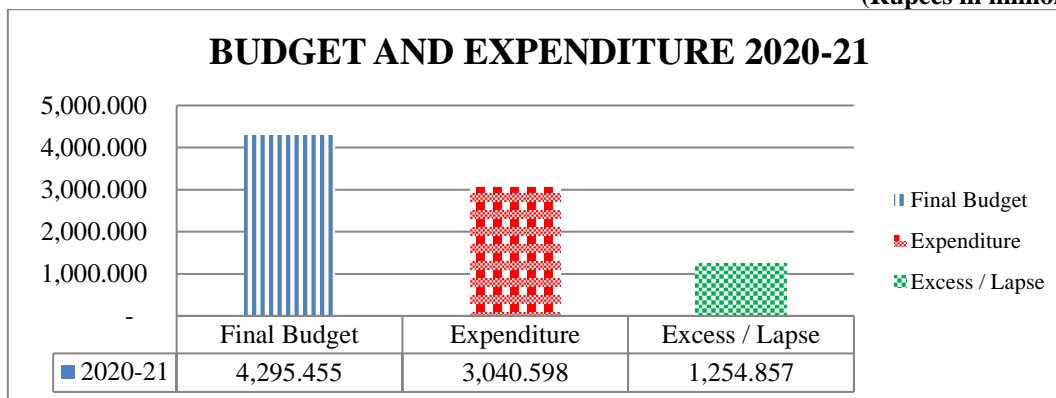
Source: Appropriation Accounts 2020-21

(Rupees in million)



As per Appropriation Accounts for the Financial Year 2020-21 of DHA, Bahawalnagar, total final budget (Development & Non-Development) was Rs 4,295.455 million. Against the final budget, total expenditure of Rs 3,040.598 million was incurred by District Health Authority during Financial Year 2020-21.

(Rupees in million)



C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 25%, 40% and 61% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 1,254.857 million were not utilized to help in achieving the targets. The same resulted in depriving the community from necessary facilities.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Bahawalnagar was made on the basis of various indicators of all the health units for the Financial Year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Programme Management and Implementation Unit). The objective of such indicators was to improve health facilities at each health unit, improved environment and facilitation to patients in OPD, vaccination and free of cost deliveries through proper monitoring at appropriate level. Detail of indicators and achievements is given below:

Table-3: Status regarding indicators and their achievements

Sr. No.	Indicators	Sub indicators	Targets 2020-21	Achievements 2020-21	Remarks
1	OPD	OPD	4,360,420	3,665,414	Targets not achieved
2	Indoor	Indoor	0	126,672	No stipulated targets were set
3	Surgery	Surgery	0	OPD 51,664 Indoor 10,313	No stipulated targets were set
4	Cardiology	Cardiology	0	OPD 38,557 Indoor 4,136	No stipulated targets were set
5	Diagnostic Services (Laboratory & Radiology)	Total Lab Investigations	0	194,526	No stipulated targets were set
		Total X-Rays	0	73,912	No stipulated targets were set
		Total Ultra Sonographies	0	64,283	No stipulated targets were set
		Total CT scans	0	29	No stipulated targets were set
		Total ECGs	0	17,768	No stipulated targets were set
		Total FP Visits	508,938	52,768	Targets not achieved
	Peads	0	OPD 92,133 Indoor 20,861	No stipulated targets were set	
6	Surgery	Operations under GA	0	3,048	No stipulated targets were set
		Operations under spinal anesthesia	0	1,589	No stipulated targets were set
		Operations under LA	0	5,044	No stipulated targets were set
		Other Operations	0	3,091	No stipulated targets were set

Sr. No.	Indicators	Sub indicators	Targets 2020-21	Achievements 2020-21	Remarks
		TB/Chest Suspects	0	12,455	No stipulated targets were set
		Free Medicines to Patient	0	4,124,862	No stipulated targets were set
7	EPI Vaccination	Children received 3rd Pentavalent vaccine	0	0	No stipulated targets were set
		Children received 1st measles vaccine	0	0	No stipulated targets were set
		Children received 2nd measles vaccine	0	0	No stipulated targets were set
		Pregnant women received TT-2 vaccine	0	0	No stipulated targets were set
8	Sanctioned Post (Doctors / Specialists)	Sanctioned Post (Doctors/Specialists)	787	441	Targets not achieved
9	Gazetted Staff/Technical Staff	Gazetted Staff/Technical Staff	2,182	1,598	Targets not achieved
10	Other Staff	Other Staff	1,334	1,119	Targets not achieved

Source: Data received from CEO (DHA) Bahawalnagar

iii. Service Delivery Issues

Allocating huge amount as financial resources without properly working out, its targets and need assessment shows that management did not do the required planning. Due to poor planning, DHA failed to deliver basic services to the end users. Further, it failed to deliver in the area of outdoor patient's service and FP visits. Various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning. Not setting targets refers towards poor planning.

iv. Expectation Analysis and Remedial Measures

CEO DHA failed to prepare authentic budget as per needs as budget was not optimally utilized. Various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning. Not setting targets refers towards poor planning. The following suggestions / remedial measures are recommended for better functioning of District Health Authority Bahawalnagar.

Suggestions / Remedial Measures

- i. Ensuring effective planning to achieve desired results.
- ii. Maintaining authentic database for effective planning and getting desired results.

- iii. Strengthening the internal controls, following regulatory framework and ensuring fair tendering process.
- iv. Provision of medical facilities i.e. equipment, doctor and staff in various facilities particularly in primary health care facilities should be given special attention.
- v. Ensuring efficient financial management by maximum utilization of funds for betterment of the system.
- vi. Fixing responsibility on the person(s) at fault for any type of irregularities.
- vii. Ensuring proper maintenance and provision of record.

1.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 502.125 million were raised as a result of this audit. This amount also includes recoverable of Rs 198.190 million as pointed out during audit. Summary of the audit observations classified by nature is as under:

Table-4: Overview of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	94.517
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
3A	HR/Employees related irregularities	3.426
3B	Procurement related irregularities	79.079
3C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	198.190
5	Others	126.913
Total		502.125

1.2.3 Comments on the Status of Compliance with PAC Directives

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

Table-5: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	9	PAC not constituted
2	2018-19	48	PAC not constituted
3	2019-20	42	PAC not constituted
4	2020-21	14	PAC not constituted

1.2.4 Audit Paras

Non-production of record

1.2.4.1 Non-production / maintenance of record – Rs 94.517 million

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

Four (04) DDOs including CEO (DHA) Bahawalnagar neither maintained nor produced record under different objects / codes of classification amounting to Rs 94.517 million despite repeated requests for the period 2020-21. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO (DHA) Bahawalnagar	Service record, Bank statement and government accommodation detail etc.	-
2	District Health Officer Bahawalnagar	Non-maintenance of permanent stock registers and history sheets	3.553
		Arrear Bills	14.828
		Cash book, vouched accounts, etc.	2.019
3	MS DHQ Hospital Bahawalnagar	Arrear Bills	4.305
		Stipend paid to medical graduates	16.120
		Vouchers regarding Cost of Others, POL, Electricity and Transportation charges etc.	17.655
		Cash book, inquires record and other misc. record.	-
4	MS THQ Hospital Minchin Abad	Arrear Bills	7.562
		History sheet, stock register, health council record, cash book and vouched accounts etc.	28.475
Total			94.517

Due to weak internal controls, record was neither properly maintained nor produced for audit verification which created doubts about legitimacy of expenditure incurred.

The matter was reported to the DDOs concerned in July and August, 2021. CEO (DHA) replied that record was available and produced during audit. DHO Bahawalnagar replied that items were purchased, arrears were paid from available budget and record was available for verification. Replies were not tenable as no

record i.e. stock registers/history sheets, arrear bills and other record was produced for verification. MS THQ Hospital Minchin Abad replied that necessary directions were issued to the concerned employees for provision of relevant record. Reply was not tenable as neither record was produced during audit nor at the time of record verification. MS DHQ Hospital Bahawalnagar did not submit reply.

DAC in its meeting held on 19.11.2021 directed the concerned DDOs to provide complete record for verification within a week besides initiating disciplinary action against the officers / officials involved in non-production of record. No progress was intimated till finalization of this Report.

Audit recommends conducting inquiry and disciplinary action against the officers/officials involved in non-production of record and creating hindrances in performance of official duty in accordance with Article 169 and 170 of constitution of Islamic Republic of Pakistan 1973.

[AIR Para: 31, 24, 32, 35, 11, 27, 31, 37, 2 & 33]

Procedural irregularities

1.2.4.2 Unlawful conduct of business of District Health Authority

According to Section 30(3) of the Punjab Local Government Act, 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

Scrutiny of record of CEO (DHA) Bahawalnagar revealed that Deputy Commissioner, Bahawalnagar continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which expired on 31.12.2018 in violation of above rule. Therefore, conduct of business of the Health Authority including approval/ authentication of revised budget amounting to Rs 4,427.160 million and incurrence of expenditure during July 2020 to June, 2021 was held unlawful.

Due to weak internal controls, business of the District Health Authority was continued to run by the Administrator beyond lawful tenure resulting in unlawful authentication / approval of revised budget and expenditure thereof.

The matter was reported to the DDO concerned in July, 2021. DDO replied that the Government extended tenure of Deputy Commissioner as Administrator of District Health Authority from time to time and extension of tenure was purely an administrative matter relating to Government. Reply was not tenable as extension orders of Deputy Commissioner as administrator of DHA Bahawalnagar were not produced in support of reply.

DAC in its meeting held on 19.11.2021 directed the CEO (DHA) to provide extension orders of DC as Administrator of the Authority after 31.12.2018 or get the relevant expenditure regularized from the competent authority within a week. No progress was intimated till finalization of this Report.

Audit recommends provision of extension orders or get the relevant expenditure regularized from the competent authority within a week.

[AIR Para: 27]

1.2.4.3 Irregular expenditure due to non-compliance of PPRA Rules – Rs 62.085 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2014 (amended 17.08.2020), procuring agency shall announce proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 200,000 and up to Rs 3,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Five DDOs including CEO (DHA) Bahawalnagar incurred expenditure of Rs 62.085 million during 2020-21 on purchase of stationary, furniture, printing, wall paneling and electrical items etc. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were splitted to avoid fair tendering process. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	CEO (DHA), Bahawalnagar	Stationary, furniture, printing, wall paneling and electrical items	3.895
2	District Health Officer Bahawalnagar	IT Equipment, Medicines	7.761
		Stationary & Printing	11.76
3	DHQ Hospital Bahawalnagar	X-ray films, Stationary, etc.	37.26
4	MS THQ Hospital Minchin Abad	Printing, CCTV cameras, bed sheets, etc.	1.06
5	MS THQ Hospital Fort Abbas	Stationary	0.349
Total			62.085

Due to poor financial management, purchases were made without compliance of PPRA Rules resulting in irregular expenditure.

The matter was reported to the DDOs concerned in July and August, 2021. All DDOs except MS DHQ Hospital Bahawalnagar replied that purchases were made as per need after observing all codal formalities. Replies were not tenable as annual demand was not consolidated and procurement was made by splitting. MS DHQ Hospital Bahawalnagar did not submit reply.

DAC in its meeting held on 19.11.2021 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 regularization of expenditure from the competent authority and referring the matter to the Secretary Primary and Secondary Healthcare Department for inquiry as to why expenditure in whole year was incurred through splitting besides fixing responsibility and subsequent actions against the concerned under E&D Rules.

[AIR Para: 3, 18, 23, 3, 19 & 33]

1.2.4.4 Irregular expenditure on procurement and consumption of local medicine – Rs 9.019 million

According to Government of the Punjab, Health Department letter No.SO(P-I)H/3-64/2008 dated 12.09.2013, 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. Furthermore, according to Para 2 of *ibid*, Local Purchase costs Government higher price in comparison with Bulk Purchases. Therefore, the aim is to reduce the incidents of Local Purchase by identifying commonly purchased items and including them into the list of Bulk Purchase mandate. Non-availability of prescribed medicines or its alternates within the hospital generates justification of Local Purchase to avoid duplication of resources.

MS THQ Hospital Fort Abbas incurred expenditure of Rs 9.019 million on account of LP medicines during FY 2020-21 which was held irregular as all medicines were purchased on the demand of dispenser / store keeper throughout the year without recommendation of SMO / SWMO and without obtaining non availability certificate from pharmacist. Further, separate register for LP medicine, proper issuance record with indents and acknowledgment of recipients were also not maintained.

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 the DDO concerned in August, 2021. DDO replied that a committee was constituted to probe the matter and progress would be provided for audit verification but no progress was shown.

DAC in its meeting held on 19.11.2021 directed the CEO (DHA) to inquire the matter within a month. No progress was intimated till finalization of this Report.

Audit recommends to probe the matter and initiate appropriate actions against the MS concerned.

[AIR Para:23]

1.2.4.5 Irregular expenditure due to misclassification – Rs 7.975 million

According to Rule 7 of the Punjab District Authorities (Accounts) Rules 2017, accounts shall be maintained in such form and in accordance with such principles and methods as given in New Accounting Model (NAM) duly prescribed by Auditor General of Pakistan.

Three DDOs of DHA Bahawalnagar incurred expenditure of Rs 7.975 million by using irrelevant head of accounts. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Object Code used	Correct Object Code	Amount
1	CEO DHA, Bahawalnagar	Cost of Other Stores (A03942)	Purchase of Machinery (A09601)	1.160
2	MS DHQ Hospital Bahawalnagar	Others (A03970)	Cost of Other Stores (A03942)	3.078
3	MS THQ Hospital Minchin Abad	Others (A03970)	Purchase of Medicine (A03927)	3.737
Total				7.975

Due to financial indiscipline, expenditure was charged to irrelevant account heads resulting in irregular expenditure.

The matter was reported to the DDOs concerned in July and August, 2021. CEO (DHA) Bahawalnagar replied that codal formalities were fulfilled in the purchase process. MS THQ Hospital Minchin Abad replied that misclassification was on the part of DAO Bahawalnagar. Replies were not tenable as expenditure was incurred by using irrelevant account heads. MS DHQ Hospital Bahawalnagar did not submit reply.

DAC in its meeting held on 19.11.2021 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 regularization of expenditure from the competent authority besides fixing responsibility on the DDOs concerned.

[AIR Para: 4, 4 & 18]

1.2.4.6 Irregular expenditure due to irregular up-gradation / promotion – Rs 3.426 million

According to Government of the Punjab, S&GAD Notification No. SOR-III(S&GAD)1-25/2008 dated 28.01.2015 pertaining to Allied Health Professional Rules 2012 serial No. 5 clause (a), the competent authority of all service matters pertaining to Chief Technician (BS-16) remained vested with the DG Health Services, Punjab.

MS THQ Hospital Minchin Abad did not revert back Technicians and continued payment to them in BPS-16. Record showed that employees were up-graded in BPS-16 by the CEO (DHA) Bahawalnagar under 4-tiers up-gradation / promotion formula without observing rules. DG Health Services, Punjab Lahore conveyed that promotion orders issued by CEO / Divisional Director, Health Services were unlawful. Resultantly, promotion / upgradation letter was withdrawn by the CEO. But HR data revealed that Chief Technicians continued to draw pay and allowances in BS-16. Payment of Rs 3.426 million was made during FY 2019-21. Detail is given below:

(Rupees in million)								
Sr. No.	Personal No.	Name of Employee	BPS	Job Title	Period	Months	Pay / Month (in Rs)	Amount
1	30644219	Shabnam Jilani	16	Chief Technician	01.07.19 to 30.11.19	5	51,470	0.257
					01.12.19 to 30.11.20	12	53,302	0.640
					01.12.20 to 30.06.21	7	54,994	0.385
2	30644314	Imran Safdar	16	Senior Technician	01.07.19 to 30.11.19	5	41,816	0.209
					01.12.19 to 30.11.20	12	43,747	0.525
					01.12.20 to 30.06.21	7	45,636	0.319
3	30644330	Muhammad Sohail	16	Chief Technician	01.07.19 to 30.11.19	5	43,404	0.217
					01.12.19 to 30.11.20	12	45,335	0.544
					01.12.20 to 30.06.21	7	47,147	0.330
Total								3.426

Due to weak administrative controls and poor financial management, payment of pay and allowances in BS-16 was made despite withdrawal of orders which resulted in irregular expenditure.

The matter was reported to the DDO concerned in July, 2021. DDO replied that cancellation was in process. Reply was not tenable as no progress was provided.

DAC in its meeting held on 19.11.2021 directed the DDO to get the expenditure regularized from the competent authority and recovery of due amount be made within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority, recovery of overpaid amount from the concerned and reverting the employees back in their admissible pay scales besides fixing responsibility on the DDO.

[AIR Para:9]

Value for money and service delivery issues

1.2.4.7 Payment of various inadmissible allowances – Rs 125.172 million

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

Five (05) DDOs of DHA Bahawalnagar allowed different inadmissible allowances amounting Rs 125.172 million during FY 2020-21 to the employees. The employees were not entitled to draw the said allowances. **Annexure – 1**

Due to weak financial controls, inadmissible allowances were paid to the employees resulted in loss.

The matter was reported to the DDOs concerned in July and August, 2021. All DDOs except MS DHQ Hospital Bahawalnagar replied that recovery process was started. Replies were not tenable as no progress was shown during record verification. MS DHQ Hospital Bahawalnagar did not submit replies.

DAC in its meeting held on 19.11.2021 directed the DDOs to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of overpaid amount besides fixing responsibility on the DDOs concerned.

[AIR Paras: 5, 6, 10, 12, 17, 26, 1, 2, 4, 5, 7, 8, 9, 10, 11, 13, 6, 7, 8, 9, 12, 13, 14, 20, 1, 5, 7, 16, 21, 27, 29, 30, 3, 5, 8, 9, 12 & 14]

1.2.4.8 Unjustified payment of Incentive Allowance to the doctors – Rs 31.524 million

Incentive Allowance to the Specialist doctors posted at THQ and DHQ hospitals was allowed by Government of the Punjab, Health Department vide letter No.SO(B&A) 3-28/2015-Incentive dated 29.05.2015. Later on, payment of said allowance was linked with Biometric attendance of evening rounds as evident from Government of the Punjab, Primary and Secondary Healthcare Department Notifications No. PA/DS(G)4-8/2016 dated 03.08.2016 and No. S.O(H&D)7-1/2017 dated 30.01.2017. Further, according to the clarification / directions issued to the CEO (DHA) Faisalabad by Govt. of the Punjab, P&SHC Department vide letter No. S.O(C&C) 1-9/2020 (FSD)Part-1 dated 09.11.2020, not only 40% but the whole special allowance should be awarded to the consultants on the basis of their evening / night performance and on the basis of rotation wise duty i.e. in the morning, evening and night shifts as per availability of posts and on recommendation of the MS concerned.

Three (03) DDOs working under the administrative control of CEO (DHA) Bahawalnagar made payment of Rs 31.524 million as Incentive Allowance to forty two (42) consultant/ doctors but scrutiny of attendance registers for evening and nights maintained in hospital revealed that none of the consultant attended hospital after routine duty hours after 02:00 pm (Morning shift). Neither biometric attendance was produced nor on call register or any notes of consultants after 02:00 pm was on record. In the absence of biometric attendance and on call register it was apprehended that consultants did not attend hospitals after morning shifts. Moreover, orders of deployment of consultants in the evening / night shifts were also not on record. Detail of expenditure is given below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Amount
1	MS DHQ Hospital Bahawalnagar	34	15.116
2	MS THQ Hospital Minchin Abad	5	12.628
3	MS THQ Hospital Fort Abbas	3	3.780
	Total	42	31.524

Due to weak administrative controls, incentive allowance was paid to the doctors without attending hospitals in evening which resulted in unjustified payment.

The matter was reported to the DDOs concerned in July and August, 2021. MS THQ Hospital Minchin Abad and Fort Abbas replied that matter was taken up for recovery and directions were issued to the concerned doctors. Replies were not tenable as no progress was shown. MS DHQ Hospital Bahawalnagar did not submit reply

DAC in its meeting held on 19.11.2021 directed the DDOs to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of overpaid amount besides fixing responsibility on the DDOs concerned.

[AIR Paras: 38, 3 & 11]

1.2.4.9 Loss due to payment of HRA and CA despite availability of designated residences at RHCs and BHUs – Rs 17.194 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 which the residence was meant could not draw house rent allowance. Further, according to Para No. 4 of Government of the Punjab Finance Department Letter No. FD.SR.I.9-4/86 (P) (PR) dated 04.12.2012, it was clarified that the employees who were residing in the residential colonies situated within work premises were not entitled to the facility of conveyance allowance.

Two DDOs including CEO (DHA) Bahawalnagar made payment of House Rent Allowance and Conveyance Allowance amounting to Rs 17.194 million during 2020-21 to the employees despite the fact that official residences were available within boundary wall of their respective health facilities. Detail is given below:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	CEO (DHA) Bahawalnagar	1.961
2	DHO Bahawalnagar	15.233
Total		17.194

Due to weak managerial controls, payment of inadmissible allowances was made to employees despite designated residences resulting in loss to Government.

The matter was reported to the DDOs concerned in July and August, 2021. CEO (DHA) Bahawalnagar replied that DAO was approached for recovery of the amounts which was not tenable as no progress was shown. DHO Bahawalnagar replied that most of the residences were not reside able and the Building Department also issued certificate of non reside able buildings. Reply was not tenable as certificates issued by Building Department were not produced.

DAC in its meeting held on 19.11.2021 directed the DDOs to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 8 & 3]

1.2.4.10 Loss due to procurements at excessive rates – Rs 11.273 million

According to Rule 2.33 of the Punjab Financial Rules, Volume-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further, according to Rule 4 of the Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

Three (03) DDOs including CEO(DHA) Bahawalnagar made excess payment of Rs 11.273 million during 2020-21. Record showed that DDOs purchased medicines, stationary, printers, mobile phones, lab and general store items from local market at excessive rates in comparison with prevailing market rates or rates of framework contracts or rates charged by same supplier in different bills of same DDOs. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO (DHA) Bahawalnagar	Medicines	3.644
2	District Health Officer Bahawalnagar	Store item, medicine and stationery etc.	1.075
3	MS DHQ Hospital Bahawalnagar	X-ray film and store items	6.554
Total			11.273

Due to weak financial controls, procurements were made at higher rates than prevailing market rates or rates of DDO's own procurements which resulted in loss to Government.

The matter was reported to the DDOs concerned in July and August, 2021. CEO (DHA) Bahawalnagar replied that an inquiry was initiated to probe the matter and outcome would be shown to audit for verification but no progress was shown. District Health Officer Bahawalnagar replied that purchases were made from local market according to budget provision. Reply was not tenable as no record was produced in support of reply. MS DHQ Hospital Bahawalnagar did not submit reply.

DAC in its meeting held on 19.11.2021 directed to constitute a committee comprising of CEO (DHA) Bahawalnagar and Deputy Director (B&A) Bahawalnagar to inquire the matter and submit report within a month. No progress was intimated till finalization of this Report.

Audit recommends inquiry of the matter at appropriate level and fix responsibility on the DDOs concerned besides recovery of loss.

[AIR Paras:30, 36 & 2]

1.2.4.11 Loss due to non accountal and shortage of stock – Rs 7.571 million

According to Rule 15.4 (a) of PFR Vol-1, 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. Moreover, rule 15.1 of PFR Vol-1 lays down that the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct record and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody.

Two DDOs working under the administrative control of CEO (DHA) Bahawalnagar purchased / received different items during FY 2020-21 but those items were not entered / accounted for in relevant stock registers. Further, different items were also found short during physical inspection. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	MS DHQ Hospital Bahawalnagar	IT Equipments received from PMU	5.044
2	District Health Officer Bahawalnagar	Store item, Electrical appliances, batteries etc.	2.527
Total			7.571

Due to weak internal controls, items were not accounted for in relevant stock registers resulting in loss to Government.

The matter was reported to the DDOs concerned in July and August, 2021. MS DHQ Hospital Bahawalnagar did not submit reply. DHO Bahawalnagar replied that items were entered into proper stock registers and then consumption was made as per requirements. Reply was not tenable as neither stock entry into relevant stock registers was produced during audit nor at the time of record verification.

DAC in its meeting held on 19.11.2021 directed to provide record within three days otherwise deposit recovery within a week. No progress was intimated till finalization of this Report.

Audit recommends recovery besides fixing responsibility on the DDOs concerned.

[AIR Para:34&33]

1.2.4.12 Loss due to non-recovery of penal rent – Rs 2.900 million

According to Government of the Punjab, Finance Department letter No. FD (SR.I) 3-4/85 (PT.I) dated 13.08.2002, penal rent was to be imposed @ 60% of the pay drawn in case of unauthorized occupants of government residences.

Ten (10) residences of two (02) DDOs were occupied by unauthorized persons. DDOs neither took actions to get the residences vacated from illegal occupants nor penal rent amounting to Rs 2.900 million was recovered from them. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of residences	Amount
1	MS THQ Hospital Minchin Abad	7	2.262
2	MS THQ Hospital Fort Abbas	3	0.638
Total		10	2.900

Due to weak administrative controls, neither residences were got vacated nor penal rent was recovered from unauthorized occupants which resulted in loss to Government.

The matter was reported to the DDOs concerned in July and August, 2021. Both DDOs replied that directions were issued to the concerned to deposit recovery. Replies were not tenable as no progress was shown.

DAC in its meeting held on 19.11.2021 directed the DDOs to recover due amount from the concerned besides vacation of residences from unauthorized occupants within a month. No progress was intimated till finalization of this Report.

Audit recommends vacation of residences from unauthorized occupants and recovery of penal rent besides fixing responsibility on the DDOs concerned.

[AIR Paras.13 & 19]

1.2.4.13 Loss due to award of contract without open auction – Rs 2.556 million

According to Clause 01 (a) of Chapter III (Auction Procedure) of Local Government (Auctioning of Collection Rights) Rules, 2016, the local government shall award the contract through public auction.

MS DHQ Hospital Bahawalnagar did not auction collection rights of parking and canteen during 2020-21. Record showed that management did not re-auction and gave the contract to existing contractor of Financial Year 2019-20 with 10% increase only. Further, proof regarding submission of 10% Income Tax for the financial year 2019-20 & 2020-21 was also not on record. Detail is given below:

(Amount in rupees)

Sr. No.	Description	Auction Amount	10% Income Tax not collected / deposited
1	Parking Fee Auctioned for 2019-20	2,266,000	226,600
2	Parking Fee Auctioned for 2021-22	5,501,000	550,100
3	Average per Year	3,883,500	-
4	Parking Fee Awarded for 2020-21	2,492,601	249,260
5	Loss (Less from Average in 2020-21)	1,390,899	139,090
6	Loss (Income Tax for All 03 Years)		1,165,050
	Total		2,555,949

Due to weak administrative controls and extending undue favor to desired contractor, collection rights were awarded without open auction resulting in loss to Government.

The matter was reported to the DDO concerned in August, 2021 but department neither submitted reply nor record was produced for audit verification.

DAC in its meeting held on 19.11.2021 decided to initiate disciplinary action against the DDO as neither he submitted reply nor attended the DAC meeting. No progress was intimated till finalization of this Report.

Audit recommends recovery of due amount from concerned besides fixing responsibility on the DDO.

[AIR Para:23]

Others

1.2.4.14 Irregular expenditure on pay and allowances due to shifting of headquarter – Rs 67.870 million

According to Government of the Punjab Finance Department Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of Headquarter of a civil servant for the period exceeding three months can only be allowed with the prior approval of the Finance Department as all posts are created by the Finance Department after full justification given by the Departments. If the incumbent of the post is working at a place other than his place of posting it means that there is no need of such post. The proper way is that the Finance department may be approached for creation of posts at required station by abolishing the corresponding post.

Eighty Two (82) employees working under administrative control of five (05) DDOs of DHA Bahawalnagar were posted temporarily at other places for the period of more than three months in violation of above rules. DDOs neither cancelled their orders of temporary duty nor approval of the Finance Department was obtained in this regard and they were allowed to draw pay without performing duties at their original place of postings. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	No. of employees	Amount
1	CEO (DHA) Bahawalnagar	47	26.262
2	DHO Bahawalnagar	24	35.622
3	MS DHQ Hospital Bahawalnagar	9	4.818
4	MS THQ Hospital Minchin Abad	1	0.852
5	MS THQ Hospital Fort Abbas	1	0.316
Total		82	67.870

Due to weak managerial controls, temporary posting of employees for more than three months was made without approval of the Finance Department which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in July and August, 2021. CEO (DHA) Bahawalnagar replied that detailed scrutiny of the matter was under process to ensure compliance of the instructions issued by the audit. DHO Bahawalnagar replied that due to COVID-19 staff was deputed for temporary duties

and most of them were cancelled. MS THQ Hospital Minchin Abad replied that CEO (DHA) was requested to cancel general duties. MS THQ Hospital Fort Abbas replied that concerned employee was directed to deposit recovery. Replies were not tenable as no progress of cancellation of general duties was shown. MS DHQ Hospital Bahawalnagar did not submit reply.

DAC in its meeting held on 19.11.2021 directed the DDOs to get the expenditure regularized from the competent authority within a month besides posting of incumbents at their original place of posting. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides posting of incumbents at their original place of posting and fixing responsibility on CEO (DHA).

[AIR Paras. 16, 28, 19, 22 & 16]

1.2.4.15 Irregular expenditure due to extension / re-appointment of doctors on adhoc basis – Rs 41.333 million

According to Government of the Punjab letter No. SOR.I(S&GAD)16-6/80-Part-I dated 14.10.1981, No. SOR.I(S&GAD)16-25/82 dated 05.03.1983, No. SOR.I(S&GAD)1-4/85 dated 25.08.1985 and No. SOR.I(S&GAD)16-12/85 dated 03.06.1997, extension in Adhoc appointments beyond one year could not be made by Government Departments without approval of the Punjab Public Service Commission. Administrative Departments were competent to make Adhoc appointments for one year only. Under Rule 4 (ii)(a) of PPSC (Functions) Rules, 1978, the commission's approval for extension in Adhoc appointment was subject to the condition that the commission had failed to nominate a candidate.

Three (03) DDOs of DHA Bahawalnagar made payment of Rs 41.333 million to doctors who were appointed on adhoc basis as MO / WMO (BPS -17) and were further re-appointed without observing prescribed procedure. Cases for extension of adhoc appointment were not forwarded to the Punjab Public Service Commission (PPSC) for approval. Moreover, relaxation of Rule No. 22 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules was not obtained from the competent authority and orders were issued by the administrative

department in violation of applicable rules. Furthermore, adjustment of adhoc doctors was made against higher posts of APMO, SMO and SWMO. Detail is given below:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS DHQ Hospital Bahawalnagar	15.494
2	MS THQ Hospital Minchin Abad	4.643
		4.622
3	MS THQ Hospital Fort Abbas	13.446
		3.128
Total		41.333

Due to weak management, extension / re-appointment was made on adhoc basis without observing rules which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in July and August, 2021. All DDOs except MS DHQ Hospital Bahawalnagar replied that appointments and extensions were made at higher level i.e. Secretary, P&SHD, Lahore. Replies were not tenable as appointments were made without observing prevailing rules. MS DHQ Hospital Bahawalnagar did not submit reply.

DAC in its meeting held on 19.11.2021 directed the DDOs to get the expenditure regularized from the competent authority besides taking up the matter with administrative department to stop such practice within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority and take up the matter with administrative department to stop such practice besides fixing responsibility on the DDOs concerned.

[AIR Para: 40, 4, 8, 13 & 15]

1.2.4.16 Doubtful drawl of funds through contradictory serial numbers of supplier's bills – Rs 17.710 million

According to Section 23(1) of the Sales Tax Act 1990, a registered person making a taxable supply shall issue a serially numbered tax invoice containing the complete particulars. Further, according to Rule 9(b) of the Punjab District Authorities (Accounts) Rules, 2017 read with Rule 2.33 of PFR Vol-I, 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.

Four (04) DDOs including CEO (DHA) Bahawalnagar drew funds amounting to Rs 17.710 million during 2020-21 on account of purchase of general store items, stationary, printing, repair of machinery and local purchase of medicine, etc. through doubtful billing. Record showed that there was contradiction among serial numbers of same supplier's bills with respect to dates. Detail of expenditure is given below:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	CEO (DHA) Bahawalnagar	2.714
2	District Health Officer Bahawalnagar	11.402
3	MS DHQ Hospital Bahawalnagar	3.227
4	MS THQ Hospital Minchin Abad	0.367
Total		17.710

Due to weak internal controls, funds were drawn through contradictory serial numbers of same supplier's bills resulting in doubtful expenditure.

The matter was reported to the DDOs concerned in August, 2021. CEO (DHA) Bahawalnagar replied that contradiction was made at supplier's part and purchases were entered in the stock register. DHO Bahawalnagar replied that purchases were made after observing all codal formalities at lower rates. MS THQ Hospital Minchin Abad replied that firms were contacted for provision of clarification of the matter and MS DHQ Hospital Bahawalnagar did not submit reply. Replies were not tenable as no record was produced in support of replies.

DAC in its meeting held on 19.11.2021 directed to constitute a committee comprising of CEO (DHA) Bahawalnagar and Deputy Director (B&A) DHA Bahawalnagar to inquire the matter and submit report within a month. No progress was intimated till finalization of this Report.

Audit recommends probe into the matter and recovery from the concerned besides fixing responsibility on the DDOs concerned.

[AIR Para: 1, 34, 1 & 20]

2. District Health Authority (DHA) Bahawalpur

CHAPTER 2.1

Public Financial Management Issues

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

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

The following issues surfaced during Certification Audit of District Health Authority Bahawalpur.

- i. Payment without approval of budget by the competent authority
- ii. Irregular expenditure on adjustment and extension of doctors appointed on adhoc basis – Rs 45.972 million
- iii. Understated Books of Accounts / expenditure of District Health Authority – Rs 35.189 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, the issue regarding unauthorized approval of budget / schedule of authorized expenditure has been reported in Auditor's Report of DHA, Bahawalpur as Emphasis of Matter.

2.1.1 Audit Paras

2.1.1.1 Payment without approval of budget by the competent authority

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

During certification audit of DHA Bahawalpur for the FY 2020-21 it was observed that the DAO made payments to District Health Authority on the basis of budget approved by the incompetent authority. Budget of DHA was approved by the Deputy Commissioner who was no more administrator of the authority after 31.12.2018. On the other hand, the Deputy Commissioner used powers of the chairman / administrator of authority but required functions and responsibilities as chairman were found unattended on his part.

Due to weak financial controls, payments were released on the basis of budget approved by incompetent authority which resulted in irregular expenditure.

The matter was reported to the DAO Bahawalpur during September, 2021. DAO replied that a letter was written to CEO (DHA) for seeking clarification of the matter from administrative department. But neither any clarification nor extension orders of the Deputy Commissioner as Administrator of the Authority were produced.

DAC in its meeting held on 11.10.2021 directed the DAO to get the irregularity condoned from the competent authority within a month.

Audit recommends to get the irregularity condoned from the competent authority.

2.1.1.2 Irregular expenditure on adjustment and extension of doctors appointed on adhoc basis – Rs 45.972 million

According to Rule 3 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974, (1) appointment to posts shall be made by

promotion, transfer or initial recruitment, as may be prescribed by the Government in relation to the posts in a grade from time to time. Further, according to Rule 22 (2) after forwarding a requisition to the selection authority, the appointing authority may, if it considers necessary in the public interest, fill the post on adhoc basis for a period not exceeding one year pending nomination of a candidate by the selection authority. Moreover, according to Government of the Punjab letter No. SOR.I(S&GAD)16-6/80-Part-II dated 14.10.1981, No. SOR.I(S&GAD)16-25/82 dated 05.03.1983, No. SOR.I(S&GAD)1-4/85 dated 25.08.1985 and No. SOR.I(S&GAD)16-12/85 dated 03.06.1997, extension in adhoc appointments beyond one year to the incumbents of posts within the purview of Punjab Public Service Commission were being made with the approval of the Punjab Public Service Commission.

DAO Bahawalpur authorized payment of pay and allowances to the doctors initially appointed on adhoc basis as MO / WMO in BS-17 and further re-appointed without observing prescribed procedure. Following irregularities were observed:

- i. Cases for extension of adhoc appointment were not forwarded to the Punjab Public Service Commission (PPSC) and approval of the commission was not obtained accordingly.
- ii. Relaxation of Rule No. 22 was not obtained from the competent authority i.e. Chief Minister, as laid down in Rule 23 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974.
- iii. Orders were issued by the administrative department in violation of above instructions.
- iv. Appointed doctors were adjusted / allowed to draw pay and allowances against the posts of SMO/SWMO (BPS-18) which were to be filled by transfer or promotion.

Due to weak internal controls, payment was authorized without observing rules resulting in irregular expenditure.

The matter was reported to the DAO Bahawalpur during September, 2021. DAO replied that their office already raised observation to the appointing authority

that matter may please be clarified under rules. Reply was not tenable as payment was authorized without observing rules.

DAC in its meeting held on 11.10.2021 directed the DAO to stop the irregular practice and to get the expenditure regularized from the competent authority besides taking up the matter with the Administrative as well as Finance Department within a week.

Audit recommends regularization of expenditure from the competent authority and taking corrective measures immediately besides fixing responsibility on the person(s) at fault.

2.1.1.3 Understated Books of Accounts / expenditure of District Health Authority – Rs 35.189 million

According to Rule 3 (3) (4) of Punjab District Authorities (Accounts) Rules, 2017, all condition grants shall be included in budget and shall be utilized in accordance with the specific conditions. The District Authority may or if requirement by the Government shall maintain a separate bank account for any special purpose and shall be administrated, maintained and regulated as the local fund of District Authority.

An amount of Rs 35.189 million was transferred into bank accounts of Health Councils of THQ Hospitals, RHCs and BHUs working under the administrative control of DHA Bahawalpur during 2020-21. The funds were released by the Provincial Government from Account-I in the bank accounts of concerned Health Councils. The salary as well as non salary expenditure of these institutions was booked to DHA in Account-VI but amount received in the accounts of Health Council was booked to Account-I. The booking of expenditure in two different accounts related to Health facilities under administrative control of DHA was irregular. In this way the accounts of DHA did not present true and fair view

Due to weak financial controls, payments were released on the basis of budget approved by incompetent authority which resulted in irregular expenditure.

The matter was reported to the DAO Bahawalpur during September, 2021. DAO replied that health council bills were not presented to DAO for payment

neither budget was issued through health grant. Hence, this office had no role in payments being made through health council.

DAC in its meeting held on 11.10.2021 directed the DAO that disclosure should be given in the accounts of DHA as decided earlier in pre-clearing house meeting dated 17.11.2020.

Audit recommended that disclosure may be given in the books of DHA i.e. Account-VI regarding third party payments.

CHAPTER 2.2

DHA Bahawalpur

2.2.1 Introduction

A. District Health Authority (DHA) Bahawalpur was established on 01.01.2017 under Punjab Local Government Act, 2013. DHA Bahawalpur 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 or be sued in its name.

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

The following table-1 shows detail of total and audited formations of DHA Bahawalpur:

Table-1: Audit Profile of the DHA Bahawalpur

(Rupees in million)					
Sr. No.	Description	Total Number	Audited	Expenditure audited F.Y 2020-21	Revenue / Receipts audited F.Y 2020-21
1	Formations	26	05	1,589.049	6.273
2	Assignments Accounts	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (variance analysis)

The detail of budget and expenditure of DHA Bahawalpur for the Financial Year 2020-21 is given in the following table:

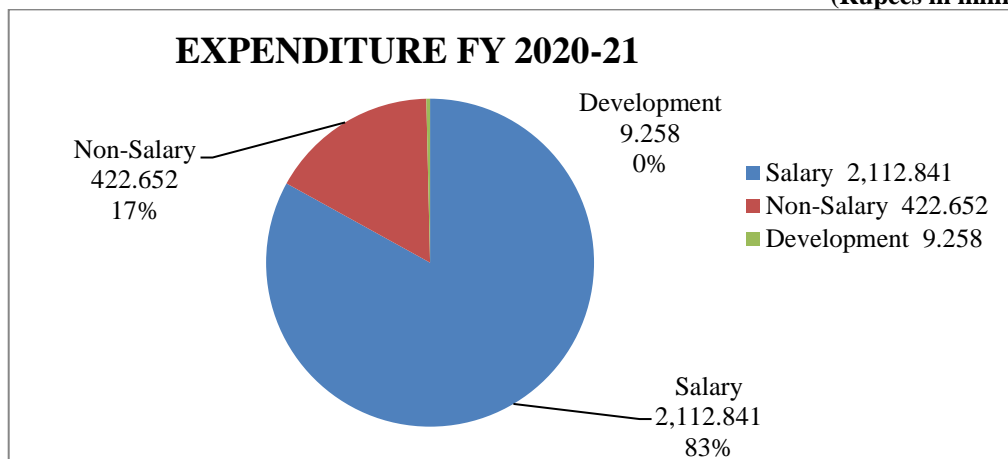
Table-2: Budget and Expenditure

(Rupees in million)

Sr. No.	Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
1	Salary	2,561.145	2,112.841	-448.304	18%
2	Non-salary	580.633	422.652	-157.981	27%
3	Development	83.374	9.258	-74.116	89%
Total		3,225.152	2,544.751	-680.401	21%

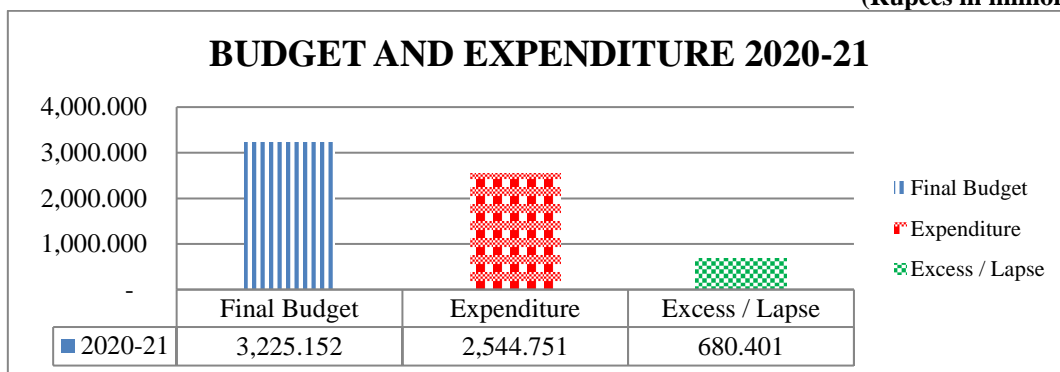
Source: Appropriation Accounts 2020-21

(Rupees in million)



As per Appropriation Accounts for the Financial Year 2020-21 of the District Health Authority, Bahawalpur, total final budget (Development & Non-Development) was Rs 3,225.152 million. Against the final budget, total expenditure of Rs 2,544.751 million was incurred by District Health Authority during Financial Year 2020-21.

(Rupees in million)



C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 18%, 27% and 89% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 680.401 million were not utilized to help achieve the targets. The same resulted in depriving the community from necessary facilities.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Bahawalpur was made on the basis of various indicators of all the health units for the Financial Year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Programme Management and Implementation Unit). The objective of such indicators was to improve health facilities at each health unit, improved environment and facilitation to patients in OPD, vaccination and free of cost deliveries through proper monitoring at appropriate level. Detail of indicators and achievements is given below:

Table-3: Status regarding indicators and their achievements

Sr. No	Indicators	Sub-indicators	Targets 2020-21	Achievements 2020-21	Remarks
1	OPD	OPD	4,529,088	3,308,723	Targets not achieved
2	Indoor	Indoor	0	76,237	No stipulated targets were set
3	Surgery	Surgery	0	OPD 29,373 Indoor 3,638	No stipulated targets were set
4	Cardiology	Cardiology	0	OPD 17,399 Indoor 409	No stipulated targets were set
5	Diagnostic Services (Laboratory & Radiology)	Total Lab Investigations	0	152,005	No stipulated targets were set
		Total X-Rays	0	63,981	No stipulated targets were set
		Total Ultra Sonographies	0	34,050	No stipulated targets were set
		Total CT scans	0	0	No stipulated targets were set
		Total ECGs	0	11,192	No stipulated targets were set
6	Total FP Visits	Total FP Visits	101,480	32,410	Targets not achieved
7	Peads	Peads	0	OPD 107,046 Indoor 9,020	No stipulated targets were set
8	Surgery	Operations under GA	0	1,217	No stipulated targets were set

Sr. No	Indicators	Sub-indicators	Targets 2020-21	Achievements 2020-21	Remarks
		Operations under spinal anesthesia	0	2,598	No stipulated targets were set
		Operations under LA	0	6,776	No stipulated targets were set
		Other Operations	0	4,920	No stipulated targets were set
9	TB/Chest Suspects	TB/Chest Suspects	0	1,521	No stipulated targets were set
10	Free Medicines to Patient	Free Medicines to Patient	100%	100%	Targets achieved
11	EPI Vaccination	Children received 3 rd Pentavalent Vaccine	121,093	81,273	Targets not achieved
		Children received 1 st measles vaccine	121,093	81,210	Targets not achieved
		Children received 2 nd measles vaccine	121,093	75,054	Targets not achieved
		Pregnant women received TT-2 vaccine	133,819	65,698	Targets not achieved
12	Sanctioned Post (Doctors/Specialists)	Sanctioned Post (Doctors/Specialists)	539	406	Targets not achieved
13	Gazetted Staff/Technical Staff	Gazetted Staff/Technical Staff	598	419	Targets not achieved
14	Other Staff	Other Staff	4,145	3,484	Targets not achieved
15	Other Target	Other Staff	0	0	No stipulated targets were set

***Source: Data received from CEO (DHA) Bahawalpur**

iii. Service Delivery Issues

Allocating huge amount as financial resources without properly working out its targets and need assessment shows that management did not do the required planning. Due to poor planning, DHA failed to deliver basic services to the end users. Further, it failed to deliver in the area of outdoor patient's service and FP visits. Various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning. Not setting of targets refers towards poor planning.

iv. Expectation Analysis and remedial Measures

CEO DHA Bahawalpur failed to prepare authentic budget as per needs as budget was not optimally utilized. Various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning and execution of different plans as well. It was also noticed that DHA did not set targets. Therefore, no analysis of achievements was made.

Suggestions /Remedial Measures

- i. Ensuring effective planning to achieve desired results.

- ii. Maintaining authentic database for effective planning and getting desired results.
- iii. Strengthening the internal controls, following regulatory framework and ensuring fair tendering process.
- iv. There is lack of medical facilities i.e. equipment, doctors and staff in various facilities particularly in primary health care units.
- v. Ensuring efficient financial management by maximum utilization of funds for betterment of the system.
- vi. Fixing responsibility on the person(s) at fault for any type of irregularities.
- vii. Ensuring maintenance and provision of record.

2.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 673.392 million were raised as a result of this audit. This amount also includes recoverable of Rs 102 million was pointed out during audit. Summary of the audit observations classified by nature is as under:

Table-4: Overview of Audit Observations

		(Rupees in million)
Sr. No.	Classification	Amount
1	Non-production of record	361.452
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
3A	HR/Employees related irregularities	78.732
3B	Procurement related irregularities	43.485
3C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	102.000
5	Others	87.723
Total		673.392

2.2.3 Comments on the Status of Compliance with PAC Directives

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

Table-5: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	9	PAC not constituted
2	2018-19	48	PAC not constituted
3	2019-20	42	PAC not constituted
4	2020-21	12	PAC not constituted

2.2.4 Audit Paras

Non-production of record

2.2.4.1 Non-production of record – Rs 361.452 million

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

Five (05) DDOs including CEO (DHA) Bahawalpur did not produce record under different objects / codes of classification amounting Rs 361.452 million despite repeated requests for the FY 2020-21. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO(DHA) Bahawalpur	Fee record	12.965
		Non maintenance of cash book	0
		Arrear Bills	154.901
		Vouched account of Development Scheme	63.535
		Record of serviceable, unserviceable machinery, Covid-19, leave record, Stock register, etc.	0
2	District Health Officer Bahawalpur	Arrear Bills	26.381
		Non maintenance of logbook	2.233
3	MS THQ Hospital Hasil Pur	Arrear Bills	30.617
		Services render vouched accounts	0.720
		Health Council Record	9.394
		CPR of vouched account	2.097
		Cash book, last audit report, vouched accounts, etc.	0
4	MS THQ Hospital Khairpur Tamewali	Arrear Bills	14.61
		History sheet of R&M of machinery, IT equipment	0.726
		Cash book, vouched accounts, etc.	13.172
		Logbook of generator	4.303
5	MS THQ Hospital Ahmad Pur East	Arrear Bills	20.315
		Consumption record of medicine	5.483
Total			361.452

Due to weak internal controls, record was neither properly maintained nor produced for audit verification which created doubts about legitimacy of expenditure incurred.

The matter was reported to the DDOs concerned in August 2021. CEO (DHA) Bahawalpur replied that his office was responsible for collecting receipt report from all DDOs verified by DAO and cash book of receipt / expenditure of DHA for the period 2020-21 were being maintained in the office of CEO (DHA) Bahawalpur on daily basis. Other DDOs replied that the record would be produced during record verification. Replies were not tenable as neither record was produced during audit nor at the time of record verification.

DAC in its meeting held on 26.11.2021 directed the DDOs to provide complete record for verification within a week. No progress was intimated till finalization of this Report.

Audit recommends conducting inquiry and disciplinary action against the officers/officials involved in non-production of record and creating hindrances in performance of official duty in accordance with Article 169 and 170 of constitution of Islamic Republic of Pakistan 1973.

[AIR Para:19, 22, 37, 42, 46, 2, 10, 10, 25, 27, 28, 41, 8, 10, 30, 32, 3 & 31]

Procedural irregularities

2.2.4.2 Unlawful conduct of business of District Health Authority

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

Scrutiny of record of CEO (DHA) Bahawalpur revealed that Deputy Commissioner, Bahawalpur continued to hold the office as Administrator and exercised the powers of the Authority beyond lawful tenure of two years which expired on 31.12.2018. Therefore, conduct of business of the Health Authority including approval/ authentication of Revised Budget and incurrence of expenditure during July 2020 to June, 2021 was held unlawful.

Due to weak administrative controls, business of District Health Authority was run by Administrator beyond lawful tenure resulting in unlawful authentication / approval of revised budget and unlawful conduct of business of District Health Authority.

The matter was reported to the DDO in July, 2021. CEO (DHA) Bahawalpur replied that Deputy Commissioner approved budget as per directions of Government of the Punjab. Reply was not tenable as extension orders of Deputy Commissioner as Administrator of authority were not produced in support of reply.

DAC in its meeting held on 26.11.2021 directed the CEO (DHA) to provide extension orders or get the relevant expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends provision of orders of DC as Administrator of the Authority or regularization of expenditure from the competent authority besides fixing responsibility on the CEO.

[AIR Para:5]

2.2.4.3 Expenditure on illegal adhoc appointments in BS-16 and below – Rs 36.761 million

According to letter No. SO (AHP-1)1-1/MISC/2021 dated 01.04.2021 issued by Government of the Punjab Health Department, “all the appointments made on adhoc basis in BS-16 and below were illegal appointments”. Moreover, directions were issued to withdraw all such illegal appointment made on adhoc basis.

District Health Officer Bahawalpur and MS THQ Hospital Hasil Pur incurred expenditure of Rs 36.761 million during 2020-21 on pay and allowances of those employees who were appointed in BPS-16 or below on adhoc basis without observing prescribed rules / policy. Further, their orders were also not withdrawn despite clear directions from Government of the Punjab, Health Department. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	No. of Employees	Amount
1	District Health Officer Bahawalpur	120	32.928
2	MS THQ Hospital Hasil Pur	3	3.833
Total		123	36.761

Due to weak internal controls, adhoc appointments were made without observing prescribed rules / policies which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in August, 2021. Both DDOs replied that adhoc appointments were made by the then Executive District Officer (Health) Bahawalpur as he was the competent authority for their appointment. Reply was not tenable as adhoc appointments were made by the then EDO (Health) without observing prescribed rules / policy.

DAC in its meeting held on 26.11.2021 directed the CEO (DHA) Bahawalpur to refer the matter to the Secretary Primary and Secondary Healthcare Department for inquiry within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides conducting inquiry at appropriate level for fixing of responsibility and actions under E&D Rules accordingly.

[AIR Para:11 & 01]

2.2.4.4 Irregular expenditure on up-gradation / promotion – Rs 24.567 million

According to Government of the Punjab, S&GAD Notification No. SOR-III(S&GAD)1-25/2008 dated 28.01.15 pertaining to Allied Health Professional Rules 2012 serial No. 5 clause (a), the competent authority of all service matters pertaining to Chief Technician (BS-16) remained vested with the DG Health Services, Punjab.

District Health Officer and CEO (DHA) Bahawalpur made payment to the officials who were up-graded / promoted in BPS-16 by the CEO (DHA) Bahawalpur under 4-tiers up-gradation / promotion formula without observing rules. Scrutiny of HR data revealed that chief technicians continued to draw pay and allowances in BS-16 without orders of the DG Health Services resulting in irregular expenditure of Rs 24.567 million during FY 2020-21. Detail is given in **Annexure – 2**.

Due to weak internal controls, up-gradation / promotion into next higher scales was made without observing prescribed rules resulted in irregular expenditure.

The matter was reported to the DDOs concerned in August, 2021. CEO (DHA) Bahawalpur replied that the employees were working under different DDOs. Reply was not tenable as upgradation was made by the CEO(DHA). District Health Officer replied that upgradation was made by the then EDO (Health), Bahawalpur as per promotion policy and he was unable to revert their scale till the decision/direction by the worthy CEO (DHA) Bahawalpur. Reply of the department was not tenable as promotion / upgradation was made without observing policy / prescribed rules.

DAC in its meeting held on 26.11.2021 directed the CEO (DHA) Bahawalpur to refer the matter to the Secretary Primary and Secondary Healthcare Department for inquiry and fixing responsibility within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority, recovery of overpaid amount from the concerned and reverting back the

incumbents to their admissible scales besides fixing responsibility on the then EDO (Health) / CEO.

[AIR Paras:27&41]

2.2.4.5 Irregular award of contract through non-transparent bidding process – Rs 18.949 million

According to Rules 4 and 57(1) of the Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner. The object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

MS THQ Hospital Ahmed Pur East awarded contract for supply of various items valuing Rs 18.949 million to different bidders / suppliers through non-transparent bidding process. As per bidding documents and advertisement notice, single stage two envelopes bidding process was adopted. In minutes of the technical committee meeting dated 18.12.2020 against the name of each supplier, a statement was recorded that “bidders technically qualified and minor deficiencies communicated for rectification”. As per rules, the proposal was required to be rejected which did not confirm specified requirement.

Due to weak internal controls and negligence of technical committee, contracts were awarded through non-transparent bidding process which resulted in irregular expenditure.

The matter was reported to the DDO concerned in August, 2021. DDO replied that technical bids were handed over to technical scrutiny committee for evaluation of bids. The committee evaluated the bids and found some deficiencies in the documents of the bidders. The deficiencies were communicated to the bidders who in return submitted the required documents. Reply of the department was not tenable as deficiencies communicated and documents provided by the concerned firms in response of deficiencies were not produced in support of reply.

DAC in its meeting held on 26.11.2021 directed the DDO to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

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

[AIR Para:21]

2.2.4.6 Irregular expenditure due to appointment without observing prescribed qualification – Rs 17.404 million

According to Rule 2 (12) of Government of the Punjab, Health Department Ministerial Establishment Recruitment Rules, 2003 issued by Government of the Punjab S&GAD Department vide Notification No. SOR-III-1-12/2003 dated 06.10.2003, prescribed qualification for the post of Computer Operator (BS-14, 15) was BCS or equivalent from a recognized university with at least three year's experience in the field of computer work.

District Health Officer Bahawalpur made payment of Rs 17.404 million in respect of 29 computer operators without having prescribed qualification. It was observed that CEO (DHA) Bahawalpur (the then EDO Health) appointed 29 computer operators vide letter No. 15079-15120/EDO-BWP dated 31.08.2007 without having prescribed qualification and relevant experience. Services were not regularized and some of them were terminated by the competent authority but they got stay from LHC and their cases were pending since FY 2010-11. Detail is given in **Annexure – 3**.

Due to weak management, incumbents were appointed without having prescribed qualification resulting in irregular expenditure.

The matter was reported to the DDO concerned in August, 2021. DDO replied that the then EDO (Health) Bahawalpur made appointments. Therefore, the para may kindly be shifted to Chief Executive Officer, Bahawalpur. Reply of the Department was not tenable as employees were working at the strength of District Health Officer Bahawalpur and were being paid salary from District Health Office Bahawalpur.

DAC in its meeting held on 26.11.2021 directed the CEO (DHA) Bahawalpur to refer the matter to the Secretary Primary and Secondary Healthcare Department for inquiry within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides disciplinary actions against the then EDO (Health) for making appointments without observing rules.

[AIR Para:22]

2.2.4.7 Irregular expenditure on local purchase of medicine – Rs 10.382 million

According to para 2(iv)(c) of Government of the Punjab, Primary & Secondary Healthcare Department Letter No. PSHD-TCO-I(M)6-14/2017 dated 16.12.2017, local purchase costs Government higher price in comparison to bulk purchases. Therefore, the aim is to reduce the incidences of local purchase by identifying commonly and frequently purchased items and including them into the list of bulk purchase mandate. Purchase order may be emailed to the LP supplier through LP portal. Tender should be awarded to the contractor as per Punjab Procurement Rules, 2014 offering maximum discount. Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner. 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. Further, according to clause vi of LP policy contract was to be made with pharmacy license holder of Form 9.

Two DDOs of DHA Bahawalpur incurred expenditure of Rs 10.382 million on procurement of LP medicine during FY 2020-21. Record showed that LP medicines were purchased from Pharmacy without ensuring authenticity of form 9, without processing bills through LP portal and on the basis of demands of nurses or Pharmacists rather than the consultants or SMOs. Furthermore, whole LP budget was utilized for day to day purchases without considering 10% reserve for natural calamities/emergencies. Neither any prescription/indent for individual patients on case-to-case basis was created by the authorized medical practitioners nor non-availability of medicine certificate was issued by the Pharmacist. Detail of expenditure is given below:

(Rupees in million)

Sr. No	DDOs	Expenditure on Local Purchase
1	MS THQ Hospital Ahmed Pur East	5.371
2	MS THQ Hospital Hasil Pur	5.011
	Total	10.382

Due to weak administrative and poor financial controls, LP budget was utilized in violation of policy guidelines which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in August, 2021. DDOs replied that purchases were made after observing all codal formalities. Replies of the DDOs were not tenable as relevant record was not produced during record verification.

DAC in its meeting held on 26.11.2021 directed the DDO to provide complete record for verification within a week otherwise get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

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

[AIR Paras:14 &14]

2.2.4.8 Expenditure by misclassification – Rs 6.976 million

According to Rule 7 of the Punjab District Authorities (Accounts) Rules 2017, “accounts shall be maintained in such form and in accordance with such principles and methods as given in New Accounting Model (NAM) duly prescribed by Auditor General of Pakistan”.

MS THQ Hospital Ahmed Pur East incurred expenditure of Rs 6.976 million during FY 2020-21 by using irrelevant head of accounts which resulted in misclassification.

Due to weak financial controls, expenditure was charged to irrelevant head of accounts which resulted in irregular expenditure.

The matter was reported to the DDO concerned in August, 2021. DDO replied that expenditure was incurred after observing all codal formalities. Reply of the DDO was not tenable as purchases were made from irrelevant head of accounts.

DAC in its meeting held on 26.11.2021 directed the DDO to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

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

[AIR Para:11]

2.2.4.9 Irregular expenditure without observing Health Council guidelines – Rs 6.031 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 was required to be incurred after obtaining approval of respective Health Council and after observing all legal and codal formalities”.

Incharges of various BHUs working under the administrative control of District Health Officer Bahawalpur incurred expenditure from Health Councils amounting Rs 6.031 million during FY 2020-21 in irregular manner. Record showed that in Karwai Ijlas and resolution registers signatures of Chairman and Secretary Health Council were available only whereas presence of 3/4th members of the Health Council was required. Amount of bills presented for approval was not mentioned in any Karwai Ijlas means no sanction was obtained. Agenda point was not circulated to the members of Health Council and copies of minutes of meeting/ Karwai Ijlas were not forwarded to the CEO and development wing of P&SHC Department. Moreover, bills were not signed by the concerned Health Councils. Even signatures of Chairman and Secretary Health Council were missing on the bills. Furthermore, development plans were also missing.

Due to willful negligence of the management, expenditure was incurred without observing Health Council guidelines resulting in irregular expenditure.

The matter was reported to the DDO concerned in August, 2021. DDO replied that direction was issued to all the incharges of Basic Health Units to submit their replies. Reply of the department was not tenable as monitoring was not ensured while incurring expenditure from Health Councils.

DAC in its meeting held on 26.11.2021 directed the DDO to provide complete record for verification within a week otherwise get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the incharges of BHUs concerned for non compliance of Health Council guidelines.

[AIR Para:26]

2.2.4.10 Irregular expenditure due to non-compliance of PPRA Rules – Rs 1.147 million

According to Rule 8 of the Punjab Procurement Rules 2014, “A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency. Further, according to Rule 9 “a procuring agency shall announce proposed procurements for each Financial Year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA’s website”.

MS THQ Hospital Hasil Pur incurred expenditure of Rs 1.147 million on purchase of store and electrical items etc. during FY 2020-21. Annual requirement of procurement opportunities was neither determined nor the planned procurements were advertised on PPRA’s website to achieve benefits of competitive bidding and whole expenditure was incurred through splitting.

Due to weak financial management, purchases were made without compliance of PPRA rules which resulted in irregular expenditure.

The matter was reported to the DDO concerned in August, 2021. DDO replied that all purchases were made after observing necessary codal formalities. Reply was not tenable as no record was produced for audit verification.

DAC in its meeting held on 26.11.2021 directed the DDO to get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority and referring the matter to the Secretary Primary and Secondary Healthcare Department for inquiry as to why expenditure in whole year was incurred through splitting besides fixing responsibility and subsequent actions against the concerned under E&D Rules.

[AIR Para:29]

Value for money and service delivery Issues

2.2.4.11 Loss due to payment of HRA, CA and R&M charges despite availability of designated residences – Rs 42.649 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 which the residence was meant could not draw house rent allowance. Further, according to Para No. 4 of Government of the Punjab Finance Department Letter No. FD.SR.I.9-4/86 (P) (PR) dated 04.12.2012, it was clarified that the employees who were residing in the residential colonies situated within the work premises were not entitled to the facility of conveyance allowance.

Three (03) DDOs including CEO (DHA) Bahawalpur made payment of HRA, CA and did not deduct R&M charges from the employees despite the fact that official residences were available within boundary of their respective hospitals. It resulted in overpayment of Rs 42.649 million (per year). Detail is given below:

(Rupees in million)				
Sr. No.	DDOs	Financial Year	Description	Amount
1	CEO (DHA) Bahawalpur	2020-21	HRA & CA (Designated residences THQs, RHCs)	15.976
2	District Health Officer Bahawalpur			24.855
3	MS THQ Hospital Hasil Pur			1.818
Total				42.649

Due to weak managerial controls, payment of inadmissible allowances was made to the employees despite designated residences resulting in loss to Government.

The matter was reported to the DDOs concerned in August 2021. CEO (DHA) Bahawalpur replied that the employees were working under the control of THQ, RHCs and District Health Officer Bahawalpur who were self DDOs so the para did not relate to this office and may be shifted to concerned DDOs. Reply was not tenable as being PAO of the authority, overall monitoring and supervision was responsibility of the CEO (DHA). District Health Officer Bahawalpur replied that CA was admissible to the employees as designated residences were not reside able. Reply was not tenable as condemnation certificates issued by Building Department

were not produced. MS THQ Hospital Hasil Pur replied that necessary deductions were made from the salaries of the concerned. Reply was not tenable as verified status of recovery and relevant record was not produced during record verification.

DAC in its meeting held on 26.11.2021 directed the DDOs to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 36, 34, 21 & 17]

2.2.4.12 Unjustified payment of incentive allowance to the doctors – Rs 35.454 million

Incentive Allowance to the specialist doctors posted at THQ and DHQ hospitals was allowed by Government of the Punjab, Health Department vide letter No.SO(B&A) 3-28/2015-Incentive dated 29.05.2015. Later on, payment of said allowance was linked with Biometric attendance of evening rounds as evident from Government of the Punjab, Primary and Secondary Healthcare Department Notifications No. PA/DS(G)4-8/2016 dated 03.08.2016 and No. S.O(H&D)7-1/2017 dated 30.01.2017. Further, according to the clarification / directions issued to the CEO (DHA) Faisalabad by Govt. of the Punjab, P&SHC Department vide letter No. S.O(C&C) 1-9/2020 (FSD)Part-1 dated 09.11.2020, not only 40% but the whole special allowance should be awarded to the consultants on the basis of their evening / night performance and on the basis of rotation wise duty i.e. in the morning, evening and night shifts as per availability of posts and on recommendation of the MS concerned.

Four (04) DDOs working under the administrative control of CEO (DHA) Bahawalpur made payment of Rs 35.454 million as Incentive Allowance to forty two (42) consultants / doctors but scrutiny of attendance registers for evening and nights maintained in hospital revealed that none of the consultants attended hospital after routine duty hours after 02:00 pm (Morning shift). Neither biometric attendance was produced nor on call register or any notes of consultants after 02:00 pm on the charts of patients were produced. Moreover, orders of deployment of

consultants in the evening / night shifts were also not on record. Detail of expenditure is given below:

(Rupees in million)				
Sr. No.	DDOs	Period	No. of employees	Incentive Allowance
1	CEO (DHA) Bahawalpur	2020-21	13	8.374
2	MS THQ Hospital Hasil Pur		10	9.104
3	MS THQ Hospital Khairpur Tamewali		9	8.296
4	MS THQ Hospital Ahmed Pur East		10	9.680
Total			42	35.454

Due to weak administrative controls, incentive allowance was paid to the doctors without attending hospitals in evening which resulted in unjustified expenditure.

The matter was reported to the DDOs concerned in August 2021. CEO (DHA) Bahawalpur replied that the employees were working under the control of THQs, RHCs and District Health Officer Bahawalpur who were self DDOs so the para did not relate to this office and may be shifted to concerned DDOs. Other DDOs replied that payment of Incentive allowance was made as per instructions of the Government of the Punjab Health Department Notification No. No. SO(G)/P&SHD/1-36/2016 and No. PA/DS(G)4-8/2016 dated 03.08.2016. Replies of the DDOs were not tenable as incentive allowance was paid to the consultants without observing rules.

DAC in its meeting held on 26.11.2021 directed the DDOs to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

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

[AIR Paras:9, 3,14 & 4]

2.2.4.13 Payment of various inadmissible allowances – Rs 23.897 million

According to Finance Department Notification No. SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Further, 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.

Three (3) DDOs including CEO (DHA) Bahawalpur allowed payment of different inadmissible allowances to the employees amounting Rs 23.897 million during FY 2020-21. The employees were not entitled to draw the said allowances. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Nature of Allowance	Amount
1	CEO (DHA) Bahawalpur	Payment of SSB	8.847
		Inadmissible payment of CA	1.134
2	District Health Officer Bahawalpur	Inadmissible payment of CA to Vaccinators	1.972
		Inadmissible payment of NPA	1.119
3	MS THQ Hospital Hasil Pur	Inadmissible payment of NPA	10.825
Total			23.897

Due to weak financial management, inadmissible allowances were paid to the employees resulting in loss to Government.

The matter was reported to the DDOs concerned in August. 2021. CEO (DHA) Bahawalpur replied that the employees were working under the control of THQs, RHCs and DHO (PS) who were self DDOs so the para did not relate to this office and may be shifted to the concerned DDOs. District Health Officer Bahawalpur replied that the case of recovery of CA from the vaccinators was in the Court of Law and recovery would be made as and when the Court would decide the matter. Further, letter issued by the Finance Department does not apply on the officers of this office. MS THQ Hospital Hasil Pur replied that doctors were not doing private practice. Replies were not tenable as relevant record or verified status of recoveries was not produced during record verification.

DAC in its meeting held on 26.11.2021 directed the DDOs to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

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

[AIR Paras: 35, 40, 03, 12 & 13]

Others

2.2.4.14 Irregular expenditure due to extension / re-appointment of doctors on adhoc basis – Rs 54.755 million

According to government of the Punjab letter No. SOR.I (S&GAD) 16-6/80-Part-II dated 14.10.1981, No. SOR.I (S&GAD) 16-25/82 dated the 05.03.1983, No. SOR.I (S&GAD) 1-4/85 dated 25.08.1985 and No. SOR.I (S&GAD) 16-12/85 dated 03.06. 1997, extension in adhoc appointments beyond one year could not be made by government departments without approval of the Punjab Public Service Commission. Administrative departments were competent to make Adhoc appointments for one year only. Under Rule 4 (ii)(a) of PPSC (Functions) Rules, 1978, the commission's approval for extension in Adhoc appointment was subject to the condition that the commission had failed to nominate a candidate.

Five (05) DDOs including CEO (DHA) Bahawalpur made payment of Rs 54.755 million to doctors who were appointed / re-appointed on adhoc basis as MO / WMO (BPS -17) without observing prescribed procedure. The department neither forwarded cases for extension of adhoc appointment to the Punjab Public Service Commission for approval nor relaxation of Rule No. 22 of the Punjab Civil Service (Appointment & Conditions of Service) Rules was obtained from the competent authority. Furthermore, adjustment of adhoc doctors was made against higher posts of APMO, SMO and SWMO. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Financial Year	Amount
1	CEO (DHA) Bahawalpur	2020-21	16.507
2	MS THQ Hospital Hasil Pur		22.122
3	MS THQ Hospital Khairpur Tamewali		5.032
4	MS THQ Hospital Ahmed Pur East		11.094
Total			54.755

Due to weak managerial controls, extension / re-appointment was made on adhoc basis without observing rules which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in August, 2021. All DDOs replied that the recruitment of Woman Medical Officer and Medical Officer against the post of SMO/SWMO was made as per policy of Government vide No.SO

(South) MISC/2017 dated 06.03.2017. Replies were not tenable as appointment was made without observing rules and procedures.

DAC in its meeting held on 26.11.2021 directed the DDOs to get the expenditure regularized from the competent authority within a month besides taking up the matter with the administrative department. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides taking up the matter with the administrative department.

[AIR Para:33, 4, 4, 5 & 6]

2.2.4.15 Irregular expenditure on pay and allowances due to shifting of Headquarter – Rs 32.968 million

According to the Government of Punjab Finance Department Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of Headquarter of a civil servant for the period exceeding three months can only be allowed with the prior approval of the Finance Department as all posts are created by the Finance Department after full justification given by the Departments. If the incumbent of the post is working at a place other than his place of posting it means that there is no need of such post. The Finance Department may be approached for creation of posts at required station by abolishing the corresponding post.

Forty Nine (49) employees working under the control of four (04) DDOs were posted temporarily for the period of more than three months in violation of above rules. DDOs neither cancelled their orders of temporary duty nor approval of the Finance Department was obtained in such matter. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	No. of employees	Amount
1	CEO (DHA) Bahawalpur	24	14.163
2	District Health Officer Bahawalpur	18	12.864
3	MS THQ Hospital Hasil Pur	6	5.312
4	MS THQ Hospital Khairpur Tamewali	1	0.629
Total		49	32.968

Due to weak managerial controls, temporary posting of employees for more than three months was made without approval of the Finance Department resulting in irregular expenditure.

The matter was reported to the DDOs concerned in August, 2021. CEO (DHA) Bahawalpur replied that the employees mentioned in the para were working under various DDOs, hence said para may please be deleted and shifted to concerned DDOs. Reply of the department was irrelevant as the CEO was the PAO of the authority and it was his responsibility to cancel all general duties. District Health Officer Bahawalpur replied that employees of Health Department Bahawalpur were working in office of the Commissioner, Bahawalpur Division Bahawalpur and Deputy Commissioner Bahawalpur on the directions of higher ups. MS THQ Hospital Hasil Pur and Khairpur Tamewali replied that orders for general duties were issued by the competent authority. Replies of the DDOs were not tenable as employees were on general duties beyond three months without approval of the Finance Department.

DAC in its meetings held on 26.11.2021 directed the DDOs to get the expenditure regularized from the competent authority besides cancelation of general duties within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority and cancelation of general duties besides fixing responsibility on the CEO and DDOs concerned.

[AIR Paras. 29,5,8&2]

3. District Health Authority (DHA) Rahim Yar Khan

CHAPTER 3.1

Public Financial Management Issues

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

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

The following issues surfaced during Certification Audit of District Health Authority Rahim Yar Khan.

- i. Payment without approval of budget by the Competent Authority
- ii. Non transfer of miscellaneous receipts – Rs 33.769 million

These issues were discussed in the clearing house meeting and commitment to take remedial measures was made by the Accountant General Punjab and Finance Department Punjab. However, the issue regarding unauthorized approval of budget / schedule of authorized expenditure has been reported in Auditor's Report of DHA, Rahim Yar Khan as Emphasis of Matter.

3.1.1 Audit Paras

3.1.1.1 Payment without approval of budget by the competent authority

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

During certification audit of DHA Rahim Yar Khan for the FY 2020-21 it was observed that DAO made payments to District Health Authority on the basis of budget approved by the incompetent authority. Budget of DHA was approved by the Deputy Commissioner who was no more administrator of the authority after 31.12.2018. On the other hand, the Deputy Commissioner used powers of the Chairman / Administrator of Authority but required functions and responsibilities as chairman were found unattended on his part.

Due to weak financial controls, payments were released on the basis of budget approved by incompetent authority which resulted in irregular expenditure.

The matter was reported to the DAO during September, 2021. DAO replied that a letter was written to CEO (DHA) for seeking clarification in the matter from the administrative department. But neither any clarification nor extension orders of the Deputy Commissioner as Administrator of the Authority were produced.

DAC directed DAO to provide orders of DC as administrator after 31.12.2018 within two days otherwise get the irregularity condoned from the competent authority within a month.

Audit recommends to get the irregularity condoned from the competent authority.

3.1.1.2 Non transfer of miscellaneous receipts – Rs 33.769 million

According to Para 3.3.7.7 of Manual of Accounting Principle (MAP), where an entity acts as an agent the revenues or expenses should not be recorded in the primary books of account as a matter of stewardship.

District Accounts Officer, Rahim Yar Khan collected different receipts on behalf of the Federal and Provincial Governments with the following GL Accounts during 2020-21 but the same were not transferred to the concerned Governments uptill the dates of audit. Detail is given below:

(Amount in rupees)

General Ledger Accounts Description		Opening Balance	Receipts	Payments	Closing Balance 30-06-2021
G01	Current Liabilities	239,138	2,179,621,755	2,179,621,755	239,138
G01199	Cheque Pay clearing account (Account-V NBP)	177,488	2,188,112,234	2,188,112,234	177,488
G012	OTHERS	61,650	(8,490,479)	(8,490,479)	61,650
G01201	Outstanding Commitments	61,650	(8,490,479)	(8,490,479)	61,650
G05105	Wages Clearing Account	339,534	1,925,410,255	1,925,410,255	339,534
G06	TRUST A/C – FUND	7,893,013	95,746,267	95,442,455	8,196,825
G06103	General provident fund (civil)	5,689,099	68,557,148	68,392,337	5,853,910
G06215	District Government Employees Benevolent Fund	1,929,532	23,411,891	23,346,092	1,995,331
G06411	District Government Employees Insurance Fund	274,382	3,777,228	3,704,026	347,584
G11	Special Deposit-Investment	54,000	602,000	608,000	48,000
G12	SPECIAL DEPOSITS (FUNDS)	7,677,172	42,217,519	41,670,704	8,223,987
G12713	Income tax deduction from salaries	3,178,264	35,866,800	33,870,846	5,174,218
G12714	Income Tax Deduction from Contractors / Suppliers	4,395,663	5,952,402	7,549,733	2,798,332
G12777	Sales Tax Deductions at Source under Sales Tax Act	103,245	398,317	250,125	251,437
Total					33,769,084

(Reference: Page No.6 of 12 of Finance Accounts)

Due to weak financial management, receipts of other governments were not transferred resulting in misrepresentation of financial position / accounts of District Health Authority.

The matter was reported to the DAO during September, 2021. DAO replied that funds were transferred during subsequent month but no proof was provided in support of reply.

DAC in its meeting held on 11.10.2021 directed for provision of relevant record within three days.

Audit recommends justification of non transfer of miscellaneous receipts besides transferring it to relevant accounts.

CHAPTER 3.2

DHA Rahim Yar Khan

3.2.1 Introduction

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

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

The following table-1 shows detail of total and audited formations of DHA Rahim Yar Khan:

Table-1: Audit Profile of the DHA Rahim Yar Khan

(Rupees in million)					
Sr. No.	Description	Total Number	Audited	Expenditure audited F.Y 2020-21	Revenue / Receipts audited F.Y 2020-21
1	Formations	26	05	856.557	5.011
2	Assignments Accounts	-	-	-	-
3	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
4	Foreign Aided Projects (FAP)	-	-	-	-

B. Comments on Budget and Accounts (variance analysis)

The detail of budget and expenditure of DHA Rahim Yar Khan for the Financial Year 2020-21 is given in the following table:

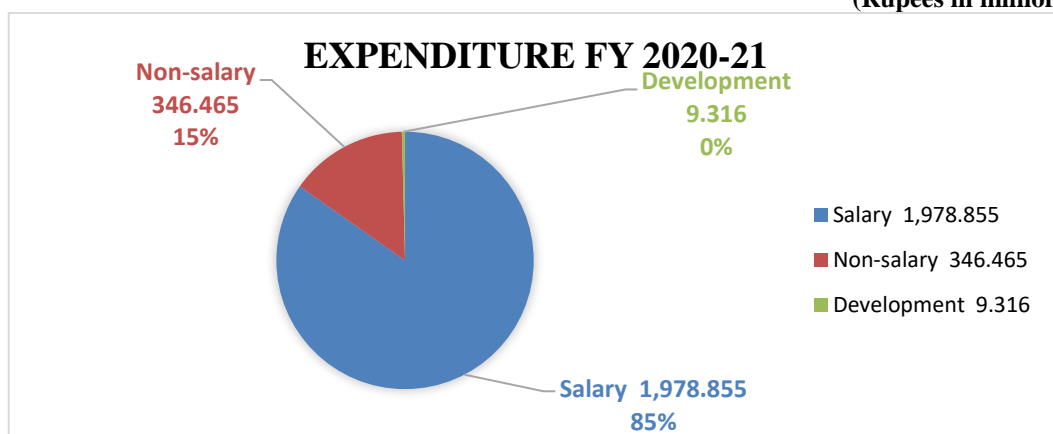
Table-2: Budget and Expenditure

(Rupees in million)

Sr. No.	Detail	Budget	Actual	Excess (+) / Lapse (-)	(%) Lapse
1	Salary	3,052.804	1,978.855	-1,073.949	35%
2	Non-salary	614.448	346.465	-267.983	44%
3	Development	23.006	9.316	-13.690	60%
Total		3,690.258	2,334.636	-1,355.622	37%

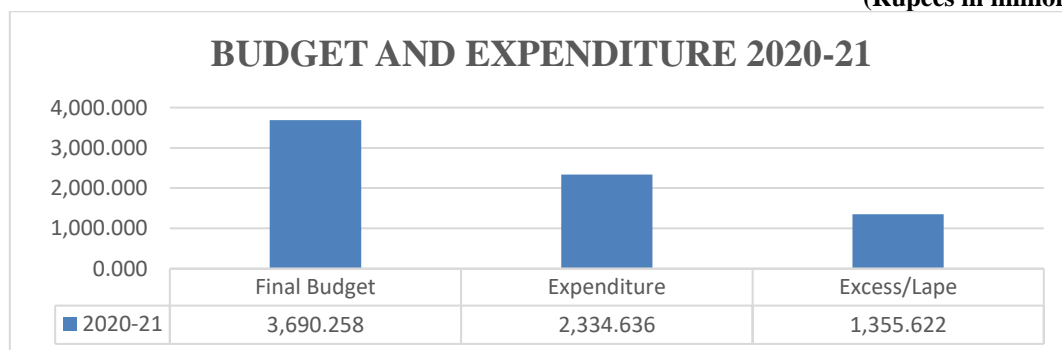
Source: Appropriation Accounts 2020-21

(Rupees in million)



As per Appropriation Accounts for the Financial Year 2020-21 of the District Health Authority, Rahim Yar Khan, total final budget (Development & Non-Development) was Rs 3,690.258 million. Against the final budget, total expenditure of Rs 2,334.636 million was incurred by District Health Authority during Financial Year 2020-21.

(Rupees in million)



C. Sectoral Analysis

i. Analysis of Financial Resources

Lapse of funds (as reflected in Table-2 above) equivalent to 35%, 44% and 60% of the budgeted amount against salary, non-salary and development heads respectively reflect poor financial management especially considering that the Authority failed to achieve many of its core indicators and infrastructure targets during the year. Available funds to the tune of Rs 1,355.622 million were not utilized to achieve the targets. The same resulted in depriving the community from necessary facilities.

ii. Analysis of Targets and Achievements

Sectoral analysis of DHA Rahim Yar Khan was made on the basis of various indicators of all health units for the Financial Year 2020-21. These indicators were introduced, implemented and monitored through PMIU (Programme Management and Implementation Unit). The objective of such indicators was to improve health facilities at each health unit, improved environment and facilitation to patients in OPD, vaccination and free of cost deliveries through proper monitoring at appropriate level. Detail of indicators and achievements is given below:

Table-3: Status regarding indicators and their achievements

Sr. No	Indicators	Sub-indicators	Targets 2020-21	Achievements 2020-21	Remarks
1	OPD	OPD	4,360,420	4,752,016	Targets achieved
2	Indoor	Indoor	0	330,265	No stipulated targets were set
3	Surgery	Surgery	0	OPD 48,808 Indoor 9,201	No stipulated targets were set
4	Cardiology	Cardiology	0	OPD 37,948 Indoor 7,143	No stipulated targets were set
5	Diagnostic Services (Laboratory & Radiology)	Total Lab Investigations	0	1,328,372	No stipulated targets were set
		Total X-Rays	0	160,207	No stipulated targets were set
		Total Ultra Sonographies	0	92,197	No stipulated targets were set
		Total CT scans	0	7,726	No stipulated targets were set
		Total ECGs	0	72,999	No stipulated targets were set
		Total FP Visits	508,938	11,564	Targets not achieved
6	Surgery	Operations under GA	0	9,609	No stipulated targets were set
		Operations under spinal anesthesia	0	7,832	No stipulated targets were set
		Operations under LA	0	19,147	No stipulated targets were set
		Other Operations	0	2,474	No stipulated targets were set

Sr. No	Indicators	Sub-indicators	Targets 2020-21	Achievements 2020-21	Remarks
		TB/Chest Suspects	0	19,298	No stipulated targets were set
		Free Medicines to Patient	100%	100%	Targets achieved
7	EPI Vaccination	Children received 3rd Pentavalent Vaccine	0	240,272	No stipulated targets were set
		Children received 1st measles vaccine	0	266,221	No stipulated targets were set
		Children received 2nd measles vaccine	0	251,777	No stipulated targets were set
		Pregnant women received TT-2 vaccine	0	217,342	No stipulated targets were set
		Sanctioned Post (Doctors/Specialists)	0	487	No stipulated targets were set
		Gazetted Staff/Technical Staff	0	752	No stipulated targets were set
		Other Staff	0	2,562	No stipulated targets were set

Source: Data received from CEO (DHA) Rahim Yar Khan

iii. Service Delivery Issues

Allocating huge amount as financial resources without properly working out its targets and need assessment shows that management did not do the required planning. Due to poor planning, DHA failed to deliver basic services to the end users. Further, it failed to deliver in the area of outdoor patient's service and FP visits. Various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning. Not setting targets refers towards poor planning.

iv. Expectation Analysis and remedial Measures

CEO (DHA) Rahim Yar Khan failed to prepare authentic budget as per needs as budget was not optimally utilized. Various funds of death grants, medicines and development remained un-utilized due to inefficiency of the management in the area of financial planning. It was also noticed that DHA did not set targets. Therefore, no analysis of achievements was made.

Suggestions / Remedial Measures

- i. Ensuring effective planning to achieve desired results.
- ii. Maintaining authentic database for effective planning and getting desired results.

- iii. Strengthening the internal controls, following regulatory framework and ensuring fair tendering process.
- iv. There is lack of medical facilities i.e. equipment, doctors and staff in various facilities particularly in primary health care facilities which needs government's attention.
- v. Ensuring efficient financial management by maximum utilization of funds for improving health facilities.
- vi. Fixing responsibility on the person(s) at fault for any type of irregularities.
- vii. Ensuring proper maintenance and provision of record.

3.2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 2,465.142 million were raised as a result of this audit. This amount also includes recoverable of Rs 53.020 million was pointed out during audit. Summary of the audit observations classified by nature is as under:

Table-4: Overview of Audit Observations

(Rupees in million)		
Sr. No.	Classification	Amount
1	Non-production of record	2,241.076
2	Reported cases of fraud, embezzlement and misappropriation	-
3	Procedural irregularities	-
3A	HR/Employees related irregularities	67.111
3B	Procurement related irregularities	19.818
3C	Management of Accounts with Commercial Banks	-
4	Value for money and service delivery issues	48.067
5	Others	89.070
Total		2,465.142

3.2.3 Comments on the Status of Compliance with PAC Directives

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

Table-5: Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	9	PAC not constituted
2	2018-19	48	PAC not constituted
3	2019-20	42	PAC not constituted
4	2020-21	10	PAC not constituted

3.2.4 Audit Paras

Non-production of record

3.2.4.1 Non-production / maintenance of record – Rs 2,241.076 million

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

Three (03) DDOs including CEO (DHA) Rahim Yar Khan neither properly maintained nor produced record under different objects / codes of classification amounting to Rs 2,241.076 million despite repeated requests for the FY 2020-21. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	CEO (DHA) Rahim Yar Khan	Improper maintenance of cash book	2,204.465
		Indent book of distribution stock	-
2	MS THQ Hospital Liaqat Pur	Arrear Bills	9.312
		Medicine Consumption record	20.671
3	MS Govt. Eye Hospital Khan Pur	Arrear Bills	4.967
		Leave encashment bills	1.661
Total			2,241.076

Due to weak internal controls, record was neither properly maintained nor produced for audit verification which created doubts about legitimacy of expenditure incurred.

The matter was reported to the DDOs in August, 2021. CEO (DHA) replied that expenditure was incurred within limits of approved budget and relevant record was available. MS THQ Hospital and MS Government Eye Hospital replied that recovery letters and copy of notices were issued to concerned staff. Replies were not tenable as no record was produced in support of replies.

DAC in its meeting held on 24.11.2021, directed the concerned DDOs to get the relevant record verified from audit within a week. No progress was intimated till finalization of this Report.

Audit recommends conducting inquiry and disciplinary action against the officers/officials involved in non-production of record and creating hindrances in performance of official duty in accordance with Article 169 and 170 of constitution of Islamic Republic of Pakistan 1973.

[AIR Paras: 03, 19, 01, 27, 14 & 18]

Procedural irregularities

3.2.4.2 Unlawful conduct of business of District Health Authority

According to Section 30(3) of the Punjab Local Government Act. 2013, when an elected local government is, for any reason, not in office, the Government may appoint an Administrator to perform the functions of the local government but such period shall not exceed two years. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017.

Scrutiny of record of CEO (DHA) Rahim Yar Khan revealed that Deputy Commissioner, Rahim Yar Khan continued to hold the office as Administrator and exercised the powers of the authority beyond lawful tenure of two years which was expired on 31.12.2018. Therefore, conduct of business of the District Health Authority including approval / authentication of Revised Budget amounting to Rs 3,383.264 million and incurrence of expenditure during July 2020 to June, 2021 was held unlawful.

Due to weak internal controls, business of the District Health Authority was continued to run by Administrator beyond lawful tenure which resulted in unlawful authentication / approval of revised budget and unlawful conduct of business of District Health Authority.

The matter was reported to the DDO in August, 2021. DDO replied that Government extended tenure of Deputy Commissioner as Administrator of District Health Authority from time to time. And extension of tenure was purely an administrative matter relating to Government. Reply was not tenable as extension orders of Deputy Commissioner as administrator of DHA Rahim Yar Khan were not produced in support of reply.

DAC in its meeting held on 24.11.2021, directed the CEO (DHA) to provide extension orders of DC as Administrator after 31.12.2018 or get the relevant expenditure regularized from the competent authority within a week. No progress was intimated till finalization of this Report.

Audit recommends provision of extension orders within a week, or get the expenditure regularized from the competent authority.

[AIR Para: 01]

3.2.4.3 Irregular up gradations beyond competency – Rs 62.909 million

According to Government of the Punjab, S&GAD Notification No. SOR-III(S&GAD)1-25/2008 dated 28.01.15 pertaining to Allied Health Professional Rules 2012 serial No. 5 clause (a), the competent authority of all service matters pertaining to Chief Technician (BS-16) remained vested with the DG Health Services, Punjab.

CEO (DHA) Rahim Yar Khan made payment of Rs 62.909 million in respect of allied health professionals, up-graded by the CEO (DHA) in BS-16. Record showed that posts were upgraded by the then EDO (Health) beyond his competency without observing instructions of administrative department. CEO (DHA) even did not revert back the employees in their original scales except two employees.

Due to willful negligence and weak administrative controls, up-gradation of allied health professionals was made without competency resulting in irregular expenditure.

The matter was reported to the DDO in August, 2021. DDO replied that administrative department of Allied Health Professionals took up the case with the Government of the Punjab, Finance Department for seeking clarification and on receipt of clarification, further actions would be taken accordingly. Reply was not tenable as upgradation was made by the EDO (Health) beyond his competency.

DAC in its meeting held on 24.11.2021, directed the CEO (DHA) Rahim Yar Khan to refer the matter to the Secretary Primary & Secondary Healthcare Department for inquiry, fixing responsibility and taking disciplinary actions against the responsible within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority, recovery of overpayment from the concerned besides re-fixation of salaries in their original scales besides fixing responsibility on the then EDO / CEO concerned.

[AIR Para: 07]

3.2.4.4 Irregular expenditure on local purchase of medicine – Rs 19.818 million

According to Primary and Secondary Healthcare Department, Government of the Punjab letter No. PSHD-TCO-I (M) 6-14 / 2017 dated 16.12.2017, Para 2 (i) local purchase in hospital is allowed to ensure fulfillment of immediate need of medical treatment that is otherwise not possible from medicines and surgical disposables available with hospital. Local purchase is permitted for emergencies and indoor patients department on prescription of authorized medical practitioner. Currently 15 % of total budget of medicine is earmarked in hospitals for local purchase system. (xxi) Disasters and emergencies have different set of rules and SOPs and these can be handled as per provision of emergency as defined under the PPRA Rules, 2014. Further, 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.

Two (02) DDOs of DHA Rahim Yar Khan incurred expenditure of Rs 19.818 million on local purchase of medicine during FY 2020-21. Record showed that LP medicines were purchased on the basis of demands of nurses or Pharmacists rather than the consultants or SMOs without observing LP guidelines. Further, whole LP budget was utilized for day-to-day purchases without considering 10% reserve for natural calamities/emergencies. Detail is given below:

(Rupees in million)				
Sr. No.	DDOs	Total LP Expenditure for 2020-21	15 % of Total Budget	10 % of Total Budget
1	MS THQ Hospital Khan Pur	12.561	7.537	5.024
2	MS THQ Hospital Sadiq Abad	7.257	4.927	3.289
Total		19.818	12.464	8.313

Due to weak internal controls, local purchase was made without observing guidelines resulting in irregular expenditure.

The matter was reported to the DDOs concerned in August, 2021. MS THQ Hospital Khan Pur replied that necessary compliance would be made very soon. MS THQ Hospital Sadiq Abad replied that local purchase of medicine was made for emergency patients. Replies were not tenable as expenditure was incurred without observing LP guidelines.

DAC in its meeting held on 24.11.2021, directed the DDOs to provide relevant record for verification within a week otherwise get the expenditure regularized from the competent authority within a month. No progress was intimated till finalization of this Report.

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

[AIR Paras: 27 & 29]

3.2.4.5 Expenditure on illegal adhoc appointments in BS-16 and below – Rs 4.202 million

According to letter No. SO (AHP-1)1-1/MISC/2021 dated 01.04.2021 issued by the Government of the Punjab Health Department “all the appointments made on adhoc basis on BS-16 and below were illegal appointments”. Moreover, directions were issued to withdraw all such illegal appointment made on adhoc basis.

CEO (DHA) Rahim Yar Khan allowed payment of Rs 4.202 million on pay and allowances of eleven (11) employees during FY 2020-21 who were appointed on adhoc basis in BPS-15 without observing prescribed rules / policy. Further, their orders were also not withdrawn despite clear directions from Government of the Punjab, Health Department. Detail is given below:

(Rupees in million)

Sr. No.	Personnel number	Name of employee	Designation	BS	Payment
1	31783923	Muhammad Ali Shahab	Computer Operator	15	0.382
2	31783922	Muhammad Umar Bajwa	Computer Operator	15	0.382
3	31777789	Junaid Muzafar	Computer Operator	15	0.382
4	31776367	Aamir Imam	Computer Operator	15	0.382
5	31776348	Ruqia Khan	Computer Operator	15	0.382
6	3177970	Tehmina Aslam	Computer Operator	15	0.382
7	31775860	Farah Mushtaq	Computer Operator	15	0.382
8	31775750	Muhammad Usman	Computer Operator	15	0.382
9	31775749	Zahid Mehmood	Computer Operator	15	0.382
10	31775746	Hafiza Ifat Zaid	Computer Operator	15	0.382
11	31775743	Jam Saleemullah	Computer Operator	15	0.382
Total					4.202

Due to weak internal controls, adhoc appointments were made without observing prescribed rules / policies which resulted in irregular expenditure.

The matter was reported to the DDO in August, 2021. DDO replied that the subject matter was sub-judice before the Honorable Lahore High Court Bahawalpur, Bench Bahawalpur. Reply was not tenable as no record was produced in support of reply.

DAC in its meeting held on 24.11.2021, directed the CEO (DHA) to refer the matter to the Secretary Primary & Secondary Healthcare Department for inquiry, fixing responsibility and disciplinary action against the responsible within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority besides fixing responsibility on the then EDO / CEO concerned.

[AIR Para: 24]

Value for money and service delivery issues

3.2.4.6 Irregular payment of incentive allowance to the consultants – Rs 36.152 million

Incentive Allowance to the Specialist doctors posted at THQ and DHQ hospitals were allowed by Government of the Punjab, Health Department vide letter No.SO(B&A) 3-28/2015-Incentive dated 29.05.2015. Later on, payment of said allowance was linked with Biometric attendance of evening rounds as evident from Government of the Punjab, Primary and Secondary Healthcare Department Notifications No. PA/DS(G)4-8/2016 dated 03.08.2016 and No. S.O(H&D)7-1/2017 dated 30.01.2017. Further, according to the clarification / directions issued to the CEO (DHA) Faisalabad by Govt. of the Punjab, P&SHC Department vide letter No. S.O(C&C) 1-9/2020 (FSD)Part-1 dated 09.11.2020, not only 40% but the whole special allowance should be awarded to the consultants on the basis of their evening / night performance and on the basis of rotation wise duty i.e. in the morning, evening and night shifts as per availability of posts and on recommendation of the MS concerned.

Three (03) DDOs working under the administrative control of CEO (DHA) Rahim Yar Khan made payment of Rs 36.152 million as Incentive Allowance to Thirty Two (32) consultants / doctors but scrutiny of attendance registers for evening and nights maintained in hospital revealed that none of the consultant attended hospital after routine duty hours after 02:00 pm (Morning shift). Neither biometric attendance was produced nor on call register or any notes of consultants after 02:00 pm on the charts of patients were not produced. Moreover, orders of deployment of consultants in the evening / night shifts were also not on record. Detail of expenditure is given below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Amount
1	MS THQ Hospital Sadiq Abad	14	15.694
2	MS THQ Hospital Khan Pur	14	15.424
3	MS THQ Hospital Liaqat Pur	04	5.034
Total			36.152

Due to weak administrative controls, incentive allowance was paid to the doctors without attending hospitals in evening resulting in unjustified expenditure.

The matter was reported to the DDOs concerned in July and August, 2021. MS THQ Hospital Liaqat Pur replied that recovery was started and progress would be shown but no progress was shown. MS THQ Hospital Khan Pur and Sadiq Abad replied that Secretary Primary & Secondary Healthcare Department withdrew the notification and recovery was not admissible. Replies were not tenable as no clarification from the Finance Department regarding withdrawal of notification was provided. Further, incentive allowance was drawn without approval of the concerned MS to THQ Hospitals.

DAC in its meeting held on 24.11.2021, directed the DDOs to provide directions of Finance Department on the said matter or recovery of due amount from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends provision of biometric attendance for visiting hospital after 02:00 pm or recovery of due amount from the concerned besides fixing responsibility on the DDOs concerned.

[AIR Paras: 04, 15 & 04]

3.2.4.7 Payment of various inadmissible allowances – Rs 7.347 million

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

Three (03) DDOs including CEO (DHA) Rahim Yar Khan allowed payment of Health Sector Reform Allowance, Non-practicing Allowance, Conveyance Allowance and other inadmissible allowances amounting to Rs 7.347 million during

FY 2020-21 to various employees. The employees were not entitled to draw the said allowances. Detail is given below:

(Rupees in million)				
Sr. No.	DDOs	Nature of Allowance	No. of Employees	Amount
1	CEO (DHA) Rahim Yar Khan	Inadmissible CA to Vaccinator	125	3.148
2	MS THQ Hospital Liaquat	Inadmissible NPA	9	2.586
3	Pur	Inadmissible NPA	13	1.613
Total				7.347

Due to weak financial management, inadmissible allowances were paid to the employees resulting in loss to Government.

The matter was reported to the DDOs concerned in July and August 2021. CEO (DHA) Rahim Yar Khan replied that matter was subjudice in Honorable Lahore High court Bahawalpur, Bench Bahawalpur and further action would be taken according to court orders. MS THQ Hospital Liaquat Pur replied that notices were issued to the concerned. Replies were not tenable as no solid steps were taken to expedite due recoveries.

DAC in its meeting held on 24.11.2021, directed the DDOs to expedite due recovery from the concerned within a month. No progress was intimated till finalization of this Report.

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

[AIR Para:16, 12, 18]

3.2.4.8 Doubtful drawl of funds – Rs 4.568 million

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

CEO (DHA) Rahim Yar Khan drew an amount of Rs 4.568 million on account of purchase of various items during FY 2020-21. Scrutiny of record revealed that funds were drawn without maintaining necessary record i.e. requisitions, stock registers and indents for distribution of stock. Further, stock entries / stock register page numbers were not mentioned on the surface of the bills

due to which authenticity of bills could not be ensured.

Due to weak internal control, funds were drawn by managing bills only without receiving material resulting in doubtful expenditure.

The matter was reported to the DDO in August, 2021. DDO replied that all relevant record was available for verification. Reply was not tenable as no record was produced in support of reply.

DAC in its meeting held on 24.11.2021, directed the CEO (DHA) to provide relevant record i.e. original demand, bills, stock register(s), indents and further disbursement within a week otherwise recovery be deposited into Government treasury within a month. No progress was intimated till finalization of this Report.

Audit recommends inquiry of the matter at appropriate level besides fixing responsibility on the CEO.

[AIR Para: 06]

Others

3.2.4.9 Irregular expenditure due to extension / re-appointment of doctors on adhoc basis – Rs 50.581 million

According to government of the Punjab letter No. SOR.I(S&GAD)16-6/80-Part-II dated 14.10.1981, No. SOR.I(S&GAD)16-25/82 dated 05.03.1983, No. SOR.I(S&GAD)1-4/85 dated 25.08.1985 and No. SOR.I(S&GAD)16-12/85 dated 03.06.1997, extension in adhoc appointments beyond one year could not be made by Government Departments without approval of the Punjab Public Service Commission. Administrative Departments were competent to make adhoc appointments for one year only. Under Rule 4 (ii)(a) of PPSC (Functions) Rules, 1978, the commission's approval for extension in Adhoc appointment was subject to the condition that the commission had failed to nominate a candidate.

Three (03) DDOs of DHA Rahim Yar Khan made payment of Rs 50.581 million to doctors who were appointed on adhoc basis as MO / WMO (BPS -17) and were further re-appointed without observing prescribed procedure. Cases for extension of adhoc appointment were not forwarded to the Punjab Public Service Commission (PPSC) for approval. Moreover, relaxation of Rule No. 22 of the Punjab Civil Servants (Appointment & Conditions of Service) Rules was not obtained from the competent authority and orders were issued by the administrative department in violation of applicable rules. Furthermore, adjustment of adhoc doctors was made against higher posts of APMO, SMO and SWMO. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Financial Year	Amount
1	MS THQ Hospital Liaqat Pur	2020-21	11.868
2	MS Govt. Eye Hospital Khan Pur		22.501
3	MS THQ Hospital Sadiq Abad		10.611
			5.601
Total			50.581

Due to weak managerial controls, extension / re-appointment was made on adhoc basis without observing rules which resulted in irregular expenditure.

The matter was reported to the DDOs concerned in July and August, 2021. All three (03) DDOs replied that adhoc appointment and extension in adhoc appointment was a policy matter and related to the Secretary, Government of the Punjab, Primary & Secondary Healthcare Department, Lahore as adhoc

appointments and extensions were made at upper level. Replies were not tenable as extensions were granted without observing prevailing rules.

DAC in its meeting held on 24.11.2021, directed the DDOs to get the expenditure regularized from the competent authority besides taking up the matter with the administrative department to stop such practice within a month. No progress was intimated till finalization of this Report.

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

[AIR Para: 09, 05, 05 & 08]

3.2.4.10 Wastage of funds due to non functional dialysis unit – Rs 19.726 million

As per PC-1 (Part A) Project Digest (Annexure B) duly signed by the then Executive District Officer (Health) Rahim Yar Khan dated 26.02.2010, provision of dialysis at THQ Hospital Liaquat Pur was to be completed within two months as per initial time period and following expenditure of Rs 7.980 million and Rs 4.955 million was to be incurred on construction of building and purchase of equipment respectively.

MS THQ Hospital Liaquat Pur did not ensure utilization of dialysis unit during FY 2014-21. Record showed that building was constructed and handed over to the management costing Rs 19.726 million during December, 2014 but revenue component was not provided by health department due to which building was lying useless. MS THQ Hospital Liaquat Pur neither made due efforts for completion of project nor took up the matter with the higher authority to make the building useful. Detail is given below:

(Rupees in million)			
Financial Year	PSDP Allocation	Release	Expenditure
2010-11	4.341-M	4.341-M	4.335
2011-12	8.083-M	8.083-M	8.081
2013-14	6.571-M	6.571-M	6.571
2014-15	1.149-M	1.149-M	0.739
Total	20.144-M	20.144-M	19.726
Original allocation			7.980
Excessive expenditure then original allocation			11.746
Non provision of Revenue component			4.955

Due to negligence of the management, efforts were not made for completion of dialysis unit after lapse of considerable time period resulting in wasteful expenditure.

The matter was reported to the DDO concerned in August, 2021. DDO replied that multiple requests were forwarded to the CEO (DHA) Rahim Yar Khan to make the dialysis unit functional but no response was received. Reply was not tenable as despite lapse of considerable time dialysis unit was not made functional.

DAC in its meeting held on 24.11.2021, directed the DDO to make efforts for utilization of building for the said purpose at the earliest. No progress was intimated till finalization of this Report.

Audit recommends inquiry of the matter at appropriate level and initiating disciplinary actions against the EDO/CEO concerned.

[AIR Para: 17]

3.2.4.11 Irregular expenditure on pay and allowances due to shifting of Headquarter – Rs 13.810 million

According to the Government of Punjab Finance Department Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of Headquarter of a civil servant for the period exceeding three months can only be allowed with the prior approval of the Finance Department as all posts are created by the Finance Department after full justification given by the Departments. If the incumbent of the post is working at a place other than his place of posting it means that there is no need of such post. The proper way is that the Finance department may be approached for creation of posts at required station by abolishing the corresponding post.

Sixteen (16) employees of MS Government Eye Hospital Khan Pur were posted on temporary duty for the period of more than three months in violation of above rules. DDO neither cancelled their orders of temporary duty nor approval of the Finance Department was obtained in this regard and they were allowed to draw pay and allowances amounting to Rs 13.810 million without performing duties at their original place of posting.

Due to weak managerial controls, temporary posting of employees was made beyond permissible limit without approval of the Finance Department which resulted in irregular expenditure.

The matter was reported to the DDO in August, 2021. DDO replied that general duty orders were issued by the CEO (DHA) Rahim Yar Khan. Reply was not tenable as temporary duty orders were made beyond permissible period of three months.

DAC in its meeting held on 24.11.2021, directed the DDO to get the expenditure regularized from the competent authority and posting of incumbents at their original place of postings within a month. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority and posting of incumbents at their original place of postings besides fixing responsibility on the CEO.

[AIR Para. 12]

3.2.4.12 Excess payment to employees due to adopting unlawful practice of performing duties on alternate days – Rs 4.953 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.

MS THQ Hospital Liaqat Pur made overpayment of Rs 4.953 million to the employees without performing duties regularly. Record showed that staff performing services in night shifts remained absent three days in the week unofficially. As per duty roster various employees were deputed on night shift to perform services for six nights in a week but as per attendance record, they performed duty only for three nights.

Due to weak administrative controls and negligence of the management, staff deputed on night duties did not perform duties as per duty roster resulting in excess payment of pay and allowances.

The matter was reported to the DDO concerned in August, 2021. DDO replied that notices were issued to concerned staff to deposit recovery. Reply was not tenable as no record was produced in support of reply.

DAC in its meeting held on 24.11.2021, directed the DDO to recover due amount from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of due amount from the concerned and initiating disciplinary action against the concerned after fixing responsibility on the MS concerned.

[AIR Para: 03]

3.2.4.13 Transfer of property to PHFMC without preparation of record

As per clause No. 4.1 of MOU signed between P&SHE and Punjab Government “the DHA Rahim Yar Khan shall transfer the authority, use and management of personnel, building, furniture, supplies, and equipment, coupled with any other tangible or intangible assets, not specifically stated herein, of/at the designated Health Facilities to the PHFMC not later than July 1st 2017. Provided that an inventory and a list of the said buildings, equipment, furniture, supplies and staff there at, coupled with any other tangible or intangible assets, not specifically stated herein, shall be prepared by the DHA Rahim Yar Khan by 15th July 2017, which shall be read as an integral part of this agreement.

CEO (DHA) Rahim Yar Khan handed over the Assets of the Punjab Government without maintenance of back up record. Scrutiny of record revealed that transfer of assets was made to PHFMC vide MOU dated 03.04.2017 as per directions mentioned in the MOU signed between the Secretary to the Government of the Punjab P&SHC Department and Administrator/ Chairman DHA but back up record of detail of assets handed over to PHFMC was not available.

Due to weak internal controls, assets were transferred to the PHFMC department without maintaining back up record which might result in misuse of assets.

The matter was reported to the DDO in July, 2021. CEO (DHA) Rahim Yar Khan replied that PHFMC signed agreement with Primary and Secondary Healthcare Department and DHA transferred all funds salary/non salary and all assets. Reply was not tenable as no back up record was provided during record verification.

DAC in its meeting held on 24.11.2021, directed the CEO (DHA) to provide record of total assets (formation wise) transferred to PHFMC for verification within a week. No progress was intimated till finalization of this Report.

Audit recommends preparation and provision of list of assets transferred to PHFMC at the earliest besides fixing responsibility on the CEO.

[AIR Para: 09]

CHAPTER 4

Thematic Audit

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

4.1.1 Introduction

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

4.1.2 Background

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

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

4.1.3 Establishing the Audit Theme

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

Main Theme

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

Sub-Themes

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

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

4.1.3.1 Reasons for selection

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

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

4.1.3.2 Purpose / Objectives

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

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

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

- i. Assess whether the program interventions have increased deliveries through skilled birth attendants.
- ii. Assess whether the Program activities have increased institutional deliveries.
- iii. Measure the significance of stunting and provision of food supplements.
- iv. Ascertain the implications of minimum service delivery standards (MSDS) implementation.

4.1.3.3 Scope

Scope of the Thematic Audit was limited to IRMNCH & NP executed in District Bahawalnagar, Bahawalpur and Rahim Yar Khan by the District Health Authorities under the supervision of P&SHC Department, Government of the Punjab. Performance of the Program was assessed by performing analytical/critical reviews based on previous three Financial Years data (2017-18 to 2020-21) collected from respective DHAs. Financial Year 2017-18 was selected as base year for comparison of data/results where required.

4.2 Legal frame work governing the Theme

Primary & Secondary Healthcare Department, Government of the Punjab, launched IRMNCH&NP under Punjab Health Sector Strategy (PHSS) 2014-20 to maximize the health outcomes. It is financed through provincial ADP after approval of PC-1.

4.3 Stakeholders and governmental organizations identified as directly/indirectly involved

Primary & Secondary Healthcare Department, Government of the Punjab, Directorate of IRMNCH & NP Punjab, District Health Authorities and IRMNCH & NP Cells of District Bahawalnagar, Bahawalpur and Rahim Yar Khan are the key stakeholders in execution of the Program.

4.4 Role of important organizations

District Health Authority and IRMNCH&NP Cells of Bahawalnagar, Bahawalpur and Rahim Yar Khan are responsible to execute and implement the Program activities at district level. These offices are responsible for provision of MNCH services at healthcare facility level including DHQ/THQ Hospitals, Rural Health Centers, Basic Health Units and MCH Centers of the district through health professionals/personnel. They are also responsible to maintain necessary/relevant data and requisite reporting of the program activities. P&SHC Department and Directorate of IRMNCH&NP Punjab are responsible for financing, monitoring and performance of the Program activities besides evaluation of the outcomes according to the Program objectives at provincial level.

4.5 Organization's Financials

Government of the Punjab is responsible for overall financing of the Program. However, at local/district level funds were transferred only for salary component of regular establishment and office contingencies. The funds transferred were placed in Account-VI of DHA Bahawalnagar, Bahawalpur and Rahim Yar Khan. Funds (if any) allocated for capital expenditure or revenue component of development grants were kept at provincial level. The detail of budget and

expenditure for the Financial Year 2018-19 to 2020-21 is given in the following table:

(Rupees in million)

Sr. No.	Financial Year	Budget			Actual		
		Salary	Non-Salary	Total	Salary	Non-Salary	Total
1	2018-19	501.289	14.267	515.556	690.315	14.930	711.000
2	2019-20	1,576.840	8.670	1,585.510	1,407.798	8.678	1,416.477
3	2020-21	649.012	7.155	656.167	571.680	5.224	576.904
Grand Total		2,727.141	30.092	2,757.233	2,669.793	28.832	2,704.381

Source: Budget and Expenditure statements provided by the management

4.6 Field Audit Activity

4.6.1 Methodology

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

4.6.2 Audit Analysis

4.6.2.1 Audit Analysis of DHA Bahawalnagar

4.6.2.1.1 Review of Internal Controls

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

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

- ii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- iii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.
- iv. MSDs were not implemented and monitored as no related record was maintained by the IRMNCH Cells of Bahawalnagar.
- v. Internal controls weaknesses regarding financial management were also observed i.e. irregular payment of supervisory allowance, fixed travelling allowance, incentive allowance and arrears of pay & allowances etc.

4.6.2.1.2 Critical Review

a. Primary Data Analysis

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

The survey results depicted that 40.67% population of various union councils covering population of 385,235 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Lady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

1. Improving Deliveries through SBA

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

portrayed a declining trend of deliveries through SBA in 2020-21 from base year 2017-18 in Bahawalnagar District. Detail is given below:

Sr. No.	Financial Year	Birth Deliveries Conducted	%age of Increase / Decrease from Base Year
1	Base Year: 2017-18	33051	-
2	2018-19	33679	1.90%
3	2019-20	34836	5.40%
4	2020-21	32445	-1.83%

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

2. Increasing institutional deliveries

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

Sr. No.	Financial Year	Birth Deliveries by SBA/ Institutional Deliveries	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	Base Year: 2017-18	31,285	1,766
2	2018-19	27,080	6,599
3	2019-20	28,094	6,742
4	2020-21	26,121	6,324

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

i. IMR and MMR Review

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

Sr. No.	Year	No. of Still Births	Neonatal	Infant Mortalities	Deaths of Pregnant Women
1	2018-19	846	313	672	30
2	2019-20	986	296	746	27
3	2020-21	694	230	372	13

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

ii. Improvement in institutional facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	1	2,981,919	1	3,222,666
2	THQ Hospitals	4		4	
3	RHCs	10		10	
4	BHUs 24/7	45		47	
5	BHUs Normal	58		56	
6	IRMNCH Centers	9		9	

Source: Data provided by DHA

iii. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts				Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
1	Gynecologist	13	13	16	16	57,874	49,879	45,509	32,998
2	WMO	96	96	96	96				
3	Lady Health Visitor	226	226	226	226				
4	Lady Health Supervisor	56	22	56	56				
5	Lady Health Worker	439	438	438	436				
6	Midwife	197	197	197	197				

Source: Data provided by DHA

3. Review of Immunization Services

The Government committed to extend immunization services to the extent of 100%. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-2021. Immunization data showed a slight

increase or decrease in coverage except Hepatitis-B vaccination. The data showed an abrupt decrease in hepatitis vaccination and coverage dropped from 11,412 to 3,912.

Sr. No.	Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
1	2018-19	46,951	182,715	131,913	131,965	80,672	41,254	11,412	86,912	85,031
2	2019-20	47,376	181,471	132,449	102,408	83,088	43,409	1,403	88,105	83,349
3	2020-21	49,684	176,666	128,701	130,484	81,756	43,225	3,912	83,240	77,074

Source: Data provided by EPI

4. Review of MSDS

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

4.6.2.1.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 01 case. (Annexure – 4)
- ii. Cases of less deliveries at healthcare facilities were report in 01 case. (Annexure – 9)
- iii. Minimum Service Delivery Standards issues were observed in 07 cases. (Annexure – 14,15,16,17,18,19 & 20)

4.6.2.2 Audit Analysis of DHA Bahawalpur

4.6.2.2.1 Review of Internal Controls

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

- vi. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR and IMR etc.
- vii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- viii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.
- ix. MSDs were not implemented and monitored as no related record was maintained by the IRMNCH Cells of Bahawalpur.
- x. Internal controls weaknesses regarding financial management were also observed

4.6.2.2.2 Critical Review

a. Primary Data Analysis

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

The survey results depicted that 18.25% population of various union councils covering population of 669,511 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Lady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

1. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA

collected from monthly DHIS Reports of DHA Bahawalpur. The data analysis portrayed a declining trend of deliveries through SBA in 2020-21 from base year 2017-18 in Bahawalpur District. Detail is given below:

Sr. No.	Financial Year	Birth Deliveries Conducted	%age of Increase / Decrease from Base Year
1	Base Year: 2017-18	38,382	0
2	2018-19	35,015	-8.77%
3	2019-20	38,904	1.36%
4	2020-21	32,593	-15.08%

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

2. Increasing institutional deliveries

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

Sr. No.	Financial Year	Birth Deliveries by SBA/ Institutional Deliveries	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	Base Year: 2017-18	33,267	5,115
2	2018-19	29,003	6,012
3	2019-20	32,290	6,614
4	2020-21	26,343	6,250

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

iv. IMR and MMR Review

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

Sr. No.	Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
1	2018-19	43,365	32	436	29
2	2019-20	46,668	90	452	53
3	2020-21	45,527	49	526	48

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

v. Improvement in institutional facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	0	3,546,017	0	3,998,578
2	THQ Hospitals	4		4	
3	RHCs	12		12	
4	BHUs 24/7	46		46	
5	BHUs Normal	29		29	
6	MNCH Centers	10		10	

Source: Data provided by DHA

iii. Review of Human Resource

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

Sr. No.	Categories of Posts	No. of Posts				Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
1	Gynecologist	7	7	8	8	65,624	67,528	60,855	75,782
2	WMO	62	66	59	60				
3	Lady Health Visitor	152	155	155	230				
4	Lady Health Supervisor	64	64	63	63				
5	Lady Health Worker	1556	1556	1556	1556				
6	Midwife	103	103	103	103				

Source: Data provided by DHA

3. Review of Immunization Services

The Government committed to extend immunization services to the extent of 100%. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-2021. Immunization data showed a slight increase or decrease in coverage except Hepatitis-B vaccination. The data showed an abrupt decrease in hepatitis vaccination and coverage dropped from 11,412 to 3,912.

Sr. No.	Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
1	2018-19	48230	182,715	131,913	131,965	80,672	41,254	11,412	86,912	85,031
2	2019-20	47,376	181,471	132,449	102,408	83,088	43,409	1,403	88,105	83,349
3	2020-21	49,684	176,666	128,701	130,484	81,756	43,225	3,912	83,240	77,074

Source: Data provided by EPI

4. Review of MSDS

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

4.6.2.2.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases. (Annexure – 5 & 6)
- ii. Cases of less deliveries at healthcare facilities were report in 03 cases. (Annexure – 10,11 & 12)
- iii. Minimum Service Delivery Standards issues were observed in 06 cases. (Annexure – 21,22,23,24,25 & 26)

4.6.2.3 Audit Analysis of DHA Rahim Yar Khan

4.6.2.3.1 Review of Internal Controls

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

- xi. The Program management did not set district wise targets for IRMNCH&NP for MMR, NMR and IMR etc.
- xii. No mechanism was defined to track the record of pregnant women from antenatal care (ANC) to postnatal care (PNC) and other medical treatment given to patients.
- xiii. Two different data sets were found available for the MNCH services, one that was maintained by IRMNCH Cells and the other maintained by DHAs in shape of monthly DHIS Reports. Moreover, difference of figures in both data sets were also observed for similar activities performed in the districts.
- xiv. MSDs were not implemented and monitored as no related record was maintained by the IRMNCH Cells of Rahim Yar Khan.
- xv. Internal controls weaknesses regarding financial management were also observed

4.6.2.3.2 Critical Review

a. Primary Data Analysis

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

The survey results depicted that 82.76% population of various union councils covering population of 823,322 inhabitants remained uncovered due to shortage of staff and non-hiring of LHWs to cover uncovered area. Information about availability of medicine was sought from Lady Health Supervisors / Workers all the LHSs & LHWs replied that the medicine was not being provided by the head office since last two years.

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

b. Secondary Data Analysis

1. Improving Deliveries through SBA

Improving deliveries through SBA is one of the primary objectives of the Program. This analysis is based on secondary data of birth deliveries through SBA collected from monthly DHIS Reports of DHA Rahim Yar Khan. The data analysis portrayed a declining trend of deliveries through SBA in 2020-21 from base year 2017-18 in Rahim Yar Khan District. Detail is given below:

Sr. No.	Financial Year	Birth Deliveries Conducted	%age of Increase / Decrease from Base Year
1	Base Year: 2017-18	67682	-6.84%
2	2018-19	63053	-12.90%
3	2019-20	58949	-25.64%
4	2020-21	50327	

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

2. Increasing institutional deliveries

Increasing institutional deliveries is one of the primary initiatives of the Program. This analysis is based on secondary data of birth deliveries conducted at Government healthcare facilities and reported by Primary / Secondary healthcare facilities in monthly DHIS Reports of DHA Rahim Yar Khan. This data analysis also showed a declining trend in institutional deliveries at Primary healthcare facilities from base year 2017-18 in Rahim Yar Khan District. Detail given below:

Sr. No.	Financial Year	Birth Deliveries by SBA/ Institutional Deliveries	
		Primary Healthcare Facilities	Secondary Healthcare Facilities
1	Base Year: 2017-18	47,942	6,803
2	2018-19	39,424	8,511
3	2019-20	36,709	9,227
4	2020-21	32,741	8,654

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

i. IMR and MMR Review

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

Sr. No.	Year	No. of Still Births	Neonatal Mortalities	Infant Mortalities	Deaths of Pregnant Women
1	2018-19	1798	9	862	47
2	2019-20	1588	4	904	56
3	2020-21	795	8	385	51

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

ii. Improvement in institutional facilities

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

Sr. No.	Categories	2017-18	Total Population	2020-21	Total Population
1	DHQ Hospital	0	4588414	0	5,149,338
2	THQ Hospitals	3		3	
3	RHCs	19		19	
4	BHUs 24/7	55		55	
5	BHUs Normal	49		49	
6	MNCH Centers	7		7	

Source: Data provided by DHA

iii. Review of Human Resource

Availability of human resource for provision of healthcare services to pregnant women is an important aspect. However, a comparative analysis of resources available and pregnant women was carried out to determine the availability of per capita health providers. Detail is given on next page:

Sr. No.	Categories of Posts	No. of Posts				Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
1	Gynecologist	8	8	8	9				

Sr. No.	Categories of Posts	No. of Posts				Pregnant Women			
		2017-18	2018-19	2019-20	2020-21	2017-18	2018-19	2019-20	2020-21
2	WMO	55	55	55	55	87,402	92,215	85,510	36,654
3	Lady Health Visitor	140	140	140	140				
4	Lady Health Supervisor	80	80	80	80				
5	Lady Health Worker	1725	1725	1725	1730				
6	Midwife	209	209	209	215				

Source: Data provided by DHA

3. Review of Immunization Services

The Government committed to extend immunization services to the extent of 100%. To analyze the results of immunization activities data regarding vaccination coverage for BCG, Polio, PCV, Penta, Measles, IPV, Hepatitis-B, Rota and TT was obtained for the period 2018-2021. Immunization data showed a slight increase or decrease in coverage except Hepatitis-B vaccination.

Sr. No.	Year	BCG	OPV	PCV	Penta	Measles	IPV	Hepatitis B	Rota	TT
1	2018-19	203,381	203,711	512,781	512,781	340,068	176,015	36,268	319,575	292,421
2	2019-20	173,229	178,148	458,402	458,402	309,908	158,334	1,443	312,761	268,190
3	2020-21	191,080	191,082	467,086	467,086	296,902	156,057	45,786	303,806	269,467

Source: Data provided by EPI

4. Review of MSDS

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

4.6.2.3.3 Significant Audit Observations

- i. Less deliveries through skilled birth attendants (SBA) were reported in 02 cases. (Annexure – 7 & 8)
- ii. Non-achieving the immunization services targets were reported in 01 case. (Annexure - 13)
- iii. Minimum Service Delivery Standards issues were observed in 04 case. (Annexure – 27, 28,29 & 30)

4.7 Departmental Responses

The reports were issued to the PAOs and DDOs concerned during July and August, 2021. Following responses were received.

Improving deliveries through Skilled Birth Attendants (SBAs):

- i. No LHW was appointed since 2009 all over the Punjab. Further, recruitment of LHWs was responsibility of higher authority instead of this office.
- ii. Targets set in the PC-1 were observed and efforts were made to achieve those as per given directions. SBAs in the field are gradually improving the targets and with the passage of time, 100% targets would be achieved.
- iii. Area remained uncovered due to non recruitment of LHWs.

Increasing institutional deliveries

- i. That directions were issued to the employees of health facilities and trainings were also provided to the staff of health facilities for good behavior with field staff and patients.
- ii. That delivery ratio reported by CMWs deployed in field was good. However, Government stopped private practice which resulted in decline in delivery ratio reported by CMWs.
- iii. That pregnant women willfully go to private hospitals. Health staff did not refer any delivery case to private hospitals.

Increasing Immunization Services

- i. That IRMNCH Program played a vital role in the Health Department and the relevant staff performed duties regarding screening and referral of diseases.

Implementation of Minimum Service Delivery Standards

- i. That necessary medicine was not purchased at district level. Further, supply of medicine from Program Director IRMNCH & NP was also not received since last two years.
- ii. That trainings and refresher courses were conducted after approval from the competent authority.
- iii. That maternal, new-born and child health was improved by providing 24/7 services by the BHUs, RHCs, THQs and DHQ.
- iv. That up gradation /renovation of health facilities relates to higher authorities. Further, basic EmONC services were available on all health facilities in District Bahawalnagar.
- v. That LHWs gave awareness to general public about usage of contraceptives during field visit/session. It was sole decision of end users to use it or not.
- vi. That all the monitoring officers were trying to achieve the indicators as determined in PC-1. NMR rate was very low due to 30% uncovered area. In 2022-23 the progress would be increased and the SDGS targets determined in PC-1 would be achieved.
- vii. Those limited medicines including contraceptives were provided from the Government and distributed in January, 2021. After that no medicine was provided at district level as procurement of medicine was under process at Provincial level.

4.8 Conclusion

Provision of better health services to public is primary responsibility of the Government. Government of the Punjab initiated IRMNCH&NP to cater the health needs of people especially of those who are less well-off or they live in rural / less developed areas in 36 districts. Critical review of financials of the program revealed that no funds were provided to bring improvement in services and achievement of intended targets at district level. Medicines and contraceptive commodities were neither purchased nor supplied by the District Health Authorities and Provincial Government. LHWs were also not recruited due to which some areas remained unattended. Program of CMWs was also stopped by the Government and no alternate program was started to fill the gap. The Program failed to enhance its coverage and improve the birth deliveries through SBA / institutional deliveries.

Overall performance of DHAs regarding provision of maternal and child healthcare services was not found satisfactory.

4.9 Recommendations

PAO of District Health Authorities and District Coordinators of IRMNCH Bahawalnagar, Bahawalpur and Rahim Yar Khan are required to:

- i. Establish new institutions to enhance the ratio of birth deliveries through SBA and institutional deliveries.
- ii. Take up matter with higher ups regarding recruitment of the required staff to cover the uncovered population for provision of necessary health services.
- iii. Make due efforts for setting the district wise targets as per indicators of SDGS.
- iv. Recruit staff against the vacant posts of health service providers to provide better healthcare facilities to poor / vulnerable sections of the community.
- v. Increase coverage to cover unattended areas.
- vi. Expand immunization services to keep pace with increased population.
- vii. Purchase and provide medicines including family planning medicines and contraceptive commodities as per PC-1 and distribute them to achieve program objectives.
- viii. implement MSDS in letter and spirit to improve the service delivery standards and medical treatment protocols.
- ix. Ensure that field staff is well equipped with mandatory logistics to provide productive services in the community.
- x. Impart trainings for capacity building of all staff.
- xi. Work should be distributed equally in the light of instructions contained in PC-1.
- xii. Program vehicles should be taken back and make them functional.
- xiii. Monitoring and reporting mechanism should be improved.

4.10 References

- i. DHIS and IRMNCH&NP reports
- ii. PC-1 of the Program (2020-23)

Annexure – A

Part-I

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

District Bahawalnagar

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
CEO (DHA) BWN & Thematic Audit of IRMNCH BWN	1	2	Loss due to showing higher rates of store items	0.11
	2	7	Loss due to unjustified payment of personal allowance after promoting into next scale	1.593
	3	9	Loss due to doubtful claims of arrears	18.182
	4	11	Loss due to non deposit of sale proceed of used mobil oil	0.048
	5	13	Irregular purchase of medicines due to doubtful DTL sampling	58.062
	6	14	Loss due to non auction of old vehicles	2.2
	7	15	Loss due to non deduction of liquidity damages from suppliers for late supplies	0.657
	8	18	Baseless budgeting and subsequent expenditure	42.769
	9	19	Loss due to unjustified / baseless distribution of medicine	51.704
	10	20	Loss due to misappropriation of funds through fake invoicing / shortage of stock	0.528
	11	21	Loss due to payment of pay and allowances without performing duties	0.323
	12	22	Improper / Doubtful Maintenance of Stock Register	2.701
	13	24	Unjustified drawl under different heads	0.623
	14	25	Irregular payment of pay & allowances	0.633
	15	28	Wasteful expenditure due to non installation of medical machinery & equipment	53.594
	16	29	Irregular procurement of medical equipment	52.624
	17	32	Loss due to misappropriation of funds through doubtful billing	1.259
	18	33	Loss due to Showing Higher Rates of Store Items	0.059
	19	35	Irregular expenditure due to misclassification	0.045
	20	36	Unjustified payment "Social Security Benefit"	0.086
	21	37	Unjustified payment of Conveyance Allowance	0.145
	22	38	Unjustified payment of Project Allowance	0.199
	23	41	Loss due to non auction of old vehicles	1.800
	24	42	Irregular expenditure on pay and allowances due to shifting of Headquarter	0.949
	25	43	Unjustified payment of "Health Sector Reform Programme Allowance" during General Duty	0.038
	26	53	Non establishment of Anti-Harassment Cell.	-
	27	54	Unrealistic retention model for CMWs.	-
	28	56	Non functional integration with "Population Welfare Department".	-
	29	57	Non conducting of third-party evaluation.	-
	30	58	Shortage of Ambulance Service for the program.	-

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	31	59	Non-Provision of Training & Contraceptive Commodities at RHC level.	-
	32	60	Non achievement of prime benefits due to compromised behavior of staff.	-
	33	61	Compilation of data at District level without mentioning gaps / findings.	-
	34	62	Non working for conducting of need assessment and gap analysis.	-
	35	63	Non-availability of Annual Targets & Achievement of Indicators and non-communication to the Districts.	-
	36	67	Performance affecting activities of LHWs & LHSs and non provision of timely budget.	-
	37	68	Non production of record.	-
	38	69	Non-compliance of observations issued in previous years	-
	39	6	Loss due to misuse of motorcycle	5.239
	40	12	Doubtful / Unjustified payment of arrear of electricity bill	2.364
	41	14	Irregular expenditure due to misclassification of DDO Code	0.098
	42	15	Unauthorized / misuse of electricity	0.2
	43	16	Loss due to non deduction of General Sales Tax	2.774
	44	17	Loss due to non/less deduction of Income Tax & PST	0.139
	45	19	Unjustified / bogus billing of transportation of medicines / supplies	0.411
	46	20	Non-Compliance of Contract Appointment Policy	-
	47	21	Excess payment of POL due to non observing of OGRA rates	0.081
	48	22	Loss due to double drawl of non-practice allowance	0.401
	49	25	Unauthorized drawl of non-practice allowance with having private clinics and submitted void affidavit	1.617
	50	26	Loss due to non auction of old material and dry trees	1.295
	51	27	Irregular / doubtful clearance of pending liabilities of FY 2015-16	1.313
	52	29	Unjustified drawl of POL	1.92
	53	30	Loss due to purchase of POL from distant petrol pump	0.067
	54	31	Non disbursement and doubtful payment of funds	3.669
	55	37	Unjustified payment of different items	4.711
	56	38	Non-compliance of observations issued in previous years	-
	57	5	Loss due to outsourcing different services	68.890
	58	10	Unjustified payment of House Rent Allowance and Conveyance Allowance	0.129
	59	15	Wasteful expenditure due to non installation of medical machinery & equipment	53.594
	60	16	Loss due to payment of HRA and CA to the residents	0.785
	61	17	Defective method of procurement of L.P medicine and consumption	37.88
	62	18	Loss due to Non-Collection of "Water Charges" from residents	0.025
	63	21	Loss to Government and general public due to unethical and cruel tactics of doctors	-
	64	22	Loss due to unjustified free tests	1.066

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	65	24	Loss due to unjustified refilling expenditure of "Oxygen Gas Cylinders"	11.62
	66	25	Non rotation of duties of consultants / specialists	-
	67	26	Non action against doctors for Illegal practices in Medico-legal cases.	-
	68	28	Doubtful / fake consumption of "Anti-Snake Venom" vaccine	0.066
	69	29	Loss due to unjustified / excess consumption of medicine	92.880
	70	30	Irregular payment to anesthesia trainees without signing bond	5.948
	71	32	Non payment share of EOBI & SSB of workers	7.371
	72	33	Less payment to service provider firm on account of salaries of employees	22.431
	73	35	Loss of public money due to poor administration	-
	74	36	Loss due to unjustified / excess purchase and consumption of LP medicine	34.334
	75	39	Loss due to overpayment of pay due to irregular award of annual increment	0.656
	76	41	Non-compliance of observations issued in previous years	-
MS THQ Hospital Fort Abbas	77	1	Doubtful expenditure on transportation of medicine	0.26
	78	2	Shifting of near to expiry medicines	0.762
	79	4	Irregular clearance of pending liabilities	2.324
	80	6	Doubtful consumption of consumable store items	1.145
	81	7	Unauthorized drawl of pay & allowance without mentioning date of entry in service	14.922
	82	10	Irregular drawl of Special Healthcare Allowance	2.540
	83	17	Unjustified payment of GST on electricity charges recovery thereof	1.808
	84	18	Expenditure on civil work in irregular manner	2.495
	85	20	Non-deduction of HRA, CA and repair / maintenance and water charges after allotment of government residences	0.695
	86	21	Loss to government due to non-allotment of government residences to the designated employees	0.11
	87	22	Non deposit of different fees into Govt. treasury	0.223
	88	24	Irregular appointment of daily wages / contingent paid staff	5.803
	89	25	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.118
	90	26	Unjustified drawl of security fee / CDR	0.25
	91	27	Non-auction of different items	1.525
	92	28	Payments without Pre-audit	5.171
	93	29	Doubtful with drawl of cash from bank accounts	3.1
	94	30	Loss to Government due to misappropriation of used mobil oil	0.077
	95	31	Doubtful consumption of POL	6.818
	96	32	Non deposit of sale of water fixer of X-Ray	0.019
	97	34	Unjustified expenditures on printing	1.408
	98	35	Non-maintenance of Medico Legal Cases (MLC) record	0.1
	99	36	Loss due to non-collection of discounts on Local Purchase	0.657
	100	37	Less / Non receipt of medicine than allocated budget	12.578

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	101	38	Non-compliance of audit /DAC directives on preceding audit reports	-
MS THQ Hospital Minchin Abad	102	6	Excess drawl of pay and allowances	0.038
	103	10	Unauthorized payment of pay & allowances without availability of sanctioned posts in budget book	1.448
	104	11	Unjustified payment of incentive allowance due to non rotation of duties	8.9
	105	12	Unjustified referral of patients without recommendation of consultant	-
	106	14	Irregular drawl of HRA and CA despite availability of designated residence	0.246
	107	15	Loss due to payment of HRA and CA	0.208
	108	23	Non deposit of fee into Government treasury	0.145
	109	24	Un-justified receiving of share by the MS and recovery thereof	0.295
	110	25	Irregular expenditure on local purchase of medicine	7.510
	111	26	Less / non receipt of medicine than allocated budget	19.623
	112	28	Doubtful orders and expenditure thereof	1.648
	113	31	Loss due to theft of LED	0.09
	114	32	Non-compliance of observations issued in previous years	-

District Bahawalpur

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
CEO (DHA) BWP & Thematic Audit of IRMNCH & NP	1	1	Payment of HSRA without entitlement	1.257
	2	2	Purchase of medicine on basis of poor technical evaluation	91.489
	3	3	Non purchase and issuance of medicines to health facilities as per demand	-
	4	4	Provision and implementation of defective medicine inventory management system (MIMS)	-
	5	6	Non preparation of trend list and non-inclusion of frequently locally purchased medicines in bulk purchase	-
	6	7	Non developing / achieving of performance targets	-
	7	8	Non establishment / nonfunctional of district performance monitoring committee	-
	8	10	Unauthorized use of funds for payment of pending liabilities	39.817
	9	11	Doubtful supply of medicines and issuance thereof	4.095
	10	14	Irregular expenditure on POL due to intensive travelling	2.742
	11	15	Unauthorized expenditure and irregular purchase of machinery & equipment	4.684
	12	16	Doubtful Expenditure on Repair of Vehicles	0.495
	13	17	Unauthorized consolidation of funds in budget and use thereof	-
	14	20	Non receipt of medicine	9.048
	15	21	Non deduction of group insurance at relevant rates	0.454
	16	23	Inadmissible payment of allowances during leave period	2.365

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	17	24	Irregular sanctioning of budget due to non-appointing of regular chairman	-
	18	25	Unjustified payment of health risk allowance – Rs 446,420	0.446
	19	27	Un-authorized drawl of non-practicing allowance despite doing private practice	66.076
	20	28	Award of contract by defective committee	156.818
	21	30	Inadmissible payment of HSRPA during General Duty	0.178
	22	31	Irregular authorization of payments from the DHA without internal audit	-
	23	32	Less provision of medicines to THQs than allocated funds	96.088
	24	38	Authorization of overpayment to adhoc doctors	154.901
	25	39	Inadmissible payment of practice compensatory allowance to employees –	0.318
	26	43	Non performing of functions of chairman being administrator of authority	-
	27	44	Delay in issuance of fund and initiating purchase process	-
	28	45	Non-compliance of previous audit report	-
	29	48	Non provision of health services during leave period of LHWs and LHSs	-
	30	49	Working of LHSs without supervision / monitoring at DMU level	-
	31	50	Non-provision of equal opportunity / resources for deliverance of services	-
	32	53	Non provision of contraceptive commodities at RHC level	-
	33	54	Non replacement of condemn vehicles and non-operational of out of order vehicle	-
	34	56	Programs running in horizontal to IRMNCH &NP	-
	35	57	Identification of gaps between PC-I / SDGs and current operational program	-
	36	58	Non implementation of proposed retention model of CMWs	-
	37	60	Non achievement of indicators as determined in PC-I / SDGs target of stunting	-
	38	61	Non provision of moral security / non establishment of anti-harassment cell	-
	39	65	Improper monitoring of program by the District Management Unit	-
	40	71	Irregular payment of pending liabilities into DDO	0.218
	41	72	Non maintenance / provision of record	-
District Health Officer Bahawalpur	42	1	Inadmissible payment of HSRA to employees	0.017
	43	4	Payment of Inadmissible Allowances During Leaves	0.968
	44	6	Un-Authorized Drawl of Non-Practicing Allowance (NPA)	0.365
	45	7	Excess drawl of pay and allowances after retirement	0.132
	46	8	Authorized Drawl of Anesthesia Allowance	0.12
	47	9	Non deduction of group insurance	0.145
	48	13	Expenditure by misclassification	0.479
	49	15	Loss due to non / less deposit of GST by suppliers	0.683
	50	16	Doubtful expenditure on account of repair of transport	0.251
	51	17	Payment of Pay and Allowances During EOL	0.095

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	52	18	Unjustified Cash Payment Instead of Crossed Cheques	14.998
	53	19	Unauthorized Payment of Health Risk Allowance	1.182
	54	20	Non-Deduction of HSRA During General Duty	0.095
	55	23	Excess Drawl of Pay and Allowances by Adhoc Doctors	0.032
	56	24	Non auction of old vehicle	3.000
	57	25	Irregular expenditure without approval of health council	0.602
	58	28	Non deposit of sales proceed of used mobil oil	0.108
	59	29	Unjustified drawl of TA/DA	0.239
MS THQ Hospital Ahmed Pur East	60	30	Non-compliance of observations issued in previous years	-
	61	2	Un-authorized drawl of Health Sector Reform Allowance	0.854
	62	8	Payment of pay and allowances during EOL	1.018
	63	10	Unjustified payment of incentive allowance due to non rotation of duties and shifting of patients without recommendation of consultants	5.696
	64	13	Purchase of medicine without immediate requirement	4
	65	16	Non deposit of fee into Government treasury	0.123
	66	17	Loss due to non recovery of taxes on auction of cycle stand fee	0.06
	67	18	Doubtful / double drawl	0.225
	68	20	Purchase of medicine in excess of budget allocation	1.683
	69	23	Loss due to payment of HRA and CA	0.19
	70	24	Loss due to non recovery of penal rent	0.288
	71	26	Non recovery of R&M Charges for residing in over and above than entitlement residences	0.389
	72	28	Excess payment of pay and allowances for absent periods	0.085
	73	29	Payment of inadmissible allowances during leaves	0.856
	74	30	Inadmissible payment of pay and allowances due to irregular sanction of leaves	0.283
	75	32	Doubtful Expenditure due to contradiction in bill number and date	6.926
	76	33	Less receipt of budget than allocated by finance Department	15.263
77	34	Less placement of supply orders for bulk purchase of medicine	7.948	
78	35	Non-compliance of observations issued in previous years	-	
MS THQ Hospital Khairpur Tamewali	79	1	Loss Due to Payment of Inadmissible Allowances	0.016
	80	3	Loss Due to Drawl Of "Health Sector Reform Allowance"	0.171
	81	5	Unauthorized Drawl of Increment And Other Allowances for Ad-Hoc Doctors	0.32
	82	6	Un-Justified Drawl of Allowances During Leave Period	0.725
	83	7	Unauthorized Payment of Pay & Allowances Without Joining	1.01
	84	9	Unjustified referrals of patient without recommendation of consultant	-
	85	11	Unauthorized Payment of Salary to Absent Employees	1.167
	86	13	Non deduction of HRA, Repair & Maintenance and water charges despite accommodation in government residences	0.069
	87	15	Inadmissible Drawl of Non-Practicing Allowance Having Private Clinics and Submitted Void Affidavit	1.121
	88	16	Loss due to non-auction of old material	0.505
	89	18	Irregular Payment of Pending Liabilities	10.772

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	90	19	Loss Due to Non-Allotment of Designated Residences of Hospital Colony	1.297
	91	21	Unjustified payment of salaries due to non rotation of duties	-
	92	22	Loss due to payment of pay and allowances without performing duties of more than half month in shape off days / nights	10.056
	93	23	Loss due to extra availing of casual leave than entitlement	0.201
	94	24	Overpayment of pay after transfer / resignation	0.834
	95	25	Unjustified drawl of Special Health Care Allowance	0.579
	96	26	Doubtful consumption of local Purchase of medicine	20.272
	97	27	Disbursement and utilization substandard dtl medicine	0.345
	98	28	Receiving of medicine without demand / requirement	1.312
	99	29	Non / less receiving of medicines than demand / requirement	4.852
	100	31	Loss due to shortage of stock	0.158
	101	33	Non-compliance of observations issued in previous years	-
MS THQ Hospital Hasil Pur	102	2	Payment of HSRA without entitlement	0.148
	103	5	Loss due to non-recovery of taxes	0.078
	104	6	Unjustified payment of HSRPA during General Duty	0.268
	105	7	Payment of inadmissible allowances during leaves	1.934
	106	9	Payment of pay and allowances after resignation and transfer	1.762
	107	11	Loss on account of HRA & CA to government due to non allotment of designated residencies	0.224
	108	12	Less / non-receipt of medicine than allocated budget	20.484
	109	15	Irregular payment of pay and allowances without performing duties of the posts	1.952
	110	16	Excess payment of pay and allowances after regularization	0.075
	111	18	Irregular payment of pay & allowances without availability of sanctioned posts in budget book	9.622
	112	19	Shifting of near to expiry medicines to other health facilities	0.534
	113	20	Irregular payment due to purchase on higher rates of medicines through LP than bulk purchase	0.787
	114	21	Posting against abolished posts and drawn of payment of pay and allowances thereof	0.328
	115	22	Non preparation of trend list and non-inclusion of frequently locally purchased medicines in bulk purchase	-
	116	23	Non-purchase and received of medicines as per demand submitted	15.578
	117	24	Irregular purchase due to defective committee	20.989
	118	26	Use of electricity from government power supply	1.014
	119	30	Excess drawl of pay and allowances	0.425
	120	31	Loss to government due free diagnostic tests without any backup record	0.415
	121	32	Shortage of medicines stock	0.184
	122	33	Loss due to non-imposition and collection of PST from contractors	0.124
	123	34	Non deposit of fee into Government treasury	0.05
	124	35	Loss due to less recovery of auctioned amount	0.275

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	125	36	Unjustified referral of patients without recommendation of consultant	-
	126	37	Unauthorized payment of health risk allowance	0.02
	127	38	Irregular expenditure due to purchase without need and in advance	5.358
	128	39	Posting of doctors without observing patients ratios	-
	129	40	Non-compliance of observations issued in previous years	-

District Rahim Yar Khan

(Rupees in million)

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
CEO (DHA) RYK & Thematic Audit of IRMNCH &NP	1	2	Defective preparation of annual budget due to fake budgeting of local receipts	18.214
	2	4	Expenditure on development without back up record	195.313
	3	5	Non-collection of pension contribution and payment To Pensioners Without Verification of Essential Record	30.95
	4	12	Irregular expenditure on purchase of medicines	19.908
	5	13	Excess payment during leave periods	5.108
	6	15	Irregular expenditure due to recruitment of doctors without adopting recruitment process	15.544
	7	17	Irregular expenditure due to recruitment beyond instructions	4.205
	8	21	Irregular expenditure on development works	4.927
	9	22	Excess drawl of pay and allowances	0.591
	10	23	Payment inadmissible allowance to employees	0.548
	11	26	Irregular drawl of pay & allowances due to change of cadre	
	12	27	Doubtful whereabouts of corona funds-	2.103
	13	28	Irregular expenditure due to misclassification	0.171
	14	29	Non-production of vouched account	-
	15	31	Irregular expenditure due to non-compliance of PPRA Rules	0.795
	16	32	Excessive drawl of pay & allowances due to change of cadre	-
	17	33	Booking of expenditure in authority without changing cost center description	677.960
	18	34	Non compliance of observations issued in previous years	-
	19	5	Non conduction of Training and Refresher Courses	-
	20	6	Non provision of medicines in IRMNCH program	-
	21	7	Non achievement of objectives of the program	
	22	8	Non Functional Integration with Population Welfare Department	-
	23	9	Non conducting of third party evaluation	-
	24	10	Non enlargement of the insufficient Ambulance Fleet	-
	25	11	Non up-gradation of BHUs	-
	26	12	Poor condition of vehicles due to non replacement after covering prescribed kilometers	-
	27	13	Non recruitment of reliever LHVs	-
	28	16	Reporting on the basis of unauthentic data	-
	29	17	Non achievement of prime benefits due to compromised behavior of staff	-

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	30	18	Compilation of data at District level without mentioning gaps/ findings	-
	31	19	Non working for conducting of need assessment and gap analysis	-
	32	21	Poor monitoring of the program activities by LHSs	-
	33	23	Loss to Government due to non refund of distributed material to Health houses 26.572 million (approx.)	26.572
	34	24	Non constitution of District Performance Monitoring Committee	-
	35	25	Non constitution of certification committee	-
	36	27	Loss due to doubtful repair of vehicles	0.763
	37	28	Unjustified expenditure on POL for unjustified travelling	2.495
	38	2	Irregular adjustment of doctors	14.420
	39	3	Unauthorized drawl of increment and other allowances for ad-hoc doctors	0.171
	40	5	Unjustified payment of salaries due to non rotation of duties	-
	41	6	Loss due to drawl of "Health Sector Reform Allowance"	0.135
	42	7	Irregular payment of pending liabilities	0.608
	43	8	Unjustified payment "Social Security Benefit"	0.068
	44	9	Un-justified drawl of allowances during leave period	3.581
	45	10	Payment of HRA and CA despite accommodation in government residences	0.036
	46	11	Unjustified drawl of Special Health Care Allowance	0.389
	47	12	Unauthorized payment of salary to absent employees	0.365
	48	13	Expenditure from the funds of health council without conducting pre-audit	4.841
	49	16	Unauthorized drawl of non-practicing allowance having private clinics and submitted void affidavit	2.879
	50	17	Loss due to non-auction of old material	0.819
	51	18	Irregular / doubtful claims of arrears without additional budget	13.953
	52	19	Non deposit of government fee	0.085
	53	20	Unjustified referrals of patient without recommendation of consultant	-
	54	21	Loss due to payment of pay and allowances without performing duties of half month	1.520
	55	22	Misuse of side rooms / ambulance garage and loss to government due to non realization of revenue	-
	56	23	Unjustified / Doubtful in receipt of X-Ray	0.638
	57	24	Doubtful expenditure of repairs due to non-maintenance of history sheet	0.510
	58	25	Doubtful disbursement of funds through cash / cheque	2.313
	59	28	Purchase through doubtful billing	1.409
	60	29	Suspected misappropriation due to left blank / open serial numbers in dispatched register	-
	61	30	Non-compliance of observations issued in previous years	-
MS THQ Hospital Khanpur	62	2	Unjustified payment of incentive allowance due to non-rotation of duties	5.493
	63	5	Non deposit of fee into Government treasury	0.725
MS THQ Hospital Liaqat Pur	64	8	Less receipts of funds for purchase of medicines for natural calamities	4.807

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	65	11	Irregular expenditure on purchases due to compromised tendering process	12.318
	66	13	Loss to Government due to non-deduction of salaries of absent employees	0.286
	67	14	Extending obligation by adjustment of doctors for Covid duties	2.392
	68	15	Payment of inadmissible allowances during leaves	1.382
	69	16	Less / non receipt of material from service provider firm	2.230
	70	19	Doubtful payment to employees	0.341
	71	20	Unjustified payment of CA	0.365
	72	21	Unjustified referral of patients without recommendation of consultant	-
	73	22	Loss due to non recovery of Penal Rent	0.525
	74	23	Defective method of procurement of LP medicine and consumption	4.807
	75	24	Non payment share of EOBI & SSB of workers	1.052
	76	25	Excessive payment to service provider firm on account of salaries of employees	5.003
	77	26	Excessive drawl of salaries on the basis of bogus attendance	0.992
	78	28	Withdrawal of funds without pre-audit	3.409
THQ Hospital Sadiqabad	79	29	Non-compliance of observations issued in previous years	-
	80	2	Un-justified drawl of Allowances during leave period	0.715
	81	9	Irregular payment of arrears of pay and allowances without additional budget and non-production of bills	19.864
	82	10	Irregular payments without Pre-audit	1.649
	83	11	Irregular drawl of Special Healthcare Allowance	7.920
	84	12	Unjustified payment of salaries due to non-rotation of duties	26.541
	85	15	Doubtful expenditure on transportation of goods	0.345
	86	16	Irregular clearance of pending liabilities	0.572
	87	17	Unauthorized drawl of pay & allowance without mentioning date of entry in service	5.593
	88	18	Overpayment of pay & allowance after transfer / resign	0.137
	89	22	Non-auction of dry trees	0.100
	90	26	Doubtful consumption of POL	0.838
	91	27	Non-compliance of audit /DAC directives on preceding audit reports	-
	92	31	Less receipt of medicine than allocated budget	26.986
93	32	Irregular expenditure on repair of machinery and equipment	0.751	
Eye Hospital Khan Pur	94	2	Irregular payment of Practice Compensatory Allowance (PCA)	0.105
	95	3	Un-justified drawl of Allowances during Leave Period	0.643
	96	4	Un-authorized payment of salaries after transfer	0.152
	97	6	Un-authorized payment of Health Sector Reform Allowances	0.694
	98	7	Payment of pay and allowance without verification of degrees	2.798
	99	8	Irregular payment of Non-Practicing Allowance (NPA)	1.178
	100	9	Irregular payment of incentive allowance	0.691
	101	10	Irregular drawl of Special Healthcare Allowance	1.193
	102	11	Loss due to non allotment of residences	1.449
	103	13	Unjustified Excess payment of E/bill	0.062

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	104	16	Wasteful / Un-justified expenditure	53.107
	105	17	Non-auction of old material	0.100
	106	20	Non-compliance of previous audit report	
	107	23	Non deposit of different fees into Govt. treasury	-
	108	24	Unjustified drawl of HSRA due to not working at THQ	0.18
	109	27	Loss to government due to unjustified drawl of social security benefit after regularization	0.039
	110	28	Irregular drawl of Pay & Allowances without performing duties	2.783

**Annexure-A
Part-II**

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

District Bahawalnagar

(Rs in Million)

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
CEO (DHA) Bahawal nagar	1	1	Irregular expenditure by splitting the indents and non observance of the Punjab Procurement Rules	3.680
	2	3	Irregular payment of HSRA to the staff	0.128
	3	4	Un-authorized payment of Health Professional Allowance	1.044
	4	5	Un-Authorized expenditure due to un-justified increase in number of posts without SNEs	4.402
	5	6	Non cancellation of general duties and irregular expenditure on pay and allowances due to shifting of headquarter	21.223
	6	7	Difference in amount regarding supplementary grants	31.094
	7	8	Difference in amount regarding re-appropriation of funds	63.032
	8	9	Release of budget and uploading on SAP/R-3 without approval of the competent authority	2,869.591
	9	10	Un-authorized release of supplementary grants in violation of Austerity Measures	120.632
	10	12	Non-maintenance of cash book of DHA	-
	11	13	Un-authorized approval of budget and expenditure thereof	3,020.982
	12	14	Poor performance of staff and no action against unregistered medical stores, dispenser and diploma holders.	-
	13	16	Un-authorized drawl of Non Practicing Allowance (NPA)	5.548
	14	17	Un-authorized drawl of Health Sector Reform Allowance	1.079
	15	18	Overpayment of Special Health Care Allowance	0.180
	16	19	Loss due to non-deduction of LD charges for late supplies	1.086
	17	20	Irregular expenditure on purchase and consumption of medicine due to doubtful DTL report	31.115
	18	21	Un-authorized use of funds for payment of pending liabilities	25.020
	19	22	Loss due to Purchase of medicine on higher rates	0.632
	20	23	Loss due to non accountal of medicine received for DTL	0.751
	21	24	Less sending of medicine to DHQ / THQ hospitals than allocated funds	75.158
	22	25	Non/ less receipt of medicine	67.911
	23	27	Non deposit of different receipts into treasury	14.294
	24	29	Irregular expenditure on adjustment of doctors	46.016
	25	31	Irregular expenditure due to irregular up-gradation / promotion	48.747
	26	32	Non-accountal into stock	0.105
	27	34	Irregular expenditure on purchases in violation of Austerity Measures	0.274

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	28	35	Non-surrender of the savings	1,358.090
District Health Officer Bahawal nagar	29	1	Loss due to drawl of "Health Sector Reform Allowance" by employees other than BHUs	1.022
	30	3	Unjustified payment of HRA and CA	1.237
	31	4	Loss due to payment of irrelevant allowances	1.388
	32	5	Payment of inadmissible health risk allowance	0.122
	33	6	Loss due to unauthorized payment of non practice allowance at BHU level	1.509
	34	7	Unjustified payment of non practice allowance	0.293
	35	9	Loss due to payment of pay and allowances without performing duties	3.213
	36	10	Unjustified payment of "Health Professional Allowance" at excessive rate	0.067
	37	11	Irregular expenditure due to non-compliance of PPRA Rules	19.394
	38	12	Irregular drawl of arrear without additional budget.	33.749
	39	13	Loss due to doubtful claims of arrears	6.482
	40	14	Irregular expenditure on pay and allowances due to shifting of Headquarter	11,654
	41	15	Unjustified payment of "Health Sector Reform Programme Allowances" during General Duty	0.431
	42	17	Loss due to unjustified payment of personal allowance after promoting into next scale	1.552
	43	18	Unjustified payment of pay & allowances after the age of 60 years	0.496
	44	19	Unjustified payment "Social Security Benefit"	2.461
	45	20	Loss due to Misappropriation of Funds through Doubtful Billing	0.763
	46	21	Loss due to Showing Higher Rates of Store Items	1.694
	47	23	Loss due to payment of pay and allowances against absent period	2.064
	48	24	Loss due to non recovery of official motorcycles after retirement	0.350
49	26	Loss due to unauthorized payment of "Conveyance Allowance"	0.163	
50	29	Loss due to doubtful / fake Repair of transformers and vehicles	4.474	
51	30	Unjustified drawl of POL for field visits	0.642	
52	31	Non disbursement of POL drawls among vaccinators	3.055	
53	32	Loss due to showing purchases at higher rates by "Health Councils"	1.696	
MS DHQ Hospital Bahawal nagar	54	1	Unjustified Collection of fees	5.446
	55	2	Clearance of pending liabilities by violating budget / accounts rules and instructions of finance department	27.726
	56	3	Expenditure on purchase of LP medicines by giving undue benefits to contractors	35.297
	57	4	Misappropriation of funds through managed billings	7.394
	58	5	Irregular drawl of funds on the basis of previous years sanctions	1.808
	59	6	Irregular local purchase of non-formulary medicines	27.622
	60	7	Unjustified payment to the supplier without fact finding inquiry	5.007
	61	8	Loss due to non-accountal of items into stock register	0.194
	62	9	Unjustified payment of bills of previous years of SDA	23.566

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	63	10	Irregular Expenditure by Misclassification of	0.148
	64	11	Overpayment due to purchase on higher rates	13.832
	65	13	Incurring expenditure with conflict of interest	20.542
	66	14	Unjustified charging of GST and surcharges on electricity charges recovery thereof	8.702
	67	15	Un-authorized drawl of Health Sector Reform Allowance	0.228
	68	18	Excess stock than stock register balance	-
	69	19	Less/ non receipts of medicines from higher office	31.271
	70	20	Non defacing LP medicines "Government property not for sales" valuing	27.692
	71	21	Shifting of near to expiry medicines	14.719
	72	22	Loss due to non auction of canteen	3.848
	73	24	Non deposit of liquidated damages	0.066
	74	25	Loss to Govt due to drawing excess share	1.812
	75	26	Misappropriation in consumption of X-Ray films	3.394
	76	28	Unjustified drawl of Special Health Care Allowance	0.727
	77	29	Irregular expenditure due to non-compliance of the Punjab Procurement Rules	27.516
	78	30	Unjustified payment of Incentive Allowance to the doctors	5.396
	79	31	Unauthorized payment of pay and allowances without performance of duties	11.837
	80	32	Unjustified payment of health sector reform allowance	0.300
	81	33	Loss due to unauthorized expenditure on Non Practicing Allowance (NPA)	18.505
	82	34	Unjustified payment of salaries due to non rotation of duties	-
	83	38	Excess payment of Incentive Allowance to the doctors	0.495
	84	39	Un-justified drawl of Allowances during leave period and without having prescribed post	4.212
	85	40	Less deposit of fee into Government Treasury	10.540
	86	41	Drawl of pay against abolished posts	3.294
MS THQ Hospital CTN	87	1	Doubtful difference between departmental expenditure Statement and FI data maintained in District Accounts Office	23.278
	88	2	Unauthorized payment of HSRA without entitlement	0.067
	89	3	Excess payment of incentive allowance to the consultants	0.110
	90	4	Excess payment due to charging excess rates of allowances	0.809
	91	5	Un-authorized drawl of Health Sector Reform Allowance	0.288
	92	6	Less realization of receipts of canteen and parking	0.601
	93	7	Excess payment of pay and allowances during EOL	0.210
	94	8	Irregular local purchase of non-formulary/non branded medicines	5.029
	95	9	Expenditure on irregular adjustment of doctors	3.024
	96	10	Excess drawl of pay and allowances in excess of lump sum package	0.759
	97	11	Un-authorized drawl of Non Practicing Allowance (NPA)	8.393
	98	12	Irregular payment of incentive allowance to the consultants	6.020

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	99	13	Unjustified charging of GST on electricity charges recovery thereof	0.254
	100	14	Loss due to drawl / payment of HRA and CA	0.808
	101	15	Excess drawl of pay and allowances after end of adhoc/resignation	0.795
	102	16	Irregular drawl of Special Healthcare Allowance	0.678
	103	18	Excess drawl of pay and allowances due to payment of increment	0.101
	104	19	Irregular payments without Pre-audit	6.811
	105	20	Less receipt of medicine than allocated budget	17.021
	106	21	Irregular purchase by doubtful billing process / fake competetion	0.331
	107	22	Loss due to non-accountal of items into stock register	0.198
	108	23	Consumption of items without availability of consumption registers	-
	109	24	Irregular payment of pay & allowances due to payment of excess than sanctioned posts in budget book	0.401
	110	25	Non deposit of MLC charges into Govt. treasury	0.105
	111	27	Irregular expenditure without maintaining cash book	31.789
	112	28	Irregular expenditure on procurement of medicine through local purchase	18.357
	113	30	Irregular workings of Health Council and expenditure thereof	6.811
	114	31	Irregular expenditure by splitting the indents and non observance of the Punjab Procurement Rules	6.521
	115	32	Irregular payment of arrears of pay and allowances without additional budget and non production of bills	17.959
	116	33	Unjustified payment of salaries due to non rotation of duties	-
	117	34	Doubtful/Unjustified consumption of Dialyzers	-
	118	35	Doubtful consumption of general store with improper consumption record	-
	119	37	Loss due to non collection of discounts on Local Purchase	0.012
	120	38	Unjustified purchases of Printing materials from irrelevant firm	4.362
MS THQ Hospital HND	121	1	Unjustified payment of incentive allowance to doctors	4.245
	122	3	Loss Due to Non- accountal of Non-Drug Medicine Item I.V set	0.114
	123	4	Unjustified purchase of LP Medicine	0.587
	124	5	Non recovery of repair and maintenance charges from the residents of government residences	0.860
	125	7	Irregular expenditure by splitting the indents and non-observance of PPRA Rules	0.718
	126	8	Unjustified expenditures on printing	1.400
	127	9	Likely mis-appropriation of POL due to doubtful maintenance of logbook	5.406
	128	10	Doubtful consumption of different items	9.084
	129	11	Irregular payment of salary due to shifting of head quarter	0.551
	130	12	Expenditure on irregular adjustment of doctors	3.621
	131	13	Irregular purchase and consumption of medicine	7.980
	132	15	Loss due to payment of pay and allowances against absent period	10.699

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	133	17	Expenditure on civil work in irregular manner	9.186
	134	19	Irregular expenditure by splitting the indents and non-observance of PPRA rules	15.366
	135	20	Non deposit of different fees into Govt. treasury	0.442
	136	22	Loss to government due to non-allotment of government residences to the designated employees	0.827
	137	23	Irregular payment of Non-Practicing allowance (NPA)	8.697
	138	26	Loss to govt. due to unauthorized use of air conditioners	4.516
	139	27	Payments without Pre-audit	1.974
	140	28	Irregular expenditure on repair of machinery and equipment	0.395
	141	31	Non-compliance of observations issued in previous years audit	-
	142	32	Un-authorized occupations of government residences and recovery of penal rent charges	3.620
	143	33	Non-deduction of HRA, CA and repair / maintenance charges after allotment of government residences	0.281
	144	34	Unauthorized drawl of pay & allowance without mentioning date of entry in service	10.573
	145	36	Non deposit of sale of water fixer of X-Ray	0.033
	146	37	Non production / maintenance of record	5.395
	147	41	Defective method of procurement of LP medicine	15.366
	148	42	Irregular appointment of daily wages / contingent paid staff	1.703
	149	43	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.029
	150	44	Unjustified payment of salaries due to non rotation of duties of consultants / specialists	8.282
	151	45	Loss due to unjustified payment of practice compensatory allowance	3.374
	152	46	Irregular expenditure due to re-appointment of resigned doctor	0.301
	153	47	Non finalization of enquiry cases	-

District Bahawalpur

(Rs in Million)

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
CEO (DHA) Bahawal pur	1	1	Loss due to misappropriation of funds through doubtful billing.	0.651
	2	2	Loss due to showing higher rates of store items.	0.040
	3	3	Irregular expenditure due to non-compliance of PPRA Rules	1.116
	4	4	Loss due to doubtful / fake repair of vehicles	0.356
	5	6	Irregular expenditure due to misclassification	0.273
	6	7	Loss due to irregular payment of "health sector reform allowance"	0.999
	7	9	Loss due to payment of irrelevant allowances	0.368
	8	10	Unjustified payment of non practice allowance	1.680
	9	13	Unjustified payment "social security benefit"	6.765
	10	15	Loss due to unjustified payment of personal allowance after promoting into next scale	0.538

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	11	18	Unjustified payment of house rent allowance and conveyance allowance.	0.806
	12	20	Loss due to unauthorized payment of different allowances during leave	0.111
	13	21	Loss due to non deduction of "Chief Minister Punjab's fund for corona control"	0.451
	14	23	Irregular purchase of medicines due to doubtful DTL sampling	5.943
	15	24	Loss due to non deduction of liquidity damages from suppliers for late supplies	0.024
	16	25	Loss due to non deduction of pay and allowances during leave on half pay	0.397
	17	27	Loss due to unjustified / fake drawl of POL for visits	1.689
	18	28	Loss due to non deposit of sale proceed of used mobil oil	0.026
	19	29	Illogical / late uploading of releases onto SAP	-
	20	32	Distribution of medicine without consumption record	0.587
	21	33	Loss due to unjustified / baseless distribution of medicines	10.770
	22	34	Non distribution of equipment to concerned hospital	0.905
District Officer (Health) Bahawal pur	23	1	Irregular drawn of house rent allowance	0/478
	24	4	Irregular drawn of house rent and conveyance allowance	0.277
	25	5	Non deduction of corona fund	0.011
	26	6	Irregular expenditure on POL	4.093
	27	8	Loss to Govt. due to unjustified payment of irrelevant allowances	0.100
	28	11	Unauthorized payment of allowances during leave period	0.053
	29	13	Loss to Govt. due to unjustified payment non practicing allowances	0.633
	30	16	Irregular payment of different allowances to O.S.D posts	0.025
	31	19	Unauthorized Drawl of Pay & Allowances due to Change of cadre	8.405
	32	20	Un-sound budgeting / Non-surrender of anticipated savings	43.792
	33	22	Payment of pay and allowance without verification of degrees	4.341
	34	24	Unjustified expenditure on change of tyres	0.413
	35	25	Non-compliance of observations issued in previous year audit	-
	36	26	Unjustified expenditure on purchase of pol on doubtful journey in million	-
MS THQ Hospital Yazman	37	27	Loss to govt. due to misappropriation of used mobil oil	0.043
	38	1	Waste of government money due to poor performance, high expenditure and low receipts as compared with other THQ	5.361
	39	2	Inquiry report finalized by MS without fixing of responsibly not calculation of actual recovery	0.146
	40	3	One receipt issued for two different patients and chances of misappropriation in receipts books	-
	41	4	Difference in receipts figure with DHIS software	3.750
	42	5	Non deposit of different fees into Govt. treasury	
	43	7	Unjustified payment of Incentive Allowance to the doctors	3.319
	44	8	Loss to government due to bogus billing	0.699
	45	10	Non deposits of pathologist / radiologist receipts share into Govt. treasury due to non availability in hospital	0.765

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	46	12	Irregular payment of Non Practicing Allowance (NPA)	0.532
	47	13	Excess payment of POL due to non -observing of OGRA rates	0.035
	48	15	Un-authorized drawl of pay and allowances during absent period	1.566
	49	16	Shortage of stock after physical inspection report	0.226
	50	20	Irregular purchase of different items through splitting / without PPRA	2.418
	51	23	Irregular drawl of pay and allowances due to shifting of headquarter	0.328
	52	24	Unauthorized sanction of leave and overpayment of pay	0.400
	53	25	Irregular expenditure due to misclassification of expenditure	0.204
	54	27	Loss due to non deduction of HRA, CA & repair Charges of allotment / designated government residences	0.398
	55	28	Non-recovery of water charges	0.014
	56	31	Unauthorized Drawl of Health Sector Reform Allowance	0.054
	57	33	Non recovery of repair and maintenance charges due to allotment over and above than entitlement	0.648
	58	34	Unauthorized payment of pay & allowances to the doctors of other health center	0.719
	59	35	Excess Expenditure on purchase of LP medicines then budget	4.003
	60	36	Loss due to charging excess rates by the supplier of medicines	0.012
	61	37	Defective method of procurement of LP medicine and consumption	13.847
	62	40	Expenditure on irregular adjustment of doctors	16.127
	MS THQ Hospital Hasil Pur	63	1	Loss due to non-realization of income
64		2	Irregular drawl of pay and allowances due to shifting of headquarter	1.702
65		3	Unauthorized Drawl of Health Sector Reform Allowance	0.064
66		4	Overpayment of House Rent Allowance @ 45 % than entitlement	0.073
67		5	Non recovery of repair and maintenance charges due to allotment of government residences	0.637
68		6	Non-recovery of water charges	0.126
69		7	Loss due to non deduction of HRA, CA after allotment of government residences	0.579
70		8	Unjustified payment of Incentive Allowance to the doctors	3.561
71		10	Un-authorized drawl of pay and allowances during absent period	0.908
72		11	Loss to government due to unjustified drawl of social security benefit after regularization	0.036
73		16	Irregular adjustment of ad-hoc doctors against the post of SMO / WSMO and payment	13.116
74		17	Excess drawl of pay and allowances to doctors on adhoc basis	0.197
75		20	Irregular drawl of Special Healthcare Allowance	0.475
76		22	Unjustified payment of salaries due to non rotation of duties	-
77		23	Unauthorized payment of pay & allowances	1.269
78		25	Shortage of medicine in the store according to MIMS software	0.062
79		27	Loss due to charging excess rates by the supplier of medicines	0.026
80		28	Non deposits of pathologist / radiologist receipts share into Govt. treasury due to non availability in hospital	0.501

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
MS THQ Hospital Ahmed Pur East	81	1	Unjustified payment of Incentive Allowance to the doctors	5.002
	82	5	Non recovery of repair and maintenance charges from the residents of government residences	0.163
	83	7	Irregular expenditure by Splitting the indents and non-observance of PPRA Rules	2.733
	84	8	Unauthorized drawl of pay & allowance due to transfer beyond transfer policy	2.518
	85	9	Doubtful Consumption of POL	1.334
	86	10	Unjustified / irregular drawl of pay and allowances	0.446
	87	11	Incurring expenditure without performing duties of the post	7.160
	88	12	Expenditure on irregular adjustment of doctors	3.464
	89	13	Mis-appropriation of medicine	0.301
	90	14	Loss to Government due to misappropriation of used mobil oil	0.005
	91	15	Loss to Government due to non-deduction of pay& allowances from absent staff	4.383
	92	16	Loss to Govt. due to non-obtaining of discount on Local Purchase of Medicine	0.411
	93	17	Overpayment of House Rent Allowance @ 45 % than entitlement	0.044
	94	18	Loss to govt. due to non-deduction of water charges of allotted residences	0.023
	95	19	Irregular expenditure by Splitting the indents and non-observance of PPRA Rules	1.148
	96	20	Non deposit of different fees into Govt. treasury	0.0473
	97	23	Irregular payment of Non Practicing Allowance (NPA)	0.159
	98	25	Un-authorized payment for medicines without DTL report	3.722
	99	26	Loss to govt. due to unauthorized use of air conditioners	1.128
	100	27	Payments without Pre-audit	0.455
	101	28	Irregular expenditure on repair of machinery and equipment	0.633
	102	30	Un-sound budgeting / Non-surrender of anticipated savings	8.254
	103	31	Non-compliance of observations issued in previous year Audit	-
	104	33	Non-deduction of HRA, CA and repair / maintenance charges after allotment of government residences	0.078
	105	34	Loss to government due to non-functioning of dual connection of electricity	2.561
	106	36	Non deposit of sale of water fixer of X-Ray	0.044
CEO (DHA) Bahawal pur Pension Related Paras	107	6	Non recovery of over payment of pension	0.084
	108	7	Unavailability of essential record / non production	0.487
	109	8	Over payment due to wrong fixation	0.050
	110	9	Over payment of pension after death of pensioners	0.017
	111	10	Over payment due to wrong fixation	0.043
	112	11	Over payment of leave encashment without completing qualifying service	0.242
	113	12	Deposit of less pension contribution of serving employees	1.853
	114	13	Less deposit of pension contribution of up-graded employees	0.413

District Rahim Yar Khan

(Rs in Million)

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
CEO (DHA) Rahim Yar Khan	1	4	Un-authorized drawl of non practicing allowance (NPA)	23.909
	2	6	Doubtful purchase and consumption of Strychnine powder loss to Govt.	0.291
	3	8	Non Accountal of stock	0.485
	4	9	Irregular expenditure due to non-observance of the PPRA rules	2.253
	5	11	Irregular expenditure due to purchase from cartel of suppliers / conflict of interest	4.787
	6	12	Irregular expenditure by misclassification	1.264
	7	13	Irregular purchase of fixed assets due to non incorporating in relevant books	2.297
	8	14	Irregular appointment on current charge basis	1.491
	9	18	Purchases and issuance of items to irrelevant office	0.566
	10	19	Loss due to purchase of medicine on higher rates	0.863
	11	20	Improper budgeting and non-utilization of the funds	2,768.414
	12	23	Non / less deduction of LD charges for late supplies	0.183
	13	26	Unauthorized use of funds for payment of pending liabilities	21.063
	14	27	Irregular expenditure on purchase of durable items	2.295
	15	28	Irregular drawl of pay and allowances due to shifting of headquarter	0.736
	16	32	Irregular sanctioning of budget due to non appointing of regular chairman	2,788.444
	17	34	Irregular payment of financial assistance to employees of other offices	4.300
	18	35	Less sending of medicines to THQs than allocated funds	33.681
	19	37	Non-compliance of previous audit report	-
	20	38	Mis-procurement of durable / other items	1.399
	21	40	Poor performance of staff and no action against Unregistered Medical Stores, Dispenser and Diploma Holders.	-
District Health Officer Rahim Yar Khan	22	2	Unjustified withdrawal of pay without mentioning dates of joining	2.447
	23	3	Loss due unjustified drawl of Non-Practicing Allowance	0.812
	24	4	Overpayment due unjustified payment of health sector reform allowance	0.023
	25	5	Irregular purchase of stationery and other store items through splitting / without PPRA	1.147
	26	6	Doubtful expenditure on repair of Vehicles without history sheets	0.570
	27	7	Irregular purchase of AC in violation of Austerity Measures	0.100
	28	9	Irregular payment of pay & allowances due to payment of excess than sanctioned posts in budget book	4.681
	29	10	Loss due to non-accountal of items into stock register	0.454
	30	11	Improper maintenance of record of POL	0.367
	31	12	Doubtful expenditure without demands	0.436
	32	13	Drawl of doubtful arrears/pending liabilities without additional budget	4.071

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	33	14	Doubtful payment of claims of Leave Encashment without back up record	7.238
	34	16	Excess payment of pay and allowances during EOL	0.480
	35	19	Fictitious drawl of POL against off road vehicles	0.230
	36	20	Unjustified consumption of Strychnine powder without consumption record	0.399
	37	24	Loss due to showing higher rates of store items	0.108
	38	25	Unjustified consumption of POL of generator	1.454
	39	26	Loss due to Purchase of POL from distant Petrol Pump	0.113
	40	28	Loss due to unjustified running of vehicle despite out of District tours	0.019
MS THQ Hospital Sadiq Abad	41	3	Un-authorized drawl of Non Practicing Allowance (NPA)	6.419
	42	4	Irregular payment of incentive allowance to the consultants	5.867
	43	5	Irregular expenditure on adjustment of doctors	11.779
	44	6	Un-authorized drawl of Health Sector Reform Allowance	0.342
	45	7	Excess drawl of pay and allowances	0.052
	46	12	Irregular payments without Pre-audit	11.228
	47	16	Less receipt of medicine than allocated budget	7.394
	48	18	Unjustified payment of salaries due to non rotation of duties	-
	49	19	Unjustified referral of patients without recommendation of consultant	-
	50	21	Loss due to non recovery of Penal Ren	1.258
	51	22	Loss due to drawl / payment of HRA and CA	0.308
	52	24	Un-justified consumption of oxygen gas cylinders	0.932
	53	25	Non-accountal into stock	0.038
	54	26	Irregular drawl of pay and allowances against irrelevant post	5.988
55	27	Irregular workings of Health Council and expenditure thereof	-	
56	28	Irregular expenditure on development works without design & specification and agreement	6.859	
57	30	Irregular expenditure on local purchase of medicine	5.900	
MS THQ Hospital Khan Pur	58	1	Irregular expenditure on pay and allowances due to shifting of Headquarter	1.468
	59	2	Unjustified payment of Incentive Allowance to the doctors	5.428
	60	3	Unjustified payment of salaries	3.986
	61	4	Overpayment of Non Practicing Allowance (NPA)	6.247
	62	5	Expenditure on irregular adjustment of doctors	11.680
	63	6	Payment of pay and allowance without verification of degrees	20.701
	64	7	Un-justified drawl of Allowances during Leave Period	0.172
	65	8	Unauthorized payment of salary to absent employee	0.033
	66	10	Non utilization of budget provided for bulk purchases of medicine	15.764
	67	13	Excess drawl of pay and allowances	0.021
	68	14	Unjustified payment of salaries due to non rotation of duties	-
	69	15	Purchase through doubtful Billing	6.236
	70	18	Loss to Govt. due to Purchase of Medicine on Higher Rates	0.258

DDOs	Sr. No.	Para No.	Subject of the Para	Amount
	71	21	Expenditure from the funds of Health Council without conducting pre-audit	5.114
	72	22	Award of work to contractor without approval of Chairman of Health Councils	5.113
	73	23	Unauthorized advance payment	0.908
	74	24	Irregular payment of pending liabilities	11.958
	75	25	Non deposit of government fee	0.293
	76	26	Irregular expenditure on civil work without observing PPRA rules	3.246
	77	28	Unjustified referral of patients without recommendation of consultant	-
	78	29	Un-justified consumption of oxygen gas cylinders	0.317
MS THQ Hospital Liaquat Pur	79	1	Less receipt of medicine than allocated budget	10.887
	80	3	Overpayment of Special Health Care Allowance	0.072
	81	4	Irregular expenditure by splitting the indents and non observance of the Punjab Procurement Rules	0.231
	82	5	Unjustified payment of salaries due to non rotation of duties	-
	83	7	Loss due to drawl / payment of HRA and CA	2.546
	84	8	Irregular workings of Health Council and expenditure thereof	-
	85	9	Loss due to purchase of medicine on higher rates	2.261
	86	10	Irregular expenditure on adjustment of doctors	6.276
	87	11	Non incorporating of purchased items into stock	0.224
	88	12	Excess drawl of pay and allowances	0.328
	89	15	Irregular payments without Pre-audit	9.017
	90	17	Irregular expenditure by misclassification	0.220
	91	19	Non deposit of different fee into Govt. treasury	0.546
	92	20	Unauthorized overpayment of salaries	4.486
	93	21	Un-authorized drawl of Health Sector Reform Allowance	0.39
	94	23	Irregular payment of incentive allowance to the consultants	4.582
	95	25	Un-authorized drawl of Non- Practicing Allowance (NPA)	5.555
	96	26	Irregular expenditure T.A/D.A	0.107
	97	28	Wastage of public fund and misuse of electricity	7.980
	98	29	Irregular purchase and issuance of different items to SARMIK and Admin Office	0.380
	99	32	Illogical consumption of medicines with respect to patients ratio	-
	100	35	Unauthorized payment of salary to absent employee	0.179
	101	37	Non recovery of auctioned amount and taxes from the contractor of parking fee	0.266
	102	38	Mis-procurement of different items	5.14
	103	39	Non verification of expenditure statements from DAO and reconcile with SAP data	117.204

Annexure – 1
[Para 1.2.4.7]

Payment of various inadmissible allowances - Rs 125.172 million

(Rupees in million)

Sr. No.	DDOs	Nature of Allowance	Amount
1	CEO (Health) BWN	SSB to regular employees	2.376
2		Inadmissible HSRA	2.426
3		Inadmissible Irrelevant Allowances	1.001
4		CA, HSRA during leave	5.727
5		Inadmissible Allowance during general duty	0.978
6		Inadmissible NPA	14.668
7	DHO BWN	Inadmissible Incentive Allowance	3.025
8		Inadmissible HSRA	1.749
9		Inadmissible allowances	0.303
10		Inadmissible CA to Vaccinators	5.273
11		Inadmissible pay & allow absent period	0.831
12		Personal Allowance	1.263
13		SSB to regular employees	5.540
14		Inadmissible NPA /PCA	4.884
15		CA, HSRA during leave	2.904
16	Inadmissible Pay and allowances after resignation / transfer	0.864	
17	MS DHQ Hospital BWN	Inadmissible pay & allow	42.789
18		SSB to regular employees	0.145
19		Inadmissible HSRA	0.231
20		Personal Allowance	0.078
21		Inadmissible Irrelevant Allowance	1.16
22		CA, HSRA during leave	3.126
23		Inadmissible NPA	6.373
24		Inadmissible HSRA	0.223
25	MS THQ Hospital Minchin Abad	Inadmissible HSRA	0.443
26		Inadmissible Pay and allowances after resignation / transfer	0.264
27		Inadmissible Allowance during EOL	0.865
28		Inadmissible NPA	1.455
29		CA, HSRA during leave	0.975
30		Inadmissible pay & allowance absent period	0.296
31		SSB to regular employees	1.212
32	Inadmissible pay & allowance	0.934	
33	MS THQ Hospital Fort Abbas	Inadmissible pay & allowance absent period	0.403
34		CA, HSRA during leave	1.004
35		Inadmissible HSRA	1.795
36		Inadmissible NPA	2.305
37		SSB to regular employees	0.445
38		Inadmissible Pay and allowances after resignation / transfer	4.839
Total			125.172

Annexure – 2
[Para 2.2.4.4]

Irregular expenditure due to irregular up-gradation / promotion –
Rs 24.567 million

Table-1 District Health Officer Bahawalpur

(Amount in rupees)

Sr. No.	Personal No.	Name of Computer Operator	Designation	BPS	Period	Months	Pay / Month	Amount
1	30313317	Muhammad Aslam	Chief Technician	16	07/20 to 11/20	5	64,649	323,245
			Chief Technician	16	12/20 to 06/21	7	67,440	472,080
2	30313319	Rozi Asma	Chief Technician	16	07/20 to 11/20	5	59,289	296,445
			Chief Technician	16	12/20 to 06/21	7	61,080	427,560
3	30313978	Samina Perveen	Chief Technician	16	07/20 to 11/20	5	72,203	361,015
			Chief Technician	16	12/20 to 06/21	7	73,995	517,965
4	30315722	Mohammad Ramzan	Chief Technician	16	07/20 to 11/20	5	58,382	291,910
			Chief Technician	16	12/20 to 06/21	7	60,183	421,281
5	30315723	Mohammad Bukhsh	Chief Technician	16	07/20 to 11/20	5	58,382	291,910
			Chief Technician	16	12/20 to 06/21	7	60,173	421,211
6	30315732	Bashir Ahmad	Chief Technician	16	07/20 to 11/20	5	58,382	291,910
			Chief Technician	16	12/20 to 06/21	7	60,173	421,211
7	30317486	Nabi Bakhsh	Chief Technician	16	07/20 to 11/20	5	57,086	285,430
			Chief Technician	16	12/20 to 06/21	7	58,877	412,139
8	30319262	Muhammad Aslam Bhatti	Chief Technician	16	07/20 to 11/20	5	67,385	336,925
			Chief Technician	16	12/20 to 06/21	7	69,175	484,225
9	30319278	Muhammad Afzal	Chief Technician	16	07/20 to 11/20	5	67,385	336,925
			Chief Technician	16	12/20 to 06/21	7	69,175	484,225
10	30319281	Farida Jabin	Chief Technician	16	07/20 to 11/20	5	66,106	330,530
			Chief Technician	16	12/20 to 06/21	7	67,898	475,286
11	30319349	Ghulam Akbar	Chief Technician	16	07/20 to 11/20	5	67,493	337,465
			Chief Technician	16	12/20 to 06/21	7	69,284	484,988
12	30319368	Nazir Ahmad	Chief Technician	16	07/20 to 11/20	5	67,601	338,005
			Chief Technician	16	12/20 to 06/21	7	69,392	485,744
13	30319378	Zahid Mahmood	Chief Technician	16	07/20 to 11/20	5	65,101	325,505
			Chief Technician	16	12/20 to 06/21	7	66,892	468,244
14	30319380	Sajida Parveen	Chief Technician	16	07/20 to 11/20	5	68,844	344,220
			Chief Technician	16	12/20 to 06/21	7	70,634	494,438
15	30319419	Rafia Saeed	Chief Technician	16	07/20 to 11/20	5	60,135	300,675
			Chief Technician	16	12/20 to 06/21	7	61,925	433,475
16	30319754	Kusar Sultana	Senior Technician	16	07/20 to 11/20	5	73,734	368,670
			Senior Technician	16	12/20 to 06/21	7	75,525	528,675
17	30320068	Haseen Akhtar	Chief Technician	16	07/20 to 11/20	5	72,203	361,015
			Chief Technician	16	12/20 to 06/21	7	73,995	517,965
18	30320075	Muhammad Arshad Iqbal	Chief Technician	16	07/20 to 11/20	5	70,168	350,840
			Chief Technician	16	12/20 to 06/21	7	71,959	503,713
19	30320076	Hafiz Abdul Rashid	Chief Technician	16	07/20 to 11/20	5	67,054	335,270
			Chief Technician	16	12/20 to 06/21	7	70,230	491,610
20	30320225	Abdul Ghafoor Lodhi	Chief Technician	16	07/20 to 11/20	5	67,385	336,925
			Chief Technician	16	12/20 to 06/21	7	69,175	484,225
21	30320242	Muhammad Akmal	Chief Technician	16	07/20 to 11/20	5	67,818	339,090
			Chief Technician	16	12/20 to 06/21	7	69,609	487,263
22	30320566	Nasreen Akhtar	Senior Technician	16	07/20 to 11/20	5	73,734	368,670
			Senior Technician	16	12/20 to 06/21	7	75,525	528,675
23	30321007	Naseem Noor Hassan	Senior Technician	16	07/20 to 11/20	5	63,641	318,205
			Senior Technician	16	12/20 to 06/21	7	65,433	458,031
24	30321013	Muhammad Idrees	Chief Technician	16	07/20 to 11/20	5	61,416	307,080
			Chief Technician	16	12/20 to 06/21	7	63,208	442,456

Sr. No.	Personal No.	Name of Computer Operator	Designation	BPS	Period	Months	Pay / Month	Amount
25	30321452	Muhammad Aslam Hamayun	Chief Technician	16	07/20 to 11/20	5	70,101	350,505
			Chief Technician	16	12/20 to 06/21	7	71,893	503,251
26	30964182	Muhammad Arif	Chief Technician	16	07/20 to 11/20	5	61,198	305,990
			Chief Technician	16	12/20 to 06/21	7	62,989	440,923
Total								20,825,234

Table-2 CEO (DHA)Bahawalpur

(Amount in rupees)

Sr. No.	Pers.no.	Name of Employee	BPS	Job Title	Cost Center Description	Wage Type Description	Total
1	30311039	Nasir Mahmood	16	Chief Technician	PROG DIRECTOR D H D C BWP	Basic Pay	492,920
2	30311312	Muhammad Afzal	16	Chief Technician	D D H O BWP	Basic Pay	492,920
3	30313316	Iftikhar Hussain Akhter	16	Chief Technician	SR MED OFFR RHC MUBARAK PUR(SAP)	Basic Pay	492,920
4	30318473	Syed Javed Hussain Shah	16	Medical Technician	D H O (B H U) BWP	Basic Pay	602,360
5	30319385	Abdul Majeed	16	Chief Technician	D H O (B H U) BWP	Basic Pay	584,120
6	30319814	Ghulam Siddique	16	Chief Technician	RURAL HEALTH CENTRE BALLAH JHULLAN	Basic Pay	547,640
7	30320078	Fahmida Naheed	16	Chief Technician	SR MED OFFR RHC H RAJKAN(SAP)	Basic Pay	529,400
Total							3,742,280

Annexure – 3
[Para 2.2.4.6]

**Irregular expenditure due to appointment without observing
prescribed qualification – Rs 17.404 million**

(Amount in rupees)

Sr. No.	Personal No.	Name of Computer Operator	Qualification	Period	Months	Pay / Month	Amount
1	30916536	Muhammad Hafeez Ullah Malik	BSC (A+B) Computer	07/20 to 11/20	5	52,586	262,930
				12/20 to 06/21	7	54,315	380,205
2	DTL	Amir Ali	BSC (A+B) Computer	07/20 to 11/20	5	52,586	262,930
				12/20 to 06/21	7	54,315	380,205
3	30984518	Muhammad Amir Abbas	ICS, BSC (A+B) Computer, MBA Marketing	07/20 to 11/20	5	50,768	253,840
				12/20 to 06/21	7	52,497	367,479
4	30984633	Adnan Mustafa Baloch	BSC (A+B) Computer	07/20 to 11/20	5	56,943	284,715
				12/20 to 06/21	7	58,672	410,704
5	31045961	Zeshan Shakoor	BSC (A+B) Computer	07/20 to 11/20	5	50,768	253,840
				12/20 to 06/21	7	52,497	367,479
6	30987476	Waseem Shahzad	MA (Economics) + PGD	07/20 to 11/20	5	50,768	253,840
				12/20 to 06/21	7	52,497	367,479
7	30986646	Muhammad Akhtar	BSC (A+B) Computer	07/20 to 11/20	5	55,745	278,725
				12/20 to 06/21	7	57,474	402,318
8	31004221	Muhammad Attique	BSC (A+B) Computer	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
9	31177257	Syed Asim Abbas	BSC (A+B) Computer	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
10	30984369	Muhammad Fayyaz	BSC (A+B) Computer	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
11	30986621	Intezar Hussain	BSC (A+B) Computer	07/20 to 11/20	5	50,768	253,840
				12/20 to 06/21	7	52,497	367,479
12	30829111	Qazi Abid Ali	ICS + BSC (A+B) Computer	07/20 to 11/20	5	52,586	262,930
				12/20 to 06/21	7	54,315	380,205
13	31004222	Mirza Naseem Jahanzeb	BA + PGD	07/20 to 11/20	5	52,586	262,930
				12/20 to 06/21	7	54,315	380,205
14	31008090	Allah Wasaya	BA + PGD	07/20 to 11/20	5	50,768	253,840
				12/20 to 06/21	7	52,497	367,479
15	30916568	Muhammad Shahbaz	BSC (Psychology, Geography and Statistics)	07/20 to 11/20	5	57,548	287,740
				12/20 to 06/21	7	59,432	416,024
16	30986729	Sajjad Ahmed	BA + PGD	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
17	31009832	Bashir Ahmed	BSC + PGD	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
18	30976671	Sadiah Qayyum	BA, LLB, MA + PGD	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
19	31004225	Majid Mukhtar	BA + PGD	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
20	Resignation	Muhammad Farroq Ijaz	BA + PGD	07/20 to 11/20	5	-	-
				12/20 to 06/21	7	-	-
21	31143487	Muhammad Shahzad Munir	BSC (A+B) Computer	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
22	Resignation	Sami Ullah	BA + PGD	07/20 to 11/20	5	-	-
				12/20 to 06/21	7	-	-
23	31320185	Muhammad Kashif	BSC Advance Computer Science	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
24	31129170	Muhammad Sharif	BSC (A+B) Computer	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087

Sr. No.	Personal No.	Name of Computer Operator	Qualification	Period	Months	Pay / Month	Amount
25	30984519	Muhammad Zafar	B.Com + PGD	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
26	30916568	Muhammad Shahbaz	BCS from Lahore College of Business Administration and Informatics	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
27	30981027	Muhammad Bin Hassan	BSC (A+B) Computer	07/20 to 11/20	5	50,656	253,280
				12/20 to 06/21	7	52,385	366,695
28	31612311	Muhammad Asif Naveed	BSC + PGD	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
29	30980979	Mudassar Saleem	BA + PGD-IT	07/20 to 11/20	5	52,712	263,560
				12/20 to 06/21	7	54,441	381,087
Total							17,404,394

Note:- Due to shortage of time, calculation for the period 2020-21 was made only. Calculation for remaining period may be carried out at departmental level.

Non-provision of IRMNCH & NP services in uncovered areas

According to Section 94 of the Punjab Local Government Act 2013, A District Health Authority shall (a) establish, manage and supervise primary and secondary health care facilities and institutions (b) approve the budget of the Authority and allocate funds to health institutions (c) provide stewardship, ownership and oversight of health service delivery at primary and secondary levels within the policy framework given by the Government (d) coordinate planning and allocate finances for provision of service delivery at District level.

District Coordinator IRMNCH&NP Bahawalnagar did not take solid steps for deployment of LHWs/CMWs to cover 35.33% population (1,138,829) of District Bahawalnagar to provide health facilities under this program. Data analysis revealed that program covered 64.66% population (2,083,836) with 1,393 LHWs out of total population of 3,222,665 in District Bahawalnagar. In this way 35.33% population (1,138,829) remained unattended and program goals remained unachieved.

Due to weak administrative controls, LHWs were not deployed in unattended areas which resulted in non-achievement of program objectives.

The matter was reported to the DDO concerned in August, 2021. DDO replied that no LHW was appointed since 2009 all over the Punjab. Further, recruitment of LHWs was responsibility of higher authorities rather than this office. Reply was not tenable as area remained unattended.

DAC in its meeting held on 19.11.2021 directed CEO (DHA) that LHWs be deployed in unattended areas to achieve targets set in PC-1 and progress report be submitted within a week. No progress was intimated till finalization of this Report.

Audit recommends that LHWs be deployed in unattended areas to achieve targets set in PC-1 besides fixing responsibility on the person(s) at fault.

[AIR Para:46]

Annexure – 5

Non achievement of SDGs target of Skilled Birth Attendants (SBAs)

As per PC-I, page No.13 Objectives Table 1, main objective of the program was to improve maternal, new-born and child health in Punjab, especially of the poor by increasing skilled birth attendance, thereby paving the way towards achieving health related SDGs as given below:

Indicators	MICS (2011)	MICS (2014)	MICS (2018)	Target by the end of June 2021 (PC-I)	Target upto 2023
Skilled Birth Attendant	59%	64.7%	76.4%	80%	> 85%

District Coordinator IRMNCH&NP Bahawalpur did not make due efforts to achieve targets of SDGs relating to Skilled Birth Attendants (SBAs) for the years 2019-21. Record showed that number of deliveries were found less as compared to target of SDGs which showed lapses on the part of management and field staff of the program. Detail is given below:

Sr. No	Year	Indicator	Total Pregnant Women	No. of Skilled Birth (SBA)	Diff.	Target %	Achievement %	Less Achieved %
1	2019-20	Skilled Birth Attendant (SBA)	58,747	34,693	24,054	80%	59%	21%
2	2020-21	Skilled Birth Attendant (SBA)	59,828	34,081	25,747	85%	57%	28%
Total			118,575	68,774	49,801	85%	58%	27%

Due to weak administration and poor performance of health staff, targets of SBAs could not be achieved resulting in non-achievement of spirit of the program as well as putting lives of maternal and new-born child at risks.

The matter was reported to the DDO concerned in August, 2021. DDO replied that targets set in the PC-1 were observed and efforts were made to achieve those as per given directions. SBAs in the field are gradually improving the targets and with the passage of time, 100% targets would be achieved. Reply was not tenable as targets were not achieved as per PC-1.

DAC in its meeting held on 26.11.2021 directed the DDO to review performance of field staff and improve monitoring & evaluation mechanism to achieve desired results besides fixing responsibility on the person(s) at fault within a week. No progress was intimated till finalization of this Report.

Audit recommends reviewing performance of field staff and improving monitoring and evaluation mechanism to achieve desired results of the program besides fixing responsibility on the District Coordinator and field staff.

[AIR Para:47]

Annexure – 6

Un-covered areas / non-provision of IRMNCH & NP services

According to Section 94 of the Punjab Local Government Act 2013, A District Health Authority shall (a) establish, manage and supervise primary and secondary health care facilities and institutions (b) approve the budget of the Authority and allocate funds to health institutions (c) provide stewardship, ownership and oversight of health service delivery at primary and secondary levels within the policy framework given by the Government (d) coordinate planning and allocate finances for provision of service delivery at District level.

District Coordinator IRMNCH&NP Bahawalpur did not make due efforts for provision of services of the program in the uncovered areas during 2019-21. Record showed that IRMNCH & National Program was integrated form of National Program and MNCH Program launched in the years 1994 and 2007 respectively. Since the time of integration, areas of 28 union councils remained un-covered in district Bahawalpur. As per census 2017, 18.25% population (669,511 out of 3,668,106) could not avail the facilities of the program. Moreover, all levels of management (DMU, PMU, Primary & Secondary Health Care Department and Ministry of National Health Sciences) neither looked this grey area of program nor resolved the service delivery issues in the respective areas. Detail is given below:

Sr. No	UC Name	Health Facility	Population	Uncovered Area
1	Channan Pir	BHU Mithra	23,982	Channan pir
2	Qila Derawar	BHU Derawar	44,689	Derawar
3	Merana	RHC Khutri Bangl	31,920	Chak No. 121,122,77,78.95,99,137,138,133,124,77,78,95, 99
4	75/DB	BHU Chak No.75/DB	30,412	Chak No. 73/DB,74,75,86 Calay Pahrt. 144,148,143,145,146,147 Balouch Colony
5	98/DNB	BHU Chak No.105/DNB	15,691	Chak No.101/DNB, 102,106,109,125,127/DNB
6	67/DB	BHU Chak No. 63/DB	32,236	Chak No. 63/DB, 64/B Borana Colony.
7	57/DB	THQ. Hospital Yazman	32,799	59 Colony,Boria Colony, Muslim Colony, Cutana,,Muhammad Pora Yousaf abad
8	163/M	BHU Chak No.153/M	6,273	Chak No. 155/Mured B Colony, 163/M & colony,160/M,146/Mured Colony
9	Jamalpur	BHU Jamalpur	23,142	New Jamalpur, Chak Chudria, Bikain Wala Chakri, Hakeem Wala, Basti Mana Aqalpur, Ludon Riasti, Across river, Riaz Chohan
10	Head Pullah	BHU Shahpur	17,000	Basti Yar ,Nawala Kho, Basti Sindhi, Talhar, Basti Noor Shah, Talab abad
11	Shahpur	BHU Shahpur	8,598	Basti Muhammad Pur, Bonga Laskri , Latta,Basti Kamsa.
12	192/M	BHU Chak No.194/M	15,000	Chak No. 198/M, 158/M, 195/M,190/M, 192/M, Sheikh Colony, Para, Shan wala, Chonnawala +191/M, Colony +191, Dera jaat, 197/M

Sr. No	UC Name	Health Facility	Population	Uncovered Area
13	Syed Imam Shah	BHU Syed Imam Shah	1,700	Gharib Shah, Chak. 22, Rahti
14	Sukheel	BHU Their Zebti	38,198	Ahmed Pur Khona, Sukheel, Therri Zebti, Kokhar
15	Kulab	BHU Kulab	40,750	Mouza Mud Rasheed, Chak wahn, Ali Muhammad Wala, Mehmooda abad, Farid abad, Naziampur
16	Mubarikpur	RHC Mubarikpur	11,175	Mouza Ghulam Ali Channar, Mouza Anwar Abad
17	Mud Pir Wah	RHC Mubarikpur	23,300	Qaiderpur, Tibbi Hotwala, Mud pir wah
18	Noonari	BHU Noonari	36,998	Laran, Haji Gail, Noonari
19	Khair Pur Dhaha	BHU Khair Pur Dhaha	35,237	Dolatpur, Ghulamo Kha, Therri Banglow, Ramzan Ghallo
20	Khuda Bukhsh Mehar	BHU Khuda Bukhsh Mehar	28,796	Mouza Abbass, Ghouspur,
21	Uch Bukhari	BHU Badhu Wali	26,536	Mouza Haleempur, Chak Mank, Badhuwali
22	Ban Wala	BHU Rasool Pur	29,055	Mouza Banwala, Muhammadpur, Kachi Sukrani
23	Dhoor Kot	BHU Haiderpur	27,996	Kotla Shiekha, Kotla Rehmat Shah, Sonic Baula
24	Uch Gilani	RHC Uch Sharif	29,824	Mouza Qadirpur, Mamoonaabad, Jagrah Ghrabi
25	Chanab Rasool Pur	BHU Rattar Lal	31,109	Makhan Bala, Noorpur, Sarwar abad, Nahar Wali,
26	Mehrabwala	BHU Mehrabwala	11,000	Mouza Gulan lar, Imamo Arrian, Basti Nazir abad, Sanwly wali
27	Rama	BHU Aghapur	6,175	Dera Abdul Ghaffar, Fouji Buta, Dera jat, Rama Dera Ghulam Muhammad, Dera Masti, Ghrab Abad, Mosa Wala
28	Khanqah Sharif	RHC Khanqah Sharif	9,920	Habib Mission, Madina Colony, Shahoo Channar, Bhati Colony, Ismail abad, Lal Wala
Total			669,511	

Due to weak administrative controls, matter of provision of service delivery in un-covered areas could not be resolved which resulted in neglecting 18.25% population from availing benefits of the program.

The matter was reported to the DDO concerned in August, 2021. DDO replied that the staff was not recruited due to which the area remained uncovered. Reply was not tenable as large portion of population was still uncovered despite lapse of considerable time.

DAC in its meeting held on 26.11.2021 directed the DDO to extend program services to the uncovered areas and provide relevant record for verification within a week. No progress was intimated till finalization of this Report.

Audit recommends that program facilities be extended to uncovered areas as to achieve the program objectives besides fixing responsibility on District Coordinator and field staff.

[AIR Para:51]

Low delivery ratio of institutional deliveries

As per clause No. 04 of Community Based Nutrition Package of PC-1 of IRMNCH & NP (Phase-III), page No. 23, LHWs/CMWs will screen and refer the Pregnant & Lactating Woman (PLW), malnourished children to the OTPs (24/7 BHUs, RHCs & THQs) and will also follow them.

LHWs and LHSs of IRMNCH Rahim Yar Khan did not make due efforts for improving deliveries at health facilities. Data analysis of five UCs revealed that 46.93 % pregnant women were not referred to the health facilities for institutional deliveries during 2020-21. Detail is given below:

Sr. No.	Year	Name of UC	Expected Deliveries (ED)	Deliveries reported at concern Health Facility	% Less achieved
1	2020-21	Aman Garh	51	10	19.608
2	2020-21	Murtaza Abad Dera Shamas	58	18	31.034
3	2020-21	Bhutta Wahan	56	29	51.786
4	2020-21	Bahishti	33	29	87.879
5	2020-21	Wachani	30	21	70.000
Total			228	107	46.930

Source: Obstetric Register maintained at health facilities

Due to weak monitoring of staff, non institutional deliveries were conducted resulting in non achievement of set targets as per PC-1.

The matter was reported to the DDO concerned in July, 2021. DDO replied that LHWs worked in the field with full devotion and dedications. Staff visited the community and referred pregnant women according to their assigned target. Reply was not tenable as target of institutional deliveries was not achieved.

DAC in its meeting held on 24.11.2021 directed the DDO to make concrete efforts to increase institutional deliveries besides initiating action against the concerned. No progress was intimated till finalization of this Report.

Audit recommends to increase efforts for improving status of institutional deliveries to achieve the set targets besides fixing responsibility on the person(s) at fault.

[AIR Para: 01]

Non provision of services in uncovered areas

According to Section 94 of the Punjab Local Government Act 2013, A District Health Authority shall (a) establish, manage and supervise primary and secondary health care facilities and institutions (b) approve the budget of the Authority and allocate funds to health institutions (c) provide stewardship, ownership and oversight of health service delivery at primary and secondary levels within the policy framework given by the Government (d) coordinate planning and allocate finances for provision of service delivery at District level.

District Coordinator IRMNCH&NP Rahim Yar Khan did not make due efforts for provision of services of the program in the uncovered areas during 2019-21. Record showed that IRMNCH & National Program was integrated form of National Program and MNCH Program launched in the years 1994 and 2007 respectively. Since the time of integration, areas of 26 union councils remained uncovered in district Rahim Yar Khan. 82.76% population (823,322 out of 994,754) could not avail the facilities of the program. Detail is given below:

Sr. No.	Name of UC	Tehsil	Total Population	Working LHWS	Covered Population	Uncovered Population
1	Roshan Bhet	Sadiq Abad	26,450	-	-	26,450
2	Ranjhy Khan	Sadiq Abad	40,539	6	13,689	26,850
3	Rahim abad	Sadiq Abad	42,980	-	-	42,980
4	Nawaz Abad	Sadiq Abad	40,253	-	-	40,253
5	Machka	Sadiq Abad	50,173	-	-	50,173
6	Kot Sanjar Khan	Sadiq Abad	32,443	-	-	32,443
7	Bhong	Sadiq Abad	41,723	8	15,919	25,804
8	Bahodi Pur Qureshian	Rahimyarkhan	41,427	4	10,625	30,802
9	Badli Sharif	Rahimyarkhan	32,462	4	10,012	22,450
10	Shadani Sharif	Liaquatpur	39,561	7	17,111	22,450
11	Nala Mosani	Liaquatpur	24,520	2	4,070	20,450
12	Jhoke Gulab Shah	Liaquatpur	36,651	-	-	36,651
13	Jan Pur	Liaquatpur	45,452	6	12,402	33,050
14	Hayat Laar	Liaquatpur	35,540	5	10,100	25,440
15	Gul Muhammad Langah	Liaquatpur	38,420	-	-	38,420
16	Dufli Kabir Khan	Liaquatpur	41,320	2	4,040	37,280
17	Chanjni	Liaquatpur	43,400	8	14,392	29,008
18	Chak 68/A	Liaquatpur	35,540	4	9,330	26,210
19	Chak 46/A	Liaquatpur	36,400	4	8,084	28,316
20	Chak 42/A	Liaquatpur	39,640	8	15,360	24,280
21	Chak 178/7R	Liaquatpur	42,930	-	-	42,930
22	Chak 10/A	Liaquatpur	38,306	3	8,378	29,928
23	Ahmed Ali Lar	Liaquatpur	46,684	-	-	46,684
24	Neel Garh	Khan Pur	34,826	4	6,000	28,826
25	Gehna Lar	Khan Pur	34,514	2	3,960	30,554

Sr. No.	Name of UC	Tehsil	Total Population	Working LHWs	Covered Population	Uncovered Population
26	Din Pur Sharif	Khan Pur	32,600	4	7,960	24,640
Total			994,754	81	171,432	823,322

Due to weak administrative controls, matter of provision of service delivery in un-covered areas could not be resolved which resulted in neglecting 82.76% population from availing benefits of the program.

The matter was reported to the DDO concerned in July, 2021. DDO replied that services in the uncovered areas were not provided due to shortage of staff. Reply of the DDO was not tenable as required services mentioned in PC-1 were not provided in uncovered areas.

DAC in its meeting held on 24.11.2021 directed the DDO to extend program services to the uncovered areas and provide relevant record for verification within a week. No progress was intimated till finalization of this Report.

Audit recommends that program facilities be extended to uncovered areas to achieve the program objectives besides fixing responsibility on District Coordinator and field staff.

[AIR Para: 20]

Unethical behavior of health facility staff with referred patients

According to clause 1.C Providing Preventive MNCH Services at RHC/BHU, Component 1 of PC-I (Page 40), it is assumed that BHUs are being strengthened under respective health sector reforms in the districts which are already scaling up MNCH activities. BHUs are expected to be equipped to provide preventive obstetric care services. These BHUs can be linked with the CMWs and LHWs to promote institution-based deliveries.

During Thematic Audit of IRMNCH & NP Bahawalnagar it was observed through written statements / filled questionnaires of community members, LHWs & LHSs that they were facing unethical behaviour by the staff of health facilities (BHUs and RHCs) whenever patients were referred. It was also observed through some filled questionnaires of community members that they were charged for delivery cases.

Due to weak administrative controls, referred patients and field staff (LHWs and LHSs) faced unethical behavior from the staff of health facilities (BHUs and RHCs) which resulted in creating hurdles for the success of program.

The matter was reported to the DDO concerned in August, 2021. DDO replied that directions were issued to employees of health facilities and trainings were also provided for good behavior with field staff and patients. Reply was not tenable as unethical behavior was witnessed through questionnaires.

DAC in its meeting held on 19.11.2021 directed the CEO (DHA) and Deputy Director (B&A) Bahawalnagar to inquire the matter within a month and initiate action against the responsible. No progress was intimated till finalization of this Report.

Audit recommends inquiry of the matter and initiating disciplinary action against the concerned after fixing responsibility on the person(s) at fault.

[AIR Para: 48]

Poor performance of CMWs

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

CMWs working under the administrative control of District Coordinator IRMNCH Bahawalpur did not perform their duties properly during 2019-21 regarding motivation of community for institutional deliveries. Scrutiny of record revealed that a very low percentage of deliveries was conducted/ referred by the CMWs during 2019-21. In this way objectives of the program regarding replacement of traditional birth attendant could not be achieved. further, it also showed poor monitoring for CMWs by District Health Authorities. Detail is given below:

Year	No. of ANC	Deliveries Conducted	Deliveries reported by CMWs	Deliveries by others	%age of deliveries conducted by CMWs out of total ANC
2019-20	195,590	59,135	396	58,739	0.669%
2020-21	197,694	62,191	525	61,666	0.844%
Total	393,284	121,326	921	120,405	0.234%

Due to weak administrative controls, performance of CMWs was not properly monitored which resulted in poor performance of CMWs.

The matter was reported to the DDO concerned in August, 2021. DDO replied that delivery ratio reported by CMWs deployed in field was good. However, Government stopped private practice which resulted in decline in delivery ratio reported by CMWs. Reply was not tenable as CMW wise performance record and orders issued by Government of the Punjab as referred in reply were not produced.

DAC in its meeting held on 26.11.2021 directed the DDO to provide CMW wise performance record as well as notification issued by the Government within a week. No progress was intimated till finalization of this Report.

Audit recommends that performance should be reviewed and corrective measures be taken to improve performance of CMWs besides fixing responsibility on the person(s) at fault.

[AIR Para:68]

Annexure – 11

Less public trust on government hospitals due to non motivation by field staff

As per clause No. 04 of Community Based Nutrition Package of PC-1, page No. 23 of IRMNCH & NP (Phase-III), “LHWs/CMWs will screen and refer the Pregnant & Lactating Woman (PLW), malnourished children to the OTPs (24/7 BHUs, RHCs & THQs) and will also follow them.”

During thematic of IRMNC&NP Bahawalpur it was observed that 118,575 pregnant women were registered during 2019-21. Out of which 45,245 deliveries were carried out at private hospitals / clinics and 14,061 deliveries at home which was 38.16% and 11.86% of pregnant women respectively. In this way 59,306 deliveries were carried out at other than government health facilities which is 50%. This situation clearly depicted that either general public trust on government health facilities or patients were referred by the field staff to private health facilities.

Sr. No	Year	No. of Pregnant Women Registered	Deliveries at private Hospital / clinic	Deliveries at Home
1	2019-20	58,747	22,575	9,800
2	2020-21	59,828	22,670	4,261
Total		118,575	45,245	14,061

Due to weak monitoring and poor motivation of field staff, lesser deliveries were carried out at government health facilities resulting in non-achievement of objective of the program.

The matter was reported to the DDO concerned in August, 2021. DDO replied that pregnant women willfully go to private hospitals and health staff did not refer any delivery case to private hospitals. Reply was not tenable as efforts of the field staff were not on record.

DAC in its meeting held on 26.11.2021 directed the DDO to improve performance of the staff through proper monitoring and motivation to public regarding trust on government health facilities. No progress was intimated till finalization of this Report.

Audit recommends to improve efforts for proper monitoring of field staff making efforts for improving status of deliveries at health facilities besides fixing responsibility on the person(s) at fault.

[AIR Para:69 & 70]

Non achievement of indicators / targets set in PC-1

As per PC-1, page No. 27, 45 and 48, 639 BHUs were to be upgraded to 24/7. At least 50 per month institutional deliveries were to be conducted and 50 stabilization centers were to be established.

District Coordinator IRMNCH&NP Bahawalpur did not achieve the indicators as given in PC-I. Record showed that management fixed some targets to improve service delivery and health of poor but the same could not be achieved. Hence, objectives of the program were not achieved. Detail is given below:

Sr. No.	Indicator	Target	Achievement
1	Up gradation of BHUs from normal to 24/7	639	Nil
2	Average number of deliveries at 24/7 at facility (BHU) per month	50 deliveries	13deliveries
3	Number of Stabilization Centers (SC) established	50	02

Due to weak monitoring and poor performance of the management and filed staff, indicators of the program could not be achieved.

The matter was reported to the DDO concerned in August, 2021. DDO replied that 46 normal BHUs were upgraded into 24/7. The deficiency in delivery ratio was due to the shortage to SBAs. Whereas, 2 Stabilization Centers were established in district Bahawalpur. Reply of the department was not tenable as no record regarding upgradation of BHUs and establishment of Stabilization Centers was provided during record verification.

DAC in its meeting held on 26.11.2021 directed the DDO to expedite efforts for achievement of targets as determined in PC-1 and provide relevant record for verification within a week. No progress was intimated till finalization of this Report.

Audit recommends to review performance against the set indicators and improving monitoring and evaluation besides fixing responsibility on the person(s) at fault.

[AIR Para:59]

Non coordination with parallel programs

As per PC-1 (page 17) “Program shall also have linkages with disease control programs i.e. AIDS, Hepatitis, Malaria, TB, NCD as well as with immunization program i.e. EPI. The integration shall be further strengthened at the level of LHWs for raising awareness regarding these issues”.

District Coordinator IRMNCH & NP Rahim Yar Khan did not ensure coordination with parallel programs i.e. AIDS, Hepatitis, NCD and EPI for improvement of health services.

Due to poor planning, before implementation of program coordination with existing programs in health department was not ensured resulting in non achievement of set objectives.

The matter was reported to the DDO concerned in July, 2021. DDO replied that IRMNCH Program played a vital role in the Health Department and the relevant staff performed duties regarding screening and referral of diseases. Reply of the DDO was not tenable being irrelevant.

DAC in its meeting held on 24.11.2021 directed the DDO proper planning and coordination with parallel programs should be carried out at the initiation of any program in future. No progress was intimated till finalization of this Report.

Audit recommends proper planning and coordination with parallel programs should be ensured before initiation of program besides fixing responsibility on person(s) at fault.

[AIR Para: 14]

Non provision of medicines in IRMNCH program

As per strength of SWOT analysis of the PC-I 2020-23 “Provision of nutritional commodities, medicines and equipment was to be provided to help in achievement of goals and objectives of the program. Moreover, medicines for LHWs will be procured at districts out of current budget while FP commodities will be procured at province level.

During Thematic Audit of IRMNCH & NP Bahawalnagar it was observed through record, interviews and questionnaire from the LHWs and LHSs that necessary medicines, vitamins and family planning commodities i.e. oral piles, condom and injection were neither purchased nor supplied to LHWs since last 02 years.

Due to poor planning, medicines and contraceptive commodities were not provided to the staff for community which resulted into non achievement of optimal benefits of the program.

The matter was reported to the DDO concerned in August, 2021. DDO replied that necessary medicine was not purchased at district level. Further, Program Director IRMNCH & NP also did not supply medicine since last two years. Department admitted non provision of medicines.

DAC in its meeting held on 19.11.2021 directed the DDO to take up matter with the higher authorities for provision of required medicines within a week. No progress was intimated till finalization of this Report.

Audit recommends that necessary medicines should be provided as per PC-1 besides fixing responsibility on the person(s) at fault.

[AIR Para: 50]

Non conduction of Training and Refresher Courses

As per PC-I of IRMNCH & NP page No.24, different trainings and refresher courses were required to be provided to the LHWs and CMWs.

District Coordinator IRMNCH&NP Bahawalnagar did not provide necessary trainings and refresher courses to the CMWs/LHWs for provision better services to the community in violation of PC-1.

Due to poor planning, training and refresher courses were not provided to the staff resulting in noncompliance of condition of PC-1.

The matter was reported to the DDO concerned in August, 2021. DDO replied that budget was not provided to conduct trainings / refresher courses by the higher office. Department admitted that trainings were not provided.

DAC in its meeting held on 19.11.2021 directed the DDO to take up the matter with higher authorities and arrange necessary trainings and refresher courses for field staff within a month. No progress was intimated till finalization of this Report.

Audit recommends that necessary trainings should be provided to staff besides fixing responsibility on District Coordinator.

[AIR Para: 55]

Non achievement of objectives of the program

As per cost estimates summary of PC-1 of IRMNCH & NP (Phase-III) for period 2020-23, page No. 12, comparison of selected indicators between MICS 2011,2014 & 2018 and IRMNCH was carried out and targets were set for 2023.”

During thematic audit of IRMNCH District Bahawalnagar it was observed that management of IRMNCH did not make due efforts to achieve the objectives of the program. Scrutiny of the record revealed that most of the targets as determined in PC-1 were not achieved. Detail is given below:

Sr. No.	Major indicators	Baseline Source	Baseline	PC-1 Target	Achievement Source	Achievements
1	Maternal Mortality Ratio (MMR)	(PDHS2017) N/A in MICS)	227/100,0001£	156/100,0001b	(MICS2018)	36/100,0001b in (N/A PDHS)
2	Contraceptive Prevalence Rate	(MICS2014)	38.70%»	44.50%	(MICS2018)	45%
3	Skilled Birth Attendance (SBA)	(MICS2014)	64.70%	79.50%	(MICS2018)	55%
4	Wasting (moderate & Severe) Prevalence	ICS2014)	17.50%	14.50%	(MICS2018)	19%
5	Stunting (moderate & Severe) Prevalence	(MICS214)	33.50%	30.00%	(MICS2018)	36%
6	Institutional Deliveries	(MICS2014)	60.80%	75.50%	(MICS2018)	54%

Due to poor planning and weak monitoring, indicators were not fulfilled which resulted in non achievement of set targets as per PC-1.

The matter was reported to the DDO concerned in August, 2021. DDO replied that DDO replied that improved maternal, new-born and child health facilities were being provided with 24/7 services at BHUs, RHCs, THQs and DHQ level. Reply was not tenable being irrelevant.

DAC in its meeting held on 19.11.2021 directed the CEO (DHA) and Deputy Director (B&A) DHA Bahawalnagar to inquire the matter and report within a month. No progress was intimated till finalization of this Report.

Audit recommends to expedite efforts to achieve set targets besides fixing responsibility on District Coordinator and field staff.

[AIR Para: 66]

Non achievement of millennium development goals

According to PC-1 (Page 22, 41)(Revised PC1, page 8) of Integrated Reproductive Maternal Newborn & Child Health (IRMNCH) & Nutrition Program, to improve maternal, new-born and child health in Punjab especially of the poor thereby making progress towards achieving health related MDGs by reducing the IMR and MMR by Provision of 24/7 EmONC Services in DHQ and THQ Hospital and selected RHC/BHU. (Component-1) improving basic and comprehensive EmONC services at primary and secondary level health care facilities. Availability of logistics, Ambulances, equipment, medicines and supplies for all HF designated for provision of 24/7 Basic and Comprehensive EmONC services.

During Thematic Audit of IRMNCH & NP Bahawalnagar, it was observed that Key indicators of health sector to achieve the Millennium Development Goals (MDGs) were not followed and the goals remained unachieved.

Due to weak monitoring controls, performance of the staff remained poor which resulted in non achievement of MDGs targets.

The matter was reported to the DDO concerned in August, 2021. DDO replied that up gradation / renovation of health facilities was responsibility of higher authorities. Further, basic EmONC services were available on all health facilities in District Bahawalnagar. Reply was not tenable as MDGs were not achieved.

DAC in its meeting held on 19.11.2021 directed the DDO to expedite efforts to achieve MDGs besides initiating actions against the responsible. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on District Coordinator besides improving efforts to achieve desired targets.

[AIR Para: 49]

Poor efforts of LHWs and LHSs for Birth Spacing

As per clause No. (3 &4) of Birth Spacing Services of PC-1 of IRMNCH & NP (Phase-III), page No. 21, LHWs will ensure provision of counseling on birth spacing during providing ANC & PNC services.

Contrary to the above provisions IRMNCH & NP, LHWs and LHSs of Bahawalnagar district did not make efforts for Birth Spacing. As per report 55.04% couples remained unattended due to non counseling and non provision of services by the staff of IRMNCH. Detail is given below:

Sr. No.	Year	Month	CPRs		
			No. of Eligible Couples (Women Age 15-49 Years)	No. of Couples Remained un-attended	% of Couples Remained un-attended
1	2020	July	292,816	160,751	54.90
2	2020	August	291,599	158,572	54.38
3	2020	September	291,256	158,587	54.45
4	2020	October	293,963	160,463	54.59
5	2020	November	297,625	161,847	54.38
6	2020	December	298,274	163,202	54.72
7	2021	January	295,094	162,581	55.09
8	2021	February	296,419	167,134	56.38
9	2021	March	296,104	164,382	55.51
10	2021	April	297,614	166,294	55.88
11	2021	May	297,536	163,349	54.90
12	2021	June	291,820	161,158	55.23
Total			3,540,120	1,948,320	55.04

Due to weak monitoring, field staff did not provide counseling services to eligible couples which resulted in high birth ratio.

The matter was reported to the DDO concerned in August, 2021. DDO replied that LHWs gave awareness to general public about usage of contraceptives during field visits / sessions. It was sole decision of end user to adopt it or not. Reply was not tenable as record regarding awareness and contacting 100% eligible couples was not produced.

DAC in its meeting held on 19.11.2021 directed the DDO to initiate necessary action against the responsible for not performing duties besides provision of services to all eligible couples to achieve set targets. No progress was intimated till finalization of this Report.

Audit recommends provision of counseling services to eligible community for improving status of birth spacing besides fixing responsibility on the person(s) at fault.

[AIR Para:45]

Unequal distribution of population among LHWs

According to revised PC-1 (page 23, 24) of IRMNCH& NP, LHWs and CMWs will be fully trained. LHWs/ CMWs will screen and refer the pregnant and lactating women, malnourished children to the OTPs (24/7 BHUs, RHC, THQs) and also will follow them.

District Coordinator IRMNCH&NP Bahawalnagar made unequal allocation of population among LHWs. It was revealed that population of 1,218 per LHW was assigned in Union Council 86/5R (Tehsil Haroon Abad) while population of 2,475 per LHW was allocated in Union Council MND-I (Tehsil Minchin Abad) illogically. This action of the management clearly indicated poor planning and poor-quality health services / facilitation along with extra ordinary work load on field staff.

Due to weak administrative controls, unequal distribution / allocation of population was made among LHWs which resulted in poor quality health services and extra ordinary work load on field staff.

The matter was reported to the DDO concerned in August, 2021. DDO replied that population of 1,300 inhabitants was allocated to each LHW alongwith other health activities. Reply was not tenable as population was distributed unequally among LHWs.

DAC in its meeting held on 19.11.2021 directed the DDO to equally distribute work among all LHWs and also ensure coverage of uncovered areas. No progress was intimated till finalization of this Report.

Audit recommends equal distribution of work for covering unattended areas besides fixing responsibility on District Coordinator.

[AIR Para: 47]

Poor performance due to increase in infant death rate

According to revised PC-1 of IRMNCH&NP, page No. 08, to improve maternal new-born and child health in Punjab, EmONC Services in DHQ and THQ Hospital and selected RHC/BHU be provided 24/7 by reducing the IMR and MMR.

During Thematic Audit of IRMNCH& NP Bahawalnagar it was observed that infant death rate increased during 2020-21 as compared to 2019-20. It showed that health facilities were not providing comprehensive EmONC or preventive services. Detail is given below:

Parameters	Infant Death
2019-20	255
2020-21	379
Increase / Decrease	-124
% Increase / Decrease	(48.63)

Due to weak administrative controls, proper EmONC services were not provided by the health facilities resulting in increased infant death rate.

The matter was reported to the DDO concerned in August, 2021. DDO replied that that improved maternal, new-born and child health was being provided with 24/7 services at BHUs, RHCs, THQs and DHQ. Reply was not tenable being irrelevant.

DAC in its meeting held on 19.11.2021 directed the CEO (DHA) and Deputy Director (B&A) Bahawalnagar to inquire the matter and submit report within a month. No progress was intimated till finalization of this Report.

Audit recommends improvement in provision of EmONC services in all health facilities to achieve set targets besides fixing responsibility on person(s) at fault.

[AIR Para: 52]

Annexure – 21

Non scheduling / provision of mandatory trainings and refresher courses

As per PC-I of IRMNCH & NP page No.24, different trainings and refresher courses were required to be provided to the LHWs and CMWs.

District Coordinator IRMNCH&NP Bahawalpur did not provide necessary trainings and refresher courses to the CMWs/LHWs for provision better services to the community in violation of PC-1.

Due to poor planning, training and refresher courses were not provided to the staff which resulted in non compliance of condition of PC-1.

The matter was reported to the DDO concerned in August, 2021. DDO replied that necessary trainings were provided to the staff as per directions of the higher offices. Reply was not tenable as relevant record regarding provision of mandatory trainings in support of reply was not produced.

DAC in its meeting held on 26.11.2021 directed the DDO to provide relevant record regarding trainings within a week. No progress was intimated till finalization of this Report.

Audit recommends that necessary trainings should be provided to staff besides fixing responsibility on District Coordinator.

[AIR Para: 62]

Non-achievement of Neo-Natal Mortality Rate (NMR) indicator

As per PC-I, page No.13 Objectives Table 1, main objective of the program was to improve maternal, new-born and child health in Punjab, especially of the poor by reducing Neo-Natal Mortality Rate (NMR), thereby paving the way towards achieving health related SDGs as given below:

Indicators	MICS (2018)	Target by the end of June 2020 (PC-I)	Target upto 2023
Neo-natal mortality Rate (NMR)	41/1000lb	35	35

District Coordinator IRMNCH&NP Bahawalpur could not achieve indicator of Neo-Natal Mortality Rate in years 2019-20 and 2020-21. Targeted NMR was not achieved as given in the PC-1 which showed lapses on the part of management as well as health department. Detail is given below:

Sr. No	Financial Year	Indicator	Total Live Births	Neo-Natal Deaths	Target	Actual
1	2019-20	Neo-Natal mortality Rate (NMR)	54,550	3146	35	59.72
2	2020-21	Neo-Natal mortality Rate (NMR)	54,052	3228	35	57.67

Due to weak administration and poor monitoring, targets of NMR could not be achieved resulting in non achievement of SDGs and non-realization of objective of the program.

The matter was reported to the DDO concerned in August, 2021. DDO replied that all monitoring officers were trying to achieve the indicators as determined in PC-1. NMR rate was very low due to 30% uncovered area. In 2022-23, the progress would be increased and SDGS targets determined in PC-1 would be achieved. Reply was not tenable as NMR targets were not achieved upto June, 2021.

DAC in its meeting held on 26.11.2021 directed the DDO to improve performance and reduce NMR rate as determined in PC-1. No progress was intimated till finalization of this Report.

Audit recommends that NMR target should be achieved besides fixing responsibility on District Coordinator and field staff.

[AIR Para:64]

Non provision of medicines in IRMNCH program

As per strength of SWOT analysis of the PC-I 2020-23 “Provision of nutritional commodities, medicines and equipment was to be provided to help in achievement of goals and objectives of the program”. Moreover, medicines for LHWs will be procured at districts out of current budget while FP commodities will be procured at province level.

District Coordinator IRMNCH&NP Bahawalpur did not provide medicines, vitamins including family planning medicines and contraceptive commodities i.e. oral piles, condom and injections to the field staff.

Due to poor planning, medicines and contraceptive commodities were not provided to the staff for community which resulted in non achievement of optimal benefits of the program.

The matter was reported to the DDO concerned in August, 2021. DDO replied that limited medicines including contraceptive commodities were provided by health department in January, 2021. Afterwards no medicine was provided at district as procurement of medicine was under process at provincial level. Reply was not tenable as relevant record regarding provision of medicines was not produced.

DAC in its meeting held on 26.11.2021 directed the DDO to provide relevant record for verification within a week. Further, matter be taken up with the higher authorities for provision of required medicine. No progress was intimated till finalization of this Report.

Audit recommends that necessary medicines should be provided as per PC-1 besides fixing responsibility on the person(s) at fault.

[AIR Para:55& 67]

Non establishment of CMWs school for capacity building

According to PC-I (2016-20) page No. 19, CMW schools were to be established for provision refresher courses for capacity building of CMWs and two posts of tutors were sanctioned for each school.

District Coordinator IRMNC&NP Bahawalpur could not get the schools functional as CMW school and hostel were approved on 02.05.2012 comprises on four halls for training of CMWs. In District Bahawalpur neither CMW school was established nor refresher courses / trainings were provided for capacity building. Further, plan for deployment of CMWs was halted by the authorities in future.

Due to weak managerial and administrative controls, CMW school was not established resulting in non provision of trainings / refresher courses to CMWs.

The matter was reported to the DDO concerned in August, 2021. DDO replied that CMW school and hostel were establishment and classes were started but due to shortage of some basic necessities, classes were shifted to School of Nursing Bahawalpur. Reply was not tenable as no record in support of reply was produced regarding establishment of CMW school.

DAC in its meeting held on 26.11.2021 directed the DDO to provide relevant record for verification within a week. No progress was intimated till finalization of this Report.

Audit recommends that institute for capacity building should be established besides fixing responsibility on the person(s) at fault.

[AIR Para: 66]

Unauthorized handing over of program vehicles to DHA

As per PC-1, page No.70, 36 vehicles were to be provided at district level for monitoring and performing program activities.

Four vehicles of District Coordinator IRMNCH&NP Bahawalpur were handed over to CEO (DHA) without any instructions from higher authorities. Non availability of designated and operational vehicles affected day to day work of program and most of the indicators such as SBA and NMR could not be achieved. Detail is given below:

Sr. No.	Office	Vehicle	Registration no.	Date of Shifting
1	CEO office	Pothohar	GH-658	1 st July, 2019
2	CEO office	Pothohar	GH-795	
3	CEO office	Bolan	BR-2567	
4	CEO office	Toyota Hiace	BRJ 14-11	

Due to poor management, program vehicles were shifted to CEO (DHA) which resulted in weak operational capacity of program and non-achievement of targets.

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

DAC in its meetings held on 26.11.2021 directed the DDO to take up the matter with DHA authorities and takeover shifted vehicles within a week. No progress was intimated till finalization of this Report.

Audit recommends that management of the program should takeover vehicles of the program for strengthening operational capacity besides fixing responsibility on the person(s) at fault.

[AIR Para:63]

Inadequate allocation of LHSs for monitoring of field work

According to PC-1, page 98 Sr. No. (4) regarding effective monitoring & supervision of LHWs and CMWs through LHSs, the LHSs have to monitor and supervise about 25 LHWs and 6 CMWs in a UC twice a month, (maximum visits= 24 days).

District Coordinator IRMNCH&NP Bahawalpur made unequal distribution of work among LHSs. It was revealed that one LHS was deputed in U.C Khanqah Sharif having population of 133,420 monitoring 38 LHWs whereas, 2 LHSs were deputed for supervision and monitoring of field work of only 13 LHWs in U.C Bheli having population of only 29,727 only. On the other hand, in some UCs no LHS was deputed to monitor the activities of field staff. UC wise detail of population of deployment of LHWs and LHSs is given below:

Sr. No.	Facility Code	Facility Name	Tehsil	Union Council Name	Total Pop of UC	Total LHWs	LHS
1	112024	BHU AGHA PUR	Bahawalpur City	Raman	74211	14	1
2	112001	BHU AHMAD NAICH	Ahmedpur East	Mahand	29777	8	0
3	112002	BHU ALI KHARIK	Ahmedpur East	Ali Kharik	36961	9	0
4	112207	BHU BASTI RANA IQBAL	Khairpur Tamewali	Guddan	34765	11	1
5	112037	BHU BHELI	Khairpur Tamewali	Bheli	29727	13	2
6	112004	BHU BUDHOO WALI	Ahmedpur East	Bukhtiari	31347	5	0
7	112038	BHU CHAK KATOORA	Hasil Pur	Hasil Pur Old	26811	14	1
8	112006	BHU CHAK LOHARAN	Ahmedpur East	163/M	27367	3	0
9	112060	BHU CHAK NO.105/DNB	Yazman	98/DNB	38181	13	1
10	112061	BHU CHAK NO.106/DB	Yazman	106/DB	40347	23	1
11	112062	BHU CHAK NO.113/DB	Yazman	117/DB	32128	16	1
12	112043	BHU CHAK NO.153/M	Hasil Pur	163/M	40171	27	1
13	112039	BHU CHAK NO. 15/FW	Hasil Pur	58/F	25769	4	0
14	112206	BHU CHAK NO.194/MURAD	Hasil Pur	192/M	32580	10	1
15	112051	BHU CHAK NO. 1/DNB	Yazman	1/DNB	14832	8	1
16	112053	BHU CHAK NO.20/DNB	Yazman	22/DNB	43000	27	2
17	112025	BHU CHAK NO. 29/BC	Bahawalpur Saddar	12/BC	64458	38	2
18	112026	BHU CHAK NO. 33-A/BC	Bahawalpur Saddar	4/BC	39925	18	1
19	112054	BHU CHAK NO. 39/DNB	Yazman	36/DNB	31477	25	1
20	112055	BHU CHAK NO. 44/DB	Yazman	44/DB	44776	27	1
21	112056	BHU CHAK NO. 47/DNB	Yazman	47/DNB	35655	21	2
22	112057	BHU CHAK NO. 63/DB	Yazman	67/DB	37538	22	1
23	112040	BHU CHAK NO. 68/F	Hasil Pur	79/F	33104	22	2
24	112058	BHU CHAK NO. 75/DB	Yazman	75/DB	36500	6	1
25	112041	BHU CHAK NO. 88/F	Hasil Pur	89/F	29800	20	0
26	112052	BHU CHAK NO.8/DNB	Yazman	17/DNB	31541	18	0
27	112042	BHU CHAK NO. 90/F	Hasil Pur	89/F	18120	12	1
28	112059	BHU CHAK NO. 91/DB	Yazman	88/DB	23012	8	0
29	112044	BHU CHALLAY WAHAN	Khairpur Tamewali	Israni	43182	28	1

Sr. No.	Facility Code	Facility Name	Tehsil	Union Council Name	Total Pop of UC	Total LHWs	LHS
30	112027	BHU GOTH MEHRAB	Bahawalpur Saddar	Goth Mehrab	34000	17	1
31	112028	BHU GOTH MEHROO	Bahawalpur Saddar	Jidu Misson	45000	25	1
32	112007	BHU HAIDER PUR	Ahmedpur East	Dhoor Kot	37752	6	0
33	112029	BHU HAKRA	Bahawalpur Saddar	Hakra	40990	3	0
34	112008	BHU HATHEJI	Ahmedpur East	Hatheji	44190	5	0
35	112030	BHU JALALABAD	Bahawalpur Saddar	Jalalabad	26166	6	1
36	112031	BHU JAMAL CHANNAAR	Bahawalpur Saddar	Jamal Channar	71927	41	2
37	112045	BHU JAMAL PUR	Hasil Pur	Jamal Pur	35409	13	0
38	112009	BHU JANU WALA	Ahmedpur East	Janu Wala	27509	3	1
39	112046	BHU JHANDANI	Khairpur Tamewali	Jhandani	37533	7	0
40	112032	BHU JHANGI WALI	Bahawalpur City	Jhangi Wali	82390	20	1
41	112010	BHU KHAIR PUR DAH	Ahmedpur East	Khair Pur Dah	46130	3	0
42	112011	BHU KHAN PUR NOURANGA	Bahawalpur Saddar	Wahi Hussain	30906	19	1
43	112033	BHU KHANU WALI	Bahawalpur City	Khanu Wali	73423	25	2
44	112012	BHU KHUDA BUKHSH MAHAR	Ahmedpur East	Jhangi Wali	36012	14	1
45	112013	BHU KHURRAM PUR	Ahmedpur East	Khurram Pur	45038	8	0
46	112199	BHU KOTLA MOUSA KHAN	Ahmedpur East	Kotla Mousa Khan	31806	9	1
47	112048	BHU KOTLA QAIM KHAN	Khairpur Tamewali	Kotla Qaim Khan	32623	11	1
48	112014	BHU KULAB	Ahmedpur East	Kulab	47676	6	1
49	112034	BHU MANGWANI	Bahawalpur City	Jhangi Wali	72130	10	1
50	112035	BHU MARI SHIEKH SHUJRA	Bahawalpur Saddar	Mari Sheikh Shujra	28869	14	1
51	112015	BHU MEHRAB WALA	Ahmedpur East	Mehrab Wala	32259	13	1
52	112016	BHU Noonari	Ahmedpur East	Noonari	45782	3	0
53	112017	BHU PIPLI RAJAN	Ahmedpur East	Mahandal	34854	3	0
54	112018	BHU RAJAR HOO	Ahmedpur East	Rajar Hoo	31762	10	1
55	112019	BHU RASOOL PUR	Ahmedpur East	Banwala	33681	6	1
56	112036	BHU SANJAR	Bahawalpur Saddar	Sanjar	36476	20	1
57	112049	BHU SHAH PUR	Hasil Pur	Shah Pur	36200	21	1
58	112050	BHU SHEIKH WAHIN	Khairpur Tamewali	Jhandani	23000	14	1
59	112200	BHU SYED IMAM SHAH	Khairpur Tamewali	Syed Imam Shah	42687	22	1
60	112021	BHU TAHIR WALI	Ahmedpur East	Mahand	37200	20	1
61	112022	BHU THERI ZEBTI	Ahmedpur East	Sukhel	43759	19	0
62	112023	BHU TIBBI IZZAT	Ahmedpur East	Tibbi Izzat	37843	9	1
63	112124	GOVT R.D. DISP TAIL WALA	Yazman	117/DB	20432	13	0
64	112142	JUBILLEE FEMAL HOSPITAL BWP	Bahawalpur City	Urban UC BWP No 2	71423	19	1
65	112202	MCH CENTRE JINNAH COLONY-1 BWP	Bahawalpur City	Urban UC BWP No 17	76484	16	0
66	112174	MCH CTR DERA NAWAB	Ahmedpur East	Urban-D APE	30070	6	0
67	112152	MCH CTR FARID GATE BAHAWALPUR	Bahawalpur City	Urban UC BWP No 12	74135	28	1
68	112156	MCH CTR KOUSAR CLY (SHAHDRA) BWP	Bahawalpur City	Urban UC BWP No 6	73415	13	1
69	112154	MCH CTR SADIQ COLONY # 1BWP	Bahawalpur City	Urban UC BWP No 7	72923	25	1
70	112155	MCH CTR SATTELITE TOWN BWP	Bahawalpur City	Urban UC BWP No 14	75415	31	2
71	112091	MCH DESERT RANJAR BAHAWALPUR	Bahawalpur City	Urban UC BWP No 3	72680	26	1

Sr. No.	Facility Code	Facility Name	Tehsil	Union Council Name	Total Pop of UC	Total LHWs	LHS
72	112161	RHC CHANI GOTH	Ahmedpur East	Chani Goth	39000	20	1
73	112167	RHC CHOONAWALA	Hasil Pur	188/M	35780	23	1
74	112164	RHC DERA BAKHA	Bahawalpur Saddar	37/BC	39925	17	1
75	112170	RHC HEAD RAJKAN	Yazman	1/DNB	42675	12	1
76	112165	RHC KHANQAH SHARIF	Bahawalpur Saddar	Khanqah Sharif	133420	38	1
77	112171	RHC KHUTRI BUNGLOW	Yazman	Merana	31763	13	1
78	112063	RHC KUD WALA	Yazman	68/DB	35952	20	1
79	112166	RHC LAL SOHANRA	Bahawalpur Saddar	37/BC	49500	33	2
80	112162	RHC MUBARIK PUR	Ahmedpur East	Mubarik Pur	48989	25	1
81	112169	RHC QAIM PUR	Hasil Pur	Qaim Pur	38866	19	1
82	112163	RHC UCH SHARIF	Ahmedpur East	Urban Uch Sharif	80000	42	2
83	112138	THQ HOSPITAL, AHMADPUR EAST.	Ahmedpur East	Urban-A APE	157307	49	2
84	112139	THQ HOSPITAL, HASIL PUR.	Hasil Pur	Urban H.Shah Rangila	122171	45	2
85	112168	THQ KHAIR PUR TAMEWALI	Khairpur Tamewali	Urban Khairpur Tamewali	40280	26	1
86	112172	THQ YAZMAN	Yazman	Urban Yazman	90350	45	2
Total					3942999	1499	78

Due to weak administrative controls, unequal distribution / allocation of population was made among LHWs and LHSs which resulted in poor quality health services and extra work load on field staff.

The matter was reported to the DDO concerned in August, 2021. DDO replied that LHSs were recruited on UC basis. Strength of LHWs and population covered by LHWs and LHSs vary due to non recruitment of staff. Reply was not tenable as work distribution was unequal.

DAC in its meetings held on 26.11.2021 directed the DDO to distribute the work equally and submit report within a week. No progress was intimated till finalization of this Report.

Audit recommends equal distribution of work among LHWs and LHSs besides fixing responsibility on District Coordinator.

[AIR Para:52]

Non provision of equipment and contraceptive commodities to CMWs

According to Component 5 (Page 90) of PC-I of IRMNCH, “to ensure sustainability of the inputs, the procurement of essential drugs will be made at district level from regular health budget and at provincial level”.

District Coordinator IRMNCH Rahim Yar Khan did not ensure provision of contraceptive medicines, commodities and equipment to CMWs for better health services. Moreover, capacity building of health staff was not carried out as required in PC-1 of the program.

Due to weak administrative controls, required contraceptive medicines, commodities, equipment and trainings were not provided which resulted in non-achievement of program objectives.

The matter was reported to the DDO concerned in July, 2021. DDO replied that after completion of course CMWs were deployed in the community to establish the health house. Health equipment was handed over to these CMWs for completion of their surety bond/agreement but in 2018 as per directions received from the Provincial office the subject cadre was closed due to which the remaining equipment were not handed over to the CMWs. Reply of the DDO was not tenable being irrelevant.

DAC in its meeting held on 24.11.2021 directed to probe the matter by CEO (DHA) and submit detailed report within a month. No progress was intimated till finalization of this Report.

Audit recommends provision of medicines and necessary trainings besides fixing responsibility on the person(s) at fault.

[AIR Para: 15&26]

Removal of CMWs without need assessment

As per PC-1 Component -2 improving the services & access “One of the issues being faced by the current CMW’s initiative is the attrition rate before and after deployment. It has been experienced that the initial model of CMWs did not work well and is no longer attractive to the CMWs.

Program Director IRMNCH Rahim Yar Khan revised the PC-1 (2021-23) in which the program of CMWs was suspended. CMWs were removed from Revised PC-1 (2021-23) without ensuring services provided by these employees within given stipend of Rs 2,000 per month.

Due to poor planning retention model of CMWs was prepared without need assessment which resulted in non-achievement of program objectives.

The matter was reported to the DDO concerned in July, 2021. DDO replied that services of CMWs were suspended by the Provincial office and this office was unable to retain these officials without extension orders. Reply of the DDO was not tenable as neither the remuneration of the CMWs was fixed with rational approach at the time of initiation of the program nor worked for retention of CMWs.

DAC in its meeting held on 24.11.2021 directed to take up the matter of retention of CMWs with the higher ups. No progress was intimated till finalization of this Report.

Audit recommends efforts should be made for retention of CMWs, besides taking up the matter with the Program Director.

[AIR Para: 04]

Non-fixing SDGs targets at District level

According to page No. 10 of PC-I 2020, SDGS targets of various indicators were set for the period to be ended on 30.06.2023.

District Coordinator IRMNCH Rahim Yar Khan did not fix SDGs targets of various indicators at District level for the period 2020-2023. Analysis of data pertaining to SDGs indicators could not be carried out for assessment of performance of the program. Detail is given below:

Sr. No.	Description of Indicators	Target till June, 2021 (2020-23)
1	Maternal Mortality Ratio	160/100,000LB
2	Newborn Mortality Rate	35/1,000LB
3	Infant Mortality Rate	50/1,000LB
4	Under Five Mortality	60/1,000LB
5	Contraceptive Prevalence Rate	38%
6	Skilled Birth Attendant	>85%
7	Stunting	28%
8	Wasting	<6%

Due to weak planning, annual targets of required indicators were not fixed which resulted in non availability of data for assessment of performance of the program.

The matter was reported to the DDO concerned in July, 2021. DDO replied that integrated efforts were made at UC and district level for strengthen of maternal and newborn child health. Concentration on program indicators was already in progress for achievement of desired SDGs targets. Reply of the DDO was not tenable as required targets were not set at district level.

DAC in its meeting held on 24.11.2021 directed the DDO to ensure SDGs targets at district level. No progress was intimated till finalization of this Report.

Audit recommends to ensure SDGs targets at district level besides fixing responsibility on the person(s) at fault.

[AIR Para: 22]

Poor efforts of LHWs and LHSs for Birth Spacing

As per PC-1 (Phase-III) page 21, LHWs will ensure provision of counseling on birth spacing during providing ANC & PNC services.

District Coordinator IRMNCH & NP Rahim Yar Khan did not provide counseling to community for birth spacing as required in PC-1 of the program. The management neither concentrated on the matter nor coordinated with population welfare department to combat issue of family planning. Detail is given below:

1	2	3	4	5	6	
Sr. No.	Year	Months	Contraceptive Prevalence Rate		Couples remained un-attended	% of un-attended couples
			No. Of Eligible Couples (Women Age 15-49 Years)	No. of Modern Contraceptive Method Users		
1	2019-20	July	368,801	160,732	208,069	56.42
2	2019-20	August	306,230	129,671	176,559	57.66
3	2019-20	September	397,152	175,339	221,813	55.85
4	2019-20	October	389,305	164,947	224,358	57.63
5	2019-20	November	398,166	169,773	228,393	57.36
6	2019-20	December	411,377	185,773	225,604	54.84
7	2019-20	January	378,378	164,061	214,317	56.64
8	2019-20	February	378,226	161,788	216,438	57.22
9	2019-20	March	362,292	163,948	198,344	54.75
10	2019-20	April	371,511	165,227	206,284	55.53
11	2019-20	May	379,841	171,933	207,908	54.74
12	2019-20	June	394,719	180,361	214,358	54.31
Total					2,542,445	56.05

Source of data: Data maintained and provided by the Department

Due to poor planning, birth spacing was not ensured by the district coordinator resulting in high birth ratio.

The matter was reported to the DDO concerned in July, 2021. DDO replied that Health Department continuously arranged the training/sessions in the community regarding birth spacing. Reply of the DDO was not tenable as supporting record was not produced during record verification.

DAC in its meeting held on 24.11.2021 directed the DDO to make efforts for maintaining birth spacing in the community. No progress was intimated till finalization of this Report.

Audit recommends that birth spacing should be ensured besides fixing responsibility on the person(s) at fault.

[AIR Para: 02]