



AUDIT REPORT

ON

THE ACCOUNTS OF

17 DISTRICT HEALTH AUTHORITIES

OF PUNJAB

AUDIT YEAR 2017-18

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DGA	Directorate General Audit
DHA	District Health Authority
DHQ	District Headquarter
DO	District Officer
DTL	Drug Testing Laboratory
EPI	Expanded Programme on Immunization
FD	Finance Department
GST	General Sales Tax
HSRA	Health Sector Reforms Allowance
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
KVA	Kilo Volt Ampere
MFDAC	Memorandum for Departmental Accounts Committee
MS	Medical Superintendent
NPA	Non Practicing Allowance
OPD	Outdoor Patient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PPRA	Punjab Procurement Regulatory Authority
PSTS	Punjab Sales Tax on Services
RDA	Regional Directorate of Audit
RHC	Rural Health Center
SMO	Senior Medical Officer
THQ	Tehsil Headquarters

TMA	Tehsil Municipal Administration
UA	Union Administration
WAPDA	Water & Power Development Authority
WMO	Women Medical Officer

PREFACE

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

The report is based on audit of the accounts of 17 District Health Authorities of the Punjab, for the Financial Year 2016-17 (January, 2017 to June, 2017). The Directorate General of Audit, District Governments, Punjab (South), Multan, conducted audit during Audit Year 2017-18 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 carrying value of Rs 1 million or more. 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.

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

The Report has been finalized in the light of the written responses of management concerned and DAC directives wherever conveyed.

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 to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (South), Multan is responsible for carrying out audit of Local Governments comprising City District Governments, District Governments, Municipal Corporations, Municipal Committees, District Councils, Tehsil / Town Municipal Administrations, Union Administrations / Councils, District Health and Education Authorities of 17 Districts of Punjab (South) namely Bahawalnagar, Bahawalpur, Chiniot, Dera Ghazi Khan, Faisalabad, Jhang, Khanewal, Layyah, Lodhran, Multan, Muzaffargarh, Pakpattan, Rahim Yar Khan, Rajanpur, Sahiwal, Toba Tek Singh & Vehari and eight companies of the Department of Local Government and Community Development i.e. 05 Cattle Market Management Companies and 03 Waste Management Companies.

The Directorate General Audit has a human resource of 103 officers and staff constituting 22,852 mandays and annual budget of Rs 109.541 million for the Financial Year 2017-18. Director General Audit, District Governments Punjab (South) carried out audit of the accounts of 17 District Health Authorities for the Financial Year 2016-17.

District Health Authorities were established under Punjab Local Government Act, 2013 which came into force on 01.01.2017. The authorities conducted their operations for establishing, managing & supervising primary & secondary health care facilities and institutions in the Punjab. The Chairman and the Chief Executive Officer shall be personally responsible to ensure that the business of the authority is conducted proficiently, in accordance with law and to promote the objectives of the authority as set forth in Section 17(7) of PLGA, 2013. The Chief Executive Officer is the Principal Accounting Officer of the District Health Authority as per Section 92(3) of PLGA, 2013.

Audit Objectives

Audit was conducted with the objectives to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which it was spent.
2. Expenditure was incurred in conformity with the laws, rules and regulations framed to regulate the procedure for expending of public money.
3. Every item of expenditure was incurred with the approval of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment, collection and accountal of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the City District Government.

a) Scope of Audit

Total expenditure of 17 District Health Authorities for the Financial Year 2016-17 was Rs 13,170.246 million (Annexure-B). Out of this, DG Audit District Governments Punjab (South) Multan audited expenditure of Rs 7185.409 million which in terms of percentage was 55% of total expenditure.

Total receipts of 17 District Health Authorities for the Financial Year 2016-17 were Rs 35.047 million. Out of this, DG Audit District Governments Punjab (South) Multan audited receipts of Rs 28.717 million which in terms of percentage was 82% of total receipts.

b) Recoveries at the instance of Audit

Recoveries of Rs 562.231 million were pointed out by Audit which was not in the notice of the management before audit. Rs 1.035 million was recovered and verified during the year 2017-18, till the time of compilation of this Report.

However against the total recovery of Rs 354.046 million pertaining to Paras (over one million) drafted in this report, no recovery has been made by the management till the finalization of this Report.

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 Education Authority in accordance with the regularity framework provided by the relevant laws. 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 the 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 authority concerned. However, audit impact in shape of change in rules is not relevant being the first audit of the authorities.

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 the course of audit which includes some serious lapses like withdrawal of public funds against the entitlement of the employees. Negligence on the part of District Health Authority may be captioned as one of the important reasons for weak Internal Controls.

According to Section 90(1)(b) of PLGA, 2013 CEOs of District Health Authorities were responsible for internal audit of DHA but the same was not carried out in District Health Authorities.

f) The key Audit findings of the report

- i. Non-production of record worth Rs 867.839 million was reported in 12 cases¹.
- ii. Irregularities and non-compliance of rules amounting to Rs 3451.158 million was noticed in 228 cases².
- iii. Performance issues involving Rs 184.168 million were noted in 29 cases³
- iv. Weaknesses of internal control involving an amount of Rs 381.964 million were noticed in 40 cases⁴.

g) Recommendations

PAOs of District Health Authorities are required to:

- i. Produce the record, requisitioned by Audit and take action against the persons responsible for non-production of record.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Hold Inquiries and fixing responsibility for fraud, misappropriation, losses, theft and wasteful expenditure.
- iv. Make efforts for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Rationalize budget with respect to utilization.

¹ Para No. 1.2.1.1, 2.2.1.1, 4.2.1.1, 7.2.2.1, 8.2.1.1, 9.2.1.1, 10.2.1.1, 11.2.1.1, 12.2.1.1, 13.2.1.1, 14.2.1.1, 17.2.1.1

² Para No. 1.2.2.1 to 1.2.2.3, 2.2.2.1 to 2.2.2.4, 3.2.1.1. to 3.2.1.11, 4.2.2.1 to 4.2.2.6, 5.2.1.1 to 5.2.1.16, 6.2.1.1. to 6.2.1.16, 7.2.1.1 to 7.2.2.22, 8.2.2.1 to 8.2.2.18, 9.2.2.1 to 9.2.2.18, 10.2.2.1 to 10.2.2.18, 11.2.2.1 to 11.2.2.19, 12.2.2.1 to 12.2.2.15, 13.2.2.1 to 13.2.2.9, 14.2.2.1 to 14.2.2.10, 15.2.1.1 to 15.2.1.12, 16.2.1.1, 16.2.1.1 to 16.2.1.16, 17.2.2.1 to 17.2.2.15

³ Para No. 1.2.3.1 to 1.2.3.6, 2.2.3.1 to 2.2.3.3, 3.2.2.1, 5.2.2.1, 6.2.2.1, 7.2.3.1 to 7.2.3.3, 9.2.3.1 to 9.2.3.9, 10.2.3.1 to 10.2.3.3, 12.2.3.1 to 12.2.3.4, 15.2.2.1 to 15.2.2.4, 16.2.2.1, 17.2.3.1 to 17.2.3.2

⁴ Para No. 3.2.3.1 to 3.2.3.2, 7.2.4.1. to 7.2.4.3, 9.2.4.1 to 9.2.4.8, 10.2.4.1 to 10.2.4.5, 12.2.4.1 to 12.2.4.7, 13.2.3.1 to 13.2.3.3, 15.2.3.1 to 15.2.3.2, 17.2.4.1 to 17.2.4.8

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rupees in million)

Sr. No.	Description	No.	Expenditure	Receipts	Total
1	Total PAOs in audit jurisdiction	17	13,170.246	35.047	13,205.293
2	Total formations in audit jurisdiction	406	13,170.246	35.047	13,205.293
3	Total entities (PAOs) audited	17	7,185.409	28.717	7,214.126
4	Total formations audited	167	7,185.409	28.717	7,214.126
5	Audit & Inspection Reports	167	7,185.409	28.717	7,214.126

Table 2: Audit Observations Classified by Category

(Rupees in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Asset management	129.774
2	Financial management	2,731.108
3	Internal controls	381.964
4	Others	1,642.283
	Total	4,885.129

Table 3: Outcome Statistics**(Rupees in million)**

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total current year	Total last Year
1	Total financial outlay	163.107	9,301.838	3,589.023	116.278	35.047	13,205.293	-
2	Outlays Audited	110.035	5,134.754	1,832.683	107.937	28.717	7,214.126*	-
3	Amount placed under Audit Observations / Irregularities	62.930	1,024.410	3,688.644	35.242	73.903	4,885.129	-
4	Recoveries Pointed Out at the instance of Audit	-	205.420	75.829	19.925	52.872	354.046	-
5	Recoveries Accepted / Established at the instance of Audit	-	162.121	58.108	19.925	32.546	272.700	-
6	Recoveries Realized at the instance of Audit	-	0.231	0.382	-	0.422	1.035	-

*The amount mentioned against Sr. No.2 in column of "Total" is the sum of expenditure and receipt, whereas, the total expenditure was Rs 7185.409 million

Table 4: Irregularities pointed out**(Rupees in million)**

Sr. No.	Description	Amount under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	3,196.674
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from IPSAS ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	98.139
4	Quantification of weaknesses of internal control systems.	338.268
5	Recoverable and overpayments, representing cases of established overpayments or misappropriations of public monies	354.046
6	Non-production of record.	867.839
7	Others, including cases of accidents, negligence etc.	30.163
Total		4,885.129

¹ The Accounting Policies and Procedure as prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

Table 5: Cost Benefit**(Rupees in million)**

Sr. No.	Description	Amount
1	Outlays Audited (Items 2 Table 3)	7,214.126
2	Expenditure on Audit	109.541
3	Recoveries realized at the instance of Audit	1.035
4	Cost-Benefit Ratio	0.010:1

CHAPTER 1

1.1 District Health Authority Bahawalnagar

1.1.1 Introduction

District Health Authority, 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 and be sued in its name.

The functions of District Health Authorities, are elaborated in the Punjab Local Government Act , 2013. According to that the District Health Authority Bahawalnagar is responsible to:

- Establish, manage and supervise primary and secondary health care facilities and institutions
- Approve the budget of the Authority and allocate funds to health institutions
- Coordinate health related emergency response during any natural calamity or emergency
- Develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other
- Ensure human resource management and capacity development of health, service delivery personnel under the policy framework given by the Government
- Ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government and
- Ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of Health facility/ Institute
Basic Health Units	103
Government Rural Dispensary	46

Rural Health Centre	10
Tehsil Head Quarter Hospitals	04
District Head Quarter Hospitals	01
District Health Development Centre	01
District Health Officer	01

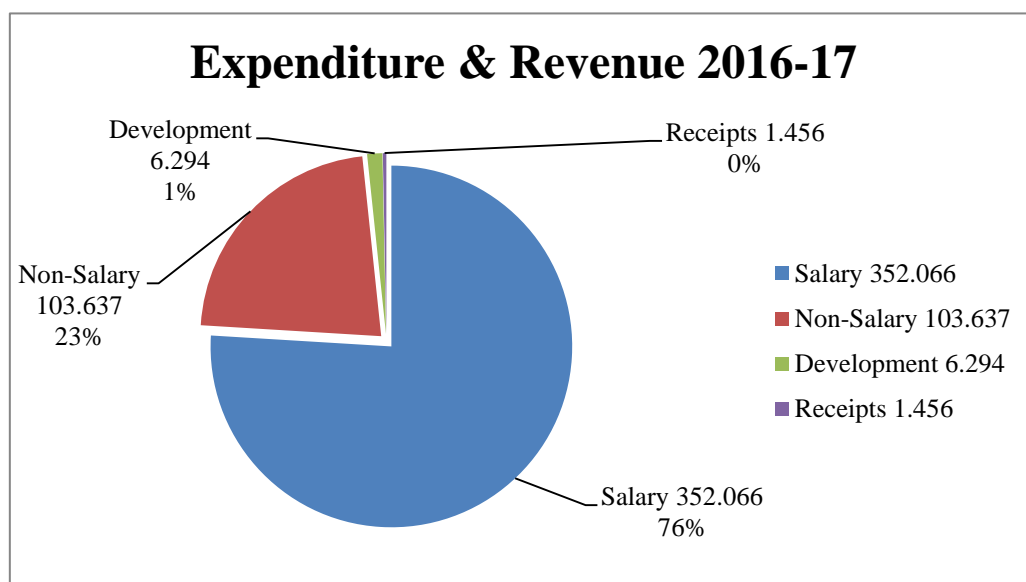
1.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

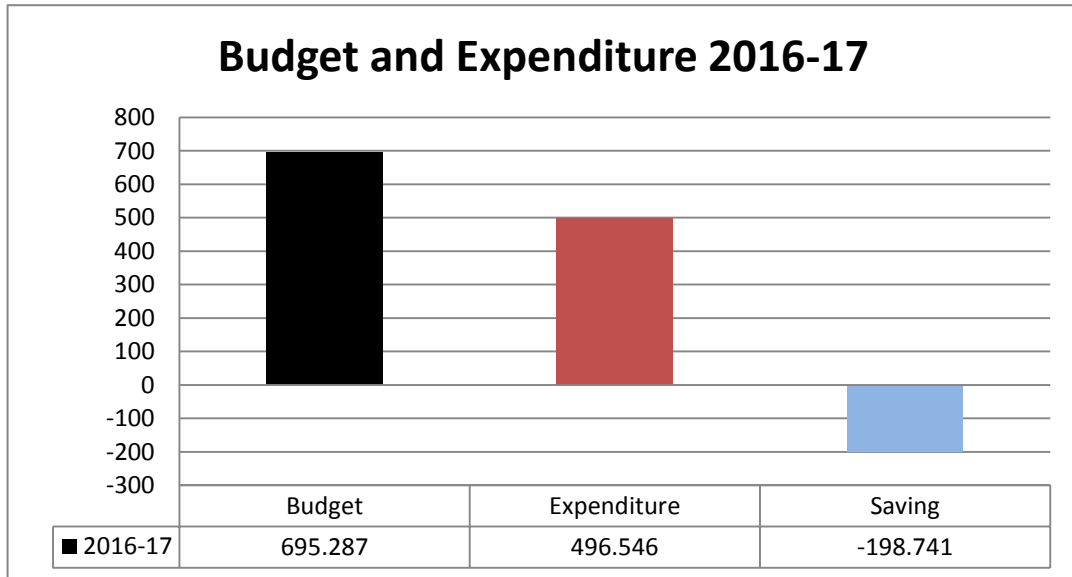
2016-17	Budget	Actual	Excess (+)	% (Saving)
			/ Saving (-)	
Salary	602.622	431.668	-170.954	-28.37%
Non-Salary	82.909	59.389	-23.52	-28.37%
Development	9.756	5.489	-4.267	-43.74%
Total	695.287	496.546	-198.741	-28.58%
Receipts	4.580	5.362	0.782	17.07%

(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority, Bahawalnagar, total original and final budget (Development & Non-Development) was Rs 695.287 million. Against the final budget, total expenditure of Rs 496.546 million was incurred by the District Health Authority during 2016-17. Owing to inefficient financial management in release of budget by Additional Deputy Commissioner (F&P), lapse of Rs. 198.741 million came to the notice of Audit.

(Rupees in million)



1.1.3 Brief Comments on the Status of Compliance with PAC Directives

As this is the first Audit Report on the accounts of DHA Bahawalnagar established in Janaury, 2017. No Audit Report pertaining to the pceeding years has been submitted before the Provincial Public Accounts Committee so far.

1.2 AUDIT PARAS

1.2.1 Non Production of Record

1.2.1.1 Non - production of record – Rs 18.941 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts.

Various offices under jurisdiction of CEO (DHA) Bahawalnagar neither maintained nor produced record despite repeated requests under different objects / codes of classification amounting to Rs 18.941 million during 2016-17. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	DO (Health) Bahawalnagar	POL log book	2.041
2		Vouched Account	4.713
3	THQ Chishtian	SDA Account	12.187
4	THQ Minchinabad	MSD Consumption, Service books of Staff	-
Total			18.941

Audit is of the view that due to weak internal controls and willful evasion from audit, record was neither properly maintained nor produced for audit verification.

Non production of record created doubts regarding legitimacy of expenditure incurred for Rs 18.941 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in October, 2017. DO (Health) Bahawalnagar and THQ Hospital Minchinabad did not reply to the audit observation. MS THQ Hospital Chistian replied that all relevant record was available and same would be produced to audit on demand but no record was produced for audit verification.

DAC in its meeting held in December, 2017 directed all DDOs to produce the record in next audit. No progress was intimated till finalization of this Report.

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

[AIR Para No.10, 20, 22 & 16]

1.2.2 Irregularities and Non-Compliance

1.2.2.1 Irregular expenditure due to non-compliance of PPRA Rules – Rs 33.650 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and the Punjab Procurement Rules 2014, procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Following DDOs working under the administrative control of CEO (DHA) Bahawalnagar incurred expenditure of Rs 33.650 million on purchase of medicine, stationery and different store items. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were split-up to avoid fair tendering process and most of the bills / invoices of the suppliers were without dates and no record was produced to verify the dates of delivery of goods. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	DO (Health) Bahawalnagar	Store Items	1.165
2		Stationery & Printing	0.585
3	DHQ Bahawalnagar	Stationery, Printing, Machinery and Medicines	4.457
4	THQ Fortabbas	Bedding Clothing, X-ray, Stationery, etc	8.021
5	THQ Minchinabad	MSD (Medicine)	12.209
6	THQ Haroonabad	Medicine	7.213
Total			33.650

Audit is of the view that due to financial indiscipline, purchases were made without observing PPRA rules.

Non observance of PPRA rules resulted in irregular expenditure amounting to Rs 33.650 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in October, 2017. DO (Health) Bahawalnagar and MS THQ Hospital Minchinabad did not reply to the audit observations. MS DHQ Bahawalnagar replied that all purchases were made after completion of codal& procedural formalities within existing budget provided by the Government. MS THQ Hospital Fortabbas replied that emergency items, lab chemicals, x-ray films, chemicals and stationery items were not available in local market and there was no violation of PPRA in purchase of these items. MS THQ Hospital Haroonabad replied that all the items were purchased according to the demand of different departments of this hospital and there was no violation of PPRA in purchase of these items.Replies of DDOs were not tenable as no record in support of reply was produced.

DAC in its meeting held in December, 2017 directed all DDOs to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

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

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

1.2.2.2 Irregular expenditure on pay and allowances due to shifting of Headquarter – Rs 20.705 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 original place of posting, it means that there is no need of such post. However Finance Department may be approached for creation of post at required station by abolishing the corresponding post.

Following DDOs working under the administrative control of CEO (DHA) Bahawalnagar incurred expenditure of Rs 20.705 million on payment of salaries to one hundred and fourteen (114) employees who were posted other than

their original place of posting 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 of the post. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	No. of employees	Amount
1	DO (Health) Bahawalnagar	99	13.268
2	MS THQ Hospital Minchinabad	1	1.188
3	Principal Nursing School Bahawalnagar	2	1.123
4	CEO (DHA) Bahawalnagar	8	3.957
5	MS THQ Hospital Fortabbas	4	1.169
Total			20.705

Audit is of the view that due to weak managerial controls, temporary posting of employees for more than three months was made without getting approval of the Finance Department.

General/temporary duties without approval of Finance Department resulted in irregular expenditure amounting to Rs 20.705 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in October, 2017. DO (Health) Bahawalnagar and MS THQ Hospital Minchinabad did not reply to the audit observations. Principal Nursing School Bahawalnagar replied that the said staff was deputed by the competent authority keeping in view the shortage of teaching staff. CEO (DHA) Bahawalnagar replied that staff was deputed after approval of the competent authority and it was due to shortage of staff and increased work load. MS THQ Hospital Fortabbas replied that matter was under consideration at provincial level. Replies of DDOs were not tenable as period of temporary posting was more than three months and no evidences regarding cancellation of general duties and their attendance at original place of posting were produced.

DAC in its meeting held in December, 2017 directed all DDOs to get the expenditure regularized from the competent authority. No progress was intimated till finalization of this Report.

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

[AIR Para No. 11, 1, 9, 5 &2]

1.2.2.3 Non-accountal of various items into stock – Rs 3.258 million

According to Rule 15.4 of the Punjab Financial Rules 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. The passing and the receiving Government servant should see that the quantities are correct and their quality is good. Further he should record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers”.

Following DDOs working under the administrative control of CEO (DHA) Bahawalnagar made payment of Rs 3.258 million for purchase of stationery and store items during 2016-17 but those items were not entered / accounted for in to relevant books of accounts. Detail is given below:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	DO (Health) Bahawalnagar	1.274
2	MS THQ Hospital Haroonabad	1.984
Total		3.258

Audit is of the view that due to weak internal controls, various items were consumed without entering into relevant books of accounts.

Consumption of items amounting to Rs. 3.258 million without recording stock entries into relevant books of accounts resulted in doubtful expenditure.

The matter was reported to CEO of District Health Authority and DDOs concerned in October, 2017. DO (Health) Bahawalnagar neither submitted working papers nor attended DAC meeting. MS THQ Hospital Haroonabad replied that all the record was available for audit verification. Reply of DDO was not tenable as record was not produced for verification.

DAC in its meeting held in December, 2017 directed all DDOs to get the relevant record verified within a week. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 3.258 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No.21& 16]

1.2.3 Internal Control Weaknesses

1.2.3.1 Loss due to shortage of medicines – Rs 15.042 million

According to Rule 15.4(a) of PFR Vol-I all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers”.

MS DHQ Hospital Bahawalnagar misappropriated medicine costing Rs. 15.042 million. During scrutiny of stock register it was observed that medicines were found short as per physical verification conducted by audit team and resident audit officer of hospital. Further, medicines misappropriated by shifting less quantities of medicines from the previous stock register, similarly some medicines were shown to shifted to CEO office but no record in support was available for verification and in some cases incorrect balance of medicines was reported after issuance of medicines in expense registers. Detail is given below with further para wise comments:

(Rupees in million)

Sr. No	Description	Amount	Comments
1	Shortage of medicines	0.640	Medicines were found short by less balance in s/register after issuance. After issuance less balance was taken instead of actual to be in 15 medicines.
2	Shortage of medicines	10.244	Medicines were found short by not taking balance from previous register to new register. Some medicines were shown to be issued to CEO office of which no entries were available in receiving in 18 type of medicines
3	Shortage of medicines	0.553	In physical verification balance of medicines were short in actual than mentioned in s/register.
4	Shortage of medicines	0.361	In physical verification balance of medicines were short in actual than mentioned in s/register.
5	Shortage of medicines	3.294	As per statement given by Pharmacist and Store keeper DHQ BWN that when they joined medicine store, they found some items short in stock as compared to stock

Sr. No	Description	Amount	Comments
			mentioned in expense registers. Also medicines were found short taken in register when compared with indents of users and store keeper.
	Total	15.042	

Audit is of the view that due to weak managerial control funds were misappropriated through shortage of medicines.

Shortage of medicines in huge volume resulted in loss to the Government funds amounting to 15.042 million.

The matter was reported to CEO of District Health Authority and DDO concerned in October, 2017. DDO replied that an inquiry was being started to probe the matter and outcome of which would be communicated, but no findings had been communicated to audit till completion of report.

DAC in its meeting held in December, 2017 directed to finalize proceedings within a week and effect recovery from the concerned within 15 days. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 15.042 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 2,14,20,23 & 24]

1.2.3.2 Loss due to non deduction of house rent and conveyance allowance – Rs 5.507 million

According to Finance Department letter No. FD-PC-38-08/77, dated 05.07.1977 “The conveyance allowance is not admissible to the employee whom residence allotted is within the premises of the office”. Moreover as per Para No. 4 of Govt. of the Punjab Finance Department letter No. FD.S.R-I 9-4/86 (P) PR dated 04-12-12,” it is clarified that the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of House Rent & Conveyance Allowance”.

DO (Health) under control of CEO (DHA) made payment of Rs 5.507 million on account of HRA & CA in favor of employees to whom official

residences were allotted within premises of work in violation of the above rule. Detail is given below:

(Rupees in million)

Sr. No.	Designation	BPS	No. Officer/Officials	H.R	C.A	Months	Amount
1	Medical Officer	17	30	2,955	5,000	6	1.432
2	LHV	14	70	1,476	2,856	6	1.819
3	Dispenser	12	55	1,306	2,856	6	1.373
4	Chowkidar	2	55	891	1,785	6	0.883
Total							5.507

Audit is of the view that due to weak financial management, conveyance allowance and house rent allowance was paid to staff availing designated residences.

Unauthorized payment on account of conveyance allowance and house rent allowance to staff availing facility of designated residences resulted in loss amounting to Rs 5.507 million.

The matter was reported to CEO of District Health Authority and DDO concerned in November, 2017. DO (Health) did not reply to the audit observation.

DAC in its meeting held in December, 2017 directed DDO to effect recovery. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 5.507 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No.13]

1.2.3.3 Loss due to unauthorized payment of conveyance allowance – Rs 5.305 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976, conveyance allowance is not admissible during any kind of leave except casual leave. Further, according to the Government of Punjab, Finance Department letter No. 106 I-SO(SR) IV/7 dated 18.08.1977, conveyance allowance is not admissible during vacations. Furthermore, according to letter No. FD-PC.38-8/77 dated 05.07.1977, issued by the Finance Department, Government of the Punjab,

no Conveyance and house rent allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle.

Following DDOs working under the administrative control of CEO (District Health Authority) Bahawalnagar paid conveyance allowance amounting to Rs 5.305 million to the employees despite the fact that the allowance was not admissible during leave period and to the employees to whom official vehicle allotted. Detail is givenbelow:

(Rupees in million)

Sr. No	DDOs	Period	No. of employees	Recovery of Conveyance allowance			Total
				Leave	Availing Government Vehicle	Government accommodation	
1	DO (Health) Bahawalnagar	2016-17	150	1.553	0.354	-	1.908
2	MS THQ Fortabbas	2016-17	7	0.312	-	-	0.313
3	Deputy DO (Health) Chishtian	2016-17	6	-	0.154	-	0.154
4	CEO (DHA) Bahawalnagar	2016-17	38	0.106	-	-	0.106
5	THQ Haroonabad	2016-17	26	2.638	-	-	2.638
6	THQ Haroonabad	2016-17	10	-	-	0.186	0.186
Total							5.305

Audit is of the view that due to weak administrative controls, inadmissible Conveyance Allowances was paid.

Payment of inadmissible conveyance allowance resulted in loss of Rs 5.305 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in September and October, 2017. DO (Health) Bahawalnagar and Deputy DO (Health) Chishtian did not reply to the audit observations. MS THQ Fortabbas replied that as per notification of Health department Lahore, no allowance will be deducted from the pay of nursing cadre during maternity leave, However rest of employees are directed to deposit the overdrawn amount. CEO (DHA) Bahawalnagarreplied that a letter was issued to the DAO Bahawalnagar

for recovery. MS THQ Haroonabad replied that recovery against each officer / official had been started in installments. Reply of DDO was not tenable as no payment of allowances was admissible during leave period.

DAC in its meeting held in December, 2017 directed all DDOs to effect recovery. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 5.305 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 4, 9, 1, 2, 6, 1&14]

1.2.3.4 Loss due to bogus drawl of funds through fictitious vouchers of medicines – Rs 4.643 million

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

M.S. DHQ Hospital working under the administrative control of CEO (Health) Bahawalnagar withdrawn an amount of Rs 4.643 million on account of medicines through preparation of fictitious vouchers. During audit a statement given by the Pharmacist that some vouchers have not been signed by herself and signatures at surface of the bills are bogus. Similarly she also explained in her statement that all those signatures which were made through black ink also not done by herself. **Annexure – C**

Audit is of the view that due to malafied intention funds were drawn through bogus signatures.

Drawl of funds Rs. 4.643 million through bogus signature resulted into bogus drawl of funds.

The matter was reported to CEO of District Health Authority and DDO concerned in October, 2017. The DDO replied that an inquiry is constituted to probe into the matter, but no findings have been communicated to audit till completion of report.

DAC in its meeting held in December, 2017 directed DDO to recover the same from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 4.643 million.

[AIR Para No. 22]

1.2.3.5 Loss due to local purchase of medicines at excess rates – Rs 4.157 million

According to Rule 126 of PLGO 2001, “any loss sustained by Govt. due to negligence or fraud must be recovered from the concerned”.

MS DHQ Hospital incurred excess expenditure of Rs. 4.157 million on purchase of local medicines. During audit it was observed that the supplier charged many times excess rates of the same medicines purchased during 2016-17 than the rates in 2017-18 as per financial year.

Audit is of the view that due to weak financial controls excess rate was paid.

Purchase of medicines on excess rates resulted in loss of Rs 4.157 million.

The matter was reported to the CEO of District Health Authority and DDO concerned in October, 2017. DDO replied that all items were purchased from lowest firm. Reply was not tenable as prices of same medicines were many times lesser than 2016-17.

DAC in its meeting held in December, 2017 directed DDO to inquire the matter and report within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 4.157 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 27]

1.2.3.6 Loss due to non deposit of fee – Rs 3.890 million

According to Rule 76 (1) of PDG &TMA (Budget) Rules 2003, the collecting officer shall ensure that all revenue due to Government, are claimed, realized and credited into Government treasury.

M.S. DHQ Hospital did not deposit different fees into Government treasury amounting to Rs 3.890 million. It was observed that DDO did not deposit CT scan fee and medical fitness fee recovered from the patients and new employees recruited during the period respectively. Detail is as below.

(Rupees in million)

Sr. No	Description	Total patients	Fee collected as per previous practice	Total fee to be collected
1	CT Scan Fee	2347	1,000	2.347
2	Medical fitness fee	1624	950	1.543
Total				3.890

Audit is of the view that due to weak administrative controls, fee was not deposited into Government treasury.

Non deposit of fee into Government treasury resulted in loss of Rs 3.890 million.

The matter was reported to CEO of District Health Authority and DDO concerned in October, 2017. DDO replied that an inquiry was already in under proceedings at CEO office for less deposit of medical fitness fee, and CT Scan fee had been stopped to recover with the orders of District Government Bahawalnagar, but no such order was shown to audit.

DAC in its meeting held in December, 2017 directed DDO to initiate inquiry besides recovery from the concerned within a month. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 3.890 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No. 26 &32]

CHAPTER 2

2.1 District Health Authority Bahawalpur

2.1.1 Introduction

District Health Authority, 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 and be sued in its name.

The functions of District Health Authorities, are elaborated in the Punjab Local Government Act , 2013. According to that the District Health Authority Bahawalpur is responsible to:

- Establish, manage and supervise primary and secondary health care facilities and institutions
- Approve the budget of the Authority and allocate funds to health institutions;
- Coordinate health related emergency response during any natural calamity or emergency
- Develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other
- Ensure human resource management and capacity development of health, service delivery personnel under the policy framework given by the Government
- Ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government and
- Ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

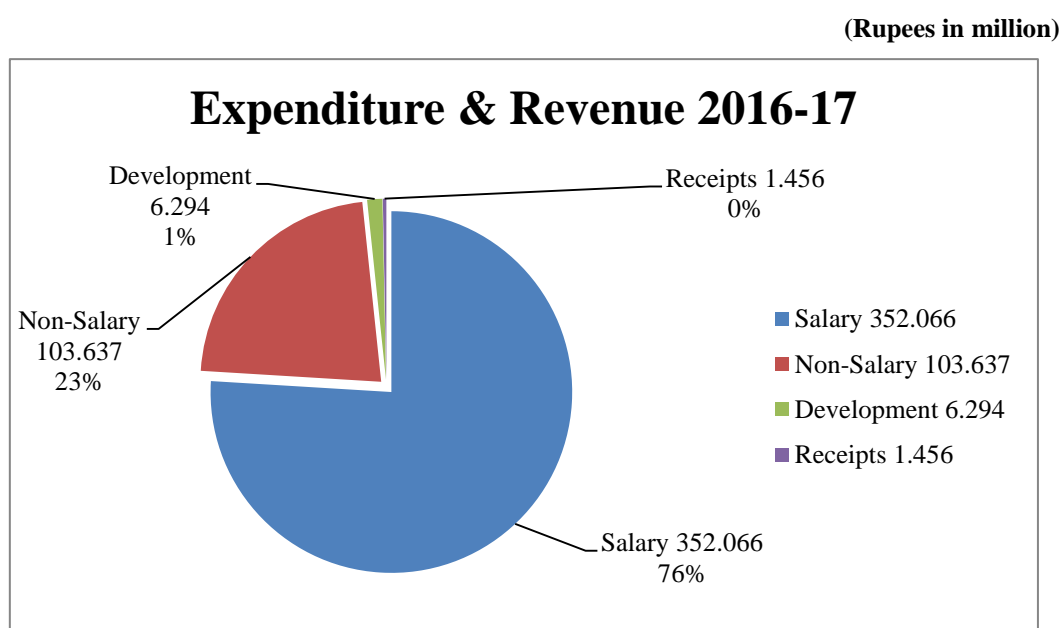
Description	No. of Health facility/ Institute
Basic Health Units	73
Government Rural Dispensary	69
Rural Health Centre	12
Tehsil Head Quarter Hospitals	04
District Head Quarter Hospitals	0
District Health Development Centre	01
District Health Officer	01

2.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

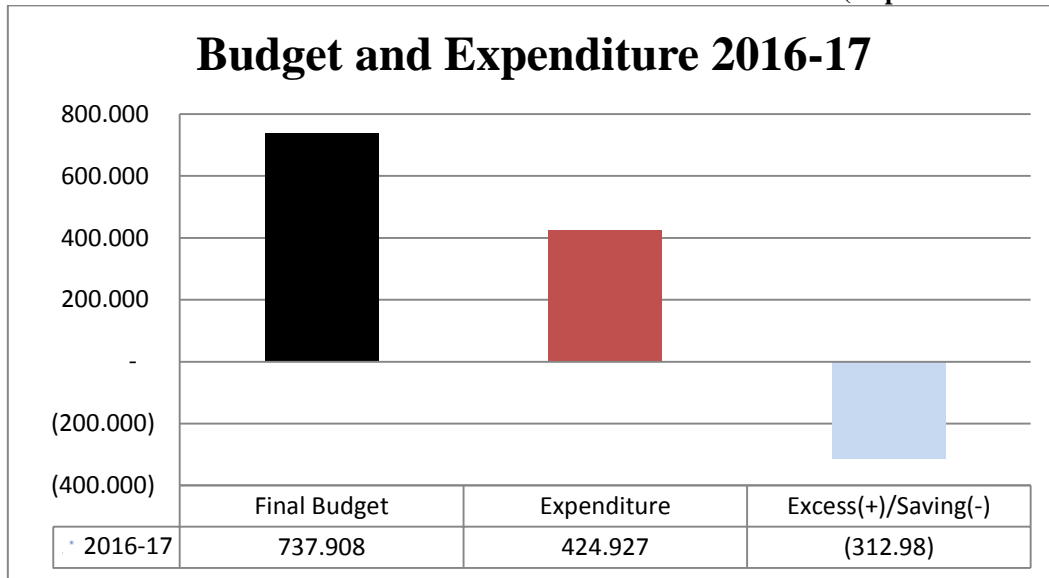
2016-17	Budget	Actual	Excess (+) / Saving (-)	% (Saving)
Salary	604.669	356.150	(-)248.519	-41.10%
Non-Salary	113.805	67.031	(-)46.774	-41.10%
Development	19.435	1.747	(-)17.688	-91.01%
Total	737.908	424.927	(-)312.981	-42.41%
Receipts	1.769	1.489	-0.28	-15.83%



As per the Appropriation Accounts 2016-17 of the District Health Authority, Bahawalpur, total original and final budget (Development & Non-Development) was Rs 896.931 million. Against the final budget, total expenditure of Rs 585.736 million was incurred by the District Health Authority during 2016-17. Owing to inefficient financial management in release of budget by

Additional deputy Commissioner (F&P), lapse of Rs 305.780 million came to the notice of Audit.

(Rupees in million)



2.1.3 Brief Comments on the Status of Compliance with PAC Directives

As this is the first Audit Report on the accounts of DHA Bahawalpur established in Janaury, 2017. No Audit Report pertaining to the pceeding years has been submitted before the Provincial Public Accounts Committee so far.

2.2 AUDIT PARAS

2.2.1 Non Production of Record

2.2.1.1 Non - production of record – Rs 4.979 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts.

Various offices under jurisdiction of CEO (DHA) Bahawalpur neither maintained nor produced record despite repeated requests under different objects / codes of classification amounting to Rs 4.979 million during 2016-17. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	MS THQ Hospital Hasilpur	Bills of arrears of pay and allowances	2.112
2	MS THQ Hospital KhairPurTamewali	Bills of arrears of pay and allowances	1.951
3	SMO RHC KhudWala	Bills of arrears of pay and allowances	0.121
4	SMO RHC LalSuhara	Bills of arrears of pay and allowances	0.795
5	MS THQ Hasilpur	Reconciled expenditure statements, Cash book & schedule of payments, service books/personal files and record of revenue etc	-
	Total		4.979

Audit is of the view that due to weak internal controls and willful evasion from audit, record was neither properly maintained nor produced for audit verification.

Non production of record created doubts regarding legitimacy of expenditure incurred for Rs 4.979 million.

The matter was reported to the CEO of District Education Authority and DDOs concerned in August, 2017. MS THQ Hospital HSP, SMOs of RHC Kudwala and RHC LalSohanra did not submit working papers. MS THQ

Hospital KPT replied that officers mentioned in the audit are self DDOs and their bills were entertained at DAO office. Reply of the DDO was not tenable as the DDO is the custodian of office record.

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

Audit recommends provision of record besides fixing responsibility on the person(s) at fault and disciplinary action against them.

[AIR Para:12,16,4,8&22]

2.2.2 Irregularities and Non-Compliance

2.2.2.1 Provision of Budget without DDO powers – Rs 44.782 million

According to Rule 4(vii) of the Punjab District Governments & TMA Budget Rules 2003, “The Finance and Budget Officer shall perform monitoring of the budget and ensuring that funds are spent as approved by the Council”.

CEO of District Health Authority Bahawalpur did not distribute the budget of MSD to the DDOs of Health Department and all MSD budget was placed at the disposal of Chief Executive Officer (District Health Authority) Bahawalpur. CEO (DHA) Bahawalpur purchased medicines amounting to Rs 44.782 million during 2016-17 for different RHCs, BHUs and TB clinics in an unauthorized manner, despite the fact that all such offices / hospitals had their own DDOs and Budget.

Audit is of the view that due to financial mismanagement funds were not distributed among DDOs.

Non distribution of funds and incurrence of expenditure Rs. 44.782 million in CEO office resulted in irregular expenditure.

The matter was reported to the CEO of District Health Authority and DDO concerned. DDO did not submit working papers.

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

Audit recommends that irregularity be got condoned from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 5]

2.2.2.2 Irregular expenditure due to non-compliance of PPRA rules – Rs 23.003 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and the Punjab Procurement Rules 2014, procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual

requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and uptoRs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Medical Superintendent Tehsil Headquarter Hospital Hasilpur and Tehsil Headquarter Khairpur Tamewali incurred expenditure of Rs 22 million and Rs 1.002 million respectively on purchase of medicine, stationery, medicines and different store items. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were split-up to avoid fair tendering process and most of the bills / invoices of the suppliers were without dates and no record was produced to verify the dates of delivery of goods. Detail is as below:

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	MS THQ Hospital Hasilpur	Various items	22.001
2	MS THQ Hospital KhairPurTamewali	Stationery and printing	1.002
	Total		23.003

Audit is of the view that due to financial indiscipline purchases were made without observing PPRA rules.

Non observance of PPRA rules resulted in irregular expenditure amounting to Rs 23.003 million.

The matter was reported to the CEO of District Health Authority and DDOs concerned in August and September, 2017. DDOs did not submit working papers.

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

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

[AIR Para No. 5 & 3]

2.2.2.3 Irregular expenditure on pay and allowances due to shifting of headquarter – Rs 12.210 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 post at required station by abolishing the corresponding post.

Following DDOs working under the administrative control of CEO (District Health Authority) Rahim Yar Khan incurred expenditure of Rs 12.210 million on payment of salaries to thirty (30) employees who were posted other than their original place of postings 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 of the post. Detail is as below:

(Rupees in million)			
Sr. No.	DDOs	No. of employees	Amount
1	CEO(DHA)	27	11.713
2	MS THQ KhairpurTamewali	3	0.497
Total		30	12.21

Audit is of the view that due to weak managerial controls and temporary posting of employees for more than three months was made without getting approval of the Finance Department.

General/temporary duties without approval of Finance Department resulted in irregular expenditure amounting to Rs 12.210 million.

The matter was reported to the CEO of District Health Authority and DDO concerned in September, 2017. DDO did not submit working papers.

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

Audit recommends regularization of expenditure from the competent authority, posting of incumbents at their original place of posting besides fixing responsibility on the person(s) at fault.

[AIR Para No. 7&1]

2.2.2.4 Non-accountal of POL into log books – Rs 1.247 million

According to Rule 49 (v) & (vi) of Punjab Financial Rules Vol-II “The log books should be maintained in the prescribed form and Officers using the government vehicles should sign the relevant entries in the log book.

Following DDOs of District Health Authority Bahawalpur made payment of Rs 1.247 million for POL during 2016-17 but POL was not entered / accounted for in relevant logbooks. Detail is given below:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	CEA(DHA) Bahawalpur	0.547
2	DO(Health) Bahawalpur	0.700
	Total	1.247

Audit is of the view that due to weak internal controls, POL was consumed without entries in log books.

Consumption of POL of Rs. 1.247 million without entry into log books resulted in doubtful expenditure.

The matter was reported to the CEO of District Health Authority and DDOs concerned in August and September, 2017. DDOs did not submit working papers.

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

Audit recommends recovery of Rs. 1.247 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No.14&6]

2.2.3 Internal Control Weaknesses

2.2.3.1 Unjustified payment of incentive allowance – Rs 2.215 million

According to Govt. of the Punjab Health Department letter No.SO (B&A)3-28/2015 dated 29.05.2016, Specialists posted at DHQ Hospital Bahawalnagar have been allowed incentive allowance @ Rs 55,000 per month. Moreover, as per instructions of Govt. of the Punjab Health Department, 40% of the existing allowance shall be paid subject to the conduct of evening rounds in hospitals. The consultants shall checkout from morning shift through Bio Metric attendance system after 02:00 pm and shall check in again after 05:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening round timings shall be strictly monitored through Bio metric attendance system.

Following DDOs of District Health Authority Bahawalpur made payment of Rs 2.215 million on account of “Incentive Allowance” which was paid to the consultants but scrutiny of their biometric attendance revealed that they have never attended hospital after 02:00 pm (Morning shift) hence 40% of the allowance is recoverable from them. Detail is as below:

(Rupees in million)

Sr. No.	DDOs	No. of Employee	Period	Amount
1	MS THQ Hospital Hasilpur	6	2016-17	1.224
2	MS THQ Hospital KhairpurTamewali	5	2016-17	0.991
	Total	11		2.215

Audit is of the view that due to weak financial and administrative controls, incentive allowance was paid to the doctors without ensuring their biometric attendance in evening time.

Payment of 40% incentive allowance without ensuring of Bio Metric attendance of the relevant doctors at evening time resulted in unjustified payments of Rs. 2.215 million.

The matter was reported to the CEO of District Health Authority and DDOs concerned in August and September, 2017. DDOs did not submit working papers.

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

Audit recommends recovery of Rs. 2.215 million from the concerned besides fixing of responsibility on the person(s) at fault.

[AIR Para No.19, 7&8]

2.2.3.2 Loss due to unauthorized payment of conveyance allowance – Rs 1.389 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976 and the government of the Punjab Education Department (School Wing) letter No. So (S-III) 1-2-16/2007 dated 24.09.2007, Conveyance / Mobility Allowance is not admissible during the period of leave of any kind or vacations. Further, according to letter No. FD-PC.38-8/77 dated 05.07.1977, issued by the Finance Department, overnment of the Punjab, no Conveyance Allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle.

Four DDOs working under the administrative control of Chief Executive Officer (District Health Authority) Bahawalpur paid conveyance allowance amounting to Rs 1.389 million to the employees despite the fact that the allowance was not admissible during vacations, leave period. Detail is given below:

(Rupees in million)				
Sr. No	DDOs	Period	No. of employees	CA during leave
1	CEA(DHA) BWP	2016-17	142	0.297
2	DO(Health) BWP	2016-17	5	0.136
3	THQ Hospital HSP	2016-17	6	0.881
4	RHC Qaimpur	2016-17	6	0.075
Total				1.389

Audit is of the view that due to weak administrative controls, inadmissible conveyance allowances was paid to various employees during the period of leave.

Payment of inadmissible conveyance allowance resulted in loss of Rs 1.389 million.

The matter was reported to the CEO of District Health Authority and DDOs concerned in August and September, 2017. DDOs did not submit working papers.

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

Audit recommends recovery of Rs. 1.389 million from the concerned besides fixing of responsibility on the person(s) at fault.

[AIR Para No.9, 13, 7, 1 & 18]

2.2.3.3 Loss due to drawl of pay & allowances during absence period – Rs 1.028 million

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

M.S THQ Hospital, Hasilpur made payment of Rs 1.028 million on account of pay and allowances in favour of an employee who remained absent from duties. The record showed that the employee was reported absent many times since 10.03.2016 but salaries were being drawn by her surprisingly and no actions were taken by the management.

Audit is of the view that due to weak financial management pay & allowances were not deducted / stopped.

Non deduction (stoppage) of pay & allowances resulted in loss amounting to Rs 1.028 million.

The matter was reported to the CEO of District Health Authority and DDO concerned in August and September, 2017. DDOs did not submit working papers.

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

Audit recommends recovery of Rs 1.028 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para No.6]

CHAPTER 3

3.1 District Health Authority, Chiniot

3.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Health Care Commission.

DHA, Chiniot manages following primary and secondary health care facilities and institutes:

Description	No. of Health Facility/Institute
Basic Health Units	36
Government Rural Dispensaries	01
Rural Health Centres	03
Tehsil Head Quarter Hospitals	02

Description	No. of Health Facility/Institute
District Head Quarter Hospitals	01
District Health Development Centres	01

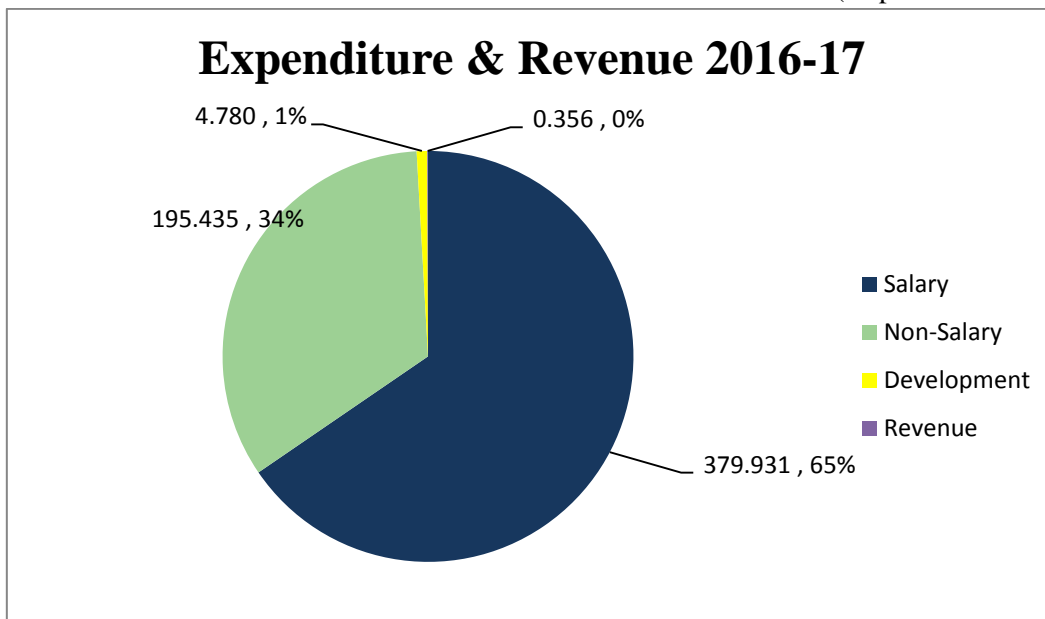
3.1.2 Comments on Budget and Accounts

The detail of budget & expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+)/		% Excess /
			Lapse (-)		Lapse
Salary	512.216	379.931	(-)	132.285	25.83
Non-Salary	269.913	195.435	(-)	74.478	27.59
Development	13.565	4.780	(-)	8.784	64.76
Total	795.693	580.146	(-)	215.547	27.09
Receipts	-	0.356			-

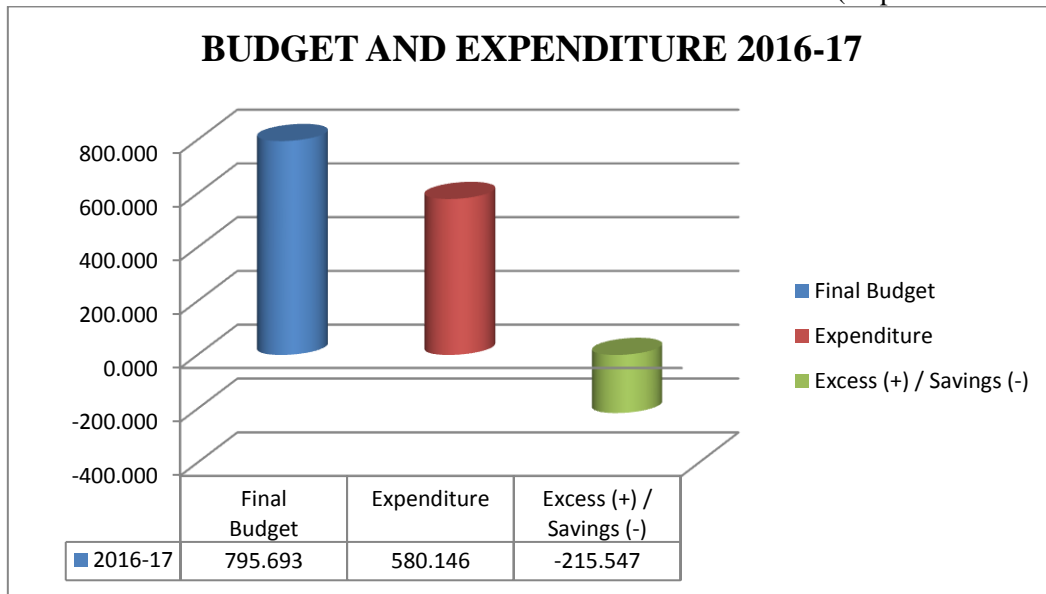
(Rupees in million)



As per Appropriation Accounts 2016-17 of the District Government, Chiniot, and District Health Authority, total original and final budget (Development & Non-Development) was Rs 795.393 million. Against the final budget, total expenditure of Rs 580.146 million was incurred by the District Health Authority during 2016-17. A lapse of Rs 215.547 million came to the notice of Audit due to inefficient financial management in release of budget by

Authorities. The comparison of budget and expenditure for FY 2016-17 showing huge lapse is as under:

(Rupees in million)



3.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st Audit Report on the account of DHA, Chiniot established in Janaury, 2017. Hence, no Audit Report pertaining to the pceeding years was submitted to the Governor Punjab to be laid before the legislature.

3.2 AUDIT PARAS

3.2.1 Irregularities and Non-Compliance

3.2.1.1 Irregular expenditure without quotations/tenders – Rs 10.026 million

According to Rule 09 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to Rule 59(b) of the rules *ibid*, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedure.

Five Drawing & Disbursing Officers of District Health Authority, Chiniot incurred expenditure of Rs 10.026 million on procurement of medicine, medical equipment/instruments, civil works, air conditioners, machinery/equipment, stationery etc. from the local market during 2016-17. Contrary to the above rules, expenditure was incurred by splitting the cost of procurements and keeping the amount of each purchase below the financial limit of Rs 100,000 to avoid tendering and Rs 50,000 to avoid quotations. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
1	Medical Superintendent, District Headquarters Hospital, Chiniot	6.172
2	District Health Officer, Chiniot	2.316
3	Senior Medical Officer, Rural Health Centre, Chak 14/JB	0.886
4	Senior Medical Officer, Rural Health Centre, Ahmad Nagar	0.470
5	Medical Superintendent, Tehsil Headquarters Hospital, Bhowana	0.182
Total		10.026

Audit is of the view that due to financial indiscipline and lack of planning, expenditure was incurred without open competition.

Procurement without open competition resulted in mis-procurement and irregular expenditure of Rs 10.026 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that procurements were made on need basis during different period/dates for smooth running and timely provision of health services to patients and open competition was not possible due to shortage of time and delay in release of funds. The reply was not tenable as expenditure was split to avoid open competition. DAC directed DDOs concerned to get the expenditure regularized from the Competent Authority besides fixing responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 11, 1, 1, 4, 13]

3.2.1.2 Irregular expenditure on Local Purchase of medicine – Rs 4.784 million

According to Paras 1, 2, 4, 5, 14, 26 and 28 of the Policy and Operational Guidelines for local purchase of Medicines (Day to Day) issued by Health Department, Government of the Punjab vide letter No.SO (P-I)H/3-64/2008 dated 12.09.2013, it is established policy of the Government to enter into local purchase contracts through open competitive tendering. Local purchase in the Government hospitals is allowed to ensure immediate need of medical treatment that is otherwise not possible from medicines and surgical/disposables available within the hospital. Local purchase is permitted for emergencies and indoor patients on the prescription of authorized medical practitioner. The policy requires hospitals to establish non-availability of prescribed medicine through an authorized pharmacist in the hospital on case to case basis to avoid duplication of resources.

Medical Superintendents of Tehsil Headquarters Hospitals, Lalian and Bhowana incurred expenditure of Rs 4.784 million on purchase of medicines out of 15 percent local purchase of (day to day) medicine budget during 2016-17. However, expenditure stood irregular due to following reasons:

1. The procurement of medicines was made in bulk instead of procurement of the same on prescription of the authorized medical

practitioner for individual patient on case to case basis through patient wise indents.

2. Demand was created without obtaining non-availability certificate from pharmacist.

Audit is of the view that due to weak management and non-adherence to policy guideline, medicines were purchased from local market in bulk instead of case to case basis.

Bulk purchase of medicines from local market resulted in irregular expenditure amounting to Rs 4.784 million and violation of above referred instructions.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that procurement of medicines was made according to needs of the hospital after execution of rate contract on local level. The reply was not tenable because procurement was made in bulk instead of patient wise indent basis and without executing rate contract at local level in violation of prescribed policy. DAC directed DDOs to produce record in support of reply and get the expenditure regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 1, 1]

3.2.1.3 Irregular hiring of contingent paid staff – Rs 3.817 million

According to Government of the Punjab, Finance Department Notification No.FD(FR) II-2/89(P) dated 21.03.2009 read with Notification No.RO(Tech) FD2-2/2014 dated 10.02.2015 and Recruitment Policy dated 17.09.2004 issued by S&GAD, method of recruitment, terms & conditions prescribed in the preface of Schedule of Wages Rates, 2008 shall be followed while recruitments in public sector. Appointment to a post included in the schedule may be made by the Competent Authority under Delegation of Financial Power Rules, 2006 subject to advertisement in the leading newspapers.

Three DDOs of District Health Authority, Chiniot incurred expenditure of Rs 3.817 million during 2016-17 on wages of contingent paid staff including

Data Entry Operators, Stretcher Bearers, Sensatory workers etc. Contrary to the above provisions, the contingent paid staff was appointed without adopting prescribed procedure and advertisement in the leading newspapers. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Financial Year	Amount
1	Medical Superintendent, THQ Hospital, Bhowana	2016-17	2.460
2	Medical Superintendent, DHQ Hospital, Chiniot		0.768
3	Medical Superintendent, THQ Hospital, Lalian		0.589
Total			3.817

Audit is of the view that due to mismanagement and negligence, contingent paid staff was hired without adopting prescribed procedure.

Hiring of contingent paid staff without adopting prescribed procedure resulted in irregular expenditure amounting to Rs 3.817 million

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that the contingent paid staff was hired on the direction of Government of the Punjab after fulfilling codal formalities. However, matter had been sent to CEO, DHA for further clarification. The reply was not tenable because hiring of contingent paid staff was made without advertisement. Audit stressed to produce record in support of reply. DAC directed CEO to investigate the matter and fix responsibility besides regularization of expenditure from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 3, 7, 2]

3.2.1.4 Non-maintenance of supporting record – Rs 2.350 million

According to Clause 14(1)(b) of the Auditor General's (Functions, Powers and Terms & Conditions of Service) Ordinance, 2001 read with 18th Constitutional Amendment, the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Further, according to the Section 115(6) of the Punjab Local

Government Ordinance (PLGO), 2001, the officials 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 expeditions.

Medical Superintendent, DHQ Hospital, Chiniot withdrew funds amounting to Rs 2.350 million from the Government Treasury for maintenance and repair of OPD and entrance hall during 2016-17. However, the funds were withdrawn without maintenance of prescribed record i.e. cost estimates, measurement books, claim vouchers etc.

Audit is of the view that due to negligence, funds were withdrawn without maintenance of supporting record.

Withdrawal of funds without maintenance of supporting record resulted in unauthentic expenditure amounting to Rs 2.350 million.

The matter was reported to the PAO and DDO concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that supporting record would be provided to Audit for verification. Audit stressed to produce record for verification without further delay and also stressed that why the record was not produced at the time of Audit. DAC directed CEO to investigate the matter and produce record to Audit for verification besides fixing of responsibility. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non-maintenance of record.

[AIR Para: 9]

3.2.1.5 Non-recovery of inadmissible Conveyance Allowance and House Rent Allowance – Rs 1.540 million

According to Government of the Punjab, Finance Department, letter No.FD.S.R.1.9-4/86 (PR)(P) dated 15.10.2011, employees residing in the residential colonies situated within work premises are not entitled for Conveyance Allowance. Further, according to Government of the Punjab, Finance Department letter No.FD(M-1)1-15/82-P-I dated 15.01.2000, House Rent Allowance is not permissible when facility of official accommodation is availed by the Government servant. Furthermore, according to clarification of Government of the Punjab, Finance Department vide letter No.FD.SRI9-4/66(P)(PR) dated 21.04.2014, the

officers who are availing facility of the Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance.

Forty four employees of different health facilities of District Health Authority, Chiniot allowed to draw inadmissible Conveyance Allowance and House Rent Allowance amounting to Rs 1.540 million during 2015-17 despite the fact that they were either residing in the colonies situated within work premises or provided with official bikes and sanctioned vehicle with POL facility. DDOs concerned did not take action for recovery of inadmissible allowances from the concerned. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Amount
1	District Officer (Health), Chiniot	32	0.741
2	SMO, RHC, Barana	7	0.654
3	Medical Superintendent Tehsil Headquarters Hospital, Bhowana	3	0.084
4	Chief Executive Officer, DHA, Chiniot	2	0.061
Total		44	1.540

Audit is of the view that due to weak financial controls and negligence, inadmissible Conveyance Allowance and House Rent Allowance was paid to the employees.

Payment of inadmissible allowances resulted in overpayment amounting to Rs 1.540 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in October, 2017 to which SMO RHC, MS THQ hospital and CEO, DHA replied Conveyance Allowance and House Rent Allowance would be recovered from employees concerned. DO (Health) replied that the motor cycles were provided for EPI field work only and not allowed to use for travelling from Residence to office. Audit stressed for recovery at the earliest and produce relevant record in support of reply. DAC directed DDOs concerned to effect recovery at the earliest besides production of record in support of reply to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 1.540 million from the concerned at the earliest.

[AIR Paras: 5, 2, 5, 5]

3.2.1.6 Non-recovery extra cost of risk purchase from the defaulting firms – Rs 1.415 million

According to Clause 21 of the Framework Contract and Terms & Conditions read with Conditions of Standard Bidding Document for purchase of Drugs & Medicines FY 2016-17, if the firm provides substandard item or fail to provide the item, the price difference of risk purchase, from local market, shall be paid/recovered from the firm.

Medical Superintendent, DHQ Hospital, Chiniot made procurement of such medicines and surgical/disposable items which were included in Central Framework Contract of Government of the Punjab at excessive rates from local market due to non-supply of these items by the firms of Framework Contract. Contrary to the above provision, extra cost of risk purchase amounting to Rs 1.415 million was not recovered from the defaulting firms.

Audit is of the view that due to weak financial controls and negligence, extra cost of risk purchase.

Non-recovery of extra cost of risk purchase from firms resulted in excess expenditure and loss of Rs 1.415 million to the public exchequer.

The matter was reported to the PAO and DDO concerned in October, 2017. In DAC meeting held in December, 2017. It was replied that Framework Contract was finalized by Government of the Punjab, Health Department. However, this office did not made payment without quality test reports from DTL. The reply was not tenable because amount of risk purchase was not recovered from the firm concerned. DAC directed CEO to investigate the matter and fix responsibility besides recovery of amount of risk purchase. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) ta fault besides recovery of Rs 1.415 million from the concerned at the earliest.

[AIR Para: 14]

3.2.1.7 Excess payment of inadmissible pay & allowances – Rs 1.391 million

According to Contract Appointment Policy, 2004 issued by Government of the Punjab, Services and General Administration Department dated 29.12.2004, the services of the contract employee are liable to be terminated on one month's notice or one month's pay, in lieu thereof. Further, according to Condition V of the Appointment Order issued by Government of the Punjab, Health Department vide No.SO(WMO)1220/2015(Adhoc) dated 13.08.2015, in case of resignation from service, one month notice shall be mandatory or in lieu of that one month's pay shall have to be deposited. Furthermore, according to Rule 2.31(a) of the Punjab Financial Rules, Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges frauds and misappropriations.

Nine employees including Medical Officers and Charge Nurses working under the administrative control of various Drawing and Disbursing Officers of District Health Authority, Chiniot allowed to draw excess pay & allowances due to following reasons

1. Some employees resigned from Government service without serving one month prior notice but one month salary in lieu of notice was not recovered from these employees.
2. Further, some employees withdrew salaries for the period in which they either did not performed duty.
3. Some employees remained drawing/paid salaries even after termination from service/retirement/death.

Resultantly, excess pay & allowances amounting to Rs 1.391 million were withdrawn by these employees. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Amount	Remarks
1	District Health Officer, Chiniot	4	1.271	Drawing Pay and allowances after resignation and after death.
2	Senior Medical Officer, Rural Health Centre, Barana	3	0.056	Drawing pay and allowance during absence period
3	Senior Medical Officer, Rural Health Centre, Ahmad	1	0.034	Drawing pay and allowance even after termination

	Nagar			
4	Senior Medical Officer, Rural Health Centre, Chak 14 JB	1	0.030	Drawing pay and allowance after retirement
Total		9	1.391	

Audit is of the view that due to poor financial management, excess salaries were paid to the employees even after resignation, removal from service, besides non-recovery of one month notice period pay.

Payment of inadmissible pay & allowances resulted in overpayment of Rs 1.391 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that employees concerned had been directed to deposit the overdrawn amount at the earliest. Audit stressed for recovery at the earliest. DAC directed DDOs concerned to recover the amount without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 1.391 million from the concerned at the earliest.

[AIR Paras: 2, 9, 2, 5]

3.2.1.8 Excess payment of inadmissible allowances – Rs 1.375 million

According to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 13.04.2007, Health Sector Reforms Allowance (HSRA) at DHQ/THQ Hospitals was admissible to Anesthetist, Radiologist, Medical Officer, WMO, Medical Superintendent, Dental Surgeon and other specialists only. Further, according to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 13.04.2007 read with letter No.S.O(H&D)-3-18/88 dated 25.08.1988, specialists will be allowed only hospital based practice after duty hours. The Government take serious view of this practice and expects that those who are getting N.P.A. and doing private practice will face strict disciplinary action. Furthermore, according to Government of the Punjab, Health Department letter No.SO(ND)2-26/2004(Vol-II) dated 20.02.2015, Health Risk Allowance was sanctioned to the

employees of Health Department in (BS-01 to BS-04) with immediate effect. Furthermore, according to Rule 2.31(a) of the Punjab Financial Rules, Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges frauds and misappropriations.

Thirty five employees of different categories working under the administrative control of various Drawing and Disbursing Officers of District Health Authority, Chiniot allowed to draw Health Sector Reforms Allowance, Adhoc Relief Allowances, Non Practicing Allowance, Health Risk Allowance, Social Security Benefit, Personal Allowance etc. Contrary to the above instructions, the allowances were paid to the employees either without admissibility or at excessive rates. Resultantly, excess allowances amounting to Rs 1.375 million were paid to these employees during 2014-17. **(Annexure-D)**

Audit is of the view that due to weak internal and financial controls, inadmissible allowances were withdrawn by the employees.

Withdrawal of inadmissible allowances resulted in overpayment of Rs 1.375 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that employees concerned had been directed to deposit the overdrawn amount at the earliest. Audit stressed for recovery at the earliest. DAC directed DDOs concerned to recover the amount from the employees concerned without further delay and report progress to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 1.375 million from the concerned, at the earliest.

[AIR Paras: 19, 21, 7, 11, 6, 5, 5, 3, 8]

3.2.1.9 Non/less deduction of Income Tax and Sales Tax on Services – Rs 1.336 million

According to Section 153(1)(a) of the Income Tax Ordinance, 2001, Income Tax shall be deducted from the claims of the suppliers @ 4.5% of the gross amount payable, if the person is a filer and @ 6.5% if the person is non-filer

and from claims of service providers @ 10% if the person is filer and @ 15% if the person is non-filer. Further, according to Section 236-A(1) of the Income Tax Ordinance, 2001, any person making sale by public auction of any property or goods shall collect Advance Tax @ 10 percent. Further, according to Rule 5 read with Sub-Rule (2) of Rule 1 of the Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall, on receipt of taxable services from an unregistered service provider, deduct Sales Tax @ 16% of the value of taxable services provided to him. Furthermore, according to Section 1.3 of Sales Tax Special Procedure (Withholding) Rules, 2007, withholding agents were required to deduct an amount equal to 1/5th of the total Sales Tax shown in sales tax invoice issued by registered persons.

DDOs of seven health facilities/office of District Health Authority, Chiniot made payments to different suppliers and service providers against supply of goods and rendering of services during 2015-17. Contrary to the above provisions, Income Tax amounting to Rs 1.011 million was either not deducted or deducted at lesser rate from claims of the suppliers due to non-availability of proof of filer status or advance Income Tax was not recovered from contractors. Further, Punjab Sales Tax on Services amounting to Rs 0.137 million was also not deducted before making payments to service providers. Furthermore 1/5th of General Sales Tax amounting to Rs 0.188 million was also not withheld by the withholding agents. Resultantly, taxes amounting to Rs 1.336 million were less/not deducted/collected. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Income Tax	Sales Tax on Services	General Sales Tax	Amount	Remarks
1	Medical Superintendent, District Headquarters Hospital, Chiniot	0.594	0	0	0.594	Non-deduction of advance Income Tax
2	Medical Superintendent, Tehsil Headquarters Hospital, Bhowana	0.201	0.027	0.125	0.353	Non-recovery of Advance Income Tax and PST & GST
3	Medical Superintendent, Tehsil Headquarters Hospital, Lalian	0.108	0.058	0.063	0.229	Non-deduction of advance Income Tax and GST
4	Senior Medical Officer	0.072	0.023	0	0.095	Non-recovery

Sr. No.	DDOs	Income Tax	Sales Tax on Services	General Sales Tax	Amount	Remarks
	Rural Health Center, Ahmad Nagar					of Advance Income Tax and PST & GST
5	Senior Medical Officer Rural Health Center, Chak 14 JB	0.017	0.005	0	0.022	Non-recovery of Advance Income Tax and PST
6	Senior Medical Officer Rural Health Center, Barana	0.007	0.020	0	0.027	Non-recovery of Advance Income Tax and PST
7	Chief Executive Officer, DHA, Chiniot	0.012	0.004	0	0.016	
Total		1.011	0.137	0.188	1.336	

Audit is of the view that due to weak financial controls, Income Tax, Sales Tax on Services and 1/5th of GST were not/less deducted/collected.

Non-deduction/collection of taxes resulted in loss of Rs 1.336 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that firms/suppliers concerned had been directed to deposit the amount taxes without further delay. Audit stressed for recovery at the earliest. DAC directed DDOs concerned to recover the overpaid amount of taxes without further delay and report progress to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.336 million from the concerned besides depositing the same into Government Treasury.

[AIR Paras: 10, 2, 5, 10, 8, 7, 7, 8, 9]

3.2.1.10 Non-imposition of penalty for late delivery of medicines – Rs 1.221 million

According to Condition No.11(b) of the Framework Contract read with Terms & Conditions of Standard Bidding Document for purchase of Drugs & Medicines FY 2016-17, in case of late delivery of goods beyond the periods specified in the schedule of requirements, penalty @ 2% per month, 0.067% per

day of the cost of late delivered supply shall be imposed upon the Supplier. Further, according to Clause 10(V) of Standard Bidding Documents for the procurement of Drugs/Medicines, Surgical & Disposable Items, notified vide letter No. SO(P-I)H/8-1/2011-12 dated 29.10.2015, “ in case of late delivery of goods beyond the periods specified in the Schedule of Requirements and subsequent purchase order, a penalty @ 0.067% per day of the cost of late supply medicine shall be imposed upon the supplier.

Chief Executive Officer and other four DDOs of District Health Authority, Chiniot issued supply orders to various firms for procurement of medicines costing Rs 30.002 million during 2015-17 and made payments accordingly. However, the firms made delayed delivery of medicines in violation of contract agreement. Contrary to the above conditions, penalty for late delivery of medicines amounting to Rs 1.221 million was not imposed/deducted from claims of the suppliers at the time of making payments. The detail is as under:

(Amount in Rupees)

Sr. No.	Name of DDO	Amount of Supply Order	Amount of Penalty
1	Chief Executive Officer, District Health Authority Chiniot	19.572	0.926
2	Senior Medical Officer, Rural Health Center, Ahmad Nagar	1.433	0.180
3	Medical Superintendent Tehsil Headquarter Hospital, Bhowana	1.623	0.053
4	Medical Superintendent District Headquarter Hospital, Chiniot	6.193	0.046
5	Senior Medical Officer, Rural Health Center, 14 JB	1.181	0.016
	Total	30.002	1.221

Audit is of the view that due to weak financial controls, penalty for late delivery of medicines was not imposed/recovered.

Non-recovery of penalty for late delivery of medicines resulted in excess payment of Rs 1.221 million to the suppliers.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that concerned firms had been directed to deposit the penalty of late delivery. Audit stressed upon recovery at the earliest. DAC directed CEO to take up the matter at appropriate level for recovery of penalty for late delivery of medicines. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides recovery of Rs 1.221 million from the concerned.

[AIR Paras: 2, 5, 12, 7, 8]

3.2.1.11 Unauthorized withdrawal of allowances during leave and on excessive rates – Rs 1.192 million

According to Rule 1.15(2) of the Punjab Travelling Allowance Rules, Conveyance Allowance will not be admissible during leave. Further, according to Government of the Punjab, Health Department letter No.SO(A-3-MCW)9-17/84-IV dated 12.02.1987, Mess and Uniform / Dress Allowance will not be admissible during leave. Furthermore, according to Government of the Punjab, Finance Department and Health Department clarifications issued vide letter No.SO X-H-I/6-91/2004-1 dated 14.07.2008, HSRA will not be admissible to the officers/officials during leave period. Furthermore, according to Government of the Punjab, Services and General Administration Department Notification No.DS (O&M)5-3/20Q4/CONTRACT(MF) dated 14.10.2009, the services of employees were regularized w.e.f.14.10.2009 and pay of these employees was required to be fixed at the initial of respective pay scales. Further, according to Government of the Punjab, Finance Department letter NO.FD.PC-2-2/2010 dated 15.07.2010, Adhoc Allowance 2010 @ 50% of existing basic pay of Basic Pay Scales 2008 was granted to the employees.

Ninety employees working in different health facilities of District Health Authority, Chiniot remained on leave during 2015-17 but these employees allowed to draw inadmissible Conveyance Allowance, Health Sector Reforms Allowance, Incentive Allowance, Dress Allowance and Mess Allowance amounting to Rs 0.742 million during period of leave. Further, twenty employees working under administrative control of District Health Officer, Chiniot were paid Adhoc Relief Allowance – 2010 amounting to Rs 0.450 million at excessive rates during 2010-17 because pay of these employees was not re-fixed at initial of their respective Basic Pay Scales upon regularization of services. DDOs did not take action for recovery from the officers/officials concerned. The detail is given in the following table:

Sr. No.	DDOs	No. of Employees	Total
Inadmissible Allowances during Leave			
1	Chief Executive Officer, District Health Authority, Chiniot	51	0.346
3	District Officer (Health), Chiniot	22	0.212
4	Medical Superintendent Tehsil Headquarters Hospital, Lalian	01	0.076
5	Senior Medical Officer, Rural Health Centre, Ahmad Nagar	03	0.041
6	Medical Superintendent Tehsil Headquarters Hospital, Bowana	04	0.026
7	Senior Medical Officer, Rural Health Centre, Chak 14 JB	04	0.025
8	Senior Medical Officer, Rural Health Centre, Barana	05	0.016
Sub-total		90	0.742
District Officer (Health), Chiniot (Adhoc Relief Allowance-2010)		20	0.450
Grand Total		110	1.192

Audit is of the view that due to weak financial controls, allowances were either drawn by the employees either without admissibility during leave or at excessive rates without re-fixation of pay at initial of their respective pay scales.

Payment of allowances without admissibility/at excessive rates resulted in overpayment of Rs 1.192 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that employees concerned had been directed to deposit the overpaid amount. Audit stressed for recovery at the earliest and produce record for verification. DAC directed DDOs concerned to effect recovery from the employees concerned without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.192 million from the concerned at the earliest.

[AIRs Paras: 4, 7, 9, 1, 6, 6, 3, 8]

3.2.2 Performance

3.2.2.1 Blockage of public resources – Rs 1.182 million

According to Rule 2.10(a)(1) of the Punjab Financial Rules, Volume-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as person of ordinary prudence would exercise in respect of expenditure of his own money.

Senior Medical Officer, RHC Barana, Chiniot made procurement of portable/mobile ultrasound machine costing Rs 1.182 million in March, 2017. However, the machine was lying packed in the store and not made functional despite lapse of period of seven months from date of procurement due to non-availability of qualified doctor/operator.

Audit is of the view that due to weak management and internal controls, medical equipment was procured without immediate requirement and availability of qualified doctor/operator.

Non-functioning of medical equipment resulted in blockage of public resources amounting to Rs 1.182 million.

The matter was reported to the PAO and DDO concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that higher authorities had been requested for the posting of trained persons to operate and made functional the ultrasound machine. Audit stressed to ensure functioning of ultrasound machine at the earliest. DAC directed CEO to post the relevant trained staff to make operational the equipment for health service delivery and report progress to Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for besides functioning of machine without further delay.

[AIR Para: 1]

3.2.3 Internal Control Weaknesses

3.2.3.1 Loss due to procurements made at excessive rates – Rs 4.965 million

According to Rule 4 of the Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical. 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 the Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Three DDOs of District Health Authority, Chiniot made procurement of medicines, surgical items, medical equipment, air conditioners, furniture, laptop computers, other store items, electric installations, bedding clothing etc. from local market through different suppliers during 2016-17. Contrary to the above provisions, the procurement was made at excessive rates due to following reasons:

1. Medical Superintendent, District Headquarters Hospital, Chiniot made procurement of medicines, surgical items, medical equipment, air conditioners, furniture, other store items, electric installations, bedding clothing etc. out of funds provided in SDA. However, procurement was made at excessive rates in comparison to rates of rate contract executed by Hospital Authorities for procurement made from regular budget. Further, medicines, disposable/surgical items which were included in Central Framework Contract of Government of the Punjab were procured at excessive rates from local market even after finalization of the Contract.
2. District Health Officer, Chiniot and SMO, RHC, Ahmad Nagar made procurement of surgical/disposable items, file covers and electric material/equipment at excessive rates in comparison to market rates and rates of his own purchase made from other different suppliers.

The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
1	Medical Superintendent, DHQ Hospital, Chiniot	4.591
2	District Health Officer, Chiniot	0.364
3	SMO, RHC, Ahmad Nagar	0.010
Total		4.965

Audit is of the view that due to weak internal controls and negligence, procurements were made at excessive rates.

Procurement at excessive rates resulted in excess expenditure and loss of Rs 4.965 million to the public exchequer.

The matter was reported to the PAO and DDOs concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that best quality goods were procured and difference of rate was due to quality of foods. The reply was not tenable because the comparison was made with same specification goods already procured by the same DDO. DAC directed CEO to investigate the matter for recovery of loss from the defaulter(s) and report progress to Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides recovery of Rs 4.965 million from the concerned.

[AIR Paras: 8, 18, 9, 14, 10]

3.2.3.2 Irregular expenditure on POL – Rs 2.926 million

According to Government of the Punjab, Health Department letter No.SO(B&A)28-2/2006)P-1 dated 23.05.2011, following instructions were issued for the operation of generators, per hour consumption may be determined and recorded on the log book, a register be maintained to record load-shedding by a separate person and got countersigned from WAPDA Division concerned, Head of the institution may compare both the registers/record to ensure proper consumption of POL. Further, 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 the Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other

Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

Medical Superintendent, District Headquarters Hospital, Chiniot incurred an expenditure of Rs 2.926 million on procurement of POL for generators during 2016-17. The expenditure was unauthentic/suspicious on the following grounds:

- i. Fictitious entries of 742 litre POL were made in the log books of generators as observed while making comparison with daily log sheet obtained from grid station for the month of February and March 2017 on sample basis.
- ii. Fictitious load shading schedule was prepared and shown got signed from concerned WAPDA Division.
- iii. Hour meter of 100 KVA generator was out of order/removed and no meter reading was recorded in log book.
- iv. Average certificate of 100 KVA generator was not produced to Audit and same average consumption was recorded for winter and summer season in log book.
- v. Average per hour consumption of fuel for 100 KVA generator was previously recorded 8 litre per hour which was subsequently changed to 13 litre per hour w.e.f. 21.02.2017 without plausible justification and re-assessment of average which resulted in showing consumption of 538 litre excess fuel.
- vi. The 100 KVA generator was used after OPD hours during load shedding. However, the generator was shown out of order for a period of one year from 08.09.2015 to 11.09.2016 and did not get repaired therefore 200 KVA generator with average consumption of fuel 22 litre per hour was used as substitute which resulted extra burden on Government exchequer.
- vii. Average fuel consumption of 200 KVA generator was 18 litre per hour in winter season as per certificate but per hour fuel consumption of the same was recorded in log book with 22/20 litre per hour in winter which resulted in showing consumption of 384 litre excess fuel.

Audit is of the view that due to weak monitoring and internal controls, excess fuel was shown consumed than the actual consumption by recoding fictitious running of generators in log books and making unauthorized modifications in average fuel consumption certificates.

Fictitious maintenance of log books and unauthorized modifications in average fuel consumption certificates resulted in suspicious utilization of funds out of POL budget amounting to Rs 2.926 million.

The matter was reported to the PAO and DDO concerned in October, 2017. In DAC meeting held in December, 2017, it was replied that detailed response would be submitted after consulting record. Audit stressed upon investigation of the matter at appropriate level. DAC directed CEO to investigate the matter and report progress to Audit besides fixing responsibility of the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

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

[AIR Para:13]

CHAPTER 4

4.1 District Health Authority, Dera Ghazi Khan

4.1.1 Introduction:

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

Prior to promulgation of the Act, District Health Department was headed by the Executive District Officer (Health) who is Departmental Accounting Officer of group of offices of District Health Department and District Coordination Officer was the Principal Accounting Officer under PLGO, 2001.

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

DHA D.G.Khan manages following primary and secondary health care facilities and institutes:

Description	No. of health facility/ institute
Basic Health Units	52
Government Rural Dispensary	03
Civil Dispensaries	14
Civil Hospitals	02
MCH Centers	05
Rural Health Centre	10
Tehsil Head Quarter Hospitals	01
Paramedical School	01
District Health Development Centre	01
District Health Officers	01

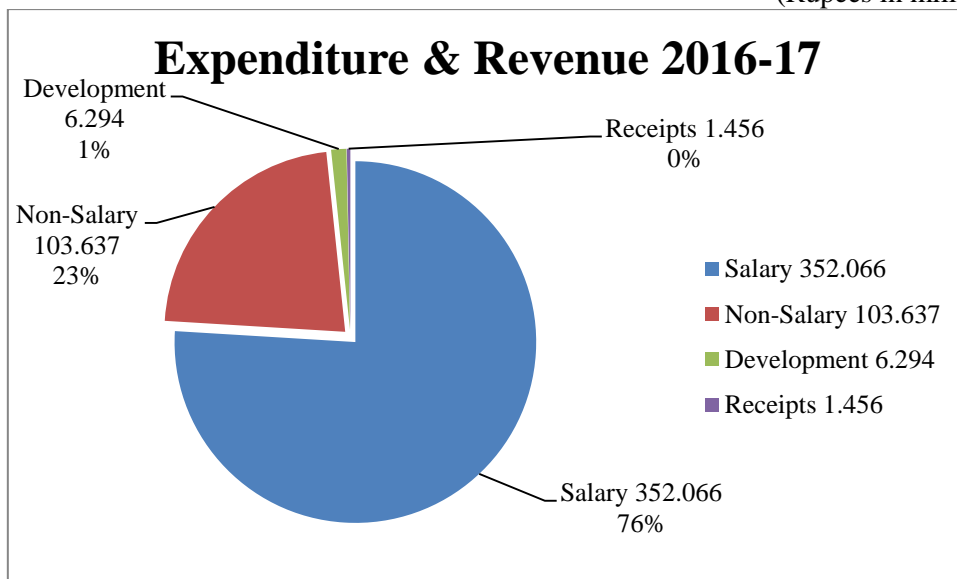
4.1.1 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

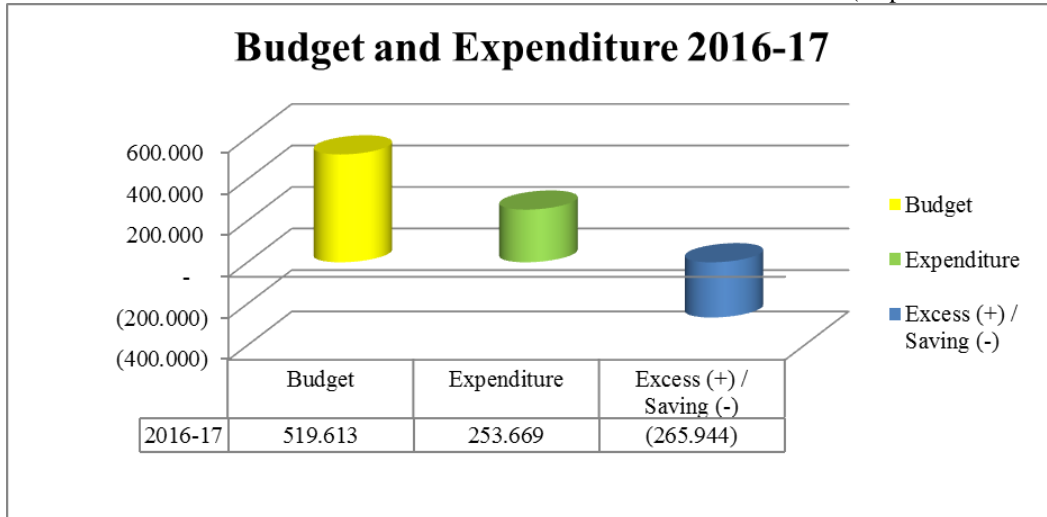
2016-17	Budget	Actual	Excess (+) / Lapse (-)	Excess (+) / Lapse (-) %
Salary	385.418	204.083	-181.335	-47
Non-salary	134.195	49.586	-84.609	-63
Development	-	-	-	-
Total	519.613	253.669	-265.944	-51
Receipt	2.900	2.900		

(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority, Dera Ghazi Khan, total budget (Development and Non-Development) was Rs 519.613 million, total expenditure of Rs 253.669 million was incurred by the District Health Authority during 2016-17. Lapse of funds amounting to Rs 265.944 million came to the notice of audit due to inefficient financial management in release of budget by Deputy Director (Finance). (Annexure-B)

(Rupees in million)



Due to inefficient financial management in release of budget by Deputy Director (Finance), major portion of funds lapsed.

4.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA D.G.Khan established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

4.2 AUDIT PARAS

4.2.1 Non Production of Record

4.2.1.1 Non production of record – Rs 17.796 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001, the officials 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.

The following DDOs incurred expenditure of Rs 17.796 million during 2016-17, but vouched accounts of the expenditure as per detail below was not produced for audit scrutiny.

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	DO (Health)	Arrears of pay	2.605
		Contingent Expenditure	0.845
		Health Council Record	7.500
2	SMO RHC Barthi	Arrears of pay	0.571
3	SMO RHCKot chutta		0.945
4	MS THQ Hospital Taunsa		4.458
5	SMO RHC Shah Sadar Din	Vouched account of medicine	0.872
Total			17.796

Audit is of the view that due to weak financial management, the record was not produced for audit verification.

The matter was reported to the CEO and DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends to inquire the matter, fix responsibility and take strict disciplinary action against the person(s) at fault besides production of record to Audit.

[AIR paras:23,25,22,30,34,23]

4.2.2 Irregularities & Non-Compliance

4.2.2.1 Utilization of medicines under doubtful DTL Reports - Rs 19.597 million

According to Frame Work Contract finalized by Government of Punjab Health Department vide notification No.SO(P-1)4-4/2016 dated 04.08.2016, after delivery of drugs and medicines at the Procuring Agency premises/Consignee end, the Procuring Agency shall send the samples from all batches of the supplied store to the concerned Drug Testing Laboratory, Punjab for testing/analysis. The cost of the lab test shall be borne by the supplier which may be deducted from its final bill or deposited in the Government treasury.

CEO (DHA) purchased medicine valuing Rs 19.597 million during 2016-17. Payment was made to the supplier on the base of doubtful DTL reports. Additional samples of medicine were not provided for DTL as found on stock register and suppliers' bills. No record i.e. covering letter, couriers receipts, etc. was available in the office from where it could be proved that the medicine were sent through CEO store. Neither cost of lab test was deducted from suppliers' bills nor it was deposited in the treasury duly endorsed by CEO office. No official correspondence of the Drug Testing Laboratory Multan conveying the lab tests was on record. It revealed that lab test was not got done by the CEO.

Audit is of the view that due to non compliance of rules, payment against purchase of medicine were made on the bases of doubtful quality tests.

Payment against the medicines without observing the quality test procedure was irregular.

The matter was reported to the CEO in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR para:9]

4.2.2.2 Mis-procurement of miscellaneous items - Rs 13.688 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

The following DDOs purchased various items valuing Rs 13.688 million during 2016-17 without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website, nor in two national newspapers. The DDOs incurred expenditure on quotations basis by splitting the bills to avoid tendering process.

(Rupees in million)

Sr. No.	DDOs	Items	Amount
1	DO (Health)	X-Rays Films, COS, Others	1.193
		Medicine	0.995
2	SMO RHC Barthi	Medicine	0.249
3	SMO RHC Shadan Lund		0.411
		COS	0.211
4	SMO RHC Kot Chutta	Inj. Rabies	0.697
5	MS THQ Hospital	Medicine	3.625
		X-Ray Films	0.529
		Bedding & Clothing	0.766
		General Store Items	4.656
6	SMO RHC Vehova	Others, COS	0.124
		Medicine	0.232
Total			13.688

Audit is of the view that due to financial indiscipline, purchases were made without advertisement and fair competition.

Purchases without advertisement resulted in misprocurement of Rs 13.688 million.

The matter was reported to the CEO and DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:19,20,17,27,28,28,37,47,48,54,17,18]

4.2.2.3 Loss due to non deduction of GST and Income Tax - Rs 3.545 million

According to CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13.08.2007, Government / departments making purchase of goods liable to sales tax shall withhold 1/5th of sales tax while remaining 4/5th of the sales tax shall be paid to supplier and withheld amount will be deposited by the Government organization/ department itself. Furthermore, as per section 153 of Income Tax Ordinance 2001, Income Tax at the prescribed rate shall be deducted from the supplier.

The following DDOs incurred expenditure amounting to Rs 23.545 but GST and Income Tax was not deducted at source which resulted in loss to the Government Revenue Rs 3.545 million. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Value of Supply	GST	Income Tax	Total
1	District officer (Health)	12.306	2.215	0.800	3.015
2	MS THQ Hospital Taunsa	5.121	-	0.307	0.307
3	CEO (DHA)	5.587	-	0.223	0.223
Total			2.215	1.330	3.545

Audit is of the view that due to non compliance of rules, payments were made to supplier without deduction of GST and Income Tax.

Non deduction of GST and Income Tax resulted in loss of Rs 3.545 million to Government exchequer.

The matter was reported to the CEO and DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault, besides recovery of Rs 3.545 million.

[AIR Paras:36,56,8]

4.2.2.4 Overpayment of allowances – Rs 2.960 million

According to the Government of Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 04.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to the Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15.06.2000, a Government servant shall pay house rent allowance whether he lives there or not in case of availability of designated residence in the work premises.

The following DDOs allowed house rent and conveyance allowances amounting to Rs 2.960 million during 2016-17 to the employees, who were residing in hospital colony or allotted designated residences and were not entitled for such allowances.

(Rupees in million)

Sr. No.	DDO's	Nature of Allowance	No. of employees	Amount
1	DO (Health)	House Rent Allowance	139	0.861
			141	1.702
2	SMO RHC Shadan Lund	Conveyance Allowance	10	0.080
			06	0.024
			04	0.040
			07	0.166
3	SMO RHC Kot Chutta	House Rent Allowance	09	0.087
Total			316	2.960

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid to employees availing the Government residences within the work premises.

Non compliance of Finance Department's instructions resulted in overpayment of Rs 2.960million.

The matter was reported to the CEO and DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 2.960 million.

[AIR Paras:29,30,30,31,32,26,31]

4.2.2.5 Non recovery of the Government receipts – Rs 2.301 million

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

The following DDOs did not realize / deposit an amount of Rs 2.301 million during 2016-17 on account of hospital receipts, cycle stand fee, registration fee and license fee.

(Rupees in million)

Sr. No	DDOs	Nature of Receipt	Amount
1	SMO RHC Shadan Lund	Hospital Receipt realized but not deposited	0.065
2	SMO RHC Kot Chutta		0.037
3	MS THQ Hospital Taunsa	Outstanding cycle stand fee	0.100
		Hospital Receipt realized but not deposited	0.078
4	CEO (DHA)	Outstanding registration fee of health care centers	0.560
		Outstanding license fee from food manufacturers	1.380
5	SMO RHC Vehova	Hospital Receipt realized but not deposited	0.020
6	SMO RHC Sarwar Wali		0.026
7	SMO RHC Shah Sadar Din	MLC charges realized but not deposited	0.011
		Hospital Receipt realized but not deposited	0.024
Total			2.301

Audit is of the view that due to non compliance of rules, revenue was not realized / deposited.

Non-realization of the Government receipt resulted in loss of Rs 2.301 million to the Government exchequer.

The matter was reported to the CEO and DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault, besides recovery of Rs 2.301 million.

[AIR paras:29,35,29,49,12,13,21,15,17,18]

4.2.2.6 Unauthorized Payment of inadmissible allowances – Rs 1.185 million

According to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Moreover, as per Rule 1.15 of TA Rule, no conveyance allowance is admissible during the period of leave of any kind or vacation.

The following DDOs allowed the Health Sector Reform Allowance, Practice Compensatory Allowance, Non Practice Allowance and Conveyance Allowance amounting to Rs 1.185 million during 2016-17, while working at other than actual place of posting, having private practice or were posted where the said allowance was not admissible. The employees were not entitled to draw the said Allowances. The detail is given as below:

(Rupees in million)

Sr. No.	DDOs	Description	No. of Doctors/ Employee	Amount
1	D.O Health	CA during leave	13	0.056
		HSRA	13	0.045
		NPA	1	0.006
2	SMO RHC Barthi	HSRA & Hill Allowance	9	0.260
		HSRA	2	0.055
3	SMO RHC Kot Chutta	PCA	1	0.015
4	MS THQ Hospital Taunsa	HPA/HSRA	2	0.461
		HSRA/CA	2	0.030
		NPA	1	0.016
		Arrears of HSRA	32	0.145
5	SMO RHC Sarwar Wali	HSRA	4	0.023
6	SMO RHC Shah Sadar Din	HSRA	2	0.023
		HSRA/CA	8	0.050
Total			90	1.185

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid.

The payment of inadmissible allowances resulted in loss to the Government amounting to Rs 1.185million.

The matter was reported to the CEO and DDOs concerned in August, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.185 million.

[AIR paras:21,22,32,16,21,27,27,33,46,51,16,21,22]

CHAPTER 5

5.1 District Health Authority, Faisalabad

5.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Health Care Commission.

DHA, Faisalabad manages following primary and secondary health care facilities and institutes:

Description	No. of Health Facility/Institute
Basic Health Units	168
Government Rural Dispensaries	-
Rural Health Centres	14
Tehsil Head Quarter Hospitals	05

Description	No. of Health Facility/Institute
District Head Quarter Hospitals	-
District Health Development Centres	01

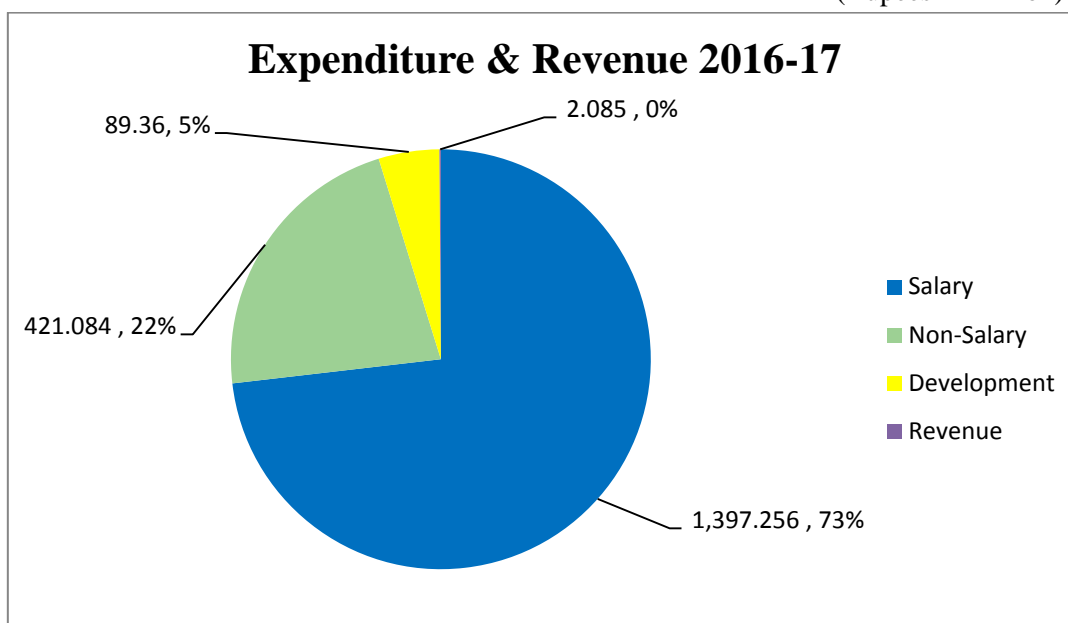
5.1.2 Comments on Budget and Accounts

The detail of budget & expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+)/ Lapse (-)	% (Lapse)
Salary	2,388.567	1,397.256	(-)991.311	41.50%
Non-Salary	676.559	421.084	(-)255.475	37.76%
Development	777.452	89.360	(-)688.092	88.51%
Total	3,842.578	1,907.700	(-)1,934.878	50.35%
Receipts		2.085		

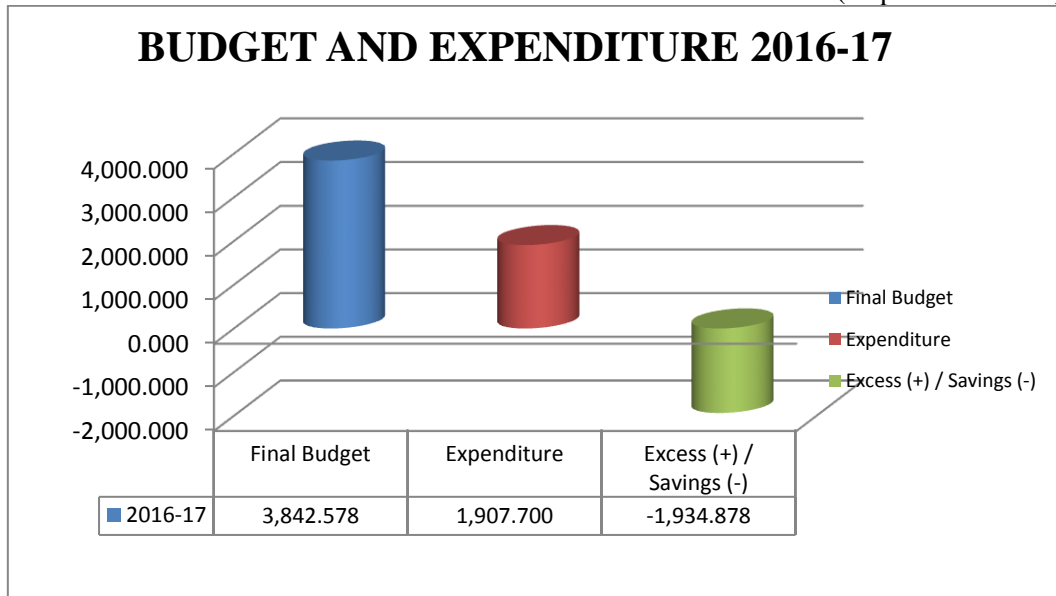
(Rupees in million)



As per Appropriation Accounts 2016-17 of the City District Government, Faisalabad, and District Health Authority, total original budget (Development & Non-Development) was Rs 3,831.131 million, Supplementary Grant of Rs 11.447 million was provided and the final budget was Rs 3,842.578 million. Against the final budget, total expenditure of Rs 1,907.700 million was

incurred by the District Health Authority during 2016-17. A lapse of Rs 1,934.878 million came to the notice of Audit due to inefficient financial management in release of budget by Authorities. The comparison of budget and expenditure for FY 2016-17 showing huge lapse is as under:

(Rupees in million)



5.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st Audit Report on the account of DHA, Faisalabad established in January, 2017. Hence, no Audit Report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

5.2 AUDIT PARAS

5.2.1 Irregularities and Non-Compliance

5.2.1.1 Non realization of Government revenue – Rs 20.635 million

According to Rule 68(1) of the Punjab District Authorities (Budget) Rules, 2017, read with Rule 76(1) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, the primary obligation of the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Further, according to Rule 7(1) of the Punjab Subsidiary Treasury Rules, receipt realized on behalf of the Government should at once be deposited into the Government Treasury without any delay.

Director Drug Testing Laboratory (DTL), Faisalabad collected receipts amounting to Rs 17.675 million on account of fee for testing of drugs and medicines during 2015-17. However, an amount of Rs 7.954 million was deposited into the Government Treasury but the remaining amount of Rs 9.721 million was distributed to doctors, paramedic/non-paramedic staff without authority. Further, Authorities of DTL provided drugs/medicine testing services to various stakeholders during December, 2016 to June, 2017 but realized revenue amounting to Rs 1.823 million against the total recoverable amount of Rs 12.737 million which resulted in non-realization of revenue amounting to Rs 10.914 million.

Audit is of the view that due to weak financial management, revenue was either not realized or collected receipts were utilized without authority instead of depositing the same into the Government Treasury.

Non-collection/deposit of Government receipts resulted in non-realization of revenue amounting to Rs 20.635 million.

The matter was reported to the PAO and DDO concerned in July, 2017. In DAC meeting held in November, 2017, it was replied that matter would be referred to administrative department for clarification and other stakeholders had been directed for pending dues. Audit stressed to ensure recovery from the concerned and deposit of Government receipts into the Government Treasury at

the earliest. DAC directed Director DTL for stoppage of further payment of staff share till clarification by administrative department and effect recovery of receipts from the concerned at the earliest. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 20.635 million from the concerned at the earliest.

[AIR Paras: 7, 8]

5.2.1.2 Irregular expenditure without quotations/tenders – Rs 19.586 million

According to Rule 09 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to Rule 59(b) of the rules ibid, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedure.

Seven Drawing & Disbursing Officers of District Health Authority, Faisalabad incurred expenditure of Rs 19.586 million for purchase of medicine, x-ray films/material, medical equipment/instruments, air conditioners, LED TVs, etc. from the local market during 2014-17. Contrary to the above rules, expenditure was incurred by splitting the cost of procurements and keeping the amount of each purchase below the financial limit of Rs 100,000 to avoid tendering and Rs 50,000 to avoid quotations. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
1	Medical Superintendent, Government General Hospital, Samanabad	6.132
2	Medical Superintendent, THQ Hospital, Jaranwala	8.076
3	Director, Drug Testing Laboratory, Faisalabad	2.859
4	Medical Superintendent, THQ Hospital, Samundari	1.062
5	Senior Medical Officer Rural Health Center, 153/RB	0.932
6	Senior Medical Officer, Rural Health Centre 174/GB	0.384
7	Chief Executive Officer, District Health Authority, Faisalabad	0.141
Total		19.586

Audit is of the view that due to financial indiscipline and lack of planning, expenditure was incurred without open competition.

Procurement without open competition resulted in mis-procurement and irregular expenditure of Rs 19.586 million.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, it was replied that procurements were made on need basis during different period/dates for smooth running and timely provision of hospital services. The reply was not tenable as expenditure was split to avoid tendering. Audit stressed to provide documentary evidence in support of reply. DAC directed CEO, DHA to fix responsibility against the concerned besides regularization of the matter from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 1, 1, 2, 3, 5, 3, 9]

5.2.1.3 Irregular expenditure through Health Councils – Rs 17.325 million

According to Government of the Punjab, Primary and Secondary Healthcare Department Notification No.PSO/Secy.P&SH/05/2016 dated 02.07.2016, Health Councils (HC) in Tehsil Headquarters Hospitals (THQs) were constituted with following composition, Assistant Commissioner (AC) concerned and Medical Superintendent of THQ respectively will be Chairperson and Secretary of HC, Member of Provincial Assembly, Deputy District Officer (Health), Tehsil/Town Municipal Officer, Medical Social Officer concerned, representative of Secretary Primary and Secondary Health Department, Deputy District Officer (Buildings), two local Philanthropists/Businessmen will be the members of HC. Secretary of HC will prepare M&R schemes, plan for purchase and repair of machinery and equipment to improve service delivery in health facility which will be executed after approval from the HC. The money transferred shall be spent judiciously to uphold trust of the Government and Chairperson is mandated to hold fortnightly meetings of HC. Further, according to Rule 4 of the Punjab Procurement Rules, 2014, a procuring agency 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.

Health Councils of Government General Hospital Samanabad and Tehsil Headquarters Hospital (THQ), Jaranwala incurred expenditure of Rs 17.325 million during 2016-17 for procurement of electric material, waste bins, pena flexes, chillers, water filters, computers, medical equipment etc. and hiring of daily wages staff. However, expenditure was held irregular due to the following reasons:

- i. Health Councils (HCs) were notified by EDO (Health), Faisalabad on 19.07.2016 without nominees of Town/Tehsil Municipal Officers and Medical Social Officers concerned. However, in some cases expenditure was incurred out of funds of HC of THQ Hospital, Jaranwala before its constitution;
- ii. Meetings were not conducted on fortnightly basis and minutes of meetings were not duly signed by all member of HCs;
- iii. In most of the cases expenditure was incurred with the approval of Chairperson and Secretary only instead of approval by all members of HCs;
- iv. In some cases expenditure was incurred by splitting the cost of procurements to avoid quotations/tenders; and
- v. Hiring of daily wages staff was made without advertisement in newspaper(s).
- vi. In some cases excess expenditure was incurred by the HC of Government General Hospital, Samanabad due to hiring of ten against the authorization of five Data Entry Operators.

Audit is of the view that due to weak management and financial indiscipline, funds were utilized either without proper authority or adopting prescribed procedure.

Utilization of funds without authority and adopting prescribed procedure resulted in irregular expenditure of Rs 17.325 million.

The matter was reported to the PAO and DDOs concerned in July, 2017. In DAC meeting held in November, 2017, it was replied that procurements

were made on quotations due to urgency. Most of the codal formalities were complied with during utilization of funds but due to engagements of other members of HC in their office business some deficiencies were existed which would be complied within future. The reply was not tenable because expenditure was incurred by Health Councils in violation of the Government instructions and rules. DAC directed CEO, DHA to investigate the matter and report progress to Audit besides regularization of expenditure from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 3, 18]

5.2.1.4 Irregular hiring of contingent paid staff – Rs 15.617 million

According to Government of the Punjab, Finance Department Notification No.FD(FR) II-2/89(P) dated 21.03.2009 read with Notification No.RO(Tech) FD2-2/2014 dated 10.02.2015 and Recruitment Policy dated 17.09.2004 issued by S&GAD, method of recruitment, terms & conditions prescribed in the preface of Schedule of Wages Rates, 2008 shall be followed while recruitments in public sector. Appointment to a post included in the schedule maybe made by the Competent Authority under Delegation of Financial Power Rules, 2006 subject to advertisement in the leading newspapers.

Two DDOs of District Health Authority, Faisalabad incurred expenditure of Rs 15.617 million during 2016-17 on wages of contingent paid staff including Data Entry Operators, Stretcher Bearers, Sanitary Patrols, janitorial staff etc. Contrary to the above provisions, the contingent paid staff was appointed without adopting prescribed procedure and advertisement in the leading newspapers. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Year of Recruitment	Amount
1	Chief Executive Officer, District Health Authority, Faisalabad	2016-17	14.186
2	MS, Government General Hospital, Samundari	2016-17	1.431
Total			15.617

Audit is of the view that due to lack of due diligence and violation of rules, contingent paid staff was hired without adopting prescribed procedure.

Hiring of contingent paid staff without adopting prescribed procedure resulted in irregular expenditure amounting to Rs 15.617 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that the contingent paid staff was hired on the direction of Government of the Punjab. The reply was not tenable because hiring of contingent paid staff was made without advertisement. DAC directed CEO, DHA to probe into the matter and produce record to Audit in support of reply for verification otherwise get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 1, 5]

5.2.1.5 Overpayment of Conveyance Allowance – Rs 6.285 million

According to clarification of Government of the Punjab, Finance Department vide letter No.FD.SRI9-4/66(P)(PR) dated 21.04.2014, the officers who are availing facility of the Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.2014.

Contrary to the above, 272 officers/officials of various offices of District Health Authority, Faisalabad allowed to draw Conveyance Allowance amounting to Rs 6.285 million during 2014-17 despite the fact that official vehicles/motorcycles were provided to them. The detail is given in the following table:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Designation	Period	Amount
1	District Officer (Health-I), Faisalabad	268	Vaccinators, CDC Supervisors etc.	2016-17	6.097
2	Deputy District Officer (Health), Jaranwala	02	Deputy District Officers (Health), Jaranwala	March, 2014 to August, 2016	0.095
3	Director, Drug Testing	02	Director and Deputy	April, 2015 to	0.093

Sr. No.	DDOs	No. of Employees	Designation	Period	Amount
	Laboratory, Faisalabad		Director	Sep, 2016	
	Total	272			6.285

Audit is of the view that due to weak internal controls, inadmissible Conveyance Allowance was paid to the employees.

Payment of inadmissible conveyance allowance resulted in overpayment amounting to Rs 6.285 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, DO (Health-I) replied that advice from Government of the Punjab would be obtained and action be taken in the light of directions. Director DTL replied that vehicles were not used for provision of pick and drop facility to officers whereas, other DDO replied that recovery would be made. The reply was not tenable as matter had already been clarified vide above referred letter. Audit stressed for early recovery. DAC directed CEO,DHA for stoppage of further payment and effect recovery, under intimation to Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 6.285 million from the concerned, at the earliest.

[AIR Paras:2, 4, 1]

5.2.1.6 Irregular payment of salaries by shifting of Headquarter – Rs 3.954 million

According to Government of the Punjab, Finance Department Notification No.FD/SRIV-8-1/76(PROV) dated 16.03.1998, shifting of headquarter of a civil servant can only be allowed for a period not exceeding three months with the prior approval of the Finance Department.

Medical Superintendent, THQ Hospital, Samundari incurred expenditure of Rs 3.954 million on pay & allowances of five employees during the period from February, 2015 to June, 2017. However, these employees did not perform their duties at THQ Hospital, Samundari and remained on general duty at

other stations for a period beyond three months without prior approval of the Competent Authority i.e. Finance Department. The detail is as under:

(Rupees in million)

Sr. No	Designation	Place of Duty	Posting Date	Months	Pay & Allowances Drawn
1	Medical Officer	General Hospital Samanabad	10.05.2015	13	1.039
2	Medical Officer		16.05.2016	13	1.060
3	Gate Keeper		24.02.2015	28	0.457
4	Cook		23.11.2015	13	0.760
5	Charge Nurse	RHC,134GB Samundari	26.05.2016	13	0.638
Total					3.954

Audit is of the view that due to weak management and internal controls, employees remained on general duty beyond prescribed period.

Payment of salaries without performing duties at actual place of posting resulted in irregular expenditure of Rs 3.954 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that the matter would be taken up with Chief Executive Officer, District Health Authority, Faisalabad for cancelation of general duties of staff. The reply was not tenable because expenditure was incurred in violation of the Government instructions. DAC directed CEO, DHA to get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends regularization of matter from the Competent Authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 9]

5.2.1.7 Unauthorized drawl of Incentive Allowance by specialists – Rs 2.682 million

According to Government of the Punjab, Health Department letter No. SO(B&A)3-28/2015-Incentive dated 29.05.2015, the Competent Authority has been accorded sanction of Incentive Allowance in respect of Specialists Doctors posted at DHQs and THQs of the Punjab at specified rates. Further, according to Government of the Punjab, Health Department letter No.PA/DS(G)4-8/2016dated 03.08.2016, 40% of the existing allowance shall be paid subject to the conduct of evening rounds in duty roster as devised by the consultants. The consultant shall

remain in hospital at least for one hour and shall conclude the round. Their attendance and evening rounds timings should be strictly monitored through Bio-Metric Attendance System.

Eight Specialist Doctors working in Tehsil Headquarters Hospital, Samundari were allowed to draw Incentive Allowance @ Rs 90,000 per month during 2016-17. Contrary to the above instructions, 40% of the allowance amounting to Rs 2.682 million was withdrawn without performing evening duty and conducting evening rounds in their respective wards. The detail is given in the following table:

(Rupees in million)

Sr. No.	Designation	Period	Rate of Allowance	No. of Months	40% of Incentive Allowance
1	Gynecologist	01.07.2016 to 30.06.2017	90,000	12	0.432
2	Physician	01.07.2016 to 30.06.2017	90,000	12	0.432
3	Surgeon	01.07.2016 to 30.06.2017	90,000	12	0.432
4	Ophthalmologist	01.07.2016 to 30.06.2017	90,000	12	0.432
5	Anesthetist	01.07.2016 to 30.04.2017	90,000	10	0.360
6	Gynecologist	17.11.2016 to 30.06.2017	90,000	7 ^{1/2}	0.270
7	Cardiologist	01.01.2016 to 30.06.2017	90,000	6	0.216
8	Pediatrician	01.04.2017 to 30.06.2017	90,000	3	0.108
Total					2.682

Audit is of the view that due to weak internal and financial controls, Incentive Allowance was paid to specialist doctors without performing evening duty and conducting rounds in their respective wards.

Payment of Incentive Allowance without performing duty resulted in excess payment amounting to Rs 2.682 million to doctors.

The matter was reported to PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that the specialist doctors of this hospital conducted evening round and had been directed to obey the Government instructions. The reply was not tenable because specialist doctors had withdrawn Incentive Allowance without performance of evening duty as evident from Bio Metric Attendance System. DAC directed CEO, DHA

to investigate the matter and effect recovery from the concerned on actual basis. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 2.682 million from the concerned besides fixing responsibility on the person(s) at fault for not observing duty roster.

[AIR Para: 1]

5.2.1.8 Irregular expenditure on POL – Rs 2.232 million

According to Rule 2.31 (a) of the Punjab Financial Rules, Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations. Further, according to Government of the Punjab, Health Department letter No. SO(B&A)28-2/2006 (P-1) Meeting dated 23.05.2011, register having load shedding record was to be got countersigned/verified from WAPDA Division concerned to minimize the POL pilferage in the operation of generators.

Medical Superintendents, Tehsil Headquarters Hospitals, Jaranwala and Samundari withdrew funds amounting to Rs 2.232 million against POL consumption in generator and vehicles during 2016-17. However, the funds were withdrawn without maintaining the following record:

1. Medical Superintendent THQ Hospital, Jaranwala withdrew funds of Rs 0.811 million for POL of ambulances of the hospital without maintenance of log books. Further, POL costing Rs 0.394 million was withdrawn against private vehicle without mentioning detail of vehicle and purpose of withdrawal of POL.
2. Medical Superintendent THQ Hospital, Samundari withdrew funds of Rs 1.027 million for POL of generator without verification of log book from WAPDA Sub-division concerned to assess/compare the running of generator with actual load shedding.

Audit is of the view that due to weak financial and internal controls, funds were withdrawn against consumption of POL in private vehicles and without maintenance of proper record.

Withdrawal of funds without maintenance of proper record of POL consumption resulted in irregular expenditure of Rs 2.232 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in November, 2017, DDOs replied that one ambulance of the hospital was off road, meanwhile ambulance of RHC Makkuaana was shifted to this hospital for few days and POL was used in this ambulance. Further, due to availability of only one official ambulance in hospital, the private ambulance was used/hired in emergency situations. Further, record of consumption of POL in Generator was available and would be produced to Audit for verification. The reply was not tenable because no record was made available at the time of Audit and log book of generator was also not got verified from WAPDA division concerned. DAC directed CEO, DHA to investigate the matter and initiate action in case of pilferage of POL. DDOs were directed to produce record in support of reply. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 6, 7]

5.2.1.9 Non-deposit of receipts into Government Treasury – Rs 1.835 million

According to Rule 68(1) of the Punjab District Authorities (Budget) Rules, 2017, read with Rule 76(1) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, the primary obligation of the collecting officers shall be to ensure that all revenue due is claimed, realized and credited immediately into Local Government Fund under proper receipt head. Further, according to Rule 7(1) of the Punjab Subsidiary Treasury Rules, receipt realized on behalf of the Government should at once be deposited into the Government Treasury without any delay.

DDOs of three Health facilities of District Health Authority, Faisalabad collected receipts amounting to Rs 1.835 million on account of purchee/indoor fee, laboratory/ambulance/dental/ECG charges etc. during 2016-17. Contrary to

the above rules, the collected receipts were not deposited into the Government Treasury. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Financial Year	Amount
1	M.S., Tehsil Headquarters Hospital, Jaranwala	2016-17	1.714
2	M.S., Government General Hospital, Samanabad	2016-17	0.034
3	M.S., Tehsil Headquarters Hospital, Samundari	2016-17	0.087
Total			1.835

Audit is of the view that due to weak financial management, receipt was not deposited into the Government Treasury.

Non-deposit of receipt into the Government Treasury resulted in non-realization of revenue amounting to Rs 1.835 million.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, MS THQ Hospitals, Jaranwala and Samundari replied that case was under investigation with Anti-corruption Establishment and ambulance was handed over to Rescue-1122 on the instruction of Government of the Punjab. Other DDO replied that recovery had been made. DAC directed DDOs to pursue the case vigorously for recovery of receipts and report progress to Audit otherwise effect recovery. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of receipts amounting to Rs 1.835 million for onward deposit to the Government Treasury.

[AIR Paras: 2, 16, 16]

5.2.1.10 Unauthorized withdrawal of allowances during leave – Rs 1.796 million

According to Rule 1.15(2) of the Punjab Travelling Allowance Rules, Conveyance Allowance will not be admissible during leave. Further, according to Government of the Punjab, Health Department letter No.SO(A-3-MCW)9-17/84-IV dated 12.02.1987, Mess and Uniform / Dress Allowance will not be admissible during leave. Furthermore, according to Government of the Punjab, Finance Department and Health Department clarifications issued vide letter No.SO X-H-

I/6-91/2004-1 dated 14.07.2008, HSRA will not be admissible to the officers/officials during leave period.

One hundred and twelve employees working in different health facilities of District Health Authority, Faisalabad were allowed to draw Conveyance Allowance, Health Sector Reforms Allowance, Incentive Allowance, Dress Allowance and Mess Allowance amounting to Rs 1.796 million during leave period in financial years 2012-17. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	No. of Employees	Total
1	Medical Superintendent Tehsil Headquarters Hospital, Samundari	2016-17	14	1.095
2	Chief Executive Officer, District Health Authority, Faisalabad		39	0.322
3	Medical Superintendent Government General Hospital, Samanabad		10	0.235
4	District Officer (Health), Faisalabad		42	0.101
5	Senior Medical Officer, Rural Health Center 153/RB	2012-17	07	0.043
Total			112	1.796

Audit is of the view that due to weak financial controls, allowances were paid to the employees without admissibility during leave.

Payment of inadmissible allowances during leave period resulted in overpayment of Rs 1.796 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, it was replied that partial recovery had been made and remaining amount would be recovered. Audit stressed for early recovery at the earliest and produce record for verification. DAC directed DDOs concerned to effect recovery from the concerned at the earliest and deposit the amount into the Government Treasury. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.796 million from the concerned at the earliest.

[AIRs Paras:2, 3, 9, 5, 11]

5.2.1.11 Non-recovery of inadmissible Conveyance Allowance and House Rent Allowance – Rs 1.766 million

According to Government of the Punjab, Finance Department, letter No.FD.S.R.1.9-4/86 (PR)(P) dated 15.10.2011, employees residing in the residential colonies situated within work premises are not entitled for Conveyance Allowance. Further, according to Government of the Punjab, Finance Department letter No.FD(M-1)1-15/82-P-I dated 15.01.2000, House Rent Allowance is not permissible when facility of official accommodation is availed by the Government servant. Furthermore, according to Government of the Punjab, Finance Department letter No.SO(PW-11-I&L(24)76 dated 27.09.1980, penal rent @ 60 percent of the pay of the unauthorized occupant is recoverable.

Thirty three employees of different health facilities/offices of District Health Authority, Faisalabad were residing in the colonies situated within work premises and drew inadmissible Conveyance Allowance and House Rent Allowance amounting to Rs 0.628 million during 2012-15. Further, the Government residences of two health facilities were illegally occupied by the unauthorized persons. The DDOs concerned did not take action for recovery of penal rent amounting to Rs 1.138 million from the concerned. **(Annexure-E)**

Audit is of the view that due to weak financial controls, employees drew inadmissible allowances and penal rent was also not recovered from the illegal occupants.

Payment of inadmissible allowances and non-recovery of penal rent resulted in excess payment/loss of Rs 1.766 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, it was replied that matter would be investigated and recovery be made accordingly. Audit stressed for recovery of House Rent Allowance and Conveyance Allowance at the earliest. DAC directed DDOs concerned to effect recovery on account of House Rent Allowance and Conveyance Allowance from the concerned and report progress to Audit within two weeks. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.766 million from the concerned at the earliest.

[AIR Paras:4, 8, 12, 5, 8, 11]

5.2.1.12 Excess payment of Health Sector Reforms Allowance – Rs 1.654 million

According to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 13.04.2007, Health Sector Reforms Allowance (HSRA) at DHQ/THQ hospitals was admissible to MO, WMO, Dental Surgeon, Medical Superintendent, Anesthetist, Radiologist and other specialists only. Further, according to Para 2 of Government of the Punjab, Finance Department letter No.FD(SR-II)/9-36/06(P) dated 03.04.2013, HSRA @ 30 percent was frozen at the level of its admissibility as on 30.06.2011. Furthermore, according to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 22.11.2006, HSRA is admissible to nursing, paramedical and allied staff posted in RHC and BHUs.

Contrary to the above, forty six employees of different health facilities/offices of District Health Authority, Faisalabad allowed to draw HSRA @ 30 percent of current running basic instead of basic pay as on 30.06.2011. Further, nineteen employees drew HSRA without admissibility. Resultantly, excess/inadmissible payment of HSRA amounting to Rs 1.654 million was made by the employees during 2011-17. (**Annexure-F**)

Audit is of the view that due to weak internal controls, HSRA was paid either on excessive rates or without admissibility.

Payment of HSRA on excessive rate / without admissibility resulted in excess payment of Rs 1.654 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, it was replied that partial recovery had been made and remaining amount would be recovered through automated payroll system by submitting change forms in District Accounts Office. Audit stressed for early recovery. DAC directed DDOs concerned to effect actual recovery from the concerned at the earliest and deposit the same into the

Government Treasury. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of excess paid amount of Rs 1.654 million from the concerned at the earliest.

[AIR Paras:2, 2, 8, 7, 5, 3, 13]

5.2.1.13 Non/less deduction of Income Tax and Sales Tax on Services – Rs 1.584 million

According to Section 153(1)(a) of the Income Tax Ordinance, 2001, Income Tax shall be deducted from the claims of the suppliers @ 4.5% of the gross amount payable, if the person is a filer and @ 6.5% if the person is non-filer. Further, according to Rule 5 read with Sub-Rule (2) of Rule 1 of the Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall, on receipt of taxable services from an unregistered service provider, deduct Sales Tax @ 16% of the value of taxable services provided to him.

DDOs of six health facilities/office of District Health Authority, Faisalabad made payments to different suppliers and service providers against supply of goods and rendering of services during 2014-17. Contrary to the above provisions, Income Tax amounting to Rs 1.373 million was not deducted or deducted at lesser rate from claims of the suppliers due to non-availability of proof of filer status. Further, Punjab Sales Tax on Services amounting to Rs 0.211 million was also not deducted before making payments to service providers. Resultantly, an amount of Rs 1.584 million was less/not deducted. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Cost of Procurement	Income Tax	Sales Tax on Services	Amount	Remarks
1	Chief Executive Officer, District Health Authority, Faisalabad	26.399	0.646	-	0.646	Less deduction due to Non-filer
2	Medical Superintendent, Government General Hospital, Samanabad	26.317	0.613	0.183	0.796	Not/Less deduction due to Non-filer
3	Senior Medical Officer, Rural Health Center, 153/RB	2.481	0.056	-	0.056	Less deduction due to Non-filer
4	Medical Superintendent, Tehsil Headquarters Hospital, Samundari	0.786	0.038	-	0.038	-
5	Medical Superintendent, Tehsil Headquarters Hospital, Jaranwala	0.174	0	0.028	0.028	-
6	Senior Medical Officer, Rural Health Center, 174/GB	0.669	0.013	-	0.013	Less deduction due to Non-filer
7	Deputy District Officer (Health), Jaranwala	0.310	0.007	-	0.007	Less deduction due to Non-filer
Total		57.136	1.373	0.211	1.584	

Audit is of the view that due to weak internal controls, Income Tax and Sales Tax on Services were not/less deducted.

Non-deduction/collection of taxes resulted in loss of Rs 1.584 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meetings held in November, 2017, DDOs replied that firms had been instructed to produce evidence regarding deposit of taxes otherwise recovery would be made. Audit stressed to effect recovery without further delay. DAC directed DDOs to produce documentary evidence regarding deposit of taxes otherwise effect recovery from the concerned at the earliest and report progress to Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.584 million from the concerned besides depositing the same into Government Treasury.

[AIR Paras:2, 6, 14, 9, 19, 16, 9, 8]

5.2.1.14 Non-deposit of auction money by contractors – Rs 1.529 million

According to Rule 17(1)(2)&(3) of the Punjab Local Government (Auctioning of Collection Rights) Rules, 2003, after receipt of communication of acceptance of bid or offer from the Local Government, the contractor shall immediately deposit at least one-tenth of the amount of offer or bid to Local Government. The remaining amount of offer or bid shall be paid by the contractor to the Local Government in such equal monthly installments that the whole amount be recovered at least one month before of the completion of contract.

Medical Superintendent, Tehsil Headquarters Hospital, Jaranwala auctioned the collection rights of parking stand and canteen to a contractor for the financial year 2016-17 at an auction price of Rs 1.679 million. Contrary to the above rule, the contractor deposited a sum of Rs 0.150 million during whole financial year and failed to deposit the remaining amount of Rs 1.529 million within stipulated time. However, the DDO did not made efforts for recovery of balance amount from the defaulter. The detail is as under:

(Rupees in million)

Sr. No.	Source of Income	Auction Money	Income Tax	Total Demand	Amount Deposited	Amount Recoverable
1	Auction of Canteen	0.280	0.034	0.314	0.050	0.264
2	Auction of Parking Stand	1.200	0.165	1.365	0.100	1.265
Total		1.480	0.199	1.679	0.150	1.529

Audit is of the view that due to weak internal controls and negligence, auction money was not recovered from the defaulters.

Non-recovery of auction money from defaulters resulted in loss of Rs 1.529 million to the public exchequer.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in November, 2017, it was replied that the case is under investigation with Anti-corruption Establishment. Audit stressed upon recovery at the earliest. DAC directed DDO concerned to pursue the case vigorously and effect recovery at the earliest. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.529 million from the concerned at the earliest.

[AIR Para: 3]

5.2.1.15 Drawl of inadmissible Adhoc Allowance 2010 – Rs 1.266 million

According to Government of the Punjab, Finance Department order No.FD.PC.40-04/12 dated 17.04.2012, doctors drawing an allowance equal to at least initial of the Pay Scales 2008 are not entitled to further continuation of Adhoc Allowance-2010. Further, according to Government of the Punjab, Finance Department letter No.FD.PC.2-2/2010 dated 16.12.2014, no doubt the rate of each allowance is less than initial of relevant pay scales but the total of both the allowances is more than the initial of relevant pay scales. Hence, Assistant Professors (BS-18) and Associate Professor (BS-19) are not entitled to Adhoc Allowance @ 50 percent. Furthermore, according to Government of the Punjab, Services and General Administration Department Notification No.DS(O&M)5-3/20Q4/CONTRACT(MF) dated 14.10.2009, the services of employees were

regularized w.e.f.14.10.2009 and pay of these employees was required to be fixed at the initial of respective pay scales.

Contrary to the above, twenty five employees including Senior/Medical Officers, Women Medical Officers, Gynecologists, etc. working in different health facilities allowed to draw Adhoc Allowance-2010 @ 50 percent of basic pay besides drawing Health Sector Reform Allowance and Health Professional Allowance total of which was more than initial of their relevant Pay Scales 2008. Further, some employees including paramedical/allied staff withdrew Adhoc Allowance-2010 at excessive rates or without admissibility. Resultantly, excess Adhoc Allowance-2010 amounting to Rs 1.266 million was drawn by the employees. The DDOs concerned did not take action for recovery of excess paid amount. **(Annexure-G)**

(Rupees in million)

Sr. No.	DDO	No. of Employees	Amount
1	Medical Superintendent Tehsil Headquarters Hospital, Samundari	19	1.104
2	Senior Medical Officer Rural Health Center, 153/RB	06	0.162
Total		25	1.266

Audit is of the view that due to weak financial controls, employees were allowed to draw Adhoc Allowance-2010 either without admissibility or at excessive rates.

Withdrawal of allowance without admissibility or at excessive rates resulted in overpayment of Rs 1.266 million to the employees.

The matter was reported to the PAO and DDOs concerned in July and August, 2017. In DAC meeting held in November, 2017, it was replied that recovery had been initiated through automated payroll system of SAP-R/3. However, MS THQ Hospital, Samundari replied that the allowance is admissible to the employees. The reply was not tenable because matter had already been clarified by Finance Department. Audit stressed for recovery at the earliest. DAC directed DDOs concerned to effect recovery from the concerned at the earliest and deposit the same into the Government Treasury. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 1.266 million from the concerned at the earliest.

[AIR Paras:17, 3]

5.2.1.16 Irregular expenditure without calling tenders – Rs 1.131 million

According to Rules 4 and 14 of the Punjab Procurement Rules, 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one National Daily Newspaper. 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.

Medical Superintendent, Government General Hospital Samanabad, Faisalabad incurred expenditure of Rs 1.131 million on repair/replacement of controller and power supply of X-Rays machine during 2016-17. Contrary to the above rules, repair was carried out by calling single quotation instead of inviting open tenders.

Audit is of the view that due to weak financial management and internal controls, expenditure was incurred without open competition.

Expenditure without tendering resulted in mis-procurement and irregular expenditure of Rs 1.131 million.

The matter was reported to the PAO and DDO concerned in July, 2017. In DAC meeting held in November, 2017, it was replied that X-Ray machine was got repaired from the supplier who supplied the X-ray machine due to technical reasons. The reply was not tenable because no technical reasons/complexities were identified and repair work was executed without competitive bidding in violation of rules. DAC directed CEO, DHA to investigate the matter and got it regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing of responsibility on the person(s) at fault besides regularization of the matter from the Competent Authority.

[AIR Para: 5]

5.2.2 Performance

5.2.2.1 Irregular payment of previous year liabilities – Rs 4.424 million

According to Rule 8(1)(f) of the Punjab District Authorities (Budget) Rules, 2017, the Drawing and Disbursing Officer shall be responsible for preparation of statement of liabilities at the beginning of each financial year by including the same in annual liability statement. Further, according to Rule 2.10 (b)(3) of the Punjab Financial Rules, Volume-I, the authorities incurring expenditure should see that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year.

Medical Superintendent, Government General Hospital, Samnabad made payments of Rs 4.424 million to different suppliers during 2016-17 to clear the pending liabilities of previous financial year i.e. 2015-16. Contrary to the above rules, liabilities were paid without preparation of liability statement and inclusion of the same in annual budget of current financial year and approval from the Competent Authority.

Audit is of the view that due to weak financial and internal controls, previous year liabilities were paid without approval of the authorities.

Payment of previous year liabilities amounting to Rs 4.424 million resulted in irregular utilization of funds.

The matter was reported to the PAO and DDO concerned in July, 2017. In DAC meeting held in November, 2017, it was replied that previous year liabilities were paid due to budgetary cut by the City District Authorities on Budget of 2015-16. The reply was not tenable because pending liabilities were cleared without adopting prescribed procedure. DAC directed DDO concerned to produce documentary evidence in support of reply besides regularization of

matter from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the incumbent(s) at fault besides regularization of the matter from the Competent Authority. [AIR Para: 7]

CHAPTER 6

6.1 District Health Authority, Jhang

6.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Health Care Commission.

DHA, Jhang manages following primary and secondary health care facilities and institutes:

Description	No. of Health Facility/Institute
Basic Health Units	58
Government Rural Dispensaries	27
Rural Health Centres	11
Tehsil Head Quarter Hospitals	03

Description	No. of Health Facility/Institute
District Head Quarter Hospitals	01
District Health Development Centres	01

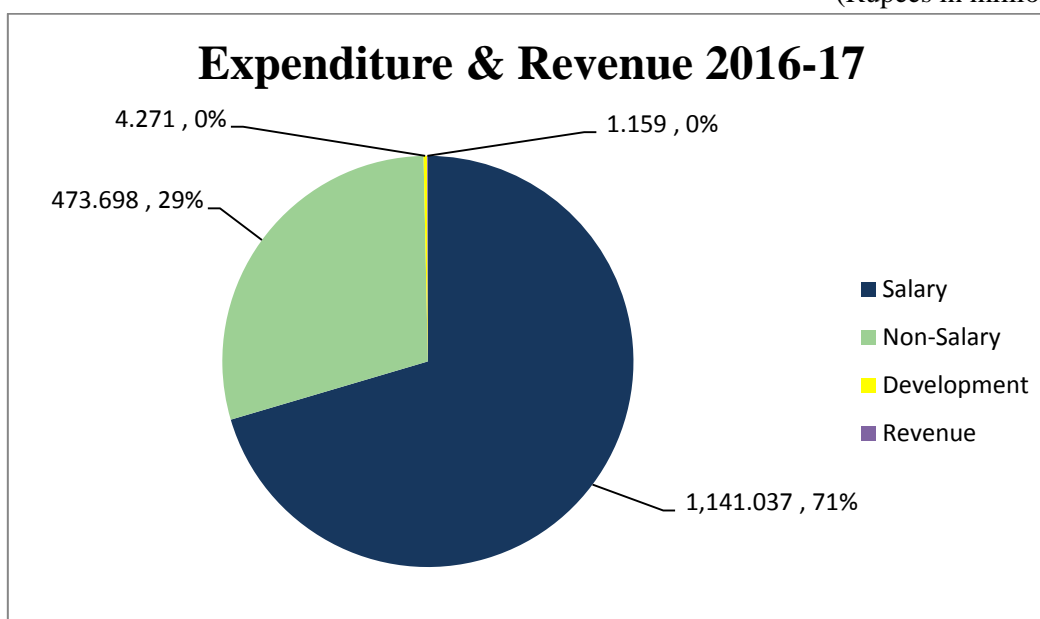
6.1.2 Comments on Budget and Accounts

The detail of budget & expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+)/ Lapse (-)	% Excess / Lapse
Salary	1,668.078	1,141.037	(-) 527.041	31.60
Non-Salary	692.497	473.698	(-) 218.799	31.60
Development	27.298	4.271	(-) 23.027	84.35
Total	2,387.873	1,619.006	(-) 768.867	32.20
Receipts	-	1.159	(+) -	-

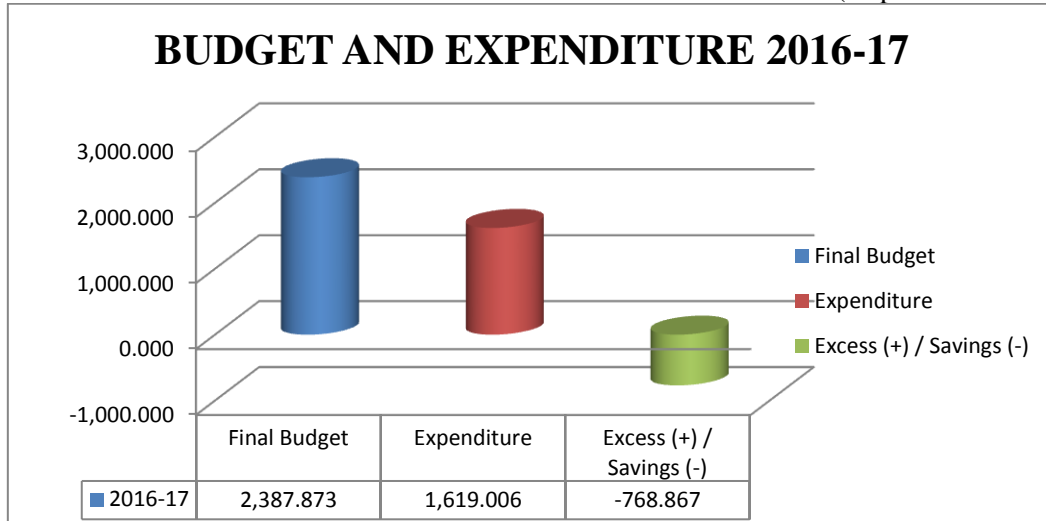
(Rupees in million)



As per Appropriation Accounts 2016-17 of the District Government, Jhang, and District Health Authority, total original and final budget (Development & Non-Development) was Rs 2,387.873 million. Against the final budget, total expenditure of Rs 1619.006 million was incurred by the District Health Authority during 2016-17. A lapse of Rs 768.867 million came to the

notice of Audit due to inefficient financial management in release of budget by Authorities. The comparison of budget and expenditure for FY 2016-17 showing huge lapse is as under:

(Rupees in million)



6.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st Audit Report on the account of DHA, Jhang established in Janaury, 2017. Hence, no Audit Report pertaining to the preceeding years was submitted to the Governor Punjab to be laid before the legislature.

6.2 AUDIT PARAS

6.2.1 Irregularities and Non-Compliance

6.2.1.1 Irregular expenditure without quotations/tenders – Rs 33.791 million

According to Rule 09 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to Rule 59(b) of the rules *ibid*, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedure.

Six Drawing & Disbursing Officers of District Health Authority, Jhang incurred expenditure of Rs 33.791 million on procurement of medicine, x-ray films/material, medical equipment/instruments, LED TVs, CCTV cameras, laptop computers, printing, electric material, civil works etc. from the local market during 2015-17. Contrary to the above rules, expenditure was incurred by splitting the cost of procurements and keeping the amount of each purchase below the financial limit of Rs 100,000 to avoid tendering and Rs 50,000 to avoid quotations. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
1	Medical Superintendent, District Headquarters Hospital, Jhang	14.978
2	Medical Superintendent, Tehsil Headquarters Hospital, Ahmad Pur Sial	5.844
3	Medical Superintendent, Tehsil Headquarters Hospital, Shorkot	4.531
4	Medical Superintendent, Tehsil Headquarters Hospital, 18-Hazari	3.181
5	Senior Medical Officer, Rural Health Centre Mochiwala	4.425
6	Chief Executive Officer, District Health Authority, Jhang	0.832
Total		33.791

Audit is of the view that due to financial indiscipline and lack of planning, expenditure was incurred without open competition.

Procurement without open competition resulted in mis-procurement and irregular expenditure of Rs 33.791 million.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meeting held in December, 2017, it was replied that procurements were made on need basis during different period/dates for smooth running and timely provision of health services to patients. The reply was not tenable as expenditure was split to avoid open competition. Audit stressed to provide documentary evidence in support of reply. DAC directed CEO and DDOs concerned to probe into the matter and get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing of responsibility on the person(s) at fault.

[AIR Paras: 5, 1, 2, 7, 1, 9, 12]

6.2.1.2 Irregular payment through uncrossed cheques – Rs 17.067 million

According to Para 2(iv) of Government of the Punjab, Finance Department letter No.SO(TT)6-1/2013(16) dated 10.08.2016, all payments through Special Drawing Account should invariably be made through “Crossed Cheques” in the name of valid payees only.

Medical Superintendent, Tehsil Headquarter Hospital, 18-Hazari made payments of Rs 17.067 million to various suppliers during 2016-17 under different heads of accounts out of Special Drawing Account. Contrary to the above instructions, all the payments were made to payees through uncrossed cheques.

Audit is of the view that due to weak financial controls and management, payments were made through uncrossed cheques.

Payment to suppliers through uncrossed cheques resulted in irregular payment amounting to Rs 17.067 million.

The matter was reported to the PAO and DDO concerned in September, 2017. In DAC meeting held in December, 2017, it was replied that payments were

made after fulfilling codal formalities. Audit stressed to get the matter regularized from the Competent Authority. DAC directed CEO and DDO concerned to get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing of responsibility besides regularization of expenditure from the Competent Authority.

[AIR Para:1]

6.2.1.3 Irregular expenditure on Local Purchase of medicine – Rs 10.098 million

According to Paras 1, 2, 4, 5, 14, 26 and 28 of the Policy and Operational Guidelines for local purchase of Medicines (Day to Day) issued by Health Department, Government of the Punjab vide letter No.SO (P-I)H/3-64/2008 dated 12.09.2013, it is established policy of the Government to enter into local purchase contracts through open competitive tendering. Local purchase in the Government hospitals is allowed to ensure immediate need of medical treatment that is otherwise not possible from medicines and surgical/disposables available within the hospital. Local purchase is permitted for emergencies and indoor patients on the prescription of authorized medical practitioner. The policy requires hospitals to establish non-availability of prescribed medicine through an authorized pharmacist in the hospital on case to case basis to avoid duplication of resources. Further, according to Rules 9 and 12 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements without any splitting or regrouping of the procurements and shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority.

Medical Superintendent, Tehsil Headquarters Hospital, 18-Hazari and Senior Medical Officers Rural Health Centers Mochiwala and Waryamwala incurred expenditure of Rs 10.098 million on purchase of medicines out of 15 percent local purchase of (day to day) medicine budget during 2016-17. However, expenditure stood irregular due to following reasons:

3. The procurement of medicines was made in bulk instead of procurement of the same on prescription of the authorized medical

practitioner for individual patient on case to case basis through patient wise indents.

4. Demand was created without obtaining non-availability certificate from pharmacist.
5. Authorities of THQ Hospital, 18-Hazari procured medicines without executing rate contract with local supplier. Further, procurement was made by splitting and keeping the cost of each indent below the financial limit of Rs 100,000 to avoid tendering.

Audit is of the view that due to non-adherence to policy guideline, medicines were purchased from local market in bulk instead of case to case basis through defective procurement process.

Bulk purchase of medicines from local market through defective procurement process resulted in irregular expenditure amounting to Rs 10.098 million and violation of above referred instructions.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meeting held in December, 2017, it was replied that due to shortage of time procurement of medicines was made on quotation basis as per needs of the health facilities. The reply was not tenable because expenditure was incurred in violation of prescribed policy and procurement process as evident from record. DAC directed CEO to probe into the matter and get the expenditure regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 2, 1, 5]

6.2.1.4 Overpayment of pay and allowances – Rs 10.085 million

According to Government of the Punjab, Health Department letter No.SO(ND)2-26 2004 (P-II) dated 12.07.2011 read with Para 6 of the Policy letter issued by Government of the Punjab, Services and General Administration Department vide No.DS(O&M)-5-3/2004(Contract) (MF) dated 14.10.2009, the increments already earned by Medical Officers (BS-17) and Charge Nurses (BS-

16) during contract appointments were allowed to be converted into Personal Allowance on regularization of their services.

Services of thirty eight employees including medical officers, Women Medical Officers and Charge Nurses working under the administrative control of Chief Executive Officer, DHA and District Health Officer, Jhang were regularized during year 2009, 2010 and 2011. Contrary to the above instructions, their pay was not re-fixed on the initial of their respective Basic Pay Scales by converting the increments already earned during contract appointment into Personal Allowance which resulted in overpayment of Rs 10.085 million. The detail is given in the following table:

(Rupees in million)			
Sr. No.	Name of Office	No. of Employees	Amount
1	Chief Executive Officer, District Health Authority, Jhang	33	8.563
2	District Officer Health, Jhang	5	1.522
Total		38	10.085

Audit is of the view that due to negligence and weak internal controls, pay of the employees was not re-fixed by converting the increments earned into Personal Allowance upon regularization of their services.

Non re-fixation of pay of employees after regularization of services resulted in overpayment of Rs 1.522 million on account of pay and allowances.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meeting held in January, 2018, it was replied that recovery would be made. Audit stressed for recovery of overpaid amount at the earliest. DAC directed CEO, DHA to ensure recovery without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of overpaid amount of Rs 10.085 million from the employees concerned besides stoppage of further payment at the earliest.

[AIR Paras: 1, 1, 2]

6.2.1.5 Unauthorized adjustments in pay and allowances – Rs 9.734 million

According to Rule 2.20 of the Punjab Financial Rules, Volume-I, every payment, including repayment of money previously lodged with Government, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. The particular form of voucher applicable to the case should be used. Further, according to Section 4.6.5.5 of Accounting Policies and Procedures Manual, any change in employee's pay, allowances and deductions shall be notified through the change statement to the District Accounts Office (DAO).

District Health Officer, Jhang made payment of Rs 9.734 million to various employees during 2016-17 on account of pay and allowances by incorporating changes/adjustments in automated Payroll System of SAP/R3. However, the adjustments were incorporated in staff pay, Conveyance Allowance, House Rent Allowance, Qualification Allowance etc. Contrary to the above provisions, the payment was made without maintenance of ancillary record and notifying change statements to DAO.

Audit is of the view that due to weak internal and financial controls, change in pay and allowances of the employees were incorporated without maintenance of supporting record of adjustments.

Incorporation of changes in salaries of employees without supporting record and change statements resulted in unjustified adjustments of pay and allowances amounting to Rs 9.734 million.

The matter was reported to the PAO and DDO concerned in September, 2017. In DAC meeting held in January, 2018, it was replied that the record was available and would be provided to Audit for verification . the reply was not tenable because no record was available at the time of audit and even not provided in support of reply. DAC directed CEO, DHA to probe into the matter and ensure production of record within two weeks. No progress was intimated to Audit till finalization of this Report.

Audit recommends provision of record to ascertaining genuineness of the claims besides recovery of inadmissible payments from the concerned.

6.2.1.6 Non-recovery of penal rent from illegal occupants of Government residences – Rs 7.864 million

According to Government of the Punjab, Finance Department letter No.SO(PW-11-I&L(24)76 dated 27.09.1980, penal rent @ 60 percent of the pay of the unauthorized occupant is recoverable.

Eight Government residences of two health facilities of District Health Authority, Jhang were illegally occupied by the unauthorized persons. The DDOs concerned did not take action for recovery of penal rent amounting to Rs 7.864 million from the concerned. The detail is as under:

(Rupees in million)			
Sr. No.	Name of Health Facilities	No. of Residences	Penal Rent
1	General Nursing School, Jhang	6	7.012
2	Medical Superintendent Tehsil Headquarters Hospital, Ahmad Pur Sial	2	0.852
Total		8	7.864

Audit is of the view that due to weak management, Government residences were occupied illegally and penal rent was also not recovered from the illegal occupants.

Illegal occupation of residences and non-recovery of penal rent resulted in loss of Rs 7.864 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, it was replied that recovery would be made from the concerned. Audit stressed for recovery of penal rent at the earliest besides vacation of residences from illegal occupants. DAC directed CEO, DHA to investigate the matter for vacation of the Government residences from illegal occupants besides recovery of penal rent. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 7.864 million from the concerned at the earliest.

6.2.1.7 Wastage of public funds due to Non-functioning of health facility – Rs 4.918 million

According to Section 29 of the Punjab Local Government Ordinance, 2001, the functions and powers of the Executive District Officer shall be to prepare development plans & propose budgetary allocations for their execution and implement approved plans and policies.

Authorities of District Government, Jhang approved development scheme for conversion of existing dispensary to Gynae Unit in Shorkot City during 2013-14 with capital cost of Rs 4.918 million and revenue cost of Rs 12.102 million and scheme was required to be completed during 2014-15. Civil work was completed by the executing agency and building was handed over to District Health Department on 24.05.2016. However, the unit could not be made functional due to non-procurement of instruments, machinery & equipment etc. required for operation theatre and laboratory. Further, 41 posts were also got sanctioned during June, 2017.

Audit is of the view that due to negligence and weak monitoring mechanism, development schemes remained incomplete.

Non-completion of development schemes resulted in wastage of already utilized public funds amounting to Rs 4.918 million and depriving the public from envisaged benefits of the scheme.

The matter was reported to the PAO and DDO concerned in September, 2017. In DAC meeting held in January, 2018, it was replied that several requests had been forwarded to Administrative Department for release of funds. However, funds are still awaited. Audit stressed for completion of scheme. DAC directed CEO, DHA to take up the matter at appropriate level for release of funds and completion of scheme. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides completion of development schemes at the earliest.

[AIR Para: 10]

6.2.1.8 Overpayment of Conveyance Allowance – Rs 4.336 million

According to clarification of Government of the Punjab, Finance Department vide letter No.FD.SRI9-4/66(P)(PR) dated 21.04.2014, the officers who are availing facility of the Government vehicles including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.2014.

Contrary to the above, 157 officials of two offices of District Health Authority, Jhang allowed to draw inadmissible Conveyance Allowance amounting to Rs 4.336 million during 2015-17 despite the fact that official motorcycles were provided to them with POL. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Designation	Period	Amount
1	District Officer (Health), Jhang	141	Vaccinators, CDC Supervisors, ASVs etc.	2016-17	3.583
2	District Officer (Health-II), Jhang	16		2015-17	0.753
Total		157			4.336

Audit is of the view that due to weak financial controls and negligence, inadmissible Conveyance Allowance was withdrawn by the employees.

Withdrawal of inadmissible conveyance allowance resulted in overpayment amounting to Rs 4.336 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, DDOs replied that recovery would be made. Audit stressed to expedite the recovery. DAC directed DDOs concerned for stoppage of further payment besides recovery of overpaid amount from the employees concerned. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 4.336 million from the concerned at the earliest.

[AIR Paras: 3, 3]

6.2.1.9 Irregular expenditure on POL – Rs 3.430 million

According to Government of the Punjab, Services & General Administration Department (Transport Pool) letter No.MTO(S&GAD)AT-II/2-

9/2006 dated 26.12.2008, necessary arrangements should be made for sealing of speedometer/milometer of vehicles under use in Government offices to minimize the chances of pilferage of fuel. Further, according to Government of the Punjab, Health Department letter No.SO(B&A)28-2/2006)P-1 dated 23.05.2011, following instructions were issued for the operation of generators. Per hour consumption may be determined and recorded on the log book and an officer may be deputed to authenticate the entries. A register be maintained to record load-shedding by a separate person and got countersigned from WAPDA Division concerned. Head of the institution may compare both the registers/record to ensure proper consumption of POL and another register may be maintained to enter the POL requisition slip which may be crosschecked at the time of submission of bill. Medical Superintendent should analyze both the electricity and POL billing to see the trend of expenditure to avoid pilferage of POL. So, strict vigilance by Medical Superintendent and Accounts people is required.

Four DDOs of health facilities/office of District Health Authority, Jhang incurred expenditure amounting to Rs 3.430 million on procurement of fuel for generators and vehicles during 2016-17. However, following irregularities/discrepancies were noted in this regard:

- i. Speedometers/milometers of vehicles were not got sealed.
- ii. An officer was not deputed to authenticate the entries made in the log book of generators with physical verification of meter reading.
- iii. Off-and-on timing registers of generators were not maintained and same was not got countersigned from concerned WAPDA Division.
- iv. Register to record actual timing of load-shedding was not maintained by separate authorized person.
- v. Separate register for accounting for the POL requisition slips was not maintained to crosscheck the bill submitted by the contractor/supplier.
- vi. Senior Medical Officer did not analyze both the electricity and POL billing to see the trend of expenditure.

Audit is of the view that due to weak management and violation of the Government instructions, expenditure was incurred without observing above referred instructions.

Withdrawal of POL without observing the Government instructions resulted in irregular expenditure amounting to Rs 3.430 million.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, it was replied that POL was consumed according to actual load shedding and speedometer of vehicles would be got sealed. The relevant record would be produced to Audit for verification. The reply was not tenable because POL was consumed without observing the Government instructions. DAC directed CEO, DHA to investigate the matter and fix responsibility of the person(s) at fault besides regularization of expenditure. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 14, 13, 10, 5]

6.2.1.10 Non/less deduction of Income Tax and Sales Tax on Services – Rs 3.290 million

According to Section 153(1)(a) of the Income Tax Ordinance, 2001, Income Tax shall be deducted from the claims of the suppliers @ 4.5% of the gross amount payable, if the person is a filer and @ 6.5% if the person is non-filer and from claims of service providers @ 10% if the person is filer and @ 15% if the person is non-filer. Further, according to Section 236-A(1) of the Income Tax Ordinance, 2001, any person making sale by public auction of any property or goods shall collect Advance Tax @ 10 percent. Further, according to Rule 5 read with Sub-Rule (2) of Rule 1 of the Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall, on receipt of taxable services from an unregistered service provider, deduct Sales Tax @ 16% of the value of taxable services provided to him.

DDOs of seven health facilities/office of District Health Authority, Jhang made payments to different suppliers and service providers against supply of goods and rendering of services during 2015-17. Contrary to the above provisions, Income Tax amounting to Rs 1.300 million was either not deducted or deducted at lesser rate from claims of the suppliers due to non-availability of

proof of filer status or advance Income Tax was not recovered from contractors/employees. Further, Punjab Sales Tax on Services amounting to Rs 1.990 million was also not deducted before making payments to service providers. Resultantly, taxes amounting to Rs 3.290 million were less/not deducted/collected. The detail is given in the following table:

(Rupees in million)

Sr. No.	DDOs	Income Tax	Sales Tax on Services	Amount	Remarks
1	Medical Superintendent, District Headquarters Hospital, Jhang	0.322	1.871	2.193	Non-deduction of Income Tax & PSTS
2	Medical Superintendent, Tehsil Headquarters Hospital, 18-Hazari	0.663	0.055	0.718	
3	District Officer (Health-II), Jhang	0.113	0	0.113	Less deduction of Income Tax due to Non-filer status
4	Medical Superintendent, Tehsil Headquarters Hospital, Shorkot	0.097	0	0.097	Non-recovery of Advance Income Tax
5	Medical Superintendent, Tehsil Headquarters Hospital, Ahmad Pur Sial	0	0.064	0.064	Non-deduction of PSTS
6	Principal, General Nursing school, Jhang	0.004	0	0.004	Less deduction of Income Tax due to Non-filer
7	Chief Executive Officer, District Health Authority, Jhang	0.101	0	0.101	Non-deduction of Income Tax
Total		1.300	1.990	3.290	

Audit is of the view that due to weak financial controls, Income Tax and Sales Tax on Services were not/less deducted/collected.

Non-deduction/collection of taxes resulted in loss of Rs 3.290 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meeting held in December, 2017, MS DHQ hospital replied that M&R works were got executed through the Government contractors who were registered with PRA and FBR therefore taxes were deducted according to their relevant status. Other DDOs replied that matter had been taken up with contractors/ suppliers to provide proof of their filer status and payment of taxes otherwise recovery would be made. The reply was not tenable because payment

was required to be made after due verification of filer status and registration of the payees before making payments. Audit also stressed for recovery at the earliest. DAC directed CEO to probe into the matter and effect recovery from the contractors/suppliers concerned without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.584 million from the concerned besides depositing the same into Government Treasury.

[AIR Paras: 8, 4, 6, 5, 6, 7, 8]

6.2.1.11 Excess payment of inadmissible pay & allowances – Rs 2.570 million

According to Contract Appointment Policy, 2004 issued by Government of the Punjab, Services and General Administration Department dated 29.12.2004, the services of the contract employee are liable to be terminated on one month's notice or one month's pay, in lieu thereof. Further, according to Condition V of the Appointment Order issued by Government of the Punjab, Health Department vide No.SO(WMO)1220/2015(Adhoc) dated 13.08.2015, in case of resignation from service, one month notice shall be mandatory or in lieu of that one month's pay shall have to be deposited. Furthermore, according to Rule 2.31(a) of the Punjab Financial Rules, Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges frauds and misappropriations.

Eighteen employees including Medical Officers and Charge Nurses working under the administrative control of various Drawing and Disbursing Officers of District Health Authority, Jhang allowed to draw excess pay & allowances due to following reasons:

1. Some employees resigned from Government service/left the service without serving one month prior notice but one month salary in lieu of notice was not recovered from these employees.
2. Further, some employees withdrew salaries for the period in which they either did not performed duty/transferred to other health facilities.
3. Some employees remained drawing salaries after removal from service/left the Government service without intimation.

Resultantly, excess pay & allowances amounting to Rs 2.570 million were paid to these employees. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Amount
1	Chief Executive Officer, District Health Authority, Jhang	5	1.419
2	District Health Officer, Jhang	9	0.987
3	Senior Medical Officer, Rural Health Centre, Mochiwala	1	0.096
4	Senior Medical Officer, Rural Health Centre, Waryamwala	3	0.068
Total		18	2.570

Audit is of the view that due to weak financial management, excess salaries were withdrawn by the employees even after removal from service, leaving the Government service the besides non-recovery of one month notice period pay.

Payment of inadmissible pay & allowances resulted in overpayment of Rs 2.570 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, SMO RHC relied that partial recovery had been made and remaining amount would be recovered. CEO, DHA replied that one month notice was not required because the doctors re-employed through proper channel. The reply was not tenable because no documentary evidence was provided in support of reply. Audit stressed for recovery at the earliest. DAC directed CEO, DHA to investigate the matter and effect recovery at the earliest besides production of record to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of Rs 2.570 million from the concerned at the earliest.

[AIR Paras: 4, 4, 2, 3]

6.2.1.12 Recovery of inadmissible Health Sector Reforms Allowance and Health Risk Allowance – Rs 2.180 million

According to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 13.04.2007, Health Sector Reforms Allowance (HSRA) at DHQ/THQ hospitals was admissible to MO, WMO, Dental Surgeon, Medical Superintendent, Anesthetist, Radiologist and

other specialists only. Further, according to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 22.11.2006, HSRA is admissible to nursing, paramedical and allied staff posted in RHC and BHUs. Furthermore, according to Government of the Punjab, health Department order No.SO(ND)2-26/2004(Vol-II) dated 03.01.2013, Health Risk Allowance @ Rs 1,500 per month was granted to Paramedics staff (BS-01 to BS-04) working at MCH Centers, GRDs, BHUs, RHCs and T.B. Centers.

Contrary to the above, 156 employees of different health facilities/offices of District Health Authority, Jhang allowed to draw HSRA and Health Risk allowance either without admissibility or at excessive rates. Resultantly, excess/inadmissible payment of both allowances amounting to Rs 2.180 million was made to the employees during 2015-17. The detail is given in the following table:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	HSRA	Health Risk Allowance	Amount
1	Chief Executive Officer, DHA, Jhang	36	0.161	-	0.161
2	District Officer (Health), Jhang	85	0.488	1.175	1.663
3	Medical Superintendent, Tehsil Headquarters Hospital, Shorkot	4	0.055	-	0.055
4	Medical Superintendent, Tehsil Headquarters Hospital, Ahmad Pur Sial	16	0.146	-	0.146
5	Medical Superintendent, Tehsil Headquarters Hospital, 18-Hazari	3	0.057	-	0.057
6	Senior Medical Officer, Rural Health Centre, Mochiwala	2	-	0.023	0.023
7	Principal General Nursing School, Jhang	10	-	0.075	0.075
Total		156	0.907	1.273	2.180

Audit is of the view that due to weak financial controls, HSRA and Health Risk Allowance was paid either on excessive rates or without admissibility.

Payment of allowances at excessive rate/without admissibility resulted in excess payment of Rs 2.180 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, DO (Health) replied that Government of the Punjab, Health Department authorized the Post Graduate Trainees Medical Officer to draw the all allowances which are admissible to the Non Post Graduate Doctors. Therefore, they are entitled to draw the HSRA allowance during Study period. Other DDOs replied that recovery would be made from the concerned. Audit stressed for recovery at the earliest. DAC directed DDOs to effect recovery at the earliest besides production of record to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of excess paid amount of Rs 2.180 million from the concerned at the earliest.

[AIR Paras: 5, 8, 5, 9, 3, 10, 2, 11, 3]

6.2.1.13 Unauthorized drawl of Incentive Allowance by specialists – Rs 1.949 million

According to Government of the Punjab, Health Department letter No. SO(B&A)3-28/2015-Incentive dated 29.05.2015, the Competent Authority has been accorded sanction of Incentive Allowance in respect of Specialists Doctors posted at DHQs and THQs of the Punjab at specified rates. Further, according to Government of the Punjab, Health Department letter No.PA/DS(G)4-8/2016 dated 03.08.2016, 40% of the existing allowance shall be paid subject to the conduct of evening rounds in duty roster as devised by the consultants. The consultant shall remain in hospital at least for one hour and shall conclude the round. Their attendance and evening rounds timings should be strictly monitored through Bio-Metric Attendance System.

Six Specialist Doctors working in Tehsil Headquarters Hospital, Shorkot withdrew Incentive Allowance @ Rs 90,000 per month during 2016-17. Contrary to the above instructions, 40% of the allowance amounting to Rs 1.949 million was withdrawn by the specialist Doctors without performing evening duty and conducting evening rounds in their respective wards. The detail is as under:

(Rupees in million)

Sr. No.	Designation	Period	Rate of Allowance	Total Allowance withdrawn During 2016-17	40% of Allowance
1	Pediatrician	01.07.2016 to 30.06.2017	90,000	1.080	0.432
2	Surgeon	01.07.2016 to 30.06.2017	90,000	1.080	0.432
3	Ophthalmologist	01.07.2016 to 30.06.2017	90,000	0.990	0.396
4	Gynecologist	01.12.2016 to 30.06.2017	90,000	0.630	0.252
5	Anesthetist	01.11.2016 to 30.04.2017	90,000	0.790	0.316
6	ENT	01.3.2017 to 30.06.2017	90,000	0.302	0.121
Total				4.872	1.949

Audit is of the view that due to weak internal and financial controls, Incentive Allowance was paid to Specialist Doctors without performing evening duty and conducting rounds in their respective wards.

Payment of Incentive Allowance without performing duty resulted in excess payment amounting to Rs 1.949 million to doctors.

The matter was reported to PAO and DDO concerned in September, 2017. In DAC meeting held in December, 2017, it was replied that Specialist Doctors had been directed to visit the hospital in the evening and matter would be taken seriously for non-marking biometric attendance in evening rounds. The reply was not tenable because Incentive Allowance had withdrawn without performance of evening duty. DAC expressed concern about withdrawal of Incentive Allowance without marking bio matric attendance and directed DDO to maintain manual registers for attendance duly verified from Medical Superintendent on daily basis and report compliance to Audit within two weeks. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.949 million from the concerned besides fixing responsibility on the person(s) at fault.

[AIR Para: 3]

6.2.1.14 Unauthorized withdrawal of allowances during leave – Rs 1.906 million

According to Rule 1.15(2) of the Punjab Travelling Allowance Rules, Conveyance Allowance will not be admissible during leave. Further, according to Government of the Punjab, Health Department letter No.SO(A-3-MCW)9-17/84-IV dated 12.02.1987, Mess and Uniform / Dress Allowance will not be admissible during leave. Furthermore, according to Government of the Punjab, Finance Department and Health Department clarifications issued vide letter No.SO X-H-I/6-91/2004-1 dated 14.07.2008, HSRA will not be admissible to the officers/officials during leave period.

One hundred and three employees working in different health facilities/offices of District Health Authority, Jhang allowed to draw inadmissible Conveyance Allowance, Health Sector Reforms Allowance, Incentive Allowance, Dress Allowance and Mess Allowance amounting to Rs 1.906 million during leave period in financial years 2014-17. DDOs did not take action for recovery from the officers/officials concerned. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Total
1	Chief Executive Officer, District Health Authority, Jhang	51	1.194
2	District Officer (Health), Jhang	23	0.210
3	Principal, General Nursing School, Jhang	7	0.169
4	District Officer (Health-II), Jhang	8	0.080
5	Senior Medical Officer, Rural Health Centre, Mochiwala	2	0.083
6	Medical Superintendent Tehsil Headquarters Hospital, Shorkot	9	0.083
7	Medical Superintendent Tehsil Headquarters Hospital, Ahmad Pur Sial	3	0.087
Total		103	1.906

Audit is of the view that due to weak financial controls, allowances were paid by the employees without admissibility during leave.

Payment of inadmissible allowances during leave period resulted in overpayment of Rs 1.906 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, it

was replied that recovery would be made from the concerned. Audit stressed for recovery at the earliest. DAC directed DDOs to effect recovery at the earliest besides production of record to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.906 million from the concerned at the earliest.

[AIRs Paras: 3, 6, 1, 7, 4, 10, 5]

6.2.1.15 Excess payment of Sales Tax charged on exempted supplies – Rs 1.802 million

According to Serial No. 52A of Sixth Schedule of Sales Tax Act, 1990, hospitals having more than 50 beds are exempted from the payment of Sales Tax. Further, according to decision of Federal Tax Ombudsman regarding Complaint No.282/LHR/ST(35)572/2011 dated 04.06.2011 read with the Government of Pakistan, Ministry of Law and Justice letter No.128/2011-Law(FTO) dated 16.07.2012, exemption of sales tax on electricity was allowed. The President of Pakistan dismissed the representation of the Federal Board of Revenue in this regard. Further, according to serial No. 45, 120, 131 and 132 of Sixth Schedule of the Sales Tax Special Procedure Rules, 2007, diagnostic kits including glucose instrument/strips, laptop computers, LED TVs and such various household electric goods are exempt from payment of Sales Tax on subsequent supplies including those as made by a retailer.

Contrary to the above law and instructions, three DDOs of District Health Authority, Jhang including Medical Superintendents of more than 50 beds hospitals made payment of Sales Tax on exempted supplies amounting to Rs 1.802 million during 2016-17. The detail is as under:

1. Medical Superintendents of District Headquarters Hospital, Jhang and Tehsil Headquarters Hospital, 18-Hazari made payment of Sales Tax amounting to Rs 1.402 million to FESCO and SNGPL unauthorizedly charged by the service providers in electricity and Sui Gas bills.
2. Chief Executive Officer, DHA, Jhang made payment of Sales Tax amounting to Rs 0.120 million illegally charged by various suppliers on

exempted supplies i.e. laptop computers, LED smart TV, glucometer strips, strychnine HCL etc.

3. Medical Superintendent, Tehsil Headquarters Hospital, 18-Hazari made payment of Sales Tax amounting to Rs 0.280 million charged by various suppliers in their bills without keeping in view that the entity, being more than 50 beds hospital, exempted from payment of Sales Tax.

Audit is of the view that due to weak financial controls, payment of General Sales Tax was made on exempted supplies.

Payment of Sales Tax on exempted supplies resulted in excess payment to suppliers amounting to Rs 1.802 million.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, Medical Superintendents replied that matter was taken up with FESCO, SNGPL and FBR through Secretary Primary & Secondary Healthcare Department for the adjustment of sales tax and non-imposition of further tax. The FESCO authorities replied that withheld Sales Tax had been deposited with FBR and it could not be adjusted. The matter would be taken up with FBR for issuance of exemption certificates. Other DDOs replied that overpaid amount of tax would be recovered from the suppliers concerned. Audit stressed for recovery/adjustment of Sales Tax on exempted supplies at the earliest. DAC directed CEO to take up the matter with authorities concerned regarding recovery/adjustment of overpaid amount of Sales Tax at the earliest and report progress to Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends early recovery/adjustment of Sales Tax amounting to Rs 1.802 million from the concerned at the earliest.

[AIR Para: 9, 7, 11, 7]

6.2.1.16 Loss due to procurements made at excessive rates – Rs 1.057 million

According to Rule 4 of the Punjab Procurement Rules, 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made in a fair and transparent manner, the object of procurement

brings value for money to the procuring agency and the procurement process is efficient and economical. Further, according to Clause 21 of the Framework Contract and Terms & Conditions read with Conditions of Standard Bidding Document for purchase of Drugs & Medicines FY 2016-17, if the firm provides substandard item or fail to provide the item, the price difference of risk purchase shall be paid by the firm.

Three DDOs of District Health Authority, Jhang made procurement of medicines, surgical items, medical equipment, air conditioners, furniture, laptop computers etc. from local market through different suppliers during 2016-17. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
1	Medical Superintendent, THQ Hospital, 18-Hazari	0.620
2	Chief Executive Officer, District Health Authority, Jhang	0.351
3	Medical Superintendent, THQ Hospital, Shorkot	0.086
Total		1.057

Contrary to the above provisions, the procurement was made at excessive rates due to following reasons:

1. Medical Superintendent, Tehsil Headquarters Hospital, 18-Hazari made procurement of medical equipment, air conditioners, furniture, laptop computers etc. out of Health Council funds. However, procurement was made at excessive rates in comparison to rates of procurement made by him out of regular budget provided in SDA.
2. Further, disposable/surgical items included in Central Framework Contract of Government of the Punjab were procured at excessive rates from local market due to non-supply of these items by the firm but extra cost of risk purchase was not recovered from the defaulting firm.
3. Chief Executive Officer, DHA, Jhang and Medical Superintendent, Tehsil Headquarters Hospital, Shorkot made procurement of laptop computers and other store items at excessive rates in comparison to market rates and rates of his own purchase made from other different suppliers.

Audit is of the view that due to weak financial management and negligence, procurement was made at excessive rates.

Procurement at excessive rates resulted in excess expenditure and loss of Rs 1.057 million to the public exchequer.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, Medical Superintendents replied that appropriate action would be taken against the concerned suppliers for recovery. CEO, DHA replied that procurement was made on competitive market rates. The reply was not tenable because procurement was made on higher rates as evident from record. Audit stressed for recovery of loss at the earliest. DAC directed CEO to investigate the matter and fix responsibility on the person(s) at fault besides recovery of loss from the concerned. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides recovery of Rs 1.057 million from the concerned at the earliest.

[AIR Paras: 16, 8, 6, 13]

6.2.2 Performance

6.2.2.1 Irregular payment of previous year liabilities – Rs 4.603 million

According to Rules 4(3)(IV) and 24(iii) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. The details of budget shall include statement of outstanding liabilities and loans, if any. Further, according to Rule 2.10 (b)(3) of the Punjab Financial Rules, Volume-I, the authorities incurring expenditure should see that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year.

District Officer (Health-I), Jhang and Medical Superintendent, Tehsil Headquarters Hospital, Shorkot made payments of Rs 4.603 million to different suppliers during 2016-17 to clear the pending liabilities of previous financial year i.e. 2015-16. Contrary to the above rules, liabilities were paid without inclusion of the same in annual budget of current financial year and approval from the Competent Authority.

(Rupees in million)

Sr. No	Invoice		Document No.	Payment Date	Amount
	No.	Date			
1	122	24.01.2016	5100359289	22.11.2016	0.510
2	2432/15	Nil	1905558533	04.11.2016	0.054
3	1371	24.05.2016	1905555802	08.11.2016	0.225
4	3997	Nil	1905572691	12.11.2016	0.311
5	379/2016	19.05.2016	1905572690	12.11.2016	0.300
6	2432/15	Nil	5100216339	09.11.2016	0.549
7	669/2015-16	Nil	5100361304	08.12.2016	0.979
8	19862	02.01.2016	1905632478	18.11.2016	0.080
9	1005	20.05.2016	5100238311	29.11.2016	0.964
10	Nil	31.03.2016	Nil	2015-16	0.405
11	Nil	21.12.2015	Nil	2015-16	0.226
Total					4.603

Audit is of the view that due to weak financial and internal controls, previous year liabilities were paid without approval of the authorities.

Payment of previous year liabilities amounting to Rs 4.603 million resulted in irregular utilization of funds.

The matter was reported to the PAO and DDOs concerned in September, 2017. In DAC meetings held in December, 2017 and January, 2018, it was replied that liabilities were accrued due to delay in DTL Reports and liabilities were paid in current financial year. The reply was not tenable because pending liabilities were paid without approval of the Competent Authority. DAC directed DDOs concerned to get the expenditure regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the incumbent(s) at fault besides regularization of the matter from the Competent Authority.

[AIR Paras: 12, 12]

CHAPTER 7

7.1 District Health Authority Khanewal

7.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health services delivery personnel under the policy framework given by the government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

DHA, Khanewal manages the following primary and secondary health care facilities and institutes:

Description	No. of health facility / institute
Basic Health Units	83
Government Rural Dispensary	3
Rural Health Centre	9
Tehsil Head Quarter Hospitals	3
District Head Quarter Hospital	1
District Health Development Centre	1
District Health Officer	1
Nursing School	1

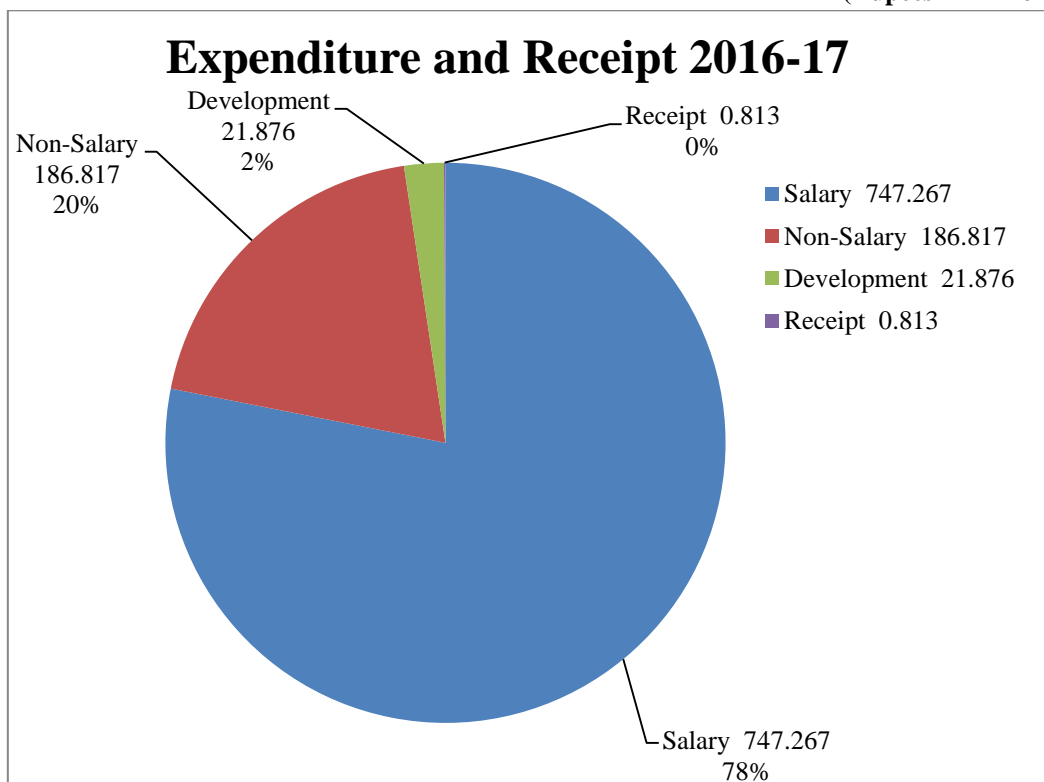
7.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form

(Rupees in million)

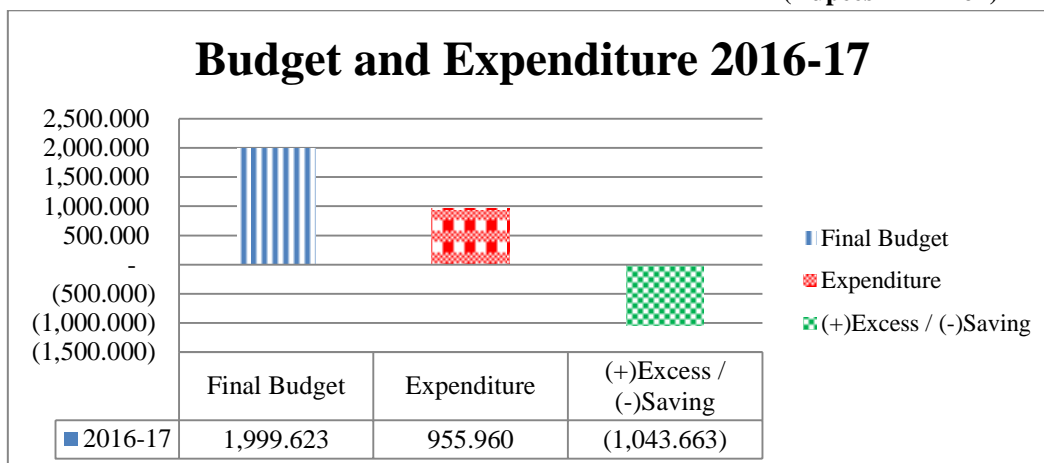
2016-17	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	1,239.917	747.267	(492.650)	-40%
Non-salary	309.979	186.817	(123.162)	-40%
Development	449.727	21.876	(427.851)	-95%
Sub Total	1,999.623	955.960	(1,043.663)	-52%
Receipts	1.560	0.813	(0.747)	-48%

(Rupees in million)



As per Appropriation Accounts 2016-17 of District Health Authority Khanewal, total original budget (Development and Non-Development) was Rs 1,999.623 million, no supplementary grant was provided and the final budget was Rs 1,999.623 million. Against the final budget, total expenditure of Rs 955.960 million was incurred by the District Health Authority during financial year 2016-17. A lapse of Rs 1,043.663 million came to the notice of Audit, which shows that the District Health Authority failed to provide services and infrastructure development.

(Rupees in million)



7.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA Khanewal established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

7.2 AUDIT PARAS

7.2.1 Non-Production of Record

7.2.1.1 Non-production of record – Rs 9.909 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts".

Following DDOs of DHA Khanewal did not produce record of Rs 9.909 million during 2016-17 for scrutiny despite repeated requests as detailed below:

(Rupees in million)

Sr. No.	DDO's	Description	Amount
1	MS THQ Hospital Mian Channu	Expenditure record of medicine, cost of other store and POL etc.	0.388
2	MS THQ Hospital Jahanian	Expenditure from Health Council Funds	4.272
3	MS THQ Hospital Kabirwala	Expenditure of pay and allowances through adjustments	2.602
4	MS THQ Hospital Kabirwala	Expenditure from Health Council Funds	1.244
5	MS DHQ Hospital Khanewal	Expenditure on purchase of POL	1.403
Total			9.909

Audit is of the view that due to weak financial control record was not produced for Audit scrutiny.

Non-production of record of Rs 9.909 million resulted in creation of doubts on legitimacy of expenditure.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends fixation of responsibility against person(s) at fault besides production of record of Rs 9.909 million.

[AIR Para: 2, 13, 2, 14, 22]

7.2.2 Irregularities and non-compliance

7.2.2.1 Non utilization / surrender of funds – Rs 87.175 million

According to Rule 15 (a) (b) of (District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly.

Following DDOs of DHA Khanewal neither utilized nor surrendered allocated funds timely and funds amounting to Rs 87.175 million were allowed to be lapsed during 2016-17 as detailed below:

(Rupees in million)

Sr. No	DDOs	Particulars	Funds Allocated	Funds Utilized	Funds not Utilized
1	MS THQ Hospital Jahanian	Non-salary funds	27.232	24.214	3.018
2	MS DHQ Hospital Khanewal	Non-salary funds	144.707	60.550	84.157
Total			171.939	84.764	87.175

Audit is of the view that due to weak financial controls, funds were not utilized and savings were not timely surrendered.

Non utilization and non-surrender of savings of Rs 87.175 million resulted in non-compliance of the Government rules.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 9, 25]

7.2.2.2 Non-observance of financial discipline while incurring non-salary funds through SDA – Rs 75.048 million

According to Government of the Punjab Finance Department Notification No. SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007 vide Para 3 (sub clause i-vii) which stipulates the operation procedure of SDAs that SDAs will henceforth only be sanctioned for Project Director(s) / Departmental Officer / DCOs for operation of the funds released from regular budget. Funds were required to be allocated/expended/booked by relevant authorities in normal itemized mode. The operator of SDA will be required to submit monthly accounts of expenditure supported with copies of paid vouchers to the concerned DAO / TO for post audit purpose by 15th of month following the month in which expenditure was incurred.

Following DDOs of DHA Khanewal incurred expenditure amounting to Rs 75.048 million during 2016-17 from SDA. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	MS THQ Hospital Jahanian	Non-salary funds	13.233
2	MS DHQ Hospital Khanewal	Non-salary funds	61.815
Total			75.048

The operations of SDA by various DDOs of DHA Khanewal were violative of the purpose / mandate of SDAs enunciated by FD. Further the concerned DDOs did not ensure item wise allocation/expenditure/accounting of said SDAs. The operations of SDAs were made by dual signatories of the same DDO which defeated the purpose of signatures by two different officers.

Audit is of the view that due to weak financial discipline the funds were incurred in an ill-considered manner through SDA account.

Incurring of funds in an ill-considered manner resulted in irregular expenditure of Rs 75.048 million

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of the irregularity besides discontinuation of such mal-practice and action against person(s) at fault.

[AIR Para: 15, 26]

7.2.2.3 Non-black listing of defaulting firms – Rs 17.087 million

According to terms and condition of framework contract finalized by Primary and Secondary Healthcare Punjab for purchase of medicine and direction regarding black listing of firms on non-fulfilling the terms and conditions of supply orders as laid down in PPRA the defaulting firm will be black listed.

Following DDOs of DHA Khanewal did not make efforts to black list the defaulting suppliers of medicines worth Rs 17.087 million during 2016-17 as summarized below.

(Rupees in million)

Sr. No.	DDO	No. of Defaulting Suppliers	Amount of medicine not supplied
1	MS THQ Hospital MianChannu	20	2.331
2	MS THQ Hospital Jahanian	8	1.708
3	MS DHQ Hospital Khanewal	7	13.048
Total			17.087

Audit is of the view that due to non-compliance of terms and conditions of supply orders firms were not black listed.

Non-black listing of firms despite non-supply of medicine of Rs 17.087 million resulted in violation of the terms of the supply orders.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends appropriate action against the concerned for such violation of the terms of the supply orders.

[AIR Para: 13, 10, 15]

7.2.2.4 Irregular expenditure through splitting – Rs 15.601 million

According to Rule 12 of the Punjab Procurement Rules, 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Further, Director General Health Services Punjab, Lahore issued guidelines for incurring expenditure on Local Purchase of medicines vide letter No.199-366/MS dated 30.04.1989.

Following DDOs of DHA Khanewal incurred expenditure of Rs 15.601 million during 2016-17 on account of purchase of medicine, durable goods and other store items without tender process by splitting the indents of purchases as detailed below:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	District Officer (Health) Khanewal	Purchase of medicine	0.564
		Purchase of Stickney	0.38
2	MS THQ Hospital Mian Channu	Purchase of medicine from local market	0.595
		Different items of stationery, printing, cost of other store and others	3.347
3	MS THQ Hospital Jahanian	Different items of X-Ray, laboratory, equipment and bed sheets etc.	1.978
4	MS THQ Hospital Kabirwala	Fire Extension, CCTV Cameras, Steel Fix Chairs, LED Lights, Ceiling Fans, A.C invertors, Air Conditioners etc.	2.527
		Purchase of medicine	1.022
5	Dy. DO (Health) Khanewal	Different items	5.188
Total			15.601

Audit is of the view that due to negligence of the executive, PPRA Rules were violated for purchases.

Irregular expenditure through splitting amounting to Rs 15.601 million resulted in non-compliance of PPRA Rules.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure amounting to Rs 15.601 million besides disciplinary action against the responsible(s).

[AIR Para: 1, 3, 7, 8, 11, 19, 21, 3]

7.2.2.5 Irregular payment without inspection reports – Rs 10.204 million

According to Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

CEO, DHA Khanewal paid Rs 10.204 million on purchase of medical equipment for upgradation of DHQ/THQ Hospitals, Trauma Center, and up gradation of BHU Sardar Pur during 2016-17. All equipment purchased was neither installed nor opened for physical verification of supply according to approved specification. Complete record, regarding bill of lading, packing list, inspection / clearance report were also not available on record. The detail is as under:

(Rupees in million)

Name of supplier	Particulars	Amount
Eastern Medical Technology Services	Operation table & ortho operation table	5.933
Eastern Medical technology Services	X Ray Machine SardarPur	4.271
	Total	10.204

Audit is of the view that due to weak financial controls, payment was made without actual physical verification of received equipment.

Irregular payment amounting to Rs 10.204 million resulted in violation of the Government instructions.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened, despite various requests. No progress was intimated till the finalization of this Report.

Audit recommends inquiry at appropriate level besides fixing of responsibility.

[AIR Para: 2]

7.2.2.6 Unauthorized expenditure over and above budget allocation – Rs 10.104 million

According to the Rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. Further, according to Rule 66(5) of PDG & TMA (Budget) Rules, 2003 the DDO shall not authorize any payment in excess of the funds placed at his disposal.

Dy. District Officer (Health) Khanewal incurred expenditure of Rs 10.104 million during 2014-17 beyond the budget allocation as detailed below:

(Rupees in million)

Sr. No.	Financial Year	Description	DDO Code	Allocation of Budget	Expenditure	(Excess)/Less
1	2014-15	DDHO (Admn) Khanewal	KW6007	17.482	18.771	(1.289)
	2015-16		KW6007	19.505	19.987	(0.482)
	2016-17 (Jan-Jun)		KC 9019	9.987	10.042	(0.054)
2	2014-15	DDHO (BHUs) Khanewal	KW6454	79.245	84.820	(5.575)
	2015-16		KW6454	82.746	83.087	(0.341)
	2016-17 (Jan-Jun)		KC9008	45.403	47.767	(2.363)
Total				254.369	264.473	(10.104)

Audit is of the view that due to weak financial management the expenditure was incurred beyond budget allocation.

Incurring of expenditure of Rs 10.104 million without budget allocation resulted in an unauthorized expenditure.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened, despite various requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the irregularity form Finance Department besides strict disciplinary action for excess expenditure.

[AIR Para: 1]

7.2.2.7 Irregular incurring of Health Council Fund of BHUs – Rs 7.015 million

According to terms and conditions No. 4.6 of TOR book circulated by Policy strategic planning unit of Primary and Secondary Healthcare Punjab all the expenditure under health council funds should be incurred after preparation of Form-5 in which the hospital needs were approved, prioritized, the specifications of items required in size, number and condition are determined, estimation of cost was ascertained and responsibility was assigned to particular person(s).

Deputy District Officer (Health) Mian Channu incurred funds of Rs 7.015 million during 2016-17 by Health Councils of BHUs. The incurring of funds by health councils was quite unjustified as funds were withdrawn in advance without preparation of Form-5 and prior approval of FD. The GST of Rs 0.982 million was charged in bills but deposit proof of same was not obtained. Income tax of Rs 0.260 million was irregularly added in bills rather to be deducted from the payable amount to supplier. **Annexure-H.**

Audit is of the view that due to financial mismanagement the expenditure was incurred irregularly.

Irregular expenditure of health council funds amounting to Rs 7.015 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of irregularity and recovery of bogusly paid income tax from supplier.

[AIR Para: 6]

7.2.2.8 Unauthorized acceptance of medicine – Rs 5.188 million

According to Part A of the Government of Punjab Health Department (Purchase Cell) Notification No.S.O.P (P-1)11/3.64/2001 dated 6th September 2001, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured / packed drugs up to 80% at the time of supply / delivery subject to 1% penalty charges for the actual shortfall in shelf life below the approved shelf life of 80%-90% for either category of medicine at the time of actual delivery / supply of stores.

MS THQ Hospital Mian Channu accepted medicine of Rs 5.188 million during 2016-17 without any date of manufacturing and date of expiry. The acceptance of such medicine creates doubt that favor has been given to supplier by ingoring shelf life of medicine in the light of condition of the agreement.

Annexure-I

Audit is of the view that due to weak internal controls, medicine was accepted against the terms and conditions of tender document.

Acceptance of medicine amounting to Rs 5.188 million without dates resulted in violation of the Government instructions.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority, besides fixing responsibility on the person(s) at fault.

[AIR Para: 10]

7.2.2.9 Irregular payment of pending liabilities – Rs 4.760 million

According to Rule 2.10(b) (3) of PFR Vol-I, all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year and money indisputably payable is not left unpaid and that all inevitable payments are ascertained and liquidated at the earliest possible date.

Following DDOs of District Health Authority, Khanewal made payment of pending liabilities of Rs 4.760 million without allocation of budget for same during 2016-17 as summarized below:

(Rupees in million)			
Sr. No.	DDOs	Particulars	Amount of pending Liability
1	DO (Health) Khanewal	Purchase of medicine	0.390
2	MS THQ Hospital Kabirwala	Purchase of medicine	1.492
3	EDO (Health)/ CEO (DHA)	Photo copy and repair of vehicle expenditure	0.150
4	MS DHQ Hospital Khanewal	LP medicine, POL and washing expenditure	2.728
Total			4.760

Audit is of the view that due to non-compliance, liabilities of previous year were cleared without obtaining additional allocation for the same.

Irregular payment of pending liabilities amounting to Rs 4.760 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 2, 10, 12, 23]

7.2.2.10 Irregular and costly purchase of LP medicines – Rs 4.213 million

According to Rule 12 of the Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Further, Director General Health Services Punjab, Lahore vide letter No.199-366/MS dated 30.04.1989 required execution of rate contract for supply of local purchase of medicines at minimum discount rate between 8 to 12 %.

MS DHQ Hospital Khanewal awarded rate contract for supply / purchase of LP medicines to three firms during 2016-17 but medicines were purchased for Rs 4.213 million without availing any discount from other than those three firms who were actually awarded the tender. No name of manufacturing firms of medicines purchased were mentioned on the bill which depicts that china pharmaceutical products were purchased without availing discount. Government sustained a loss of Rs 1.727 million due to not availing of discount on LP medicine. **Annexure-J**

Audit is of the view that due to weak internal control irregular purchase of LP medicines was made without availing discount.

Purchase of LP/emergency medicines at higher rates resulted in loss to the Government amounting to Rs 1.727 million.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry in the matter besides recovery of amount from concerned.

[AIR Para: 10]

7.2.2.11 Unauthorized advance withdrawal of funds without DTL reports – Rs 3 million

According to Sr. No.J of Government of the Punjab Health Department (Purchase Cell) letter No.S.O.(P-I)II/3-G-1/2001 dated 06.09.2001, all regular purchases except emergency / day to day local purchase must be submitted to Drugs Testing Laboratories for quality assurance before making payment. Further, as per Clause 2.7 of the terms and conditions of tender documents the payment would be made subject to the clearance report from Drug Testing Laboratories.

Medical Superintendent THQ Hospital Jahanian withdrew Rs 3 million against the purchase of various pharmaceuticals before the receipt of standard DTL reports irregularly. The detail is as under:

(Rupees in million)

Name of Firm	Name of Medicines	Batch No.	Date of supply order	Quantity Supplied	Rate (Rs)	Amount
GSK Pakistan Ltd.	Cap. Amoxicillin 500mg	GAGCP	04.24.2017	100,000	3.890	0.389
GSK Pakistan Ltd.	Inj. Ceftriaxone	7TQCW	06.08.2017	5,000	79.001	0.395
Novartis Pharma (Pakistan) Ltd.	Tab. Diclofenac Sodium	GLPAAB	06.10.2017	300,000	75.000	1.125
B Braun Pakistan Pvt. Ltd.	I.V Cannula No. 24	17V17G8 261	06.01.2017	7,000	49.700	0.348
Usman Co. Ent. Karachi	I.V Cannula No. 20	18511216	04.25.2017	10,000	35.500	0.355
Barret Hodgson	Brodex Eye drop	2241	04.06.2017	3,000	129.330	0.388
Total						3.000

Audit is of the view that due to weak financial controls, funds were drawn without receipt of DTL reports.

Unauthorized advance drawal of funds amounting to Rs 3 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure besides fixing of responsibility.

[AIR Para: 8]

7.2.2.12 Misclassification of expenditure – Rs 2.968 million

According to Para 12 (1) (5) of the Local Government Account Manual, 2003 the expenditure shall be classified into account heads relating to nature of item.

MS THQ Hospital Mian Channu incurred expenditure of Rs 2.968 million during 2016-17 by misclassification. **Annexure-K**

Audit is of the view that due to non-compliance of rules irregular expenditure was incurred against irrelevant head of account.

Misclassification of expenditure amounting to Rs 2.968 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para: 9, 16]

7.2.2.13 Irregular appointment of contingent paid staff – Rs 2.599 million

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

Following DDOs of DHA, Khanewal paid Rs 3.252 million on account of contingent paid staff but the proper procedure i.e. advertisement, minimum criteria, age limit etc. was not made for such appointments in order to oblige the persons of his own choice. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	MS THQ Hospital Kabirwala	Non-salary funds	1.448
2	MS DHQ Hospital Khanewal	Non-salary funds	1.151
Total			2.599

Audit is of the view that due to weak internal controls, irregular appointments of contingent paid staff were made.

Irregular appointments and payment to contingent paid staff Rs 2.599 million resulted in violation of rules.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry in the matter and taking action against person(s) at fault.

[AIR Para: 17, 13]

7.2.2.14 Irregular / uneconomical purchase of air conditioners by misusing the emergency clause –Rs 2.163 million

According to Rules 9, 10(2) and 12 of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly, without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

MS DHQ Hospital Khanewal incurred an expenditure of Rs 2.163 million on account of purchase of 41 air conditioners from Health Council Budget during

2016-17 without advertisement in print media as well as on PPRA's website. Air conditioners valuing Rs 1.864 were purchased even without calling quotations. As per approval sheet, the purchase was on emergency basis but no reason for emergency was available on record. Thus purchases were made by misusing the emergency clause of the Punjab Procurement Rules. The detail is as under:

(Rupees in million)

Ch. No.	Date	Name of firm	Bill No.	Date	Quantity	Amount
1310860225	17.05.17	M/s Mehdi Enterprises	340	Nil	02 AC	0.132
1310860225	17.05.17	M/s Mehdi Enterprises	341	Nil	02 AC	0.132
1310860225	17.05.17	M/s Mehdi Enterprises	344	Nil	01 AC	0.065
1310860215	03.05.17	M/s Haier Store	915	27.04.17	15 AC 2Ton	0.988
1310860222	10.05.17	M/s Haier Store	1022	08.05.17	14 AC 01 Ton	0.546
1310860233	10.06.17	M/s National Electronics	Nil	29.05.17	02-1.5 Ton AC PEL	0.087
1310860233	10.06.17	M/s National Electronics	Nil	25.05.17	01-1.5 Ton AC PEL	0.044
1310860233	10.06.17	M/s National Electronics	Nil	27.05.17	03 Ac 01 Ton	0.100
1310860233	10.06.17	M/s National Electronics	Nil	26.05.17	01 Ac 2 Ton PEL	0.069
Total						2.163

Audit is of the view that due to weak internal controls, Procurement Rules were violated.

Non observance of Punjab Procurement Rules resulted in irregular purchase of Rs 2.163 million.

The matter was reported to the PAO and DDO concerned in August, 2017. MS DHQ Hospital replied that expenditure was incurred due to visit of Chief Minister Punjab. The reply was not tenable as visit of CM was not valid reason for declaring emergency.

DAC meeting was not convened, despite various requests. No progress was intimated till the finalization of this Report.

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

[AIR Para: 6]

7.2.2.15 Irregular expenditure without observing Procurement Rules – Rs 2.101 million

According to Rules 9, 10 (2) and 12 of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly, without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

MS DHQ Hospital Khanewal incurred expenditure of Rs 2.101 million on purchase of bed sheets, fans, furniture, steel benches and other store items without observing purchase procurement rules. i.e. without advertisement and inviting tenders. **Annexure-L**

Audit is of the view that due to weak internal controls, Punjab Procurement Rules were violated and purchases were not made in transparent manner.

Violation of Punjab Procurement Rules resulted in irregular expenditure of Rs 2.101 million.

The matter was reported to the PAO and DDO concerned in August, 2017. MS DHQ Hospital noted the observation for compliance.

DAC meeting was not convened despite various requests. No progress was intimated till the finalization of this Report.

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

[AIR Para: 12]

7.2.2.16 Unauthorized purchase of LP medicines – Rs 2.053 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of National firm should be from 8 to 12%.
- iii. Consultant's recommended medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis and medicines etc.
- v. Pharmacists should verify the bills in comparison with the entries in the stock register.

MS THQ Hospital Mian Channu incurred expenditure of Rs 2.053 million from SDA on account of LP of medicine from local supplier during 2016-17.

Annexure-M

The whole expenditure was held irregular on the basis of the following observations:

- i. The award letter of contract was not available for supply of day to day medicine, but purchases were made in bulk on the demand of the store keeper.
- ii. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained.
- iii. All medicines were purchased on the demand of dispenser/store keeper throughout the year. No OPD slips were attached. Bills with stock entries were not verified by the pharmacist.
- iv. Medicines were consumed without proper maintenance of treatment register and authentication of the concerned MO on duty.

- v. LP of medicines were to be purchased for particular patient after complete diagnosis and prescriptions of the Doctors but the medicines were purchased in bulk without any prescription.

Audit is of the view that due to weak monitoring controls, the medicines were purchased and consumed in irregular manner.

Irregular purchase and consumption of medicines amounting to Rs 2.053 million resulted in violation of Government instructions and loss to the Governemnt.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends action against the concerned for making irregular purchase and doubtful consumption of LP medicines.

[AIR Para: 5]

7.2.2.17 Irregular payment of POL in cash to vaccinators – Rs 1.986 million

According to Rule2.33 of PFR Vol-I, every Government should realize fully and clearly that he will held personally responsible for any loss sustained to Government through fraud or negligence on his part.

DO (Health) Khanewal made payment amounting to Rs 1.986 million in cash to vaccinators for the POL instead of POL from the petrol pump through slips during 2016-17 in absence of such provision. **Annexure-N**

Audit is of the view that due to weak financial controls, cash was paid instead of POL irregularly.

Irregular payment in cash instead of POL amounting to Rs 1.986 million resulted in violation of rules and creates doubt about the transparent disbursement.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 6]

7.2.2.18 Irregular / doubtful expenditure of repair and white wash of hospital – Rs 1.674 million

According to the Punjab Procurement Rules 2014 Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

MS DHQ Hospital Khanewal incurred an expenditure of Rs 1.674 million on paint, white wash aluminum doors, roller blinds and repair of building during 2016-17. The approval of work was granted in the Health Council meeting dated 27.03.2017 without amount of work. The expenditure was incurred without inviting tender, recording measurement book and preparation of rough cost estimates by Building department. **Annexure-O**

Audit is of the view that due to weak internal controls, expenditure was incurred in an irregular manner.

Non observance of rules resulted in irregular expenditure of Rs 1.674 million

The matter was reported to the PAO and DDO concerned in August, 2017. MS DHQ Hospital replied that expenditure was incurred in emergency due to visit of Chief Minister by previous MS. The reply was not tenable as no emergency was declared by the competent authority.

DAC meeting was not convened despite various requests. No progress was intimated till the finalization of this Report.

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

[AIR Para: 9]

7.2.2.19 Unjustified cash payment instead of cheque – Rs 1.639 million

According to Rule 4 (1) (a) of the Punjab District Authorities (Accounts) Rules 2017 published vide Notification No. SOR (LG) 38-7/2017 dated 19.04.2017, the mode of making payment from local fund of a District Authority shall be that the payments:

- (a) Up to Rupees one thousand may be made in cash.
- (b) Exceeding rupees one thousand shall be made through crossed non-negotiable cheque.

MS DHQ Hospital withdrew Rs 1.639 million from bank account of DDO and disbursed in cash to concerned suppliers. The amount was required to be paid through cross cheque. The detail is as under:

(Rupees in million)		
Sr. No.	Date	Amount
1	20.04.2017	0.145
2	09.05.2017	0.172
3	10.05.2017	0.337
4	02.06.2017	0.080
5	03.06.2017	0.438
6	10.06.2017	0.141
7	14.06.2017	0.073
8	20.06.2017	0.159
9	30.06.2017	0.094
Total		1.639

Audit is of the view that due to weak internal controls, irregular payments were made in cash instead of cheques.

Non observance of rules resulted in irregular payment of Rs 1.639 million.

The matter was reported to the PAO and DDO concerned in August, 2017. MS DHQ Hospital noted the observation for compliance.

DAC meeting was not convened despite various requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization from the competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 20]

7.2.2.20 Irregular withdrawal of pay and allowances during general duty – Rs 1.422 million

According to Government of the Punjab Finance Department Notification No.FD/SRIV-8-1/76(PROV) dated 16/03/1988, shifting of headquarters of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department. Further, Health Department letter No.PA/DSA-1/3/94 dated 19/03/1994 and DA/DSC/1294 dated 12/12/1995 letter No.4113-5/E dated 25/03/1998, letter No.18872-76/E dated 05/11/1996 and letter No.3961-4050/C dated 13/02/2004 to DO (Health) stipulates that all kind of general duties were done away with direction that if any person was found on general duty his absence should be considered along with disciplinary action.

MS THQ Hospital, Kabirwala, allowed payment of pay and allowances of Rs 1.422 million to Nurses during 2016-17 who were working on general duty at DHQ Hospital Khanewal and THQ Hospital Mian Channu without any order of competent authority followed by approval of Finance Department regarding general duty. The detail is as under:

(Rupees in million)

Pers. No.	Name of Employee	Gross Pay	Designation	Orders of General duty	Months	Amount
30955547	ShahneelaKousar	61,279	Head Nurse	Jan-16	12	0.735
31777226	PerveenAltaf	42,946	Charge Nurse	Feb-16	16	0.687
Total						1.422

Audit is of the view that due to weak internal controls, pay and allowances were paid to the employees during unauthorized posting.

Irregular payment of pay and allowances amounting to Rs 1.422 million during unauthorized general duty resulted in violation of the Government instructions.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite various requests. No progress was intimated till the finalization of this Report.

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

[AIR Para: 6]

7.2.2.21 Unauthorized / doubtful expenditure on janitorial services – Rs 1.422 million

According to Rule 10 (i) of PFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

MS DHQ Hospital paid an amount of Rs 1.422 million irregularly on account of janitorial services for the month of February, 2017 to April, 2017. The extension in contract of M/s H.K Enterprises was granted beyond January, 2017 against the recommendations of performance evaluation committee. Moreover,

during April, 2017 M/s Anas Brother & Co. was hired without adopting competitive bidding process and sanction of competent authority. The detail is as under:

(Rupees in million)

Cheque No.	Date	Name of firm	Amount	Billing Month
654601	08.04.2017	M/s H.K Enterprises	0.464	Feb-2017
654653	23.05.2017	M/s H.K Enterprises	0.464	Mar-2017
654652	23.05.2017	M/s Anas Brother	0.494	April-2017
Total			1.422	

Audit is of the view that due to weak internal controls, unauthorized payment was made to firm.

Undue benefit to the firm and award of work without approval of competent authority resulted in unauthorized payment of Rs 1.422 million.

The matter was reported to the PAO and DDO concerned in August, 2017. MS DHQ Hospital replied that the matter is already under investigation.

DAC meeting was not convened despite various requests. No progress was intimated till the finalization of this Report.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 7]

7.2.2.22 Irregular expenditure without stock entries – Rs 1.356 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of

the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

MS THQ Hospital Jahanian incurred an expenditure of Rs 1.356 million on account of purchase of different items from Health Council Fund without stock entries. Further, record of payment of income tax and GST was not available on the record. **Annexure-P**

Audit is of the view that due to weak internal controls, stock entries were not maintained.

Irregular expenditure without stock entries amounting to Rs 1.356 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in August, 2017. No reply was submitted by the concerned DDO.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends Inquiry in the matter, besides fixing responsibility on the person(s) at fault.

[AIR Para: 14]

7.2.3 Performance

7.2.3.1 Unauthorized payment of inadmissible allowances – Rs 10.168 million

According to Government of the Punjab Finance Department (Monitoring Wing) notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period. According to Rule 1.15 of Traveling Allowance Rules, no conveyance allowance is admissible during the period of leave of any kind or vacations or living within boundary wall of office.

Following DDOs of District Health Authority Khanewal made payment amounting to Rs 10.168 million on account of different inadmissible allowances to the different employees of Health Department during 2016-17. The allowances were not admissible but DDOs made payments without observing the entitlement of concerned staff. The details are given below:

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	Dy. DO (Health) MianChannu	HRA, CA, NPA and PCA (DG Period)	4.353
2	Dy. DO (Health) MianChannu	HRA, CA, NPA and PCA (DHA Period)	1.451
3	DO (Health) Khanewal	HSRA and Special Allowance	0.315
4	MS THQ Hospital MianChannu	HRA, CA and 5% maintenance charges (DG Period)	0.606
5	MS THQ Hospital MianChannu	HRA, CA and 5% maintenance charges (DHA Period)	0.253
6	MS THQ Hospital MianChannu	Adhoc Relief Allowance 50% (2010)	0.342
7	MS THQ Hospital MianChannu	CA during leave period	0.089
8	Dy. DO (Health) Khanewal	CA to employees residing within premises	2.759
Total			10.168

Audit is of the view that due to weak financial controls, inadmissible allowances were paid to staff.

Unauthorized payment of inadmissible Allowances resulted in loss to the Government amounting to Rs 10.168 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of allowances drawn irregularly amounting to Rs 10.168 million, besides action against responsible.

[AIR Para: 1, 7, 7, 3, 15, 3, 6, 4]

7.2.3.2 Irregular withdrawal of Incentive Allowance without ensuring evening round – Rs 8.580 million

According to Primary & Secondary Healthcare Department Notification No. PA/OS/(G)4-8/2016 dated 03.08.2016 “ in pursuance of the approval of competent authority 40% of the existing allowance shall be paid subject to conducting of evening rounds in hospital by consultant on call basis, for the purpose of adjustment in duty roster as devised by Punjab Information Technology Board. For purpose consultant shall checkout from morning shift through biometric attendance system after 2:00 pm and shall check in again after 5:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds shall be strictly monitored through bio metric attendance system.

Following DDOs of DHA, Khanewal made payment of incentive allowance of Rs 8.580 million to the specialist doctors who were not practicing within the premises of hospital after duty hours despite the availability of residences. Moreover, recording pertaining to the bio metric attendance not provided to justify the payment of allowance to the specialist. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of specialists	Amount
1	MS THQ Hospital Jahanian	03	3.600
2	MS THQ Hospital KabirWala	04	4.980
Total			8.580

Audit is of the view that due to weak financial controls, the incentive allowance was paid without observing the payment criteria.

Irregular withdrawal of incentive allowance resulted in loss to the Government amounting to Rs 8.580 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 8.580 million, besides further stoppage of allowance.

[AIR Para: 2, 22]

7.2.3.3 Irregular heavy expenditure on white wash – Rs 1.680 million

According to Para 4, 5 and 8 of the guidelines utilization of health council funds issued vide letter No.895858/IRMNCH dated 05.05.2017 that secretary of the health council shall prepare M&R schemes, purchase and repair of machinery/equipment and may suggest to health council any step they deem necessary for up keep of that health facility and improve service delivery, after approval by the health council, the scheme shall be executed using local expertise etc. and the money transferred shall be spent judiciously setting excellent standard of integrity to uphold the trust of the Government.

MOs of BHUs of Khanewal incurred expenditure on account of white wash of buildings during 2016-17. Expenditure was incurred without preparation of estimates, by splitting the indents to avoid quotations. White wash of BHUs was estimated Rs 0.050 million in guidelines while BHUs incurred expenditure more than Rs 0.100 million.

Audit is of the view that due to weak internal controls, irregular / unjustified expenditures were incurred.

Irregular expenditure amounting to Rs 1.680 million resulted in violation of the Government instructions.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditures from the competent authority, besides fixing of responsibility.

[AIR Para: 5]

7.2.4 Internal Control Weaknesses

7.2.4.1 Purchase of medicine in excess of demand – Rs 16.092 million

According to Rule 10 (ii) of GFR Vol-I, every officer while incurring or authorizing expenditure from public fund should be guided by higher standards of financial propriety. The expenditure should not be prima facie more than the occasion demand.

CEO, DHA Khanewal incurred expenditure of Rs 16.092 million on account of purchase of medicine through central rate contract during 2016-17 without obtaining demands from end users. Audit collected the ending balance of selected medicines (Cap. Amoxil, Tab. CPM, Syp. Brufen, Syp. Amoxil, Inf. Ringer Lactate, Inf. Dextrose water) and found ending balance of medicine at BHUs was three to ten time more than the actual consumption during the year. **Annexure-Q**

Audit is of the view that due to weak internal controls, excess quantity of medicines was issued without any requirement.

Unnecessary purchase and issuance of medicine in excess of requirement resulted in unjustified expenditure of Rs 16.092 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 15]

7.2.4.2 Doubtful consumption of medicine in BHUs – Rs 8.387 million

According to Rule 32 of the PLGO, 2001, read with Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Deputy District Officer (Health) Mian Channu did not ensure the maintenance of proper consumption record of medicines during 2015-17. Due to this negligence, the medicines were being misappropriated under the shadow of fake, blurred, doubtful and vague entries. Medicines of Rs 8.387 million were shown as consumed but improper consumption record exists in the BHUs of Tehsil Mian Channu. The detail is as under:

(Rupees in million)

DDO	Period	Particulars	Amount
Dy. DO (Health) MianChannu	District Government	Consumption of Medicine	5.600
	District Health Authority	Consumption of Medicine	2.787
Total			8.387

Audit has selected few items (injections / syrup / tablets) and consumption record shows following discrepancies:

- i. The patient was not being entered in the treatment register. No evidence of the prescription of the doctor was available on record.
- ii. Dispensers are used to consuming medicines and recording vague, blurred and rough names of medicines in OPD register without recording/keeping the slip signed by authorized medical attendant.
- iii. In various BHUs audit checked the consumption record of medicines and mostly fake entries were recorded as in OPD registres. Audit compared the issued/consumed stock with the contents of stock received form store and found frequent differences.
- iv. OPD register where vague entry was marked was neither attested by any officer nor signed by doctor on duty. No doctor's prescription / diagnosis were available on record.
- v. No action has been taken nor was any periodical verification of the consumption carried out.

Audit is of the view that whole consumption of medicines at outdoor dispensary held doubtful due to maintenance of defective and vague record.

Bogus / doubtful consumption record amounting to Rs 8.387 million resulted in loss to the Government.

The matter was reported to the PAO and DDOs concerned in August, 2017. No reply was submitted by the DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of the bogus consumption of medicine besides Inquiry and strict action against the responsible (s).

[AIR Para: 2, 8]

7.2.4.3 Irregular disbursement of stipend – Rs 3.346 million

According to letter No. S-36/2365-2489/DGN dated 28.03.2012 of Director General Nursing Punjab, Lahore that the stipend to the Nursing students and salaries to the Nursing staff in all the institutions will be paid to them by opening accounts in the respective banks of the Districts.

Principal Nursing School Khanewal disburse stipend of Rs 3.346 million to Nurses during the period 2016-17 irregularly. No bank account was opened and stipend was paid in cash. Payment in cash may create doubt of authenticity of bills claimed as well as may enhance the chances of misappropriation.

Audit is of the view that due to weak internal controls, stipend was paid in cash instead of opening of bank accounts.

Payment in cash instead of cheques of Rs 3.346 million may result in chances of misappropriation.

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

[AIR Para: 2]

CHAPTER 8

8.1 District Health Authority Layyah

8.1.1 Introduction:

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

Prior to promulgation of the Act, District Health Department was headed by the Executive District Officer (Health) who is Departmental Accounting Officer of group of offices of District Health Department and District Coordination Officer was the Principal Accounting Officer under PLGO, 2001.

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of health facility/ institute
Basic Health Units	37
Government Rural Dispensary	24
MCH Centers	02
Rural Health Centre	04
Tehsil Head Quarter Hospitals	06
District Headquarter Hospital	01
Nursing School	01
District Health Development Centre	01
District Health Officers	01

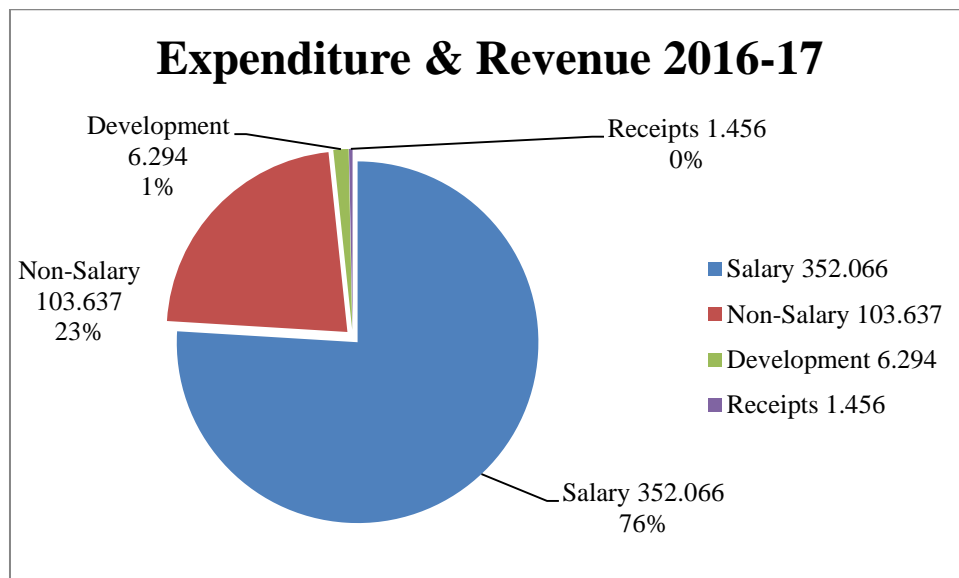
8.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+) / Lapse (-)	Excess (+) / Lapse (-) %
Salary	1,158.388	325.837	-832.551	-72
Non-Salary	204.422	38.152	-166.270	-81
Development	10.365	7.781	-2.584	-25
Total	1,373.175	374.770	-998.405	-73
Receipts	3.407	3.407	-	-

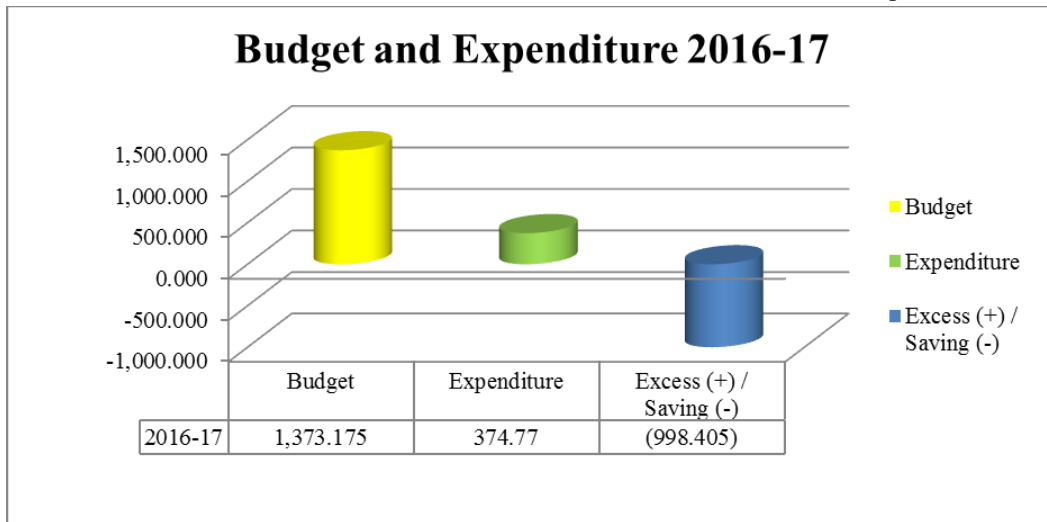
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority, Layyah, total budget (Development and Non-Development) was Rs 1,373.175 million, total expenditure of Rs 374.770 million was incurred by the District Health Authority during 2016-17. Lapse of funds amounting to

Rs 998.405 million came to the notice of audit due to inefficient financial management in release of budget by Deputy Director (Finance). (Annexure-B)

(Rupees in million)



Due to inefficient financial management in release of budget by Deputy Director (Finance), major portion of funds .

8.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA Layyah established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

8.2 AUDIT PARAS

8.2.1 Non Production of Record

8.2.1.1 Non production of record – Rs 26.025 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Moreover, according to Section 115(6) of the Punjab Local Government Ordinance 2001, the officials 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.

The following DDOs incurred expenditure of Rs 26.025 million during 2016-17, but vouched accounts of the expenditure as per detail below was not produced for audit scrutiny.

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	MS THQ Hospital Kot Sultan	Logbooks	0.200
		Arrears of pay and allowances	1.522
2	MS DHQ Hospital	Vouched Account	12.353
		Logbooks	7.053
3	Principal Nursing School	Vouched Account	0.065
4	MS THQ Hospital Karor	Vouched Account	0.912
		Arrears of pay and allowances	2.039
5	MS THQ Level Hospital ChowkAzam	Arrears of pay and allowances	0.904
6	CEO (DHA) Layyah	TA/DA Bills	0.578
		POL Consumption logbooks	0.399
Total			26.025

Audit is of the view that due to weak financial management, the record was not produced for audit verification.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends to inquire the matter, fix responsibility and strict disciplinary action against the person(s) at fault for non production of record to Audit.

[AIR paras: 21,31,37,53,14,49,50,55,14,17]

8.2.2 Irregularities & Non-Compliance

8.2.2.1 Mis-procurement of miscellaneous items –Rs 26.891 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

The following DDOs purchased various items valuing Rs 26.891 million during 2016-17 without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website, nor in two national newspapers. The DDOs incurred expenditure on quotations basis by splitting the bills to avoid tendering process.

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1	MS THQ Hospital Kot Sultan	Procurement of various store items	3.856
2	MS DHQ Hospital	Procurement of medicines and various store items	2.910
		Procurement of various store items	4.485
3	MS THQ Hospital Karor	Procurement of medicines and various store items	3.681
		Purchase of X-Ray Films	0.598
4	MS THQ Level Hospital ChowkAzam	Procurement of various store items	1.646
		Purchase of medicines	2.902
5	SMO RHC Mirhan	Procurement of medicines	0.148
6	MS THQ Hospital Choubara	Procurement of various store items	1.178
7	MS THQ Level Hospital FatehPur	Procurement of various store items	2.807
		Procurement of various store items from Health Council	1.933
8	DO (Health)	Purchases without advertisement	0.747
Total			26.891

Audit is of the view that due to non compliance of rules, purchases were made without advertisement and fair competition.

Purchases without advertisement resulted in irregular expenditure of Rs 26.891 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:37,41,43,32,35,26,32,13,22,16,23,41]

8.2.2.2 Purchase of medicines without fresh tendering-Rs 23.688 million

According to Rule 42 (iv) of PPRA 2009, repeat order up to 15% of the first order may be issued and in case the quantity to be purchased is more than 15% of previous quantity, fresh tendering needs to be issued.

The following DDO's purchased medicines of Rs 23.688 million during the financial year 2016-17. It was observed that supply orders were issued to the suppliers who had already supplied medicines. The quantity of repeat order was more than 15% which showed that purchases were made from the suppliers without fresh tendering process. The detail is as given below:

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1.	CEO	Procurement of same medicines through repeated order	11.558
2.	MS DHQ Hospital		12.130
Total			23.688

Audit is of the view due to non compliance of rules, the repeat order, beyond the allowed limit, for purchase of medicine were issued.

The purchase of medicine without fresh tendering resulted in unauthorized expenditure for Rs 23.688 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit requires that the matter may please be investigated and appropriate action may be taken towards regularization of the expenditure with the approval of competent authority.

[AIR Paras: 25,42]

8.2.2.3 Non maintenance of stock registers and consumption record of store items - Rs 9.338 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

The following DDOs made procurement of various store items amounting to Rs 9.338 million but receipt of store items at stock register was not shown and no furthermore, consumption record was maintained. The detail is as given below:

(Rupees in million)

Sr. No.	DDOs	Amount
1	DO (Health)	7.478
2	MS THQ Hospital Kot Sultan	1.071
3	CEO (DHA)	0.376
4	MS DHQ Hospital	0.413
Total		9.338

Audit is of the view that due to non compliance of rules, proper stock entry of store items was not maintained and no consumption record was maintained.

Incurrence of expenditure without maintenance of stock register resulted in doubtful expenditure of Rs 9.338 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Para:26,35,12,49]

8.2.2.4 Withdrawal of inadmissible allowances – Rs 7.348 million

According to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Furthermore, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules, conveyance allowance will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time

The DDOs of District Health Authority allowed the Health Sector Reform Allowance, Incentive Allowance, Conveyance Allowance, Social Security benefit and drawn pay during leave without pay or after resignation amounting to Rs 7.348 million during 2016-17. The employees were not entitled to draw the said pay and allowances. **(Annexure-R)**

Audit is of the view that due to non compliance of rules, inadmissible pay and allowances were paid.

The payment of inadmissible allowances resulted in loss to the Government amounting to Rs 7.348 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing on the person(s) at fault besides recovery of Rs 7.348 million.

[AIR Paras: 30,27,28,30,33,32,34,36,39,13,15,17,22,29,30,34,42,43,44,45,27,49,50,51, 52,53,12,13,14,27,39,35,29,40,20,25,24,18,21,21,17,10,17,11]

8.2.2.5 Irregular expenditure on repair and maintenance –Rs 5.591 million

According to Para 2.4 of B&R Code, a properly detail estimate must be prepared for sanction of competent authority. Furthermore, according to B & R Code Paragraph 4.5, No payment should be made without detail measurement in the measurement book. Moreover, according to Notification No. PSO/Secry P&SH/05/2016 of Government of the Punjab Primary and Secondary HealthCare Department dated 2nd July 2016, Health Council may carry out Rehabilitation/ Repair of Civil Works upto Rs 2.5 million.

Following medical superintendnets incurred an expenditure of Rs 5.591 million during 2016-17 against repair and maintenance work without rough cost estimate and TS estimates through splitting of bills. No measurement was recorded in the measurement book and expenditure was incurred beyond the prescribed threshold of Health Council as detailed below

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS THQ Level Hospital ChowkAzam	3.426
2	MS DHQ Hospital	2.165
Total		5.591

Audit is of the view that due to non compliance of rules, expenditure was incurred without rough cost estimate and technical sanction.

Incurrence of expenditure without rough cost estimate and detailed measurement resulted in irregular expenditure for Rs 5.591 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends fixing of responsibility besides regularization of expenditure.

[AIR Paras: 52,29]

8.2.2.6 Loss due to non deduction of GST and Income Tax - Rs 4.973 million

According to the Government of Pakistan (Revenue Division) CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13.08.2007, government / departments making purchase of goods liable to sales tax shall withhold 1/5th of sales tax while remaining 4/5th of the sales tax shall be paid to supplier and withheld amount will be deposited by the Government organization / department itself. Furthermore, as per section 153 of Income Tax Ordinance 2001, Income Tax at the prescribed rate shall be deducted from the supplier.

The following DDOs incurred expenditure amounting to Rs 86.981 but GST and Income Tax was not deducted at source which resulted in loss to the Government amounting to Rs 4.973 million. The detail is given below.

(Rupees in million)

Sr. No.	DDOs	Value of Supply	GST	Income Tax	Total
1	District officer (Health)	8.004	1.521	0	1.521
		2.414	0.386	0	0.386
		10.754	-	1.420	1.420
2	MS DHQ Hospital	59.800	-	0.962	0.962
3	MS THQ Hospital Karor	0.989	-	0.110	0.110
4	MS THQ Level Hospital Chowkizam	4.144	0.167	0.220	0.387
5	MS THQ Hospital Choubara	0.876	0.042	0.145	0.187
Total		86.981			4.973

Audit is of the view that due to non compliance of rules, payments were made to supplier without deduction of GST and Income Tax.

Non deduction of GST and Income Tax resulted in loss of Rs 4.973 million to Government exchequer.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 4.973 million.

[AIR Paras: 23,24,25,54,41,41,24]

8.2.2.7 Overpayment of ad hoc relief allowance - Rs 4.004 million

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50% Ad hoc Relief Allowance 2010 will not be admissible to the employees of health department who are beneficiary of Health Sector Reform Allowance and Health Professional Allowance. However the overpayment drawn till date will not be recovered in good faith.

156 employees under the administrative control of CEO (Health) were drawing the allowances equal to, or more than the basic pay of the scale. At the same time they were also drawing 50% Ad hoc Relief Allowance 2010 amounting to Rs 4.004 million during 2016-17 which was not admissible as detailed below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Period	Amount
1	MS DHQ Hospital	136	January to June 2017	3.602
2	Principal Nursing School	3		0.070
3	SMO RHC Jaman Shah	6		0.110
4	DO (Health)	4		0.080
5	SMO RHC PaharPur	7		0.142
Total		156		4.004

Audit is of the view that due to non compliance of rules, overpayment of 50 % Ad hoc Relief Allowance was allowed to employees.

Over payment of inadmissible Allowance amounting to Rs 4.004 million resulted in loss to the Government.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of overpaid amount of Rs 4.004 million.

[AIR Paras: 25,12,18,38,15]

8.2.2.8 Unauthorized drawal of incentive allowance – Rs 3.860 million

According to Government of Punjab Health Department Notification No.SO(B&A)3-28/2015 dated 29.5.2015, incentive allowance at specific rates was granted for specialists working at various THQ hospitals in Punjab including THQ Hospitals Chowbara, KarorLalEsan and Layyah except THQ level Hospital ChowkAzam and Fatehpur.

08 specialist doctors under the administrative control of CEO was allowed incentive allowance amounting to Rs 3.860 million without notification and authorization by the Health Department. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Allowance	Period	Amount
1	MS THQ Level Hospital Chowk Azam	4	Incentive Allowance	January to June 2017	2.055
2	MS THQ Level Hospital Fatehpur	4			1.805
Total					3.860

Audit is of the view that due to non compliance of rules, allowance was allowed without any Government instruction/ notification.

Payment of inadmissible allowance resulted in unauthorized expenditure amounting to Rs 3.860 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of overpaid amount of Rs 3.860 million.

[AIR Paras: 45,11]

8.2.2.9 Non obtaining of performance guarantee from suppliers – Rs 3.718 million

According to Government of the Punjab, Health Department letter No. SO (P-III) Mistic.1-3/2013 dated 02.05.2013 “Bid security is 2% of the package price in the shape of Bank Guarantee or CDR. Bid security less than 2% shall not be acceptable. The performance guarantee will be 5% of the contract amount the performance security shall be deposited in the shape of deposit at call/bank guarantee.

The following DDOs did not obtain prescribed performance guarantee amounting to Rs 3.718 million from the suppliers for purchase of medicines during 2016-17 in violation of above mentioned Government instructions. The detail is as below:

(Rupees in million)

Sr. No.	DDOs	Detail	Value of Supply	Amount
1.	MS DHQ Hospital	Medicines	64.696	3.235
2.	MS THQ Level Hospital Chowkizam		9.667	0.483
Total				3.718

Audit is of the view that due to non compliance of rules, performance guarantees were not received from the suppliers.

Non obtaining of performance guarantee resulted undue financial assistance to suppliers of Rs 3.718 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit requires that the matter may please be investigated and appropriate action may be taken accordingly.

[AIR Paras: 29,30]

8.2.2.10 Inadmissible grant of house rent and conveyance allowances – Rs 2.983 million

According to the Government of the Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 4.12.2012, the employees who have been

sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance. Furthermore, according to the Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15.06.2000, a Government servant shall pay house rent allowance whether he lives there or not in case of availability of designated residence in the work premises.

The following DDOs allowed payment of Rs 2.983 million on account of House Rent Allowance and Conveyance Allowance during 2016-17 to the employees, who were residing in hospital colony or had designated residences and used official vehicles but such allowances were not admissible.

(Rupees in million)

Sr. No.	DDOs	Nature of allowance	Period	Amount
1	DO Health	House Rent Allowance	January to June 2017	0.919
		Conveyance Allowance		1.760
2	MS DHQ Hospital	House Rent Allowance		0.076
3	CEO (DHA)	Conveyance Allowance		0.030
4	DY DO (Health) Karor		March to June 2017	0.020
Total				2.983

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid.

Payment of inadmissible allowances resulted in excess payment of Rs 2.983 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends recovery of Rs 2.983 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Paras: 32,33,34,47,10,13]

8.2.2.11 Irregular payment in cash – Rs 2.795 million

According to the Government of the Punjab Finance Department letter No.FD (FR) V-6/75 (P) dated 17.09.2008, all the payments exceeding Rs 100,000 should be made through crossed cheque.

The following DDOs made payment to suppliers amounting to Rs 2.795 million during 2016-17 in cash instead of direct credit or through crossed cheques in violation of above rule.

(Amount in Million)

Sr. No.	DDOs	Description	Amount
1	MS THQ Hospital Kot Sultan	Payment to suppliers	1.613
2	DO (Health)		0.747
3	SMO RHC Mirhan		0.435
Total			2.795

Audit is of the view that due to non compliance of rules, cash payment was made to the suppliers against the rules.

Payments to suppliers through cash instead of crossed cheques, resulted in irregular payments of Rs 2.795 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends regularization of the expenditure besides fixing of responsibility against the concerned under intimation to Audit.

[AIRs Paras: 23,43,16]

8.2.2.12 Irregular payment made for supply of medicines without DTL - Rs 2.092 million

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

The following DDOs of Health Department incurred expenditure of Rs 2.092 million on account of purchase of medicines during 2016-17. The payments were made without obtaining of Drug Testing Laboratory (DTL)

reports and said medicines were utilized without obtaining the result of DTL. The detail is as below:

(Rupees in million)

Sr. No.	DDOs	Period	Amount
1.	MS DHQ Hospital	2016-17	1.575
2.	MS THQ Level Hospital Fatehpur		0.517
Total			2.092

Audit is of the view that due to non compliance of rules, payment was made without DTL report.

Payment against medicine amounting to Rs 2.092 million without DTL reports resulted in violation of the Government instructions as well as a potential risk of loss if the quality is found substandard.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends fixing of responsibility against the concerned besides regularization of expenditure from the competent authority, under intimation to Audit.

[AIR Paras: 40,25]

8.2.2.13 Unauthorized advance payment - Rs 1.827 million

According to Rule 2.10 (5) of PFR Vol-I, it is not permissible to draw advances from the treasury for the execution of work, the completion of which is likely to take considerable time.

The following DDOs made payment of Rs 1.827 million before execution of work and receipt of store items during 2016-17 and without approval of Finance Department. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1	MS THQ Level Hospital FatehPur	Drawal for execution of control shed	0.831
2	MS THQ Hospital Kot Sultan	Drawal for procurement of air conditioners	0.719

Sr. No.	DDOs	Detail	Amount
3	MS THQ Hospital Kot Sultan	Drawal without receipt of store	0.079
4	SMO RHC Jaman Shah	Drawal without receipt of medicines	0.099
		Advance drawal without receipts medicines	0.099
Total			1.827

Audit is of the view that due to non compliance of rules, advance payment was made without approval of Finance Department.

Advance payment without approval of competent forum resulted in irregular payment Rs 1.827 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras: 26,38,39,19,21]

8.2.2.14 Non recovery of Government receipts – Rs 1.502 million

According to condition 6 of the frame work contract notified by Government of Punjab Health Department vide notification No.SO(P-1)4-4/2016 dated 4.8.2016, sixty days as delivery period +fifteen days as grade period from the date of issuance of Purchase Order or earlier extension in delivery period with penalty @ 0.067% after sixty days shall be decided by the Procuring Agency on the formal request of suppliers as specified in clause of 20 of General Condition of the Contract. Furthermore, according to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

The following DDOs did not realize / deposit an amount of Rs 1.502 million during 2016-17 on account of penalty against late supply of medicines and miscellaneous receipts. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Nature of receipts	Amount
1	CEO (DHA)	Penalty against late supply of medicine	0.830
2	MS THQ Hospital Kot Sultan	Penalty against late supply of medicine	0.044
		Government share of MLC fee	0.015
		Indoor, lab, X-Ray, outdoor and ambulance	0.131
		Specialists share received by the MS	0.052
3	MS DHQ Hospital	Lab, X-ray, medical examination fee	0.139
		MLC fee	0.023
4	MS THQ Level Hospital ChowkAzam	Lab fee	0.197
5	SMO Paharpur	Indoor, OPD fee	0.025
6	SMO Mirhan	OPD fee	0.008
7	MS THQ Hospital Choubara	Indoor, Outdoor, dental charges and X-Ray fee	0.038
Total			1.502

Audit is of the view that due to non compliance of rules, Government receipts were not realized / deposited.

Non-realization / deposit of the receipts resulted in loss of Rs 1.502 million to the Government exchequer.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.502 million.

[AIRparas:23,18,25,26,27,38,46,42,16,12,16]

81.2.2.15 Unauthorized drawal of pay and allowances after transfer- Rs 1.465 million

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

The following DDOs did not make any effort to stop the salaries of the employees who were transferred to other offices/institutions and payment of Rs 1.465 million was made to them on account of pay and allowances during 2016-17. The detail is given as below:

(Rupees in million)

Sr. No.	DDO's	No. of Employee	Amount
1	CEO (DHA)	1	0.297
2	MS THQ Hospital Kot Sultan	1	0.191
3	Principal Nursing School	2	0.392
4	SMO RHC Jaman Shah	3	0.420
5	SMO RHC Paharpur	1	0.165
Total			1.465

Audit is of the view that due to non compliance of rules, salaries was not stopped. .

Payment of salaries after transfer resulted in irregular expenditure of Rs 1.465 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras: 18,32,19,26,19]

81.2.2.16 Loss due to non obtaining of discount against local purchase of medicines - Rs 1.097 million

As per serial 9 of the guideline issued for local purchase of medicine vide Government of the Punjab Health Department letter No. AAC/HD/1-42/94 (P) dated 14.04.1998, Discount rate for drugs of multinational firms may be from 5% to 8%, and National firms, from 8% to 12%. This ratio will ensure standard supplies.

The following DDOs of Health Department did not obtain discount of Rs 1.097 million against local purchase of medicines 2016-17. The detail is as below:

(Rupees in million)

Sr. No.	DDOs	Value of Supply	Discount
1.	MS DHQ Hospital	8.791	0.879
2.	MS THQ Hospital Karor	1.068	0.128
3.	MS THQ Level Hospital ChowkAzam	0.730	0.072
4.	SMO Mirhan	0.148	0.018
Total		10.737	1.097

Audit is of the view that due to non compliance of rules, purchases were made without obtaining of discount.

Purchase of medicines without discount rate resulted in loss to public exchequer Rs 1.097 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and action against the person(s) at fault besides recovery of Rs 1.097 million.

[AIR Paras: 31,31,31,14]

8.2.2.17 Unjustified payment to anesthesia trainees – Rs 1.060 million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Furthermore, as per condition of Health Department vide letter dated 13.02.17, doctors were required to sign a Bond to serve 3 years after completion of training

CEO made payment of Rs 1.060 million on 30.06.2017 against the training honoraria of anesthesia trainees without getting the signed bond from the trainee to serve at least three years in Government hospital after completion of training.

Audit is of the view that due to non compliance of rules, payment was made without obtaining the necessary bond of serving.

Payment without completion of concerned record resulted in unjustified Rs 1.060 million.

The matter was reported to the CEO in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry, fixing responsibility and action against the person(s) at fault besides completion of record.

[AIR Para: 11]

8.2.2.18 Loss due to non deduction of house rent and maintenance charges against the designated residencies – Rs 1.006 million

According to Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15-06-2000, a Government servant shall pay house rent allowance and 5% maintenance charges whether he lives there or not in case of availability of designated residence in the work premises.

DDOs of Health Departments did not deduct house rent allowance and maintenance charges amounting to Rs 1.006 million from the employees who had designated residences during 2016-17. The detail as detailed below:

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1	CEO	House Rent and Maintenance Charges	0.024
2	MS THQ Hospital Kot Sultan	House rent, maintenance charges and conveyance allowance	0.540
3	MS DHQ Hospital	Maintenance charges	0.053
4	MS THQ Hospital Karor	Loss of House Rent due to non-allotment of Hospital Residences.	0.256
5	MS THQ Level Hospital Chowkizam	Loss of house rent due to non vacation of hospital residences from un-occupants	0.046
6	SMO RHC Mirhan	Non-allotment of Government Residencies	0.087
Total			1.006

Audit is of the view that due to non compliance of rules, residences was occupied without deductions.

Non deductions against the residencies resulted loss to public exchequer Rs 1.006 million.

The matter was reported to the CEO and DDOs concerned in October, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends fixing of responsibility against the concerned besides make good the loss.

[AIR Paras: 21,33,48,36,54,15]

CHAPTER 9

9.1 District Health Authority Lodhran

9.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health services delivery personnel under the policy framework given by the government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of health facility/ Institute
Basic Health Units	48
Government Rural Dispensary	16
Rural Health Centre	4
Tehsil Head Quarter Hospitals	2
District Head Quarter Hospitals	1
District Health Development Centre	1
District Health Officers	1

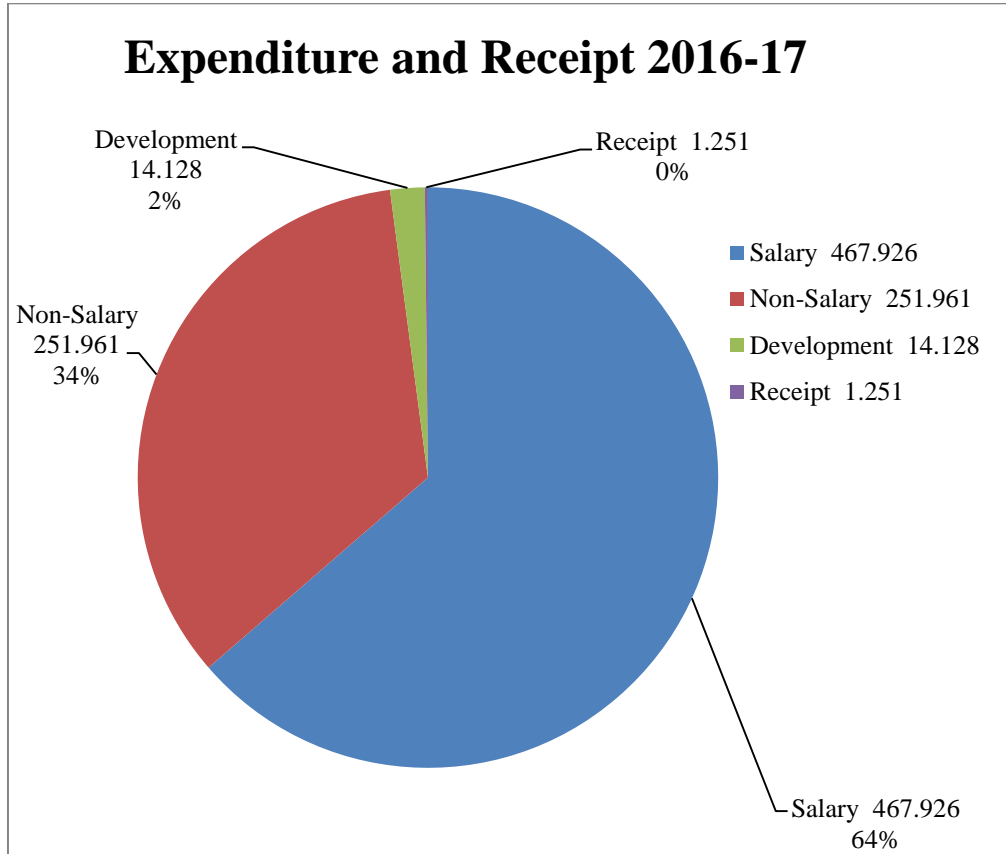
9.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form

(Rupees in million)

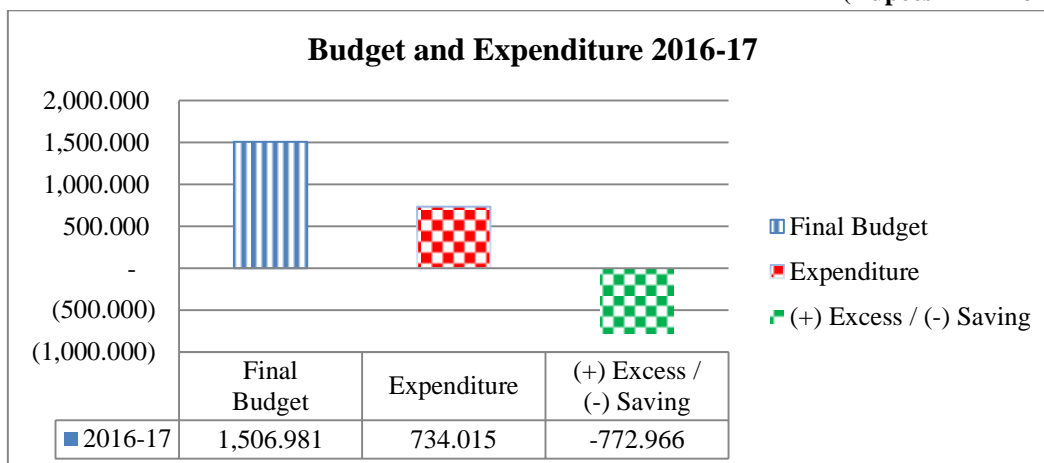
2016-17	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	961.698	467.926	(493.772)	-51%
Non-salary	517.837	251.961	(265.876)	-51%
Development	27.446	14.128	(13.318)	-49%
Sub Total	1,506.981	734.015	(772.966)	-51%
Receipts	3.127	1.251	(1.876)	-60%

(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority Lodhran, total original budget (Development and Non-Development) was Rs 1,506.981 million, no supplementary grant was provided and the final budget was Rs 1,506.981 million. Against the final budget, total expenditure of Rs 734.015 million was incurred by the District Health Authority during the financial year 2016-17. A lapse of Rs 772.966 million came to the notice of Audit, which shows that the District Health Authority failed to provide services and infrastructure development.

(Rupees in million)



9.1.3 Brief Comments on the Status of Compliance with PAC Directives

Being the first Audit of Authority after its establishment, the status of previous Audit may be treated as Nil.

9.2 AUDIT PARAS

9.2.1 Non Production of Record

9.2.1.1 Non production of record – Rs 427.998

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “The Auditor General shall, in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”.

Following DDOs of District Health Authority Lodhran, did not produce the record involving expenditure of Rs 427.998million despite repeated verbal and written requests. The detail is under:

(Rupees in million)			
Formation	Particulars of Record	AIR Para No.	Amount
CEO, DHA Lodhran	Record of recruitments, promotions, up gradations, leave etc.	01	-
	Arrear bills	01	0.096
DO (Health) Lodhran	Service record of employees	03	397.33
	Promotion cases and arrear bills of promotions	05	5.662
	Vouched account under cost center LN6136	08	8.753
	Medicine expense & stock register of indoor ward, emergency ward, chest ward not shown	16	5.00
	Pay and Allowances	28	11.157
Total			427.998

Audit is of the view that due to weak administrative controls, record was not properly maintained and produced for Audit verification.

Non production of record of Rs 427.998 million created doubts regarding legitimacy of expenditure incurred.

The matter was reported to the PAO and DDOs concerned in November, 2017. No reply were submitted the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends that responsibility be fixed and strict disciplinary action against the concerned for non production of record as well as production of record to Audit for scrutiny.

[AIR Para: 01, 03, 05,8,16 & 28]

9.2.1 Irregularities and non-compliance

9.2.2.1 Non observance of financial discipline while incurring non-salary expenditure through SDA – Rs 158.863 million

According to Government of the Punjab, Finance Department's Notification No. SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007, the SDAs will henceforth only be sanctioned for Project Director(s) / Departmental Officer / DCOs for operation of the funds released from regular budget. The unspent balances in SDA shall invariably lapse to Government at the close of a financial year. Funds will be allocated in the budget estimates of a financial year in normal itemized mode for schemes / programmes / projects allowed to be operated through SDAs. The operator of SDAs while issuing cheque shall be required to submit object wise details of expenditure included in the amount of the cheque to the DAO for endorsement /authorization.

Finance Department vide letter No. SO (TT) 6-1/2013(016) dated 10th August 2016 accorded sanction to the operation of SDA account to be operated as per the procedure referred above. As per guidelines, MS have to re-appropriate the funds from block allocation in the head of A05270 to the heads of account as per CoA of PIFRA and intimate such appropriation to the Additional Secretary Development P&SHD for getting the funds online in SAP system from Finance Department as per appropriation order and intimate the same to the concerned MS of DHQ / THQ.

Following DDOs of District Health Authority Lodhran spent funds of Rs 158.863 million from SDA account during 2016-17. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
1	MS DHQ Hospital Lodhran	94.038
2	MS THQ Hospital Kehror Pacca	36.675
3	MS THQ Hospital DunyaPur	28.150
Total		158.863

Audit observed following irregularities:

- i. Funds were not allocated in itemized mode as required in procedures for operation of SDA accounts.
- ii. MS did not ensure the object wise booking of expenditure.
- iii. In the presence of a cost centers regarding regular budget allocation and incurring of expenditure, the opening of SDAs to meet the budgetary requirements of the hospitals was unjustified.
- iv. The mandate of Provincial Assembly to approve the budget allocations was violated to the extent of funds placed in SDA accounts at the disposal of Medical Superintendents.
- v. One line budget was booked in Provincial Government Account-I but expenditure was incurred in various heads of accounts.
- vi. The expenditure was booked without observing the Chart of Accounts approved by Auditor General of Pakistan and uploading of online budget in concerning detailed head relating to the nature of expenditure in SAP system of PIFRA.
- vii. The authorization of same office persons as co-signatory was also questionable. The MS and AMS were declared as co-signatory of SDA. The approval was also contrary to the spirit of co-signatory without involvement of a treasury officer of Provincial Government

Audit is of the view that due to weak financial discipline, the funds were incurred in an irregular manner through SDA.

Non observance of instructions of the Government resulted in irregular expenditure of Rs 158.863 million.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit..

Audit recommends regularization of the irregularity from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 27, 05, 18]

9.2.2.2 Misclassification of expenditure – Rs 44.448 million

According to Government of the Punjab Finance Department letter No. SO (TT) 6-1/2013(016) dated 10th August 2016, SDA account to be operated as per the procedure circulated by FD vide No. SO (TT) 6-1/2007 dated 11.09.2007, Medical Superintendents have to re-appropriate the funds from block allocation in the head of A05270 to the heads of account as per CoA of PIFRA and intimate such appropriation to the Additional Secretary Development Primary and Secondary Health Department (P&SHD) for getting the funds online in SAP system from Finance Department as per appropriation order and intimate the same to the concerned MS of DHQ / THQ.

MS DHQ Hospital Lodhran incurred expenditure of Rs 44.448 million from SDA during 2016-17 on various items including medicine, cost of other store, machinery and equipment, and others without re-appropriation of funds from block allocation in head of Accounts A05270 to the relevant heads of account as per CoA approved by the Auditor General of Pakistan.

Audit is of the view that due to weak financial controls, expenditure was booked in irrelevant head of account.

Non compliance of instructions of the Government resulted in misclassification of expenditure of Rs 44.448 million

Misclassification of expenditure of Rs 44.448 million resulted in violation of government instructions.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of irregularity from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 29]

9.2.2.3 Unjustified payment of electricity bills – Rs 18.682 million

According to NEPRA Notification No. NEPRA/TRF/-332/MEPCO-2015/2697-2699 February 29th 2016, A-3 General Service tariff is applicable to Government and semi Government offices and institutions. Moreover, as per direction of Government all hospitals having more than or equal to 60 beds are exempted from payment of GST.

Following DDOs of Health Authority Lodhran made payment of Rs 18.682 million on account of electricity bills to MEPCO during 2016-17. The MEPCO charged bill under wrong tariff C-2b(29)T and A-1b(03) instead of A-3(charged up to Rs 16 per unit rather than Rs 11.5) which resulted in over payment of bills on account of electricity charges, sales tax and other related taxes included in the calculation of bills. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS DHQ Hospital Lodhran	18.200
2	Principal Nursing School Lodhran	0.482
Total		18.682

Further, Rs 2.668 million was charged on account of GST from the bills of DHQ Hospital Lodhran whereas DHQ Hospital was exempted from GST.

Audit is of the view that due to weak financial controls, payment to MEPCO was made without observing the applicable tariff.

Unjustified payment of electricity charges amounting to Rs 18.682 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends that matter be taken with the MEPCO and over payment made due to wrong application of tariff and charging GST be recovered besides fixing responsibility on the person(s) at fault.

[AIR Para; 01 & 9]

9.2.2.4 Irregular purchase of durable goods – Rs 17.994 million

According to Rules 9, 10(2) and 12 of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly, without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation.

Following DDOs of District Health Authority Lodhran incurred expenditure of Rs 17.994 million on account of purchase of furniture & fixture, machinery & equipment and stationery items from SDA during 2016-17 without advertisement in print media as well as on PPRA's website. The purchases were made by calling quotations instead of inviting tenders in violation of Punjab Procurement Rules. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Mode of Purchase	Amount
1	MS DHQ Hospital Lodhran	SDA	4.085
2	MS THQ Hospital Dunya Pur	Health Council	2.734
3	MS THQ Hospital Kehror Pacca	Health Council	4.894
4	MS THQ Hospital Kehror Pacca	SDA	6.281
Total			17.994

Audit is of the view that due to weak financial controls, Procurement Rules were violated.

Non observance of Punjab Procurement Rules resulted in irregular purchase of Rs 17.994 million.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 24, 8, 10 &11]

9.2.2.5 Mis-procurement of medicines – Rs 14.417million

According to supply order condition No. V (b), part supply is allowed but part payment is not allowed. The payment will only be made after the receipt of complete supply within due time. Further, according to Rule 62 of the Punjab Procurement Rules 2014, a procuring agency shall make prompt payments to the contractor against the invoice or running bill on satisfactory performance with in the time given in the conditions of the contract which shall not exceed thirty days. Further, according to Rule 69, any violation of the Procurement Rules shall be treated as mis-procurement.

MS THQ Hospital Kehror Pacca made payment of Rs 14.417 million during 2016-17 after receiving partial supply of medicines. DDO issued supply orders for purchase of medicines for Rs 24.066 million during 2016-17. Firms failed to supply the medicines of Rs 9.650 million. MS made the payment of partially supplied medicines without demanding complete supply in violation of rules.

Audit is of the view that due to weak financial controls, payment of partially accepted medicines was made.

Payment of partially accepted medicines in violation of terms and

condition of supply orders resulted in irregular expenditure of Rs 14.417 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 06]

9.2.2.6 Irregular award of rate contract for day to day medicines – Rs 12.193 million

According to Rule 4 of Punjab Procurement Rules 2009 as amended in 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 DHQ Hospital Lodhran incurred expenditure of Rs 12.193 million during 2016-17 on account of purchase of day to day medicines without award of rate contract. Purchases were made from local market on the terms and conditions of previous year rate contract by relaxing the rules and approval by CEO, DHA without any authority. The detail is as under:

(Rupees in million)

Supplier Name	Mode of Supply	Amount
M/s Gfson's Group of Companies Pak	Purchase from local market without any rate award to ensure competitive rates	1.314
M/s New Al-Madina Medical Hall	Purchase from local market without any rate award to ensure competitive rates	0.066
M/s New Muslim Medical Store	Purchase from local market without any rate award to ensure competitive rates	7.392
M/s Rehmani Medicine Company	On extending the rate award of FY 2015-16	2.950
M/s Sohail Medical Store	Pending Liabilities of local market purchase	0.471
	Total	12.193

Audit is of the view that due to weak financial discipline, medicines were purchased in an irregular manner.

Non observance of rules resulted in irregular purchase of amounting to Rs . 12.193 million

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 3]

9.2.2.7 Irregular appointment of contingent paid staff – Rs 8.686 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, no work charge / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

Following DDOs of District Health authority Lodhran made payment of Rs 8.686 million from health council funds on account of contingent paid staff during 2016-17. No advertisement was made for such appointments. Appointments were not made against vacant sanctioned posts. Recruitment record i.e. applications of candidates, copy of CNICs, minutes of recruitment committee, joining reports, acquaintance roll, and attendance registers were not produced to Audit. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS DHQ Hospital Lodhran	7.103
2	MS THQ Hospital Kehrora Pacca	1.583
Total		8.686

Audit is of the view that due to weak administration, irregular appointments of contingent paid staff was made.

Non observance of Government instructions resulted in irregular appointment of contingent paid staff.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 21 & 13]

9.2.2.8 Purchase of medicine without DTL reports – Rs 5.778 million

According to Government of the Punjab Health Department (Purchase Cell) letter No.S.O.D.G. (P-1)11/3-G4/2001 dated 06.09.2001, all regular purchases except emergency / day to day local purchase must be submitted to Drug Testing Laboratories for quality assurance.

MS THQ Hospital Dunya Pur made payment of Rs.5.778 million during 2016-17 on account of purchase of medicines without obtaining DTL reports in violation Government instructions.

Audit is of the view that due to weak financial controls, medicines were purchased without DTL reports.

Non observance of government instructions resulted in irregular expenditure of Rs 5.778 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 20]

9.2.2.9 Irregular withdrawal of conveyance and house rent allowances – Rs 3.979million

According to Government of the Punjab Finance department (Monitoring Wing) Notification No.FD (M.1)1-15/82-P-J dated 15.01.2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period.

Following DDOs of District Health Authority Lodhran allowed payment of Rs 3.979 million during 2016-17 on account of conveyance and house rent allowances to officers and staff residing in designated / allotted hospital residences in violation of rules. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Amount
01	Medical Superintendent DHQ Hospital	3.479
02	Medical Superintendent THQ Hospital DunyaPur	0.500
Total		3.979

Audit is of the view that due to weak administrative controls, unauthorized payment on account of conveyance and house rent allowance was made to staff residing in designated residences.

Unauthorized payment on account of conveyance and house rent allowances resulted in loss of Rs 3.479 million.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 6 & 5]

9.2.2.10 Irregular withdrawal of non-practicing allowance – Rs 3.846 million

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

MS DHQ Hospital Lodhran paid NPA allowance amounting to Rs 3.846 million during 2016-17 to those doctors who were running their private clinics and doing practices outside of the premises of the hospital in violation of guidelines of PHSRP. **Annexure-S**

Audit is of the view that due to weak administrative controls, unauthorized excess payment was made.

Unauthorized payment of NPA resulted in loss to government amounting to Rs 3.846 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 5]

9.2.2.11 Non obtaining of performance security– Rs 2.639 million

According to Rule 56 of the Punjab Procurement Rules, 2014, where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount.

Following DDOs of District Health Authority Lodhran issued supply orders of Rs 52.786 million to the suppliers during financial year 2016-17 without obtaining 5% performance security of Rs 2.639 million. The detail is as under:

(Rupees in million)

Sr. No	DDOs	Amount of purchase orders	Performance Guarantee not obtained
1	CEO (Health) Lodhran	28.720	1.436
2	MS THQ Hospital Kehror Pacca	24.066	1.203
Total		52.786	2.639

Audit is of the view that due to weak financial controls, performance guarantee was not obtained.

Non obtaining of performance guarantee Rs 2.639 million resulted in violation of rules.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure besides fixing responsibility on the person(s) fault, under intimation o Audit.

[AIR Para No. 14, 07]

9.2.2.12 Loss due to less availing of discount on LP medicines – Rs 2.494 Million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989, Discount rate for drugs of national firm should be from 15% drugs of multinational firms should be 7% to 10% and drugs of china firms / local firms should be at least 25% to 30%.

MS DHQ Hospital Lodhran incurred expenditure of Rs 12.193 million during 2016-17 on account of local purchase of medicine. All medicines purchased were of china manufactured / locally manufactured. Mdicines were purchased at 12% discount rate instead of 30% disount. This resulted in loss of Rs 2.494 million as calculated below:

(Rupees in million)

Supplier Name	amount of LP Medicines	Amount paid after 12 % Discount	Amount to be paid after availing 30% discount	Less Recovery of discount
Gfson's Group of Companies Pak	1.493	1.314	1.045	0.269
New Al-Madina Medical Hall	0.075	0.066	0.053	0.014
New Muslim Medical Store	8.400	7.392	5.880	1.512
Rehmani Medicine Company	3.352	2.950	2.346	0.603
Sohail Medical Store	0.536	0.471	0.375	0.096
Total	0.856	12.193	9.699	2.494

Audit is of the view that due to weak management, less discount was availed on LP medicines.

Non compliance of Government instructions resulted in loss of Rs 2.494 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 04]

9.2.2.13 Irregular execution of development works – Rs 1.921 million

According to Rule 12 (2) of Punjab Procurement Rules, 2009 all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

MS DHQ Hospital Lodhran executed development works from Health Council funds amounting to Rs 1.921 million during 2016-17 without advertisement on PPRA's website. Payments were made on the basis of MRS of W&S Department without recording entries in MB . **Annexure-T**

Audit is of the view that due to weak financial management, development work was executed without advertisement on PPRA's website and recording entries in the MB.

Non observance of the Punjab Procurement Rules and non-maintenance of MBs resulted in unauthorized execution of work.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 20]

9.2.2.14 Irregular purchase of medicines and durable goods by splitting - Rs 1.516 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website as well as on the website of the procuring agency in case the procuring agency has its own website.

SMO RHC Makhdoom Aali, incurred expenditure of Rs 1.516 million during 2016-17 on purchase of medicines and various durable goods without advertisement on PPRA's website. The expenditure was incurred by splitting the bills to avoid the bidding process.

Audit is of the view that due to weak financial management, expenditure was split up to avoid the bidding process.

Non compliance of rules resulted in irregular and uneconomical expenditure of Rs 1.516 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 06]

9.2.2.15 Unjustified payment of salaries of security guards - Rs 1.463 million

According to Para 4.10 of Health Council Guide Line Manual, Payment from Health Councils could be made for hiring contingent Paid staff e.g. Sanitary Worker, Security Guard, Staff Nurses, & Data Entry Operators

CEO, DHA Lodhran made payment of Rs 1.463 million during 2016-17 on account salaries of security guards hired by RHCs. Funds of Rs 4.82 million was transferred to Health Councils of RHCs. payment of salaries of security guards from the budget grant of CEO, DHA was unjustified despite allocation of funds in the Health Council accounts of RHCs. The detail is as under:

(Rupees in million)

Particular	Document No	Posting Date	Amount
Payment to Security Guards of RHCs	1905527382	17.08.2016	0.084
Payment to Security Guards of RHCs	1905598058	10.09.2016	0.074
Payment to Security Guards of RHCs	1905524989	10.09.2016	0.198
Payment to Security Guards of RHCs	1905566025	15.12.2016	0.077
Payment to Security Guards of RHCs	1905650302	09.12.2016	0.078
Payment to Security Guards of RHCs	1905631835	19.12.2016	0.078
Payment to Security Guards of RHCs	1905700684	24.12.2016	0.053
Payment to Security Guards of RHCs	496809	07.03.2017	0.077
		-	0.023
Payment to Security Guards of RHCs	496888	06.05.2017	0.360
Payment to Security Guards of RHCs	496889	06.05.2017	0.360
Total			1.463

Audit is of view that due to weak administrative controls, unjustified claims of RHCs were paid from budget allocation of CEO.

Payment of salaries of security guards hired by the RHCs from the budget allocation of CEO, DHA resulted in unjustified payment of Rs 1.46 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter, recovery of the amount besides fixing responsibility on the person(s) at fault.

[AIR Para: 11]

9.2.2.16 Unauthorized expenditure in excess of budget allocation – Rs 1.199 million

According to Rule 17.15 of PFR Vol-I, no Government servant may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned, and when a Government servant exceeds the annual appropriation he may be held responsible for the excess.

SMO RHC Gogran, incurred expenditure of Rs 1.199 million in excess of budget allocation during 2016-17. The detail is as under:

(Rupees in million)

Detail Object Description	Budget Allocation	Expenditure	Excess Expenditure
A01270-Others	0.300	0.908	0.608
A01210-Risk Allowance	0.001	0.300	0.299
A0121B-Health Professional Allowance	0.299	0.591	0.292
Total	0.600	1.799	1.199

Audit is of the view that due to weak financial management, expenditure was incurred in excess of budget allocation.

Non compliance of rules resulted in excess expenditure of Rs 1.199 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of excess expenditure from competent authority.

[AIR Para: 11]

9.2.2.17 Unauthorized conversion of nature of appointment from Adhoc basis to contract – Rs 1.184 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further, in Recruitment Policy, 2016 no directions are issued regarding the powers to convert the basis of appointment.

CEO, DHA Lodhran changed nature of appointment of employees from adhoc basis to contract basis without any authority. Undue favor given by CEO, DHA caused loss of Rs 1.184 million during 2016-17 by allowing 30% Social Security Benefit to employees. The detail is as under:

(Rupees in million)

Order No.	Date	Name	Father's Name	Designation with Scale	SSB Allowance
9363-71	23.05.2017	Miss. Ambreen Naz	Jang Sher Khan	Midwife BPS-04	0.070
		Miss Samina Naz	Muhammad Mushtaq	Midwife BPS-04	0.070
		Miss. Tasleem Akhtar	Muhammad Saleem	Midwife BPS-04	0.070
		Mr. Muhammad Ismail	Ahmad Bux	Homeo Dispenser BPS-06	0.075
5162-69	22.03.2017	RiazHussain	Hafiz Muhammad Husain	Sanitary Inspector BPS-09	0.083
		Sajid Khan	Rustam Khan	Sanitary Inspector BPS-09	0.083
		Muhammad Asghar	Allah Bux	Sanitary Inspector	0.083

Order No.	Date	Name	Father's Name	Designation with Scale	SSB Allowance
				BPS-09	
		Abdul Shakoor	Dildar	Sanitary Inspector BPS-09	0.083
		Irfan Aslam	Muhammad Aslam	Sanitary Inspector BPS-09	0.083
		Muhammad Faisal	Allah Bachaya	Sanitary Inspector BPS-09	0.083
		Muhammad Naveed	Muhammad Ashraf	Sanitary Inspector BPS-09	0.083
		Ghulam Jillani	Abdul Ghafoor	Sanitary Inspector BPS-09	0.080
		Tehmas Ali	Asif Ali Qureshi	Sanitary Inspector BPS-09	0.080
		Sohail Shabbir	Ghulam Shabbir	Sanitary Inspector BPS-09	0.080
		Muhammad Ibrahim	Muhammad Qasim	Sanitary Inspector BPS-09	0.080
Total					1.184

Audit is of the view that due to weak administration, unauthorized conversion of nature of appointment from adhoc basis to contract was made.

Unauthorized conversion of nature of appointment resulted in excess payment of SSB.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 02]

9.2.2.18 Irregular purchase of medicine from Health Council funds – Rs 1.011 million

According to Clause-4 of Health Council Guidelines, Health Council development works relating to repair & maintenance of hospital and purchase and repair of machinery and equipment can be incurred after approval of development scheme prepared on prescribed Form-5 by council.

MS DHQ Hospital Lodhran incurred expenditure of Rs 1.011 million during 2016-17 on purchase of medicine from Health Council funds irregularly. Whereas, funds for procurement of medicines were available in regular budget as well as in SDA. **Annexure-U**

Audit is of the view that due to weak financial management, irregular purchase of medicines was made from budget of Health Council

Unjustified purchase of medicines from Health Council budget amounting to Rs 1.011 million resulted in violation of Government instructions.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 26]

9.2.3 Performance

9.2.3.1 Irregular advance payment and non supply of equipment – Rs 20.556 million

According to Rule 31(2) of the PLG (Accounts) Rules 2003, no cheque shall be drawn or encashed nor any amount shall be withdrawn except for immediate disbursement. Further, according to Rule 27 of PPRA Rules-2014 Bid security, “The procuring agency may require the bidders to furnish a bid security not exceeding five per cent of the bid price”.

CEO, DHA Lodhran made advance payment of Rs 20.556 million from SDA account to the Secretary Primary and Secondary Health Care Department for purchase of health equipment without obtaining 5% performance security from the concerned firms. Payment was made on 15.06.2017 but supply of health equipment was not received till the close of Audit. The detail is as under:-

(Rupees in million)

Particular	Cheque No.	Date	Amount
Secretary , Government of the Punjab , Primary & Secondary Health Care Department, Lahore	496284	25.03.2017	6.467
	496286	04.04.2017	14.088
Total			20.556

Audit is of the view that due to weak management, irregular advance payment was made to irrelevant agency and supply of equipment was not ensured despite advance payment.

Non observance of rules resulted in irregular payment of Rs 20.556 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends enquiry in the matter beside ensuring the supply of equipment and fixing responsibility on the person(s) at fault.

[AIR Para: 09]

9.2.3.2 Irregular withdrawal of arrears of pay and allowances - Rs 12.470 million

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

CEO, DHA Lodhran allowed payment of Rs 12.470 million during 2016-17 on account of arrear of pay & allowances without separate budget allocation. Neither separate budget was released nor was approval for payment granted by the CEO.

Audit is of view that due to weak management, unjustified doubtful claims of arrear bills were drawn without release of separate budget.

Payment of arrear of pay and allowances without allocation of separate budget resulted in irregular / doubtful payment of Rs 12.470 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 03]

9.2.3.3 Non maintenance of consumption record of medicines and store items – Rs 7.120 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of

the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Following DDOs of District Health Authority Lodhran issued medicines, insecticides and other store items valuing Rs 7.120 million during 2016-17 to different health institutions and branches of the office. No stock registers and consumption record of concerned offices were maintained and produced to Audit in the absence of which the genuineness of expenditure could not be verified. The detail is as under:

(Rupees in million)			
DDOs	Particulars	AIR Para No.	Amount
CEO (Health)	Medicines issued	13	4.140
DO (Health)	Insecticides and different articles issued	06	2.980
Total			7.120

Audit is of the view that due to weak management, proper consumption record was not maintained.

Issuance of medicines and other articles without maintenance of consumption record resulted in doubtful expenditure of Rs 7.120 million.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) fault, under intimation o Audit.

[AIR Para: 13]

9.2.3.4 Unjustified issuance of medicines to District Manager PHFMC - Rs 6.560 million

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

CEO, DHA Lodhran allowed issuance of medicines of Rs 6.560 million to District Manager PHFMC during FY 2016-17 despite the fact that amount of Rs

40.717 million was released to PHFMC to meet all expenditure including procurement of medicines. The issuance of medicines to PHFMC despite allocation of budget for salary and non-salary expenditure was unjustified.

Annexure-V

Audit is of the view that due to weak monitoring controls, medicines of Rs 6.560 million were issued to PHFMC.

Issuance of medicine to PHFMC despite availability of separate budget resulted in unjustified expenditure of Rs 6.56 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 10]

9.2.3.5 Irregular payment of stipend in cash – Rs 2.145 million

According to Director General Nursing Punjab, Lahore letter No. S-36/2365-2489/DGN dated 28.03.2012, stipend to the Nursing students and salaries to the Nursing staff in all the institution will be paid to them by opening accounts in the respective banks of the Districts.

Principal Nursing School made payment of stipend amounting to Rs 2.145 million during 2015-17 in cash instead of payment in the respective bank accounts of students in violation of above instructions.

Audit is of the view that due to weak financial controls, stipend was paid in cash instead of opening of bank accounts.

Non compliance of Government instructions resulted in irregular expenditure of Rs 2.145 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 02]

9.2.3.6 Irregular purchases of furniture - Rs 1.890 million

According to Rule 37 of Punjab Procurement Rules 2014, a procuring agency shall announce the results of bid evaluation in the form of a report giving justification for acceptance or rejection of bids at least ten days prior to the award of procurement contract. Further, according to advertisement, 2% bid security (CDRs) to be deposited with the tender form.

CEO, DHA Lodhran made payment of Rs 1.890 million for purchase of furniture for different hospitals during 2016-17. Scrutiny of technical evaluation process revealed that M/s Dawood International did not fulfill the criteria because CDR of only Rs 0.001 million was deposited instead of Rs 0.066 million i.e. 2% of tender amount or purchase value of Rs 1.890 million. After technical evaluation, no opportunity of grievance redressal was given to non-responsive firm. Financial bid was opened on 06.06.2017 i.e. before ten days prior to the award of procurement contract.

Audit is of view that due to weak financial controls, defective technical evaluation was made and contract was awarded to self-desired firm.

Undue favour to supplier resulted in irregular and non transparent purchase of Rs 1.890 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends enquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 04,05]

9.2.3.7 Irregular expenditure on repair work – Rs 1.200 million

According to Para No. 2.1.8 of Guideline of Health Council, money transferred shall be spent judiciously setting excellent standards of integrity to uphold the trust of the Government. Further, according to Para No. 4.1 & 4.13 of Guideline of Health Council, Secretary of the Health Councils shall prepare M & R schemes, purchase and repair of Machinery / equipment and may suggest to the Health Council and take steps as they deem necessary for up keep of that health facility and improve service delivery. Development plan of Health Council be implemented according to the Government approved Design & Specification, in case if some work required technical guidance then Health council can write to the concerned department for providing the technical guidance. Furthermore, according to Rule 12 (1) of Punjab Procurement Rules, 2014 Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

Health Councils of BHUs working under the administrative control of DO (Health), incurred expenditure of Rs 1.200 million during 2016-17 on account of repair work. No estimates of repair work were got prepared from Building Department. Lump sum repair bills were prepared and drawn without verification of work by the Health council or any other technical expert. Expenditure was incurred without advertisement in press. Irregular repair of residential buildings was made from Health Council budget. **Annexure-W**

Audit is of the view that due to weak financial management, irregular expenditure on repair work was made in violation of guidelines of Health Council.

Non compliance of Government instructions resulted in irregular expenditure of Rs 1.200 million

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 15]

9.2.3.8 Shortage of store items – Rs 1.120 million

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

DO (Health) Lodhran failed to protect government assets of Rs 1.120 million during 2016-17. Different store articles like spray pumps, Nozzle tips, gremial starm etc. valuing Rs 1.120 million were found short during physical verification of store as detailed below:

(Rupees in million)

Stock Register Page No.	Name of Articles	Qty as per stock register	Qty verified	Qty Short	Rate per unit (Rs)	Amount
149	Spray pumps	74	36	38	20000	0.760
11	Four colour single sixe pamphlets Dengue	300	-	300	20	0.006
45	EVM Form-7	5	-	5	530	0.0026
51	GR-5 Book	3	-	3	525	0.002
97	Buckets	12	-	12	250	0.001
99	Nozzle Tip	41	-	41	3000	0.123
140	Cloth banners	13	-	13	525	0.006
107	Gloves	1631	1400	231	20	0.005
115	Gremeal Starm	90	87	3	3000	0.008
123	Sodium Hydro Solution 5%	95	80	15	13500	0.203
Total						1.120

Audit is of the view that due to weak management, store items were not protected.

Shortage of stock resulted in loss to Government of Rs 1.120 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends enquiry in the matter, recovery of amount from concerned besides fixing responsibility on the person(s) fault.

[AIR Para: 09]

9.2.3.9 Unauthorized withdrawal of house rent and conveyance allowance – Rs 1.067 million

According to Rule 1.15 of Traveling Allowance Rules, no conveyance allowance and house rent allowance is admissible during the period of living within the boundary wall of office.

DO (Health) Lodhran allowed payment of Rs 1.067 million during 2016-17 on account of house rent and conveyance allowances to employees despite the facts that all posts had designated residents and payment of house rent and conveyance allowance was not admissible. **Annexure-X**

Audit is of the view due to weak internal controls, payment of inadmissible allowance was made to the employees.

Payment of inadmissible allowance resulted in loss to Government of Rs 1.067 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of amount from concerned besides fixing responsibility on the person(s) at fault, under intimation o Audit.

[AIR Para: 04]

9.2.4 Weak Internal Control

9.2.4.1 Irregular payment of Incentive Allowance / Health Sector Reforms Allowance by Consultants– Rs 6.492 million

According to Government of the Punjab Primary & Secondary Health Care Department Notification No. PA/OS(G)4-8/2016 dated 3rd August 2016, 40% of the existing allowance shall be paid subject to conduct of evening rounds in Hospitals by the consultants “on call basis” for the purpose for adjustment in duty roster as desired by PITB. For the purpose, consultants shall checkout from Morning shift through Bio-Metric Attendance system after 02:00 pm and shall checkes again after 05:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds timings shall be strictly monitored through Bio-Metric attendance system. In absence of Bio Metric, the CCTV recording should be produced.

MS THQ Hospitals Dunya Pur & Kehroor Pacca did not recover 40% of Health Sector Reforms Allowance and Incentive Allowance from three consultants. The consultants did not ensure their evening rounds and at least one hour stay after 5:00 pm in the hospital. The detail is as under:

(Rupees in million)	
Name of Employee	40% recovery
Muhammad Akram	0.480
MS THQ Dunya Pur	2.232
MS THQ Kehroor Pacca	3.78
Total	6.492

Audit is of the view that due to weak internal controls, unauthorized excess payment was made to consultants without performance of duties.

Unauthorized payment of Incentive Allowance and HSRA resulted in loss to Government amounting to Rs 6.492 million.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 04,18]

9.2.4.2 Unauthorized purchases from blacklisted firms – Rs 3.898 million

According to Para No. 2.1.8 Of Guideline of Health Council, the money transferred shall be spent judiciously setting excellent standards of integrity to uphold the trust of the Government.

Health Councils of BHUs under the administrative control of Dy. DO (Health) purchased different articles amounting to Rs 3.898 million during 2016-17 from the blacklisted firms. GST and Income Tax of Rs 0.716 million was also paid to above firms on purchase. **Annexure-Y**

Audit is of the view that due to weak internal controls, purchases were made from black listed firms.

Purchased from blacklisted firms resulted in irregular expenditure of Rs 3.898 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure and recovery of Government taxes besides fixing responsibility on the person(s) at fault.

[AIR Para: 03]

9.2.4.3 Doubtful / irregular purchase of LP medicine – Rs 3.804 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of national firm should be from 8 to 12%.
- iii. Consultant recommending medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis medicines etc.
- v. Pharmacists should verify the bills in comparison entries in the stock register.

Following DDOs of District Health Authority Lodhran incurred expenditure of Rs 3.804 million on account of LP medicines from local supplier during 2016-17. The detail is as under:

(Rupees in million)		
Sr. No.	DDOs	Amount
1	MS THQ Hospital Dunya Pur	1.642
2	MS THQ Hospital Kehror Pacca	2.162
Total		3.804

The expenditure held irregular due to following reasons:

1. Medicines were purchased in bulk without any prescription despite the availability of separate budget for emergency purchase and bulk purchase.
2. Certificate of non-availability of medicine was not obtained from the Pharmacist prior to purchase.
3. Separate treatment register showing the name of patients, diagnosis and medicines recommended was not maintained.
4. Proper issuance record i.e. acknowledgment of recipient was not available on record.
5. OPD slips were not attached with the bills.

Audit is of the view that due to weak internal controls, doubtful purchase of day to day medicines was made in violation of rules

Non observance of instructions of the Government resulted in unjustified / doubtful purchase of local medicines.

The matter was reported to the PAO and DDOs concerned during November, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 10 & 8]

9.2.4.4 Doubtful consumption of medicine in OPD / Dispensary – Rs 2.922 million

According to 15.5 of the PFR, Vol-I, when materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched. and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

MS THQ Hospital did not maintain proper consumption record of medicines in OPD department during 2016-17. Audit selected some medicines on test check basis valuing Rs 2.922 million and observed that medicines were consumed in expense book by dispenser without having any prescription of doctor / surgeon. No patient wise items consumed were recorded in the treatment register. Record of quantity of medicine received and issued to patients was not maintained.

Audit is of the view that due to weak internal controls, consumption record of medicines was not properly maintained.

Non maintenance of consumption record of medicines resulted in doubtful expenditure of Rs 2.922 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 17]

9.2.4.5 Non blacklisting of firms due to non supply of medicines - Rs 1.399 million

According to Clause-5 of central rate contract for purchase of medicines issued by government of the Punjab dated 04.10.2016, all lowest evaluated bidders are bound to abide by all terms and conditions of framework contracts. In case of failure to comply with any terms and conditions of framework contracts and this notification, District Health Department/ respective procuring agencies will initiate legal action against the firms under intimation to P&SHD.

MS THQ Hospital, issued purchase orders of medicines to different firms amounting to Rs 1.399 million during 2016-17. The firms failed to supply the medicines but neither the performance security amounting to Rs 0.070 million was forfeited nor legal action was initiated for blacklisting the firms. The detail is as under:

(Rupees in million)

Name of firm	Name of medicines	Supply order No	Date	Amount	Performance Grantee 5%
Intra health	Instrument ant disinfectant solution	355-61	9.02.2017	0.100	0.005
Intra health	Sterlized surgical gloves	355-61	09.02.2017	0.309	0.015
M/s GSK Pakistan ltd	Salbutamol	726-732	09.03.2017	0.048	0.002
M/S Searle company	Metrandazole	837-843	09.03.2017	0.068	0.003
M/S phizerpharma	Alprazolam	733-737	09.03.2017	0.031	0.016
M/S phizerpharma	Doxy eyeline	2779-85	27.12.2016	0.177	0.009
M/S cotton craft(pvf) LTD	Absorbent	397-403	09.02.2017	0.177	0.009
M/S astolife science	Disposable syringe 5ml	753-59	09.03.2017	0.215	0.011
M/S Astolife science	Disposable syringe 10ml	753-59	09.03.2017	0.019	0.001
M/S Astolife science	Auto disposable syringe 3ml	753-59	09.03.2017	0.028	0.001
M/S Astolife science	Auto disposable syringe 5ml	753-59	09.03.2017	0.227	0.011
Total				1.399	0.070

Audit is of the view that due to weak internal controls, legal action was not initiated against firms who failed to supply the medicines.

Non supply of medicine amounting to Rs 1.399 million and non-forfeiture of performance guarantee amounting to Rs 0.070 million resulted in violation of terms and condition of purchase order.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 01]

9.2.4.6 Non recovery of penal rent from illegal occupants – Rs 1.236 million

According to Government of the Punjab Finance Department (Monitoring Wing)'s Notification No.FD(M.1)1-15/82-P-I dated 15.01.2002 and Government of Punjab Allotment Policy at District level, a government servant occupying a house unauthorizedly and illegally be charged penal rent @ 60% of his basic salary.

MS DHQ Hospital Lodhran allowed unauthorized accommodation to following employees in the designated residences of hospital without payment of penal rent @ 60% Rs 1.236 million during 2016-17. The detail is as under:

(Rupees in million)

Residence No.	Category	Person occupied	Designation	BS	Employee of this Hospital (Yes/No)	Penal Rent @ 60% of MTS (Rs)	Per Month Penal Rent	No. of Months	Amount
A2	Doctor 's	Dr. Yasin	Ex. Pediatrician	18	No	31,890	19,134	16	0.306
B6	Doctor 's	Dr. Niaz	D.DHO DunyaPur	18	No	31,890	19,134	16	0.306
B12	Doctor 's	Dr. sehrish	EX- WMO	17	No	25,440	15,264	16	0.244
C4	Nursing Staff	Accountant	CEO	16	No	15,880	9,528	16	0.152
C10	Nursing Staff	saleembhatti	D.S.I	16	No	15,880	9,528	16	0.153
F2	Class-IV	Zai-u- allah	Ward servant	2	No	7,790	4,674	16	0.075
Total									1.236

Audit is of the view that due to weak internal controls, Government residences were occupied illegally.

Non recovery of penal rent from unauthorized occupants of Government residences resulted in loss of Rs 1.236 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of penal rent @ 60% of the scale from concerned, discontinuation of unauthorized occupation of Government residences, besides fixing responsibility on the person(s) at fault.

[AIR Para: 02]

9.2.4.7 Non deposit of liquidated damages – Rs 1.035 million

According to Rule 76 of PDG and TMA (Budget) Rules, 2003 the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

Following DDOs of District Health Authority Lodhran deducted liquidated damages / sample charges and DTL fee Rs 1.035 million during 2016-17 from bills of suppliers but did not deposit the same into Government treasury. The detail is as under:

(Rupees in Million)		
Name	AIR Para No.	Liquidated Damages
THQ Kahroor Pacca	09	0.505
THQ Dunya Pur	14	0.530
Total		1.035

Audit is a view that due to weak financial controls, government dues were not deposited.

Non deposit of government dues resulted in loss of Rs 1.035 million.

The matter was reported to the PAO and DDOs concerned during November, 2017. DDOs did not submit the reply. Despite various efforts, DAC meeting was not convened.

Audit recommends deposit of Rs 1.035 besides fixing responsibility on the person(s) at fault.

[AIR Para: 09 & 14]

9.2.4.8 Unauthorized withdrawal of allowances during leave – Rs 1.014 million

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

MS DHQ Hospital Lodhran allowed payment of Rs 1.014 million during 2016-17 on account of conveyance allowance / Health Sector Reform Allowance to such employees who were on leave or absent from duty. Payment of such allowances during the period of absence / leave was not admissible.

Audit is of the view due to weak internal controls, Conveyance Allowance and Health Sector Allowance was paid to employees during leave.

Payment of inadmissible allowances during leave resulted in loss of Rs 1.014 million.

The matter was reported to the PAO and DDO concerned during November, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 23]

CHAPTER 10

10.1 District Health Authority, Multan

10.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health services delivery personnel under the policy framework given by the government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

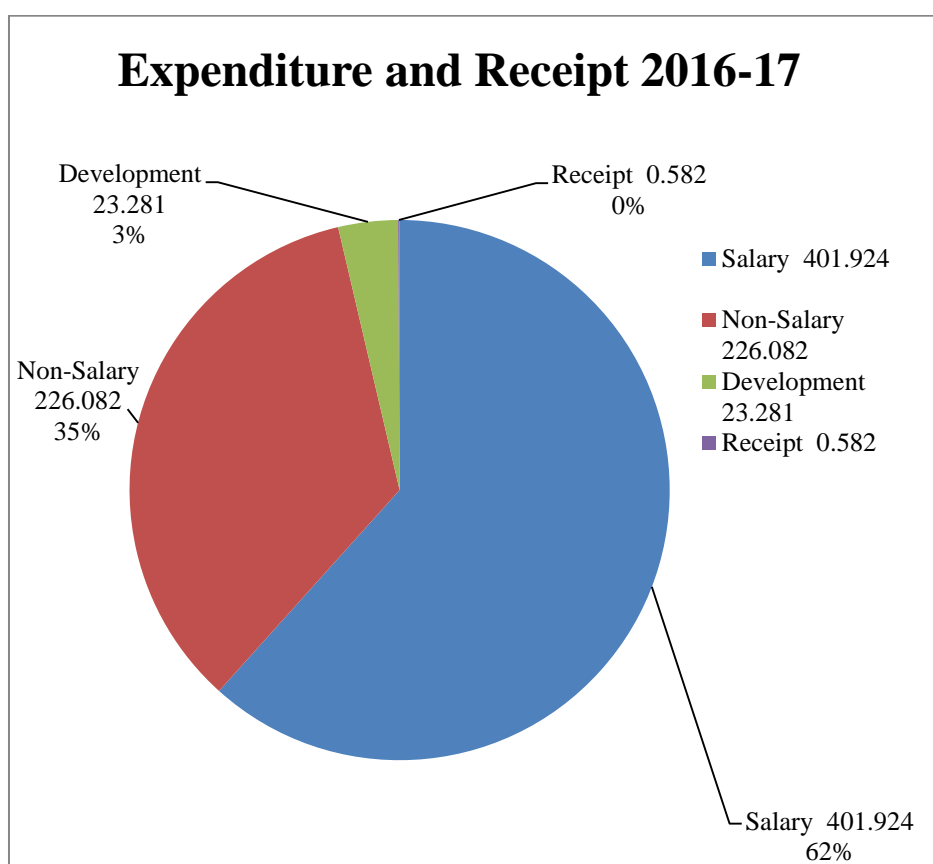
10.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form:

(Rupees in million)

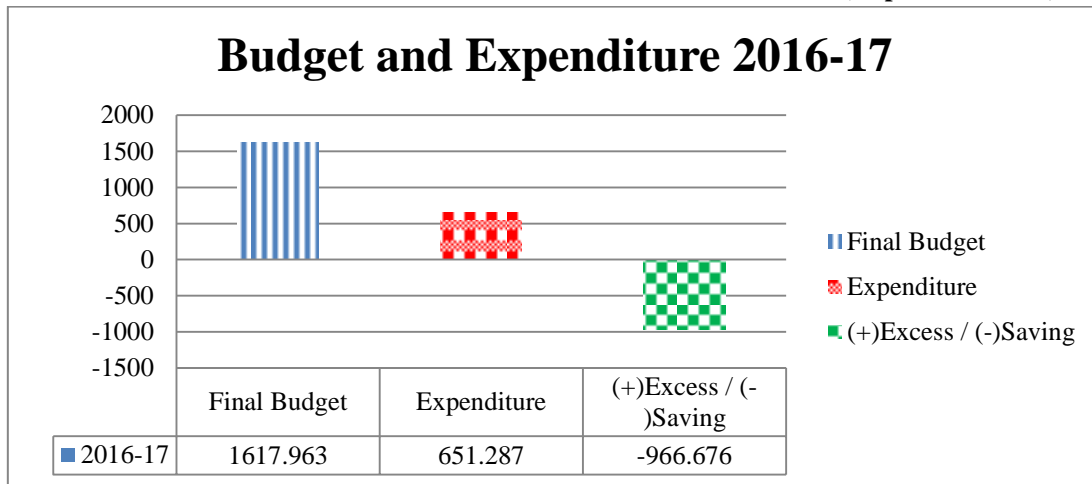
2016-17	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	835.653	401.924	(433.729)	-52%
Non-salary	630.405	226.082	(404.323)	-64%
Development	151.905	23.281	(128.624)	-85%
Sub Total	1,617.963	651.287	(966.676)	-60%
Receipts	2.189	0.582	(1.607)	-73%

(Rupees in million)



As per the Appropriation Accounts for financial year 2016-17 of District Health Authority Multan, total original budget and final budget (Development and Non-Development) was Rs 1,617.963 million. Against the final budget, total expenditure of Rs 651.287 million was incurred by District Health Authority during Financial Year 2016-17. A saving of Rs 966.676 million came to the notice of Audit, which shows that the District Health Authority failed to provide services and infrastructure development.

(Rupees in million)



10.1.3 Brief Comments on the Status of Compliance with PAC Directives

Being the first Audit of Authority after its establishment, the status of previous Audit may be treated as Nil.

10.2 AUDIT PARAS

10.2.1 Non-Production of Record

10.2.1.1 Non-production of record – Rs 74.971 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts". Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001, "all officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition".

Following DDOs of District Health Authority Multan did not produce the record involving Rs 74.971million for the financial year 2016-17 for Audit scrutiny despite repeated written and verbal requests. **Annexure-Z**

(Rupees in million)

Sr. No	DDO's	Amount	Description of record not provided
1	MS Shahbaz Sharif Hospital, Multan	10.140	Vouched account of expenditure incurred by health council and medicine bills
2	MS THQ Hospital Shujabad	2.440	Service record of employees
3	Executive District Officer (Health) Multan	62.391	Record of drug branch, Stock registers and Logbooks relating to SDA Account. Cash book and bank statement of SDA Account.
4	MS, Fatima Jinnah Women Hospital Multan	-	Vouched account of expenditure incurred by Health Council
5	SMO, RHC Makhdoom Rasheed	-	Duty roaster of employees, Leave Register, Diary Register, Service record of employees, Permanent Stock Register and Inquiry Register
	Total	74.971	

Audit is of the view that non-production of record of Rs 74.971million as well as recruitment record created doubt regarding legitimacy of expenditure / recruitments.

The matter was reported to the PAO and DDOs concerned in August, 2017. Most of the DDOs replied that record is available and can be verified. The reply was not tenable as the requisite record was not produced to Audit.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed and appropriate disciplinary action taken against the concerned DDOs for non-production of record of Rs 74.971 million.

[PDP No. 29,15,15,30,08,21,18]

10.2.2 Irregularities and non-compliance

10.2.2.1 Non utilization / surrender of funds Rs 141.231 million

According to Rule 15 (a) (b) of (District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly.

Following DDOs of District Health Authority Multan neither utilized nor surrendered allocated funds timely and the funds amounting to Rs 141.231 million were allowed to be lapsed during 2016-17 as detailed below:

(Rupees in million)

Sr. No	DDOs	Particulars	Funds Allocated	Funds Utilized	Funds not Utilized
1	Executive District Officer (Health) Multan	Non-salary funds	139.670	47.352	92.317
2	District Health Officer –II Multan	Non-salary funds	15.077	2.656	12.421
3	THQ Hospital, Shujabad	Non-salary funds	10.950	0.849	10.101
4	SMO RHC, MakhdoomRasheed				21.531
5	District Health Officer –I Multan	Non-salary funds	22.699	17.838	4.861
Total			188.396	68.695	141.231

Audit is of the view that due to non-compliance savings were not timely surrendered.

Non-surrender of savings resulted in non-availability of funds for payment of other liabilities/other needs of the Government in that year.

The matter was reported to the PAO and DDOs concerned in August, 2017. The DDOs replied that expenditure was incurred after fulfillment of all codal formalities. The replies of the DDOs were not tenable as neither funds were utilized nor timely surrendered.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

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

[PDP No: 17,08,22,11,03]

10.2.2.2 Irregular appointment of contingent paid staff – Rs 75.980 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charged / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment and according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charged / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charged / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

The Chief Executive Officer (DHA) Multan made payment of Rs 75.980 million from non-development budget on account of contingent paid staff during 2016-17. No advertisement was made for such appointments. Appointments were also not made by the committee as no minutes of committee were available on record. Audit called for applications of candidates, copy of CNICs, joining reports, acquaintance roll, UC Wise posting and attendance registers but no record was produced. Only attendance register of Shujabad Town was provided in which simple 'P' was marked. The staff was hired as sanitary petrol for Dengue Programme but no detail of qualification of staff was available on record. The amount was drawn from DAO and deposited in the DDO's bank account from where payment was made through open / bearer cheques instead of crossed

cheques due to which the chances of misappropriation of funds cannot be ruled out. The detail of payment of salary is as under:

(Rupees in million)

Cheque No.	Date	Amount	Period
3146600	01.06.17	46.775	September, 2016 to 02 nd April, 2017
3159079	21.06.17	29.205	05 th April to June, 2017
Total		75.980	

Audit is of the view that due to weak internal controls, irregular appointment of contingent paid staff was made.

Irregular appointment and payment on account of salary / wages of contingent paid staff amounting to Rs 75.980 million resulted in violation of rules.

The matter was reported to the PAO and DDO concerned in August, 2017. It was replied that acquaintance roll and attendance register will be produced. The reply was not tenable as no reply about advertisement, applications received, applications of selected candidates along with copy of CNIC, minutes of committee who appointed them was offered.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends inquiry in the matter and taking action against person(s) at fault.

[PDP No. 07]

10.2.2.3 Non-observance of financial discipline while incurring non-salary funds through SDA account – Rs 25.969 million

According to Government of the Punjab Finance Department Notification No. SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007 vide Para 3 (sub clause i-vii) which stipulates the operation procedure of SDAs that SDAs will henceforth only be sanctioned for Project Director(s)/Departmental Officer/DCOs for operation of the funds released from regular budget. The unspent balances in SDA shall invariably lapse to the

Government at the close of a financial year. Funds will be allocated in the budget estimates of a financial year in normal itemized mode for schemes / programme/projects allowed to be operated through SDAs. The operator of SDAs while issuing cheque shall be required to submit object wise details of expenditure (in the prescribed schedule) included in the amount of the cheque to the DAO for endorsement /authorization. The DAO will record the entries of expenditure object-wise in his books of accounts as prescribed against relevant objects as indicated by the operator of SDA. The operator of SDA will be required to submit monthly accounts of expenditure supported with copies of paid vouchers to the concerned DAO/TO for post audit purpose by 15th of month following the month in which expenditure was incurred.

Moreover, according to MS SSGH Multan letter No. 947/MMSSGHM dated 03.08.2016 MS has requested from Secretary Finance Department stating that there is a dire need to open SDA account in favor of MS Shahbaz Sharif General Hospital. Finance Department vide letter No. SO(TT)6-1/2013(016) dated 10th August 2016 accorded sanction to the operation of an SDA account to be operated as per procedure circulated by the FD vide No. SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007. As per guidelines for operation of SDA account MS have to re-appropriate the funds from block allocation in the head of A05270 to the heads of account as per CoA of PIFRA and intimate such appropriation to the Additional Secretary Development P&SHD for getting the funds online in SAP system from Finance Department as per appropriation order and intimate the same to the concerned MS of DHQ/THQ.

MS SSGH Multan incurred funds to the tune of Rs 28.894 million from cost center MN4617 of SDA account opened in the name of MS MMSSGH during 2016-17. Audit observed following financial discrepancies in the mode of incurring expenditure:

- i. SDAs can only be sanctioned for Project Director(s)/Departmental Officer/DCOs for operation of the funds released form regular budget.
- ii. Funds were not allocated in itemized mode as required in procedures for operation of SDA accounts.

- iii. The MS did not submit monthly accounts of expenditure supported with copies of paid vouchers to the DAO/TO for post audit purpose by 15th of month following the month in which expenditure was incurred.
- iv. MS did not ensure the object wise booking of expenditure as required in procedure of SDAs.
- v. In the presence of a cost center MN6705 regarding regular budget allocation and incurring of expenditure why another cost center was provided to meet the budgetary requirements of the hospital.
- vi. The mandate of Provincial Assembly to approve the budget allocations was by-passed/challenged to the extent of these funds placed in SDA accounts at the disposals of MS of THQ/DHQ hospital.
- vii. As per the directions of incurring of funds through SDA accounts the funds provided for specific purpose cannot be appropriated to any other object. In this case the one line budget was booked in provincial Account-I but incurred in various heads of accounts by appropriation.
- viii. On the other hand in most of the cases the THQ has booked the expenditure without observing the CoA approved by Auditor General of Pakistan and uploading of online budget in relevant detailed head keeping in view the nature of expenditure in SAP system of PIFRA.
- ix. As per the directions for incurring of funds through SDA accounts the authorization of employee of the same office as co-signatory is also questionable. As intimated in Annexure-C the MS and DMS/SMO will be co-signatory of this SDA. This approval is also contrary to the spirit of co-signatory without involvement of a treasury officer of Provincial Government Account-I.

(Rupees in million)

Cost Centre	FD Letter No.	Date	Amount
MN4617	FD(DG)1-48/2016	12.08.2016	2.448
MN4617	FD(DG)1-48/2016	16.11.2016	3.672
MN4617	FD(DG)1-48/2016	10.02.2017	7.672

MN4617	FD(DG)1-48/2016	04.05.2017	7.672
MN4617	FD(DG)1-48/2016 (P)(S)	02.05.2017	4.5.5
			25.969

Audit is of the view that due to weak financial discipline the funds were incurred in an ill-considered manner through SDA account.

Incurring of funds in an ill-considered manner resulted in irregular expenditure of Rs 25.969 million

The matter was reported to the PAO and DDO concerned in August, 2017. It was replied that reply would be submitted later on.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the irregularity besides discontinuation of such mal-practice and action against person(s) at fault.

[PDPNo. 16]

10.2.2.4 Misclassification of expenditure – Rs 22.456 million

According to Para 12 (1) (5) of the Local Government Account Manual, 2003 the expenditure shall be classified into account heads relating to nature of item.

Following DDOs of District Health Authority Multan incurred expenditure of Rs 22.456 million during 2016-17 by misclassification as detailed below:

(Rupees in million)

Sr. No	DDOs	Particulars	Charged Object Head	Relevant Object Head	Amount
1	Executive District Officer (Health) Multan	Purchase of dengue kits and items for Dengue staff	A03970-Others	A03942- Cost of others stores	1.913
2	MS General Hospital MMSS Multan	Operating Expenses	A05270-Others	A03- Operating Expenses in relevant detailed head	2.660

3	MMSS General Hospital Multan	Operating Expenses	A05270-Others	A03- Operating Expenses in relevant detailed head	15.961
4	MS THQ Hospital JhalpurPirwala	Purchase of durable goods for hospital	A09701-Purchase of durable goods / assets	A03970-Others	0.922
5	DHO-I Multan	Purchase of Stickney	A03927-Other Medicine	A03970-Other chemicals	1.000
Total					22.456

Audit is of the view that due to non-compliance of rules irregular expenditure of Rs 22.456 million was incurred against irrelevant head of account.

Misclassification of expenditure resulted in violation of the Government rules.

The matter was reported to the PAO and DDOs concerned in August, 2017. DDOs replied that expenditure was booked in the head in which the Government had provided them the budget. The reply was not tenable as the expenditure was booked by misclassification.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[PDP No.21,02,14,05,07]

10.2.2.5 Irregular local purchase of medicines and not availing prescribed discount – Rs 23.048 million

According to Rule 12 of the Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Further, Director General Health Services Punjab, Lahore vide letter No.199-366/MS dated 30.04.1989 required execution of rate contract for supply of local purchase of medicines at minimum discount rate between 8 to 12 %.

Following DDOs incurred expenditure of Rs 23.048 million during 2016-17 on local purchase of medicines without tender advertisement on PPRA website / print media or availing prescribed discount of Rs 1.065 million. Moreover, all medicines were purchased on the demand of dispenser / store keeper or departmental indent throughout the year. No patients based LP medicine was made. OPD slips / patient charts were not attached with the bills. Certificate of Non-availability was not obtained from the Pharmacist prior to its purchase. LP medicines were to be purchased for particular patient after complete diagnosis and prescriptions of the doctor but here the medicines were purchased in bulk quantities without any prescription despite the availability of the separate budget for emergency purchase and bulk purchase.

(Rupees in Million)

Sr. No.	DDOs	Period	Amount	Discount not availed/ Tax not deducted
1	Executive District Officer (Health) Multan	2016-17	0.936	0.936
2	MMSS General Hospital Multan	2016-17	17.756	0
3	THQ Hospital Shujabad	2016-17	4.356	0.129
Total			23.048	1.065

Audit is of the view that due to non-compliance of rules, uneconomical purchases were made amounting to Rs 23.048 million.

Irregular purchase and consumption of medicines resulted in apprehensions of doubtful purchase.

The matter was reported to the PAO and DDOs concerned in August, 2017. MS MMSSGH Multan and MS THQ Hospital Shujabad replied that all the purchases were made for poor patients. CEO DHA, Multan stated that advertisement was made in national press for local purchase of medicines but no firm offered bids. Purchase of L.P medicine was made from local suppliers to maintain stocks of essential medicines. Replies of DDOs were not tenable as neither due tender process was adopted nor discount was ensured. Moreover, the mode of purchase for LP Medicine was also improper as patient wise LP was not purchased.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends inquiry besides recovery of prescribed discount to be calculated by the department.

[PDP No.19,,11,29,10,20]

10.2.2.6 Irregular expenditure through splitting of indents to avoid open tendering – Rs 22.062 million

According to Rule 12 of the Punjab Procurement Rules, 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Further, Director General Health Services Punjab, Lahore issued guidelines for incurring expenditure on Local Purchase of medicines vide letter No.199-366/MS dated 30.04.1989.

Following DDOs of District Health Authority incurred an expenditure of Rs 22.062 million during 2016-17 on account of purchase of medicine, durable goods and other store items without tender process by splitting up the indents of purchase as detailed below:

(Rupees in million)				
Sr. No	DDOs	Particulars	Period	Amount
1	EDO/CEO, DHA Multan	Purchase of LP Medicines	2016-17	7.791
		Purchase of purchase of furniture, IT equipment, Air Conditioner	2016-17	1.368
		Purchase of store items from SDA Account	2016-17	2.931
2	MMSS General Hospital Multan	Procurement of foldable lens and printing of stationary	2016-17	0.487
		Procurement of foldable lens and printing of stationary	2016-17	1.336
3	THQ Hospital, Shujabad	Procurement of goods	2016-17	2.124
		Procurement of store items	2016-17	1.895
4	THQ Hospital, Jalalpur Pirwala	Procurement of machinery and equipment	2016-17	1.266
5	MS Government Fatima Jinnah Women Hospital Multan	Procurement of store items	2016-17	1.017
		Procurement of physical assets	2016-17	1.847
Total				22.062

Audit is of the view that due to negligence of the executive, PPRA Rules were violated for purchases amounting to Rs 22.062 million.

Non-compliance of PPRA Rules resulted in irregular purchase.

The matter was reported to the PAO and DDOs concerned in August, 2017. The DDOs replied that expenditure was incurred from time to time according to demand from various sections. The replies of the DDOs were not tenable as purchases were made in violation of PPRA Rules.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure amounting to Rs 22.062 million besides disciplinary action against the responsible(s).

[PDP No: 09,6,10,10,18,17,21,04,15,18]

10.2.2.7 Irregular purchase of medicine against rate contract – Rs 8.740 million

According to Rule 12 of the Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Moreover, Rule 2.31(a) of Punjab Financial Rules, Vol-I, stipulates that a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations.

District Officer (Health) purchased medicine of Rs 8.740 million during the financial year 2016-17 from general order suppliers instead of central rate award by Health Department. Central rate contract for purchase of medicine was finalized for the financial year 2016-17 vide No. SO(P-I) 4-4/2016 dated 4th Oct. 2016 but all the purchases were made from local suppliers. **Annexure AA**

Audit is of the view that due to weak internal controls, irregular purchase was made.

Irregular purchase resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in August, 2017. It was replied that in order to meet the demand of BHUs in limited resources the rates of central contract were high therefore economical purchase in bulk quantity

was made from local suppliers. The reply was not tenable as the approved firms and approved medicines were not procured as per central rate contract.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure besides fixing of responsibility.

[PDPNo. 02]

10.2.2.8 Irregular payment to defaulting suppliers against the terms and conditions of purchase order– Rs 8.113 million

According to terms and condition No. v (b) of Purchase Order under framework contract finalized by Primary and Secondary Healthcare Punjab for purchase of medicine partial supply is allowed but part payment is not allowed. The payment will only be made after the receipt of complete supply within due time.

Medical Superintendent MMSSGH allowed the part payment to defaulting suppliers who made partial supply against purchase orders issued to them. An amount of Rs 8.113 million has been paid to those suppliers who failed to supply medicines / consumable items of Rs 1.827 million as detailed in **Annexure AB**

Audit is of the view that due to defective financial discipline, the payment was made prior to completion of consignment by suppliers.

Release of payment against the spirit of purchase order resulted in irregular payment of Rs 8.113 million.

The matter was reported to the PAO and DDO concerned in August, 2017. MS MMSSGH Multan replied that payment was not made without supply of medicine/articles. Reply was not tenable as payment was allowed on partial supply of the ordered quantity against the terms and conditions of acceptance.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends strict disciplinary action against the person(s) at fault.

[PDPNo.19]

10.2.2.9 Non-blacklisting of defaulting firms– Rs 6.841 million

According to terms and condition of framework contract finalized by Primary and Secondary Healthcare Punjab for purchase of medicine and direction regarding black listing of firms on non-fulfilling the terms and conditions of supply orders as laid down in PPRA the defaulting firm will be black listed.

Following DDOs of District Health Authority Multan did not make efforts to black list the defaulting suppliers of medicines worth Rs 6.841 million during 2016-17 as summarized below. **Annexure-AC**

(Rupees in million)

Sr. No.	DDO	No. of Defaulting Suppliers	Amount of Medicine not supplied
1	MMSSGH Multan	12	3.002
2	DHO-I Multan	16	3.839
Total			6.841

Audit is of the view that due to non-compliance of terms and conditions of supply orders firms were not black listed.

This non-obtaining of security deposit from suppliers resulted in violation of the terms of the supply orders.

The matter was reported to the PAO and DDOs concerned in August, 2017. DDOs replied that matter will be taken up with Secretary Health for necessary action. The reply was not tenable as none of the defaulting supplier was black listed.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends appropriate action against the concerned for such violation of the terms of the supply orders.

[PDP No. 20,13]

10.2.2.10 Unauthorized acceptance of medicine against the terms and conditions of acceptance – Rs 6.095 million

According to Part A of the Government of Punjab Health Department (Purchase Cell) Notification No.S.O.P (P-1)11/3.64/2001 dated 6th September 2001, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured/packed drugs up to 80% at the time of supply/delivery subject to 1% penalty charges for the actual shortfall in shelf life below the approved shelf life of 80%-90% for either category of medicine at the time of actual delivery/supply of stores.

MS Government Fatima Jinnah Women Hospital Multan accepted medicine of Rs 6.095 million during 2015-17 without any date of manufacturing and date of expiry. No date of manufacturing and date of expiry were entered on supplier bills, stock register, and bin card or at any other record. The acceptance of medicine without entry of dates was unauthorized and creates doubts that favor has been given to supplier as no attention has been given on the shelf life of medicine in the light of condition of the agreement. **Annexure AD**

Audit is of the view that due to weak internal controls, medicine was accepted without date of manufacturing and date of expiry on the bills and the same was also not entered in any record.

Acceptance of medicine amounting to Rs 6.095 million without dates resulted in violation of the Government instructions.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO noted the observation but did not reply.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of Report.

Audit recommends regularization from the competent authority, besides fixing responsibility on the person(s) at fault.

[PDPNo. 05,13]

10.2.2.11 Irregular payment of pending liabilities – Rs 5.762 million

According to Rule 2.10(b) (3) of PFR Vol-I, all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year and money indisputably payable is not left unpaid and that all inevitable payments are ascertained and liquidated at the earliest possible date.

Following DDOs of District Health Authority, Multan made payment of pending liabilities of Rs 5.762 million without allocation of budget for same during 2016-17 as summarized below:

(Rupees in million)

Sr. No.	DDOs	Amount
1	DHO-II Multan	2.130
3	Government Fatima Jinnah Women Hospital Multan	2.298
2	DHO-I Multan	1.334
Total		5.762

Audit is of the view that due to non-compliance, liabilities of previous year were cleared out of the budget allocation of current financial year without obtaining additional allocation for the clearance of liabilities.

Irregular payment of pending liabilities amounting to Rs 5.762 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDOs concerned in August, 2017. DDOs replied that liabilities were cleared after observing the codal formalities. The reply was not tenable as liabilities of previous year were cleared out of the budget allocation of current financial year without obtaining additional allocation for the clearance of liabilities.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

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

[PDP No. 02,14,01,06]

10.2.2.12 Unauthorized expenditure over and above budget allocation – Rs 4.363million

According to the Rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. Further, according to Rule 66(5) of PDG & TMA (Budget) Rules, 2003 the DDO shall not authorize any payment in excess of the funds placed at his disposal.

Following DDOs of District Health Authority, Multan incurred expenditure of Rs 4.363 million during 2016-17 beyond the budget allocation as detailed below:

(Rupees in million)

Sr. No.	DDO	Particulars	Budget	Expenditure	Excess Expenditure
1	MMSSGH Multan	Non-Salary Funds	25.969	28.894	(2.925)
2	DHO-I Multan	Salary Funds	0.360	1.798	(1.438)
Total			26.329	30.692	(4.363)

Audit is of the view that due to weak financial management the expenditure was incurred beyond budget allocation.

Expenditure without budget allocation is an unauthorized expenditure.

The matter was reported to the PAO and DDOs concerned in August, 2017. DDOs replied that payment of salaries to contingent paid staff are mandatory expenditure therefore excess payment is reflected. The reply was not tenable as the expenditure was incurred beyond budget allocation.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the irregularity form Finance Department besides strict disciplinary action for excess expenditure.

[PDP No.17,05]

10.2.2.13 Unauthorized incurring of expenditure from Health Council Fund – Rs 2.742 million

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

Following DDOs incurred expenditure of Rs 2.742 million out of health council funds during 2016-17 without the approval of Health Management Council. Health Council's "Karwai Register" was not maintained. The Health Council did not inspect the work done and certificate of quality and quantity was not obtained. Bank statements of the Health Council funds was not provided to Audit. In RHC Makhdoom Rasheed the Health Management Council was once rejected by the Assistant Commissioner but no authority was produced in which Health Management Council was approved/formulated by concerned competent authority. The detail of expenditure is given below:

(Rupees in Million)

Sr. No.	DDOs	Period	Amount
1	SMO, RHC Matotli Shujabad	2016-17	1.002
2	SMO, RHC Makhdoom Rashid Multan	2016-17	1.740
Total			2.742

Audit is of the view that due to weak financial controls doubtful payment of Rs 2.742 million was made on account of health council fund.

Doubtful payment on account of Health council funds resulted in loss to the Government

The matter was reported to the PAO and DDOs concerned in August, 2017. It was replied that funds were properly incurred after due approval from council. The reply was not tenable as approval of health council was not produced to Audit.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility against concerned besides recovery from the concerned.

[PDPNo. 04,07]

10.2.2.14 Un-authorized purchases through irrelevant purchase committee – Rs 2.376 million

According to rule 12 (1) of the Punjab Procurement Rules, 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper. (2) Subject to rule 13, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu. Further according to Government of Punjab S&GAD (Procurement Wing) letter No.SO(Proc)S&GAD/1-3/97(Vol-II) dated 01.11.2001, all purchases exceeding Rs 600,000 were required to be made through District Purchase Committee comprising of the following members:

- i. EDO (Finance & Planning)
- ii. EDO (Community Development)
- iii. DO (Coordination)
- iv. EDO of concerned office

MS THQ Hospital Shujabad withdrew funds amounting to Rs 2.376 million on account of Hepatitis treatment and Dialysis material by nominating purchase committee of the hospital in violation of above rules which resulted in irregular and uneconomical purchases as document relating to advertisement of tender and other important documents i.e. tender register, comparative statements etc were not provided to audit. The detail is as under:

(Rupees in million)

Date	Head of Account	Head Description	Purpose	Amount
25.12.2016	A05270	To Others	Purchase of Hepatitis kits	0.692
25.12.2016	A05270	To Others	Purchase of Hepatitis kits	0.519
15.11.2016	A05270	To Others	Purchase of Dialysis material	0.390
02.12.2016	A05270	To Others	Purchase of Dialysis material	0.056

Date	Head of Account	Head Description	Purpose	Amount
02.12.2016	A05270	To Others	Purchase of Dialysis material	0.340
15.11.2016	A05270	To Others	Purchase of Dialysis material	0.379
Total				2.376

Audit is of the view that due to weak internal controls, purchases were made without proper advertisement and tender process as specified under PPRA Rules.

Unauthorized purchase by splitting up the sanctions resulted in irregular expenditure of Rupees 2.376 million.

The matter was reported to the PAO and DDO concerned in August, 2017. It was replied that tender was made and items were purchased as per the powers of category-I officer. The reply was not tenable as purchases were not made by competent committee.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends fixing of responsibility on the person at fault besides necessary action against the concerned.

[PDPNo. 11]

10.2.2.15 Purchase of medicine on previous year rate contract – Rs 1.982 million

Government of the Punjab Primary and Secondary Health Care Department vide Notification No. SOP (P- I) 4-4/2016 dated 04th October, 2016 finalized and circulate the central rate contract for purchase of medicines.

CEO, DHA Multan paid an amount of Rs 1.982 million from SDA Account to M/s MunawarPharma vide cheque No. 727986 dated 21.04.2017 on account of purchase of medicines by the District Officer (Health-I) Multan. The entire medicine was purchased on rate contract of 2015-16 after finalization of rate contract for the financial year 2016-17. The medicines purchased were also included in the rate contract 2016-17. The medicines were purchased from a

distributor firm. No name of manufacturer was mentioned in the bill. Further, stock register of DO (Health) was not produced to Audit.

Audit is of the view that due to weak financial controls, irregular purchase was made from self-favored firm.

Medicines purchased on the rate contract of 2015-16 despite finalization of rate contract

2016-17 resulted in irregular expenditure of Rs 1.982 million.

The matter was reported to the PAO and DDO concerned in August, 2017. It was replied that reply would be submitted later on.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends action against person(s) at fault through departmental Inquiry.

[PDPNo. 14]

10.2.2.16 Irregular pay and allowances on promotion/up-gradation of officer – Rs 1.684 million

According to Para 2(ii) of the Notification No. S.O (ND) 7-11/2010 (Paramedics) dated 24th November, 2011, the existing incumbents of Clinical & PHC posts that shall stand automatically up-graded / adjusted to next level within their respective categories of posts in order of seniority as one time dispensation.

District Officer (Health-I), Multan upgraded following officials from BPS-14 to BPS 17 during the financial year 2013-14 without availability of category in the above mentioned notification. This violation was observed during audit of financial year 216-17 as summarized below:

(Rupees in million)

Name of Official	Designation	Upgraded Post	Amount
Jamil Ahmed	DSV	Medical Technologist	0.842
Muhammad Shafi	DSV	Medical Technologist	0.842
Total			1.684

Audit is of the view that due to weak management, irregular up gradation of posts was allowed.

Irregular up gradation of posts resulted in financial loss to the Government amounting to Rs 1.684 million.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO did not submit any reply.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the expenditure besides fixing of responsibility.

[PDPNo. 04]

10.2.2.17 Irregular regularization of services and withdrawal of pay and allowances – Rs 1.141 million

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

District Officer (Health-II), Multan paid an amount of Rs 1.141 million on account of pay and allowances to Mr. Khalid Iqbal, Driver. The official was appointed as Baildar on contingent basis on 01.10.2006. His period of service was extended from time to time and his contingent paid services were terminated during April, 2010. Mr. Khalid Iqbal filed a complaint /grievance petition before learned Labour Court No. 09, Multan stating therein that he was appointed as Baildar on 01.10.2006 and as Driver on 13.01.2010. He was terminated from service without any charge sheet and prayed that his services may be regularized. The court vide judgment dated 07.12.2012 accepted the appeal and ordered to reinstate the petitioner on 07.12.2012. The court further directed to regularize his services from the date of appointment. The orders of court were implemented and his services were regularized as Baildar w.e.f 01.10.2006 and as Driver w.e.f 13.01.2010.

Audit observed as under:

- i. No orders of appointment of official on contingent basis as Baildar and driver issued from time to time were available on record.
- ii. Complete file of the court case i.e. copy of writ petition filed, comments submitted by the department, legal counsel nominated, and details of the person who appeared before the court as departmental representative were not produced to Audit.
- iii. Against the orders of 07.12.2012, department filed an appeal in Punjab Labour Appellate Tribunal vide No. MN 88/13 dated 12.01.2013 which is still pending in the court of law. No action/efforts were made for early decision of appeal.
- iv. On 23.08.2013, the District Officer (Health-II) submitted a summary to DCO, As per Para-8 of summary; it was proposed that services of Mr. Khalid Mehmood may be regularized as Driver conditionally till the final judgment of appeal pending before the learned Punjab Appellate Tribunal. The DCO vide Para-13 sought opinion on the implications of proposal. The case was referred to the legal advisor who recommended that there is no provision of second appeal according to law hence, the court order may be implemented.
- v. The DCO vide Para-29 approved the proposal. The approval of DCO seemed doubtful as initial made on the file did not match with the other initials. The regularization orders were issued vide DCO Office's order No. 1127/DCO dated 24.09.2013 but it was astonishing to note that District Officer (Health-II) signed the order of DCO office as DCO. Bogus orders were issued.
- vi. The services of official concerned were regularized since 2006 as Baildar and as Driver since 2010 but no orders were produced to Audit. No orders issued were mentioned in the service book.
- vii. The service book was neither signed by any authority nor it was verified from District Accounts Officer since his appointment/regularization. An amount of Rs 1.141 million

approximately was paid to official concerned from 2013 to June, 2017. No efforts were made for judgment of pending petition.

Audit is of the view that due to weak internal controls, undue favour was granted to official concerned by non-pursuing the case and irregular/doubtful regularization of services was made.

Irregular /doubtful regularization of services resulted in irregular payment of pay and allowances of Rs 1.141 million.

The matter was reported to the PAO and DDO concerned in August, 2017. SSO replied that matter should have been handled by EX-District Officer (Health-II) who had retired. The service book would be gotten signed from Ex- District Officer(Health-II) soon and would be maintained onward. The reply was not tenable as issues relating to his regularization were not addressed.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends Inquiry in the matter, recovery of pay and allowances besides fixing responsibility on the person(s) at fault.

[PDPNo. 01]

10.2.2.18 Unjustified appointments of overage, out of district candidates and having suspected qualifications

According to condition No. 5 of advertisement in newspaper, candidates of district Multan residents / domiciled would be preferred but in the case of non-availability of Multan's domiciled candidates, candidates of other districts would be considered on the basis of merit.

Executive District Officer (Health), Multan made recruitment on 54 posts in BPS-01 to BPS-09 during financial year 2016-17. The posts were advertised in the Daily Express Multan on 08.05.2016. Executive District Officer (Health) did not follow the condition of advertisement and candidates of other districts were appointed by ignoring the candidates of district Multan. The detail is as under:

Technology	No. of Candidates Selected		Remarks
	From Multan District	From other than Multan Districts	
CDC Supervisor/Junior Technician (Public Health Technology)	04	01	Candidates of other Districts were appointed despite having sufficient number of candidates of Multan District having same merit score as per tentative merit list
Vaccinator /Junior Technician (Health Care Outreach Technology)10	05	01	
		02	
Operation Theater Assistant	01	08	
Sanitary Inspector/Junior Technician (Public Health Technology)	02	01	
Junior Technician (Primary Health)	06	02	
Lady Health Visitor / Junior Technician	07	04	

Moreover, Executive District Officer (Health), Multan appointed 54 candidates having suspected qualification certificate and over aged were selected from BS-01 to BS-09 during 2016-17 as detailed below:

I. Public Health Worker

Mr. Muhammad Idrees S/O Muhammad Jameel was appointed as Public Health worker. The required qualification was Matric with science and relevant diploma from Punjab Medical faculty. The scrutiny of academic certificates of candidates revealed that he passed matric in 2012, D.Com from Government College of commerce Multan in 2014. He also passed one year diploma of Sanitary Inspector from Opal Paramedical School Rajanpur. How can a student study in Multan and Rajanpur simultaneously. The above facts revealed that fake diploma certificate was prepared.

II. CDC Supervisor

The maximum age limit was 25 years with 05 years general age relaxation. Mr. Muhammad Ibrahim S/O Muhammad Yasin was appointed as CDC Supervisor. The date of birth of candidate was 10.12.1984 thus his age at the time of appointment was 32 year and five months.

Audit is of view that due to weak financial controls, candidates from other districts and having suspected qualification certificate were appointed by ignoring the candidates of Multan district in violation of clause of advertisement.

Non-observance of condition of advertisement resulted in doubtful recruitments.

The matter was reported to the PAO and DDO concerned in August, 2017. DDOs replied that detailed reply would be submitted later on. The reply was not tenable.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends that responsibility be fixed besides regularization of appointments, under intimation to Audit

[PDP No. 01,02]

10.2.3 Performance

10.2.3.1 Non-deduction of Conveyance Allowance and House Rent Allowance recovery thereof – Rs 16.498 million

According to Government of the Punjab Finance Department (Monitoring Wing) notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period. According to Rule 1.15 of Traveling Allowance Rules, no conveyance allowance is admissible during the period of leave of any kind or vacations or living within boundary wall of office.

Following DDOs of District Health Authority Multan did not deduct House Rent Allowance and Conveyance Allowance amounting to Rs 16.498 during 2016-17million from salaries of employees residing in designated/ allotted hospital residences andfrom the employees for whom designated residence are available inside hospital premises.The details are given below.

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	Chief Executive Officer, DHA Multan	Conveyance Allowance	14.773
2	Medical Superintendent MMSSGH Multan	Conveyance and House Rent Allowance	0.101
3	SMO, RHC MatotliShujabad	Conveyance and House Rent Allowance	0.369
4	SMO, RHC MakhdoomRasheed	Conveyance and House Rent Allowance	1.255
Total			16.498

Audit is of the view that due to weak financial controls, unauthorized payment on account of House Rent Allowance and Conveyance Allowance was made.

Unauthorized payment on account of Conveyance Allowance and House Rent Allowance resulted in loss to the Government amounting to Rs 16.498 million.

The matter was reported to the PAO and DDO concerned in August, 2017. DDOs replied that recovery would be shown to Audit. The reply was not tenable as no recovery was effected and shown to Audit.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends recovery of allowances withdrawn irregularly besides action against responsible.

[PDPNo. 03,03,01,06]

10.2.3.2 Irregular payment due to non-deduction of HSRPA – Rs 3.265 million

According to Government of the Punjab Primary & Secondary Healthcare Department Notification No. PA/OS(G)4-8/2016 dated 3rd August 2016 competent authority has approved 40% of the existing allowance shall be paid subject to the conduct of evening rounds in Hospitals by the consultants “on call basis” for the purpose for adjustment in duty roster as desired by PITB. For the purpose consultants shall checkout from Morning shift through Bio-Metric Attendance system after 02:00 pm and shall check in again after 05:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds timings shall be strictly monitored through Bio-Metric Attendance system. In absence of Bio-Metric system, the CCTV recording should be produced. Moreover, according to the Government of Punjab, Health Department letter No. PMU / PHSRP / G.1-06 / 61 / 270-340 dated 16.03.2007 the Health Sector Reform Programme Allowance (HSRPA) is payable only when the doctors, para-medic and other staff perform their duties under the PHSRP at RHCs and BHUs. Further, according to the Government of Punjab Health department letter No. (P&E) 19-113 / 2004 (V) dated 13.04.2007 HSRA was approved for the doctors posted at

DHQ / THQ Hospitals which was allowed on hospital based practice after duty hours.

Following DDOs of District Health Authority Multan did not deduct House Rent Allowance and Conveyance Allowances of Rs 3.265 million during 2016-17 from salaries of employees residing in designated/ allotted hospital residences and from the employees for whom designated residence are available inside hospital premises. The details are given below.

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	Medical Superintendent MMSSGH Multan	HSRA by Consultants	0.514
2	Medical Superintendent MMSSGH Multan	Conveyance and House Rent Allowance	1.013
3	MS, THQ Hospital Shujabad	HSRPA by Consultants	1.272
4	SMO, RHC Makhdoom Rasheed	HSRPA during leave	0.040
5	District Health Officer-I Multan	HSRPA during leave	.426
Total			3.265

Audit is of view that due to weak internal controls, HSRPA amounting to Rs 3.265 million was paid in an unauthorized manner.

Non-compliance of Health Department's instructions resulted in irregular payment of HSRPA amounting to Rs 3.265 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. DDOs replied that recovery would be shown to Audit. The reply was not tenable as no recovery was effected and shown to Audit.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 3.265 million besides action against responsible for overpayemnt,.

[PDPNo. 01,08,04,07,09]

10.2.3.3 Unauthorized withdrawal of Allowances – Rs 1.762 million

According to Finance Division, Government of the Pakistan (Regulation Wing) Office Memorandum findings dated 06.02.2015 and endorsed to Chief Secretary/Finance Secretary to Government of Punjab “in pursuance of the recommendations of the Wafaqi Mohtasib (Ombudsman) contained in findings dated 08.01.2015, it was clarified that Non Practicing Allowance (NPA) is allowed to a person who is appointed as Medical Officer for which prescribed qualification is MBBS or equivalent and whom private practice is not allowed in the exigencies of service. Moreover, the PCA is allowed to those doctors who reside at their duty place and ensure their clinical practice in Union Council.

MS THQ Shujabad allowed unjustified payment of Non Practicing Allowance (NPA) of Rs 0.907 million to doctors without notifying that they were not privately practicing. Similarly in case of BHUs District Health Officer-I allowed payment of Practice Compensatory Allowance (PCA) of Rs 0.855 million to those doctors who were neither residing in Government residences nor practicing within the Union Council of respective BHUs. **Annexure AE**

Audit is of the view that unjustified payment of allowances was made due non-compliance of the Government instructions.

Non-compliance of the Government instructions resulted in over payment of Rs 1.762 million.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO replied that all doctors concerned had submitted affidavits regarding private practice hence no irregular payment was being made. Reply was not tenable as simple affidavits were not sufficient case to case complete verification should be made before authorizing such allowances.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends recovery of Rs 1.762 million from the concerned.

[PDPNo. 02,08]

10.2.4 Internal Control Weaknesses

10.2.4.1 Doubtful consumption of medicine in various departments of hospitals – Rs 19.077 million

According to Rule 2.10(a)(1) of the PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Following DDOs of District Health Authority, Multan did not maintain proper consumption record of medicines costing Rs 19.077 during 2016-17. Moreover, the consumption of medicines issued by office of the Chief Executive Officer, District Health Authority, Multan to various hospital facilities was also doubtful. Improper consumption record exists in various departments of these hospitals.

(Rupees in million)

DDOs	Para No.	Particulars	Amount
CEO, DHA Multan	13	Consumption of Medicine	6.608
MS, MMSS General Hospital Multan	6	Consumption of Medicine	2.738
	7	Consumption of Medicine	1.311
	21	Consumption of Medicine	3.149
	22	Consumption of Medicine	1.519
THQ Hospital JalpurPirwala	2	Consumption of Medicine	1.552
SMO RHC MakhdoomRasheed Multan	15	Consumption of Medicine	2.200
Total			19.077

The scrutiny of consumption record revealed following discrepancies:

- i. The patients were not being entered in the treatment register nor were the patient's charts being maintained for all patients.
- ii. Doctor's prescription and diagnosis was not available on patient charts. None of the doctors has recorded diagnosis of the patient and patient history on record / patient chart / treatment register.
- iii. No treatment register was maintained / available with the dispensers who are issuing the medicine to the patients.

- iv. Only the COD / OPD slip is being issued and bogus, blurred and vague names of medicines are shown in respective registers in which vague entries were being marked.
- v. COD / OPD register was neither attested by any officer nor signed by the duty doctor against every patient entered / attended by doctor concerned.
- vi. Only the medicines were obtained from store keeper and shown as issued to various patient numbers and in this way medicines are being consumed in papers only.
- vii. Medicines are being misappropriated as no record of its consumption supported with doctor's prescription and diagnosis is available.
- viii. Quantity of medicine received and issued to patients cannot be verified and quantity of consumed injections / ampoules / vials / blisters is not available on record.
- ix. Medicines are being issued by OTA / Nurses without having prescription of doctor / surgeon I writing that can be placed in OT for consumption record.
- x. Only medicines were being issued / expensed out in expense book mentioning the number of patients but prescription / directions of doctors were not available with paramedics who are consuming the stock.
- xi. Quantity of medicine received and issued to patients cannot be verified and quantity of consumed injections / ampoules / vials / blisters is not available in balance after each patients treatment record.
- xii. Medicines are being consumed in expense book by Dental Technician (DT) without any prescription of doctor / surgeon available in writing placed in dental section for consumption record.
- xiii. In most of the dental cases only work "procedure" was recorded in daily patient register but no medicine issued to every single patient was recorded separately in that register.

Audit is of the view that due to weak internal controls consumption of medicines was held doubtful in above mentioned departments as defective and vague record was maintained.

Hence, the overall consumption cannot be best judged that how much misappropriation of medicine was done.

The matter was reported to the PAO and DDO concerned in August, 2017. DDOs replied that all the consumption record was available and consumption was being made as per practice of most of the hospitals. No misappropriation of medicine was being made, patients were provided free medical facility. The reply was not tenable as prescription of authorized medical practitioner was not available and proper consumption record was not maintained.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit would stress for recovery of the bogus consumption of medicine through departmentl Inquiry besides strict action.

[PDPNo. 13,06,07,21,22,02,15]

10.2.4.2 Purchase of medicine in excess of demand – Rs 12.481million

According to GFR Vol-I Rule 10 (ii) every officer while incurring or authorizing expenditure from public fund should be guided by higher standards of financial propriety. The expenditure should not be prima facie more than the occasion demand.

Following DDOs of District Health Authority, Multan incurred heavy expenditure of Rs 12.481 million on purchase of medicine in excess of demand during the financial year 2016-17.

(Rupees in million)

Sr. No	DDO's	Description	Amount
1	CEO, District Health Authority, Multan	Purchase of medicine and issued to RHCs beyond demand	1.599
2	MS, THQ Hospital JlalpurPirwala	Purchase of medicine beyond demand	10.882
Total			12.481

Audit is of the view that due to weak internal controls, excess quantity of medicines was issued without any requirement.

Unnecessary purchase and issuance of medicine in excess of requirement resulted in unjustified expenditure of Rs 12.481 million.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO replied that medicines were purchased in April and May 2017 that is why stock was lying in store and no excess purchase was made. The reply was not tenable as purchase was beyond the requirement hence blockage of funds was made.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

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

[PDPNo. 20,01]

10.2.4.3 Unauthorized retention of the Government receipts and late deposit thereof – Rs 3.841 million

According to Rule 4.1 of PFR Vol-I “each DDO is required to deposit into treasury the Government receipts as and when they are realized or maximum within seven days of its realization. Further, according to Government of the Punjab, FD No. FD (1-1) 1-15/82-P-I dated 17.01.2000, the Government receipts if not deposited within 7 days from the actual date of receipt, the interest thereon should be charged at bank rate for the delayed period.

MS Government Fatima Jinnah Women Hospital, Multan kept the Government receipts / fees / deposits worth Rs 3.841 million with her in an unauthorized way and did not make any efforts to deposit the same immediately into the Government treasury. The record depicts that the receipts were deposited very late even after two months of realization of receipts. The detail is as under.

(Rupees in million)

Month	Lab fee	Ultrasound fee	Dental fee	Indoor & outdoor fee	Total amount	Deposit date
Jul,15	0.016	0.079	0.001	0.015	0.111	24.08.15
Aug,15	0.038	0.100	0.003	0.020	0.161	22.09.15
Sep,15	0.023	0.081	0.002	0.019	0.125	19.10.15
Oct,15	0.030	0.110	0.002	0.020	0.163	27.11.15
Nov,15	0.022	0.098	0.001	0.019	0.141	29.12.15
Dec,15	0.017	0.091	0.001	0.017	0.127	15.01.16

Month	Lab fee	Ultrasound fee	Dental fee	Indoor & outdoor fee	Total amount	Deposit date
Jan,16	0.014	0.086	0.001	0.017	0.118	24.02.16
Feb,16	0.035	0.089	0.002	0.017	0.142	24.03.16
Mar,16	0.033	0.110	0.002	0.016	0.161	26.04.16
Apr,16	0.038	0.105	0.002	0.016	0.160	26.05.16
May,16	0.036	0.114	0.002	0.017	0.169	28.06.16
Jun,16	0.037	0.105	0.001	0.020	0.163	27.07.16
Jul,16	0.032	0.109	0.002	0.020	0.163	29.08.16
Aug,16	0.058	0.124	0.002	0.022	0.206	22.09.16
Sep,16	0.050	0.071	0.001	0.020	0.142	28.10.16
Oct,16	0.066	0.095	0.002	0.022	0.186	29.11.16
Nov,16	0.050	0.098	0.017	0.021	0.186	30.12.16
Dec,16	0.048	0.089	0.001	0.021	0.160	30.01.17
Jan,17	0.059	0.093	0.002	0.020	0.173	27.02.17
Feb,17	0.055	0.105	0.002	0.019	0.180	30.03.17
Mar,17	0.057	0.117	0.002	0.021	0.197	27.04.17
Apr,17	0.052	0.110	0.002	0.019	0.183	30.05.17
May,17	0.062	0.104	0.002	0.019	0.186	22.06.17
Jun,17	0.043	0.081	0.001	0.015	0.139	24.07.17
Total	0.970	2.364	0.056	0.451	3.841	

Audit is of the view that due to weak internal controls, the Government receipts were deposited very late.

Late deposit of the Government receipt amounting to Rs 3.841 million resulted in temporary loss to the Government.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO replied that audit directions are noted for future compliance. The reply was not tenable as DDO admitted the irregularity but no action was taken on this irregularity.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of temporary embezzlement from the competent authority, besides fixing of responsibility on the person(s) at fault.

[PDPNo. 07]

10.2.4.4 Unauthorized payment without opening of bank account in any scheduled bank – Rs 2.755 million

According to Para No.4.49 of Sub Treasury Rules, (as amended) all payments exceeding Rs.100,000 were to be paid through cheques and not by cash.

SMO RHC Matotali withdrew Rs 2.755 million against various head of account during 2015-17 and paid to suppliers in cash instead of cheque due to non-opening of bank account of the office. This act is against the instruction of the Government regarding non-opening of bank account and cash payment to the suppliers. The necessary detail is given below:

(Rupees in million)

Cost Center	Financial Year	Amount
MN6461	2015-16	0.837
MN6461	2016-17	0.656
MC9013	2016-17	1.262
Total		2.755

Audit is of the view that due to weak internal controls, separate DDO bank account was not opened in any scheduled bank.

Non opening of bank account in scheduled bank resulted in cash payments to the suppliers.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO replied that audit directions were noted for future compliance. The reply was not tenable as the DDO admitted the irregularity but no action was taken on this irregularity.

DAC meeting was not convened despite repeated requests. No progress was intimated till the finalization of this Report.

Audit recommends regularization of the irregularity and action against person(s) at fault.

[PDPNo. 06]

10.2.4.5 Purchase without immediate requirement – Rs 1.068 million

According to Rule 10 (i) of PFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. The expenditure shall not be prima facie more than the occasion demand.

District Officer (Health-II), Multan incurred an expenditure of Rs 1.068 million on purchase of delta methrin for dengue spray during 2016-17. Whereas, 650 Liters delta methrin was supplied by Government of the Punjab during 2016-17 hence, purchase of deltamethrin from District Officer (Health-II) budget was unjustified. Moreover, only 135 liters delta methrin 1.5% and 75 Kg delta methrin 5% 25Kg pack from the fresh purchase was issued. More than 85% of the procured quantity with shelf life less than 48% was available in store.

Audit is of the view that due to weak internal controls, unjustified purchases was made without requirement.

Purchase without requirement and despite supply of delta methrin by Provincial Government resulted in unjustified expenditure of Rs 1.068 million.

The matter was reported to the PAO and DDO concerned in August, 2017. DDO replied that delta methrine liquid and Delta methrine powder would be utilized within next three months. The reply was not tenable as unjustified purchases were made without requirement.

Audit recommends Inquiry to fix the responsibility and action against the person(s) at fault besides regularization of excess expenditure from the competent authority.

[PDPNo. 03]

CHAPTER 11

11.1 District Health Authority Muzaffargarh

11.1.1.1 Introduction:

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

Prior to promulgation of the Act, District Health Department was headed by the Executive District Officer (Health) who is Departmental Accounting Officer of group of offices of District Health Department and District Coordination Officer was the Principal Accounting Officer under PLGO, 2001.

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of health facility/ institute
Basic Health Units	72
Government Rural Dispensary	14
Rural Dispensaries	20
MCH Centers	06
Rural Health Centre	13
Tehsil Head Quarter Hospitals	04
District Headquarter Hospital	01
Nursing School	01
District Health Development Centre	01
District Health Officers	01

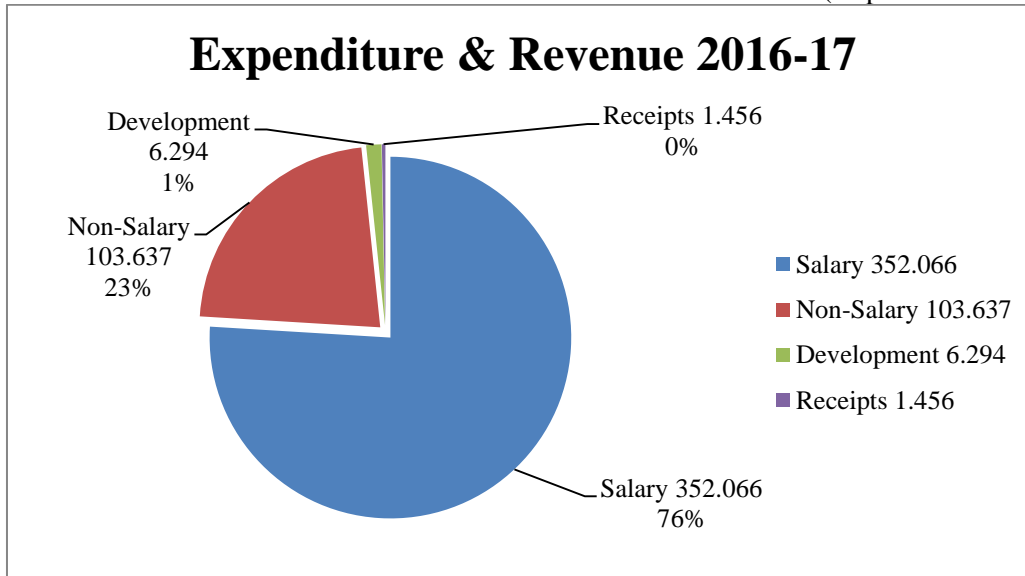
11.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

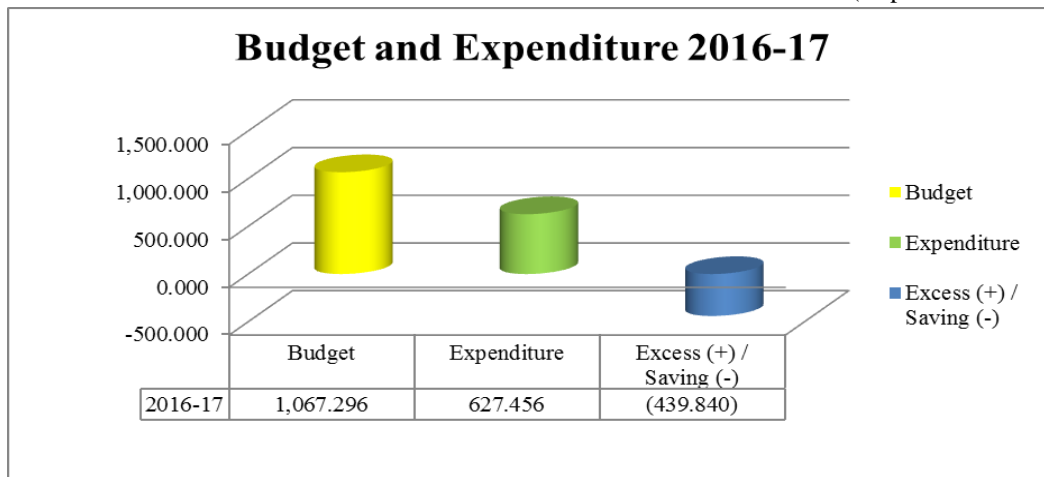
2016-17	Budget	Actual	Excess (+) / Lapse (-)	Excess (+) / Lapse (-) %
Salary	812.548	460.609	-351.939	-43
Non-Salary	204.165	141.139	-63.026	-31
Development	50.583	25.708	-24.875	-49
Total	1,067.296	627.456	-439.840	-41
Receipts	4.701	4.701	-	-

(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority, Muzaffargarh, total budget (Development and Non-Development) was Rs 1,067.296 million, total expenditure of Rs 627.456 million was incurred by the District Health Authority during 2016-17. Lapse of funds amounting to Rs 439.480 million came to the notice of audit due to inefficient financial management in release of budget by Deputy Director (Finance). (Annexure-B)

(Rupees in million)



Due to inefficient financial management in release of budget by Deputy Director (Finance), major portion of funds lapsed.

11.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA Muzaffargarh established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

11.2 AUDIT PARAS

11.2.1 Non Production of Record

11.2.1.1 Non production of record – Rs 32.955 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Moreover, according to Section 115(6) of the Punjab Local Government Ordinance 2001, the officials 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.

The following DDOs incurred expenditure of Rs 32.955 million during 2016-17, but vouched accounts were not produced for audit scrutiny.

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	CEO (DHA)	Logbooks	3.517
2	DO (Health)	Arrear of pay and allowances	8.329
		Medicines	0.263
		Record of Health Council	1.800
3	MS DHQ Hospital	Logbooks	0.435
		Procurement of various items	7.181
4	MS THQ Hospital Jatoi	Vouched account	7.601
5	MS THQ Hospital Kotaddu		2.941
6	SMO RHC Rohilanwali		0.228
7	SMO RHC Daira Din Panah		
		Logbooks	0.114
Total			32.955

Audit is of the view that due to weak financial management, the record was not produced for audit verification.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite

efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends to inquire the matter, fix responsibility and strict disciplinary action against the person(s) at fault for non production of record to Audit.

[AIR paras: 32,43,52,64,40,42,25,43,23,42,39]

11.2.2 Irregularities & Non-Compliance

11.2.2.1 Mis-procurement of miscellaneous items – Rs 48.367 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

The following DDOs purchased various items valuing Rs 48.367 million during 2016-17 without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website, nor in two national newspapers. The DDOs incurred expenditure on quotations basis by splitting the bills to avoid tendering process.

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1	CEO (DHA)	Procurement of various store items	4.282
		Procurement of bedding & clothing	0.674
2	DO (Health)	Procurement of medicines	0.364
		Procurement of various store items	3.561
		Procurement of furniture and fixture	0.730
		Expenditure out of Health Council fund	1.900
3	MS DHQ Hospital	Procurement of assets and store items	9.242
		Procurement of various store items	9.194
		Mis-procurement of Air-conditioner	2.357
		Procurement of various Store items of Health Council funds	1.442
4	MS THQ Hospital Jatoi	Procurement of medicines	3.030
		Procurement of various store items	2.901
		Expenditure out of Health Council fund	2.682
5	THQ Hospital KotAddu	Procurement of bedding & clothing	1.510
6	THQ Hospital Alipur	Expenditure out of Health Council fund	2.772
7	SMO RHC Shah Jamall	Procurement of medicines and store items	0.897
		Expenditure out of Health Council fund	0.553
8	SMO RHC Daira Din Panah	Procurement of medicines and store items	0.276
Total			48.367

Audit is of the view that due to non compliance of rules, purchases were made without advertisement and fair competition.

Purchases without advertisement resulted in irregular expenditure of Rs 48.367 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Paras:25,33,39,47,59,67,16,18,32,38,22,34,24,35,44,20,24,28]

11.2.2.2 Advance payment out of SDA funds Rs 32.704 million.

According to para No-1 of the letter issued by the Government of the Punjab Finance Department No SO (TT)6-1/2013(031) dated 16.1.2017 , No advance withdrawal from Special Drawing Accounts is permissible .

CEO (DHA) made advance payment of Rs 32.704 million for procurement of medical equipment without prior approval Finance Department of in advance and cheques were issued in favour of Secretary P&SHC, Lahore instead of to the suppliers. No tender or preforma invoice was on record. No acknowledgement of the recipient was on record and equipment was not received upto September, 2017 despite lapse of 5 months. The detail is given below.

(Rupees in million)

Cheque No	Date	Paid to	Amount
672901	1.4.17	Sec P&SHC	17.885
672902	1.4.17		14.819
		Total	32.704

Audit is of the view that due to non compliance of rules, advance payment was made without approval of Finance Department.

Advance payment without approval resulted in irregular payment Rs 32.704 million.

The matter was reported to the CEO concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Para: 37]

11.2.2.3 Utilization of medicine under doubtful DTL reports - Rs 25.714 million

According to Frame Work Contract finalized by Government of Punjab Health Department vide notification No.SO(P-1)4-4/2016 dated 04.08.2016, after delivery of drugs and medicines at the Procuring Agency premises/Consignee end, the Procuring Agency shall send the samples from all batches of the supplied store to the concerned Drug Testing Laboratory, Punjab for testing/analysis. The cost of the lab test shall be borne by the supplier which may be deducted from its final bill or deposited in the Government treasury.

CEO (DHA) purchased medicine valuing Rs 25.714 million during 2016-17. Payment was made to the supplier on the base of doubtful DTL reports. Additional samples of medicine were not provided for DTL as found on stock register and suppliers' bills. No record i.e. covering letter, couriers receipts, etc. was available in the office from where it could be proved that the medicine were sent through CEO store. Neither cost of lab test was deducted from suppliers' bills nor it was deposited in the treasury duly endorsed by CEO office. No official correspondence of the Drug Testing Laboratory Multan conveying the lab tests was on record. It revealed that lab test was not got done by the CEO.

Audit is of the view that due to non compliance of rules, payment against purchase of medicine were made on the bases of doubtful quality tests.

Payment against the medicines without observing the quality test procedure was irregular.

The matter was reported to the CEO in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR para:23]

11.2.2.4 Purchase of store items without fresh tendering – Rs 15.593 million

According to Rule 42 (iv) of PPRA 2009, repeat order up to 15% of the first order may be issued and in case the quantity to be purchased is more than 15% of previous quantity, fresh tendering needs to be issued.

CEO purchased the following medicines and store items for Rs 15.593 million during the financial year 2016-17. It was observed that supply orders were issued to the suppliers who had already supplied. The quantity of repeat order was more than 15% which showed that purchases were made from the suppliers without fresh tendering process. It resulted unauthorized purchase of medicines valuing Rs 15.593 million on basis of repeat orders.

(Amount in million)

Sr. No.	DDOs	Detail	Amount
1	CEO (DHA)	Procurement of same medicines through repeated order	9.974
2	MS THQ Hospital KotAddu		4.749
3	MS DHQ Hospital	Procurement of plastic bags through repeated order	0.870
Total			15.593

Audit is of the view due to non compliance of rules, the repeat order for purchase of medicine were issued.

The purchase of medicine without fresh tendering resulted in unauthorized expenditure for Rs 15.593 million.

The matter was reported to the CEO in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Paras: 22,38,29]

11.2.2.5 Non recovery of the Government receipts – Rs 11.717 million

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

The following DDOs did not realize / deposit an amount of Rs 11.717 million during 2016-17 on account of hospital receipts, cycle stand fee, registration fee and license fee.

(Rupees in million)

Sr. No.	DDOs	Nature of receipts	Amount
1	CEO (DHA)	Outstanding license fee from pharmacies and stores	0.169
		Outstanding registration fee of health care center	0.225
		Outstanding license fee from food manufacturers	10.400
2	MS THQ Hospital Jatoi	Hospital receipts realized but not deposited	0.061
3	SMO RHC Rohilanwali		0.051
4	MS THQ Alipur	Outstanding cycle stand fee	0.415
		Hospital receipts realized but not deposited	0.110
5	MS DHQ Hospital	MLC charges realized but not deposited	0.112
			0.056
6	SMO RHC Shah Jamall	Hospital receipts realized but not deposited	0.050
7	SMO RHC Daira Din Panah		
			0.015
Total			11.717

Audit is of the view that due to non compliance of rules, revenue was not realized / deposited.

Non-realization of the Government receipt resulted in loss of Rs 11.717 million to the Government exchequer.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 11.717 million.

[AIR:12,13,26,31,17,35,37,13,26,26,34,36]

11.2.2.6 Mis-procurement of janitorial services – Rs 8.894 million

According to Rule 12 (2) of PPRA 2014, all procurement opportunities over two million rupees should be advertised on the PPRA’s website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Furthermore, as per Rule 34 of PPRA Rules 2014, “no procuring agency shall introduce any condition, which discriminates between bidders or which is difficult to meet. Moreover, tenders must be opened in presence of District Tender Board as per LG &CD Department notification No.S.O.D.G. (Dev) (LG)9-7/2009 dated December 23, 2010. It shall consist of followings:

- | | | |
|----|---|----------|
| a. | EDO of concerned Client Deptt. | Convener |
| b. | Representative of Divisional Commissioner | Member |
| c. | Representative of DCO | -do- |
| d. | EDO (F&P) or his representative | -do- |
| e. | EDO (W&S) | -do- |
| f. | District Officer of executing agency | -do- |

MS DHQ Hospital made payment of Rs 8.894 million against mis-procured janitorial services during 2016-17. The tender was advertised in Daily Ausaf dated 18.06.2016 by showing tender opening date 04.07.2016 whereas the same was opened on 18.07.16 but no corrigendum was issued. Tender was awarded to “M/S R.Z Enterprises” by reducing the rate of financial bid from 6% to 14 % against supervisor and sanitary worker respectively. All tenders were opened by the self-made tender opening committee instead of authorized District Tender and no role was District tender board on record.

Audit is of the view that due to non compliance of rules, procurement was made without fair competition and in absence of District Tender Board.

Procurement without fair advertisement and in absence of District Tender Board resulted in irregular expenditure of Rs 8.894 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Para:35]

11.2.2.7 Non-obtaining of performance guarantee from suppliers – Rs 5.395 million

According to Government of the Punjab, Health Department letter No. SO (P-III) Mistic.1-3/2013 dated 02.05.2013 “Bid security is 2% of the package price in the shape of Bank Guarantee or CDR. Bid security less than 2% shall not be acceptable. The performance guarantee will be 5% of the contract amount the performance security shall be deposited in the shape of deposit at call/bank guarantee.

The following DDOs did not obtain prescribed performance guarantee amounting to Rs 5.395 million from the suppliers for purchase of medicines during 2016-17 in violation of above mentioned Government instructions. The detail is as below

(Rupees in million)

Sr. No.	DDOs	Detail	Value of Supply	Amount
1	CEO (DHA)	Medicines	93.321	4.666
2	MS THQ Hospital KotAddu	Medicines	14.584	0.729
Total				5.395

Audit is of the view that due to non compliance of rules, performance guarantees were not received from the suppliers.

Non obtaining of performance guarantee resulted undue financial assistance to suppliers of Rs 5.395 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 5.395 million.

[AIR Paras:15,33]

11.2.2.8 Payment of salaries to sweepers without performing duty -Rs 5.264 million

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

MS DHQ Hospital made payment of Rs 5.264 million against pay and allowances of 30 Nos sweepers during 2016-17. Janitorial services of private firm was hired for cleaning work of Hospital but neither any work plan was prepared to adjust them or transferred elsewhere in sister department.

Audit is of the view due to non compliance of rules, payment of salaries was made without any valuable work assigned to them.

Payment of salaries without assigned any work resulted in loss to public exchequer of Rs 5.264 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 5.264 million.

[AIR Para: 27]

11.2.2.9 Overpayment of ad hoc relief allowance - Rs 4.389 million

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50% Ad hoc Relief Allowance 2010 will not be admissible to the employees of health department who are beneficiary of Health Sector Reform Allowance and Health Professional Allowance. However the overpayment drawn till date will not be recovered in good faith.

123 employees under the administrative control of CEO (Health) were drawing the allowances equal to, or more than the basic pay of the scale. At the same time they were also drawing 50% ad hoc relief allowance 2010 amounting to Rs 4.389 million during 2016-17 which was not admissible as detailed below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Period	Amount
1	MS THQ Hospital Alipur	31	January to June 2017	0.827
2	MS DHQ Hospital	92		3.432
3	SMO RHC Daira Din Panah	06		0.130
Total		123		4.389

Audit is of the view that due to non compliance of rules, overpayment of 50 % ad hoc relief allowance was allowed to employees.

Over payment of inadmissible Allowance amounting to Rs 4.389 million resulted in loss to the Government.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 4.389 million.

[AIR Paras: 31,14,26]

11.2.2.10 Irregular expenditure on repair and maintenance – Rs 3.688 million

According to Para 2.4 of B&R Code, a properly detail estimate must be prepared for sanction of competent authority. Furthermore, according to B & R Code Paragraph 4.5, no payment should be made without detail measurement in the measurement book. Moreover, according to Government of the Punjab Primary and Secondary HealthCare Department Notification No. PSO/Secry P&SH/05/2016 dated 02.07.2016, Health Council may carry out Rehabilitation/Repair of Civil Works upto Rs 2.500 million.

MS DHQ Hospital incurred an expenditure amounting to Rs 3.688 million during 2016-17 against repair and maintenance work without rough cost estimate and TS estimate through splitting of bills. No measurement was recorded in the measurement book and expenditure was incurred beyond the prescribed threshold of Health Council, **Annexure AF**

Audit is of the view due to non compliance of rules, expenditure was incurred without observing the codal requirements.

Incurrence of expenditure beyond the limit and without rough cost estimate and detailed measurement resulted in irregular expenditure for Rs 3.688 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility besides regularization of expenditure.

[AIR Para: 37]

11.2.2.11 Irregular payment made for supply of medicines without DTL- Rs 3.548 million

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

The following DDOs incurred expenditure of Rs 3.548 million on account of purchase of medicines during 2016-17. The payments were made and medicines were utilized without obtaining of Drug Testing Laboratory (DTL) reports. The detail is as below:

(Rupees in million)

Sr. No.	DDOs	Period	Amount
3.	CEO (DHA)	2016-17	2.203
4.	MS THQ Hospital KotAddu		0.612
5.	MS THQ Hospital Alipur		0.733
Total			3.548

Audit is of the view that due non compliance of rules, payment was made without DTL report.

The payment amounting to Rs 3.548 million without DTL reports resulted in violation of the Government instructions as well as a potential risk of loss if the quality is found substandard.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Paras: 18,28,40]

11.2.2.12 Unauthorized withdrawal of inadmissible allowances – Rs 3.107 million

According to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I)6-91/2004-1 dated 14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Furthermore, according to Government of the Punjab Finance Department clarification issued vide letter No.FD.SR. 19-4(P) (PR) dated 21.04.14, the officers / officials who are availing Governmentvehicles

including bikes (sanctioned/pool) are not entitled to the facility of Conveyance Allowance.

The following DDOs allowed the Health Sector Reform Allowance, Practice Compensatory Allowance, Non Practice Allowance and Conveyance Allowance amounting to Rs 3.107 million during 2016-17, while working at other than actual place of posting, having private practice or were posted where the said allowance was not admissible. The employees were not entitled to draw the said Allowances. The detail is given as below:

(Rupees in million)

Sr. No.	DDOs	Nature of Allowance	Amount
1	DO (Health)	Conveyance allowance despite availing vehicle	0.104
		Practice compensatory allowance despite private practice	0.105
		Health sector reforms allowance on general duty	0.226
		HSRA to staff working at dispensaries of Zila Council	0.430
		Inadmissible practice compensatory allowance	0.251
		Conveyance allowance despite availing vehicles	0.826
2	CEO (DHA)	Conveyance allowance during study leave	0.105
3	MS THQ Hospital KotAddu	Inadmissible of practice compensatory allowance /NPA at THQ Hospital	0.120
4	MS THQ Hospital Alipur	Practice compensatory allowance despite private practice	0.516
5	MS THQ Hospital Jatoi	HSRA in excess of admissible rate	0.303
6	SMO RHC Daira Din Pahan	Conveyance Allowance residing within premises	0.061
		Health sector reforms allowance on general duty	0.021
7		Practice compensatory allowance despite private practice	0.039
Total			3.107

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid.

The payment of inadmissible allowances resulted in loss to the Government amounting to Rs 3.107million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite

efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of overpaid amount Rs 3.107 million.

[AIR Paras: 35,37,41,44,48,50,29,34,30,36,27,29,43]

11.2.2.13 Expenditure beyond competency - Rs 1.629 million

According to Sr.No.6 (ii) Part 1 of Delegation of Financial Powers Rules 2016, the officer in category-I was empowered to accord the sanction of expenditure on cash reward up to Rs 75,000 in each case.

CEO (DHA) made payment of Rs 1.629 million as cash reward to the employees of Health Department in the month of June 2017 beyond competency. The detail is given below:

(Rupees in million)

Sr. No.	Doc No	Date	Description	Amount
1	1900083324	29.06.2017	Cash Reward	0.096
2	1900054126	29.06.2017		0.094
3	1900036074	29.06.2017		0.084
4	1900083320	29.06.2017		0.097
5	1900083321	29.06.2017		0.096
6	1900121153	29.06.2017		0.096
7	1900121156	29.06.2017		0.099
8	1900121155	29.06.2017		0.097
9	1900013177	29.06.2017		0.084
10	1900013178	29.06.2017		0.084
11	1900054127	29.06.2017		0.081
12	1900083318	29.06.2017		0.084
13	1900083319	29.06.2017		0.084
14	1900083322	29.06.2017		0.096
15	1900083323	29.06.2017		0.097
16	1900102143	29.06.2017		0.095
17	1900102144	29.06.2017		0.084
18	1900013176	29.06.2017		0.081
Total				1.629

Audit is of the view that due to non compliance of rules, payment of cash reward was made beyond competency.

Payment of cash reward beyond competency resulted in irregular expenditure of Rs 1.629 million.

The matter was reported to the CEO in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Para: 38]

11.2.2.14 Non deduction of GST and Income Tax - Rs 1.616million

According to the Government of Pakistan (Revenue Division) CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13.08.2007, government / departments making purchase of goods liable to sales tax shall withhold 1/5th of sales tax while remaining 4/5th of the sales tax shall be paid to supplier and withheld amount will be deposited by the Government organization/ department itself. Furthermore, as per section 153 of Income Tax Ordinance 2001, Income Tax at the prescribed rate shall be deducted from the supplier.

The following DDOs incurred expenditure amounting to Rs 1.616 but GST and Income Tax was not deducted at source which resulted in loss to the Government revenue Rs 1.616 million. The detail is given below:

(Rupees in million)

Sr.No.	DDOs	Value of Supply	GST	Income Tax	Total
1	District officer (Health)	0.522	0.098	0.052	0.146
2	CEO (DHA)	16.037	-	0.962	0.962
3	MS THQ Hospital KotAddu	4.216	0.198	0.310	0.508
Total					1.616

Audit is of the view that due to non compliance of rules, payments were made to supplier without deduction of GST and Income Tax.

Non deduction of GST and Income Tax resulted in loss of Rs 1.616 million to Government exchequer.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 3.545 million.

[AIR Paras: 65,17,40]

11.2.2.15 Loss due to higher rate of dialyzer items- Rs 1.599 million

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

MS DHQ Hospital made excess payment of Rs 1.599 million against procurement of dialyzer items through quotations on higher rate than the rate contract finalized by Government of Punjab during 2016-17. **Annexure AG**

Audit is of the view that due to non compliance of rules, procurement was made without fair competitive rate.

Charging of higher rate resulted in loss to public exchequer of Rs 1.599 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry, fixing responsibility on the person(s) at fault besides recovery of loss amounting to Rs 1.599 million.

[AIR Para: 22]

11.2.2.16 Overpayment on account of pay and allowance - Rs 1.556 million

According to rule 6 of The Punjab (Non Gazzeted) Civil Services (Pay revision) Rules 1972, the increment in a pay scale shall fall due on the 1st of December of the year, following the completion of at least six months service at a stage in the scale. Furthermore, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules Compendium 2008 that, conveyance allowance will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time

The following DDOs made unauthorized payment against pay and allowances of Rs 1.556 million during 2016-17 because increment was awarded before completion of six month and allowances were paid during leave without entitlement which caused excess payment. The detail is given as below:

(Rupees in million)

Sr. No.	DDO's	Detail	Amount
1	MS DHQ Hospital	Pay during extra ordinary leave	0.104
		Conveyance allowance during leave	0.103
2	DO (Health)	Conveyance and HSRA allowances during leave	0.081
		Overpayment due to grant of annual increment without completing six month service	0.815
		Social Security benefit after regularization	0.056
3	MS THQ Hospital KotAddu	Conveyance and HSR allowances during leave	0.135
		Uniform and mess allowance during leave	0.088
4	MS THQ Alipur	Conveyance and HSR allowances during leave	0.124
5	SMO RHC Daira Din Panah	Uniform and mess allowance during leave	0.050
Total			1.556

Audit is of the view that due to non compliance of rules, unauthorized payment of pay and allowances was made.

Unauthorized payment of pay and allowances resulted in loss to the Government amounting to Rs 1.556 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.556 million.

[AIR Paras:24,28,42,51,63,24,31,33,35]

11.2.2.17 Non recovery of penalty against late supply of medicines - Rs 1.541 million

According to condition 6 of the frame work contract notified by Government of Punjab Health Department vide notification No.SO(P-1)4-4/2016 dated 04.08.2016, sixty days as delivery period +fifteen days as grade period from the date of issuance of Purchase Order or earlier extension in delivery period with penalty @ 0.067% after sixty days shall be decided by the Procuring Agency on the formal request of suppliers as specified in clause of 20 of General Condition of the Contract.

CEO (DHA) did not recover penalty of Rs 1.541 million from the contractors against the late supply of medicines during 2016-17, **Annexure AH**

Audit is of the view that due to non compliance of rules, penalty was not imposed against the contractors for delayed period.

Non recovery of penalty from the contractors resulted in loss to public exchequer of Rs 1.541 million.

The matter was reported to the CEO in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.541 million.

[AIR Para:16]

11.2.2.18 Loss due to non obtaining discount against local purchase of medicines Rs 1.456 million

As per serial 9 of the guideline issued for local purchase of medicine vide Government of the Punjab Health Department letter No. AAC/HD/1-42/94 (P) dated 14.04.1998, discount rate for drugs of multinational firms may be from 5% to 8%, and National firms, from 8% to 12%. This ratio will ensure standard supplies.

The following DDOs did not obtain discount of Rs 1.456 million against local purchase of medicines during 2016-17. The detail is as below:

(Rupees in million)

Sr. No.	DDOs	Detail	Value of Supply	Discount
1	CEO (DHA)	Medicines	1.758	0.176
2	MS THQ Hospital Jatoi		1.097	0.132
3	MS THQ Hospital KotAddu		1.720	0.138
4	SMO RHC Rohilanwali		0.390	0.031
5	MS DHQ Hospital		9.406	0.941
6	SMO RHC Daira Din Pahan		0.376	0.038
Total			14.747	1.456

Audit is of the view that due to non compliance of rules, purchases were made without availing of discount.

Purchase of medicines without discount resulted in loss to public exchequer Rs 1.456 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends inquiry, fixing responsibility and action against the person(s) at fault besides recovery of Rs 1.456 million.

[AIR Paras: 24,33,36,22,23,30]

11.2.2.19 Unauthorized purchase of physical assets Rs 1.409 million

According to Government of Punjab Finance Department notification No.FD.SO(GOODS)44-4/2012 dated 28.08.2015, purchase of machinery and equipment shall not be allowed except prior approval of Austerity Committee.

DO (Health) incurred an expenditure of Rs 1.409 million during 2016-17 against procurement of physical assets without obtaining sanction / approval from austerity committee. The detail is given below:

(Rupees in million)

Sr. No.	Detail	Amount
1.	Procurement of plant and machinery (Split Air-conditions)	0.841
2.	Procurement of furniture and fixture	0.568
Total		1.409

Audit is of the view that due to non compliance of rules, purchases were made without approval from austerity committee.

Purchases without approval of competent forum resulted in irregular expenditure of Rs 1.409 million.

The matter was reported to the CEO and DDOs concerned in September, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit. No progress was intimated to Audit till finalization of this Report.

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

[AIR Paras:60,61]

CHAPTER 12

12.1 District Health Authority Pakpattan

12.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health services delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

DHA, Pakpattan manages following primary and secondary health care facilities and institutes:

Description	No of health facilities / institute
Basic Health Units	54
Government Rural Dispensary	10
Rural Health Centers	5
Tehsil Head Quarter Hospital	1
District Head Quarter Hospital	1
District Health Development Centre	1
District Health Offices	1
Nursing Schools	1

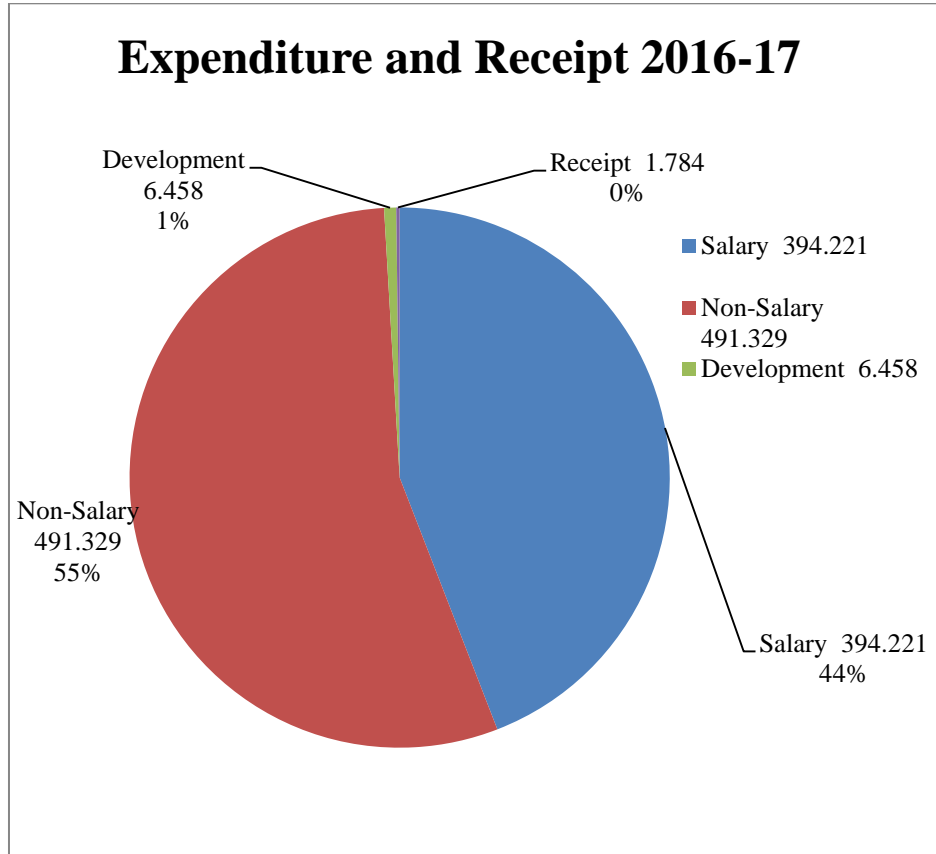
12.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form:

(Rupees in Million)

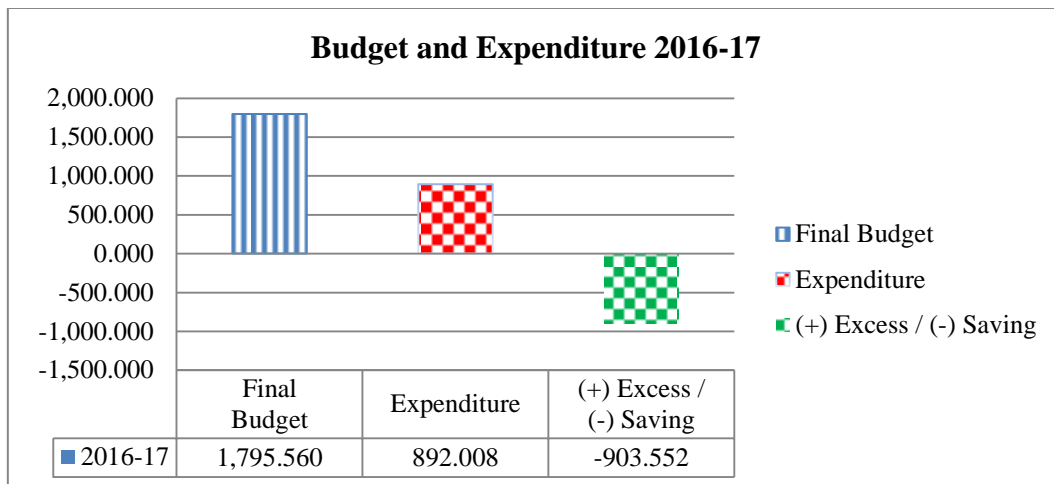
2016-17	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	949.471	394.221	(555.250)	-58%
Non-salary	830.061	491.329	(338.732)	-41%
Development	16.028	6.458	(9.570)	-60%
Sub Total	1,795.560	892.008	(903.552)	-50%
Receipts	2.240	1.784	(0.456)	-20%

(Rupees in Million)



As per the Appropriation Accounts for financial year 2016-17 of District Health Authority Pakpattan, total original budget (Development and Non-Development) was Rs 1782.533 million, Rs 13.027 was provided as supplementary grant and the final budget was Rs 1795.560 million. Against the final budget, total expenditure of Rs 892.008 million was incurred by District Health Authority during financial year 2016-17. A saving of Rs 903.551 million came to the notice of Audit, which shows that the District Health Authority failed to provide services and infrastructure development.

(Rupees in Million)



Due to inefficient financial management in release of budget by Finance Department, major portion of saving occurred as detailed below:

- i. In Health Department saving of Rs 903.551 million (50% of allocation) occurred by over estimating/releasing the budget against the vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2016-17. The same resulted into depriving the public from necessary facilities such as provision of medicine as well as provision of laboratory equipment.

12.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA, Pakpattan established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

12.2 AUDIT PARAS

12.2.1 Non-Production of Record

12.2.1.1 Non-production of record – Rs 90.650 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts".

Following DDOs of DHA, Pakpattan did not produce record valuing Rs 90.650 million despite repeated requests for Audit scrutiny during 2016-17 as detailed below:

(Rupees in million)

Sr. No	DDOs	Description of record not provided	Amount
1	Chief Executive Officer (Health)	Vouched account for PRSP funds transfer	25.170
2	Chief Executive Officer (Health)	Record of expenditure incurred during transition period for offices under jurisdiction.	4.318
3	MS THQ Hospital Arifwala	Vouched account of expenditure incurred	54.768
4	MS THQ Hospital Arifwala	Record of arrears and manual bills of pay and allowances	2.176
5	SMO RHC 93/D Noor Pur	Vouched account of expenditure incurred during District Government period	1.223
6	SMO RHC 93/D Noor Pur	Vouched account of expenditure incurred during District Health Authority period	1.218
7	SMO RHC Bunga Hayat	Vouched account of expenditure incurred	0.572
8	SMO RHC 163/EB	Vouched account of expenditure incurred by Health Council	1.205
Total			90.650

Audit is of the view that due to weak administrative control record was not produced for Audit scrutiny.

Nonproduction of record created doubt regarding legitimacy of the expenditure of Rs 90.650 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 11, 12, 18, 7, 15, 22, 5, 3]

12.2.2 Irregularities and non-compliance

12.2.2.1 Non utilization / surrender of funds – Rs 433.374 million

According to Rule 15 (a) (b) of District Authorities (Accounts) Rules 2017, the DDO shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly.

Following DDOs of DHA, Pakpattan neither utilized nor timely surrendered the allocated funds of Rs 433.374 million during 2014-17 as detailed below:

(Rupees in million)

Sr. No	DDOs	Particulars	Funds not Utilized
1	CEO DHA Pakpattan	Non-salary funds	86.234
2	DO (Health)	Salary and Non-salary funds	252.73
3	SMO, RHC Malka Hans	Salary and Non-salary funds	35.267
4	SMO RHC 93/D Noor Pur	Non-salary funds	26.216
5	SMO RHC Bunga Hayat	Non-salary funds	9.533
6	SMO RHC 163/EB	Non-salary funds	19.105
7	General Nursing School	Non-salary funds (2014-17)	4.289
Total			433.374

Audit is of the view that due to weak financial management funds were neither utilized nor timely surrendered.

Non-utilization/non-surrender of saving of Rs 433.374 million resulted in violation of Government instructions.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[Para: 10, 17, 16, 9, 13, 21, 3, 17, 3]

12.2.2.2 Unjustified flow of expenditure – Rs 80.943 million

According to the instructions issued by the Finance Department Government of the Punjab Lahore vide No. IT(FD)3-95 dated 25.03.1997 that the expenditure should be uniform as far as possible and not postponed to the end of financial year as a matter of convenience.

MS DHQ Hospital Pakpattan incurred expenditure of Rs 80.943 million during the month of June, 2017 on account of purchase of medicine, contingency and miscellaneous items in violation of the above mentioned rule. The expenditure of Rs 82.877 million in eleven months while expenditure of Rs 80.943 million in the month of June, 2017 which creates the doubt regarding the utilization / misuse of funds.

Audit is of the view that due to weak management heavy expenditure was made in the month of June -2017.

Non-compliance of the Government instructions resulted into irregular heavy expenditures of Rs 80.943 million

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para :24]

12.2.2.3 Irregular payment of pending liabilities – Rs 22.223 million

According to Rule 2.10(b) (3) of PFR Vol-I, all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year and money indisputably payable is not left unpaid and that all inevitable payments are ascertained and liquidated at the earliest possible date.

Following DDOs of DHA, Pakpattan paid pending liabilities of Rs 22.223 million without allocation of separate budget for the same during 2016-17 as summarized below:

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	Chief Executive Officer (Health)	Payment of pending liabilities	0.910
2	MS DHQ Hospital Pakpattan	Payment of pending liabilities	18.128
3	DO (Health) Pakpattan	Payment of pending liabilities	1.392
4	MS THQ Hospital Arifwala	Payment of pending liabilities	1.793
Total			22.223

Audit is of the view that due to weak financial controls liabilities of previous year were cleared without obtaining additional allocation for the same.

Non-compliance of Government instructions resulted into irregular payment of pending liabilities of Rs 22.223 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. DDOs replied that liabilities were cleared after observing the codal formalities. The reply was not tenable as liabilities of previous year were cleared out of the budget allocation of current financial year without obtaining additional separate allocation for the clearance of liabilities.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

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

[AIR Para: 15, 26, 3, 5]

12.2.2.4 Irregular purchase of medicine without ensuring demand – Rs 22.132million

According to the Punjab Budget Manual Rule 16.10 (xiii)(b), purchases largely in excess of requirements is a financial irregularity. Further, according to rule 2.33 of PFR Vol-I, every Government servant should realise 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, Pakpattan issued supply order for purchase of medicine of Rs 22.132 million without ensuring the actual demand of medicine from the health facilities during 2016-17. The medicines were also distributed without keeping in view the relevant patient ratio.

Audit is of view that due to weak financial controls medicines were purchased without demand.

Purchase of medicines without demand resulted irregular expenditure of Rs 22.132 million

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIRPara:4]

12.2.2.5 Irregular procurement of different items by splitting – Rs 22.090 million

According to Rule 12 (1) of the Punjab Procurement Rules, 2009, all Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

Following DDOs of DHA, Pakpattan incurred expenditure of Rs 22.090 million during 2016-17 on purchase of store items by calling quotations instead of tender inquiry. The detail is as under:

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	MS DHQ Hospital Pakpattan	Lap-Tops, Wooden Racks and Chillers	1.858
2	MS THQ Hospital Arifwala	Anti Rabbits Vaccines	1.428
3	MS THQ Hospital Arifwala	Laboratory solutions	1.548
4	MS THQ Hospital Arifwala	X-Ray films	1.125
5	MS THQ Hospital Arifwala	Medicine	5.636
6	SMO RHC 93/D Noor Pur	Laboratory Items	2.379
7	SMO RHC 93/D Noor Pur	Purchase of Machinery	5.361
8	SMO RHC 93/D Noor Pur	Store and Laboratory Items	0.728
9	SMO RHC 163/EB	Sanitation store	1.038
10	SMO RHC 163/EB	X-Ray films	0.989
Total			22.090

Audit is of the view that due to weak financial controls expenditure was incurred by splitting the indents.

Unauthorized purchase by splitting up indents resulted in irregular expenditure of Rs 22.090 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para :20,1,2,6,14,7,8,17,4,6]

12.2.2.6 Irregular procurement of machinery and equipment – Rs 19.258 million

According to Rule 14(1) of PPRA Rules, 2014, “any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu”.

MS DHQ Hospital Pakpattan incurred expenditure of Rs 19.258 million during 2016-17 for purchase of machinery & equipment without adopting tender process and advertisement on PPRA website. The procurement was made just on

the approval of Deputy Commissioner and issued supply orders to the firms.

Annexure-AI

Audit is of the view that due to weak financial control, procurement was made without adopting competitive bidding process.

Non-compliance of Government instructions resulted into unauthorized expenditure of Rs 19.258 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 19, 29]

12.2.2.7 Mis-procurements without adopting tender process – Rs 13.993 million

According to Rule 14(1) of PPRA Rules, 2014, “any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two national daily newspapers of wide circulation, one in English and one in Urdu”.

MS DHQ Hospital Pakpattan purchased various items of Rs 13.993 million during the period 2016-17 without adopting competitive bidding process and advertisement on the PPRA’s website. The detail of expenditure is given below:

(Rupees in million)

Sr. No.	Head of Account	Amount
1	Hospital Waste Management	2.514
2	Others	7.230
3	Cost of Other Store	3.503
4	Bedding Clothing	0.746
Total		13.993

Audit is of the view that due to weak financial control, procurement was made without adopting competitive bidding process.

Non-compliance of Government instructions resulted into unauthorized expenditure of Rs 13.993 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 12]

12.2.2.8 Unauthorized expenditure over and above budget allocation – Rs 10.194 million

According to the Rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. Further, according to Rule 66(5) of PDG & TMA (Budget) Rules, 2003 the DDO shall not authorize any payment in excess of the funds placed at his disposal.

Following DDOs of DHA, Pakpattan incurred expenditure of Rs 10.194 million during 2016-17 beyond the budget allocation as detailed below:

(Rupees in million)

Sr. No.	DDOs	Particulars	Budget	Expenditure	Excess Expenditure
1	MS DHQ Hospital Pakpattan	10% Bulk Medicine	4.603	6.936	2.333
2	SMO RHC Bunga Hayat	Salary Funds	9.235	11.209	1.974
3	DO (Health)	Salary Funds	7.715	8.771	1.056
4	SMO RHC 163/EB, Arifwala	Salary Funds	13.365	18.196	4.831
Total			34.918	45.112	10.194

Audit is of the view that due to weak financial control, excess expenditure was incurred beyond budget allocation.

Incurring of expenditure of Rs 10.194 million beyond budget allocation resulted in violation of Government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 16, 04, 10, 18]

12.2.2.9 Misclassification of expenditure – Rs 7.359 million

According to Para 12 (1) (5) of the Local Government Account Manual, 2003 the expenditure shall be classified into account heads relating to nature of item.

Following DDOs of DHA Pakpattan incurred expenditure of Rs 7.359 million during 2016-17 by misclassification as detailed below:

(Rupees in million)

Sr. No	DDOs	Particulars	Charged Object Head	Relevant Object Head	Amount
1	THQ Hospital Arifwala	Fresenius Hemodialysis Machine Model 4008S	A03927	A09601-Purchase of Machinery & Equipment	2.397
2	SMO RHC Noorpur	Payment to daily wages employees	A03919	A01270	0.847
3		Payment to daily wages employees	A03919	A01270	0.493
4		Purchase of medicine	A03970- Others	A03927-Purchase Of Drug And Medicines	2.078
5	SMO RHC 163/EB	Purchase of medicine	A03970- Others	A03927-Purchase Of Drug And Medicines	1.544
Total					7.359

Audit is of the view that due weak financial controls expenditure was incurred without ensuring the relevant object head.

Non-compliance of Government instructions resulted in expenditure by mis-classification Rs 7.359 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 04, 04, 10, 20, 02]

12.2.2.10 Unauthorized purchase of LP medicines without advertisement – Rs 14.215 million

According to Rule 12 (1) of the Punjab Procurement Rules, 2014, all Procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

MS DHQ Hospital Pakpattan incurred expenditure of Rs 14.215 million during 2016-17 by calling quotations without adopting competitive bidding process. Expenditure was made from the 10% budget of allocation for emergency medicines as detailed below:

(Rupees in million)

Head	%	Amount
LP Day to Day	15%	7.279
LP Bulk 10%	10%	6.936
Total		14.215

Audit is of the view that due to weak management, uneconomical purchase was made without

Non compliance of Government instructions resulted into irregular and uneconomical expenditure of Rs 14.215 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para No.17, 25]

12.2.2.11 Irregular appointment of contingent paid staff – Rs 3.484 million

According to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, no work charged / daily

wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

CEO DHA, Pakpattan incurred irregular expenditure of Rs 3.484 million for hiring of contingent paid staff (data entry operators) during 2016-17. Proper procedure was not adopted for hiring of staff i.e advertisement and selection through selection committee. Further the payment authority from the health council account was not produced. The detail of payment of salary is given below:-

(Rupees in million)

Sr. No.	Name of Formation	Amount of Contingent Paid Staff
1	DHQ Hospital Pakpattan	1.886
2	THQ Hospital Arifwala	1.598
Total		3.484

Audit is of the view that due to weak management, irregular appointment of contingent paid staff was made.

Non-compliance of Government instructions resulted into irregular appointment and payment of salary Rs 3.484 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 27, 10]

12.2.2.12 Unauthorized expenditure from Health Council Fund – Rs 3.353 million

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

MS THQ Hospital Arifwala incurred expenditure of Rs 3.353 million out of health council funds during 2016-17 without the approval of Health Council. Health Council's proceedings Register" was not maintained. The Health Council did not inspect the work done and certificate of quality and quantity was not obtained.

Audit is of the view that due to weak management unauthorized payment was made on account of health council.

Payment without approval of Health Council resulted in unauthorized expenditures of Rs 3.353 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 23]

12.2.2.13 Irregular withdrawal of stipend – Rs 2.056 million

According to letter No. S-36/2365-2489/DGN dated 28.03.2012 of Director General Nursing Punjab, Lahore, that the stipend to the Nursing students and salaries to the Nursing staff in all the institution will be paid to them by opening accounts in the respective banks of the Districts.

Principal Nursing School Pakpattan drew stipend Rs 2.056 million during 2014-15 for Nurses in irregular manner. Scrutiny of record revealed that stipend was paid in cash basis. Payment in cash may create doubt regarding authenticity of bills claimed as well as may enhance the chances of misappropriation. The detail is given below:

(Rupees in million)

Year	Month	Mode of Payment	Amount of Stipend
2014-15	June, 2014	Cash Payment	1.029
2014-15	June, 2014	Cash Payment	1.027
Total			2.056

Audit is of the view that due to weak management stipend was paid in cash instead of opening of bank accounts.

Non-compliance of Government instructions resulted in unauthorized payment of Rs 2.056 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para:1]

12.2.2.14 Irregular payment of incentive / reward - Rs 2.023 million

According to Rule 15 (a) (b) of (District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly.

CEO, DHA Pakpatan incurred expenditure of Rs 2.023 million on the incentive / reward to the employee of different health facilities i.e. DHQ Hospital, THQ hospital RHCs and BHUs without mentioning any clear criteria / direction for reward. The entire expenditure held irregular as the payment was made through cheques from the budget of CEO, DHA instead of payment from budget of health facility.

Audit is of the view that due to weak management irregular payment was made without mentioning criteria.

Payment of incentive without mentioning criteria resulted in irregular payment amounting to Rs 2.023 million

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from competent authority besides fixing responsibility on the person(s) at fault.

[AIR Para: 08]

12.2.2.15 Unauthorized purchase of medicines from local market – Rs 1.665 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of National firm should be from 8 to 12%.
- iii. Consultant's recommended medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis and medicines etc.
- v. Pharmacists should verify the bills in comparison with the entries in the stock register.

SMO RHC 163/EB, Arifwala, incurred expenditure of Rs 1.665 million on account of LP of medicine from local supplier during 2016-17. Audit observed as under:

1. No competitive procedure was adopted for contract with the medical store and purchases were made in bulk on the demand of the store keeper.
2. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained for the period.
3. All medicines were purchased on the demand of dispenser/store keeper throughout the years.
4. No OPD slips were attached with the bills. Bills and stock entries were not verified by the responsible officer.
5. Medicines were consumed without proper maintenance of treatment register and authentication of the concerned MO on duty.
6. Prescribed discount rate was not availed, purchases were made on different discount rates at 5%, 2% and 8%.
7. LP of medicines were to be purchased for particular patient after complete diagnosis and prescriptions of the Doctors but the medicines were

purchased in bulk without any prescription despite the availability of the separate budget for bulk purchase. **Annexure-AJ**.

Audit is of the view that due to weak management, the medicines were purchased and consumed in irregular manner.

Non compliance of Government instructions resulted irregular purchase and consumption of medicines Rs 1.665 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 01]

12.2.3 Performance

12.2.3.1 Non-black listing of defaulting firms – Rs 18.983 million

According to terms and condition of framework contract finalized by Primary and Secondary Healthcare Punjab for purchase of medicine and direction regarding black listing of firms on non-fulfilling the terms and conditions of supply orders as laid down in PPRA the defaulting firm will be black listed.

Following DDOs of District Health Authority Pakpattan did not make efforts to black list the defaulting suppliers of medicines worth Rs 18.983 million during 2016-17 as summarized below.

(Rupees in million)

Sr. No.	DDO	No. of Defaulting Suppliers	Amount of Medicine not supplied
1	Chief Executive Officer (Health)	16	12.956
2	MS THQ Hospital Arifwala	9	5.684
3	SMO RHC 93/D Noor Pur	13	0.319
4	SMO RHC 163/EB	8	0.024
Total			18.983

Audit is of the view that due to non-compliance of terms and conditions of supply orders firms were not black listed.

Non-black listing of firms who failed to supply medicines costing Rs 18.983 million resulted in violation of government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. DDOs replied that matter will be taken up with Secretary Health for necessary action. The reply was not tenable as none of the defaulting supplier was black listed. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends appropriate action against the concerned for such violation of the terms of the supply orders.

[AIR Para: 2, 13, 9, 6, 15]

12.2.3.2 Non-recovery of penal rent – Rs 2.592 million

According to the Finance Department letter No. SO (SR) IV-3/38-78 dated 30-06-1979, the Government residences should be vacated within the grace period of two months from the date of transfer/promotion. Otherwise penal rent @ 60% of basic pay shall be recovered from the occupant as laid down in Finance Department letter No. SO (PW-II) XV (24)/76 dated 27-09-1980. Moreover according to the Government of the Punjab Finance Department (Monitoring Wing) Notification No.FD(M.1)1-15/82-P-J dated 15/01/2002 and Government of Punjab allotment policy at district level dated 10/2002, a government servant occupying a house un-authorized and illegally be charged penal rent @ 60% of his basic salary.

MS DHQ Hospital Pakpattan did not recover the penal rent of Rs 2.592 million from the concerned officer / officials who neither vacated nor deposited Government charges of the official residence after that they were transferred to District Sahiwal / other department. The detail is given below:

(Rupees in million)

Name	Current Working at	Period of illegal occupancy	Basic pay per month	Penal rent 60% per month	No. of month	Recovery
Dr. IhsanulHaq, Chief Consultant Pediatrician	Sahiwal Teaching Hospital	February, 2015	0.069	0.041	32	1.326
Mr. Arif Ali, X-Ray Technician	Sahiwal Teaching Hospital	February, 2017	0.035	0.021	8	0.169
Mr. Rehmat Ali, Driver	Nursing School	August, 2013	0.021	0.013	50	0.638
Mr. M. Arshad, Driver	DO Health Pakpattan	May, 2016	0.026	0.016	16	0.252
Mr. M. Nadeem, NaibQasid	Nursing School	February, 2016	0.017	0.010	20	0.207
Recovery of penal rent						2.592

Audit is of the view that due to weak financial controls, penal rent was not recovered despite unauthorized occupation of residences.

Non-vacation of accommodations from the official living in hospital residence and non-recovery of penal rent resulted in loss amounting to Rs 2.592 million.

The matter was reported to the PAO and DDO concerned in October, 2017. The DDO replied that the concerned officials will be intimated for the collection of penal rent. The reply is not tenable as no effort has been made up till now. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends taking disciplinary action against responsible besides recovery of penal rent.

[AIR Para: 07]

12.2.3.3 Unjustified payment of incentive allowance to consultants – Rs 2.550 million

According to Government of the Punjab Primary & Secondary Healthcare Department Notification No.PA/OS(G)4-8/2016 dated 3rd August 2016 competent authority has approved 40% of the existing allowance shall be paid subject to the conduct of evening rounds in Hospitals by the consultants “on call basis” for the purpose for adjustment in duty roster as desired by PITB. For the purpose consultants shall checkout from Morning shift through Bio-Metric Attendance system after 02:00 pm and shall check in again after 05:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds timings shall be strictly monitored through Bio-Metric Attendance system. In absence of Bio-Metric the CCTV recording should be produced.

MS DHQ Hospital Pakpattan did not recover 40% of incentive allowance from consultants as all the consultants in the hospital were not ensuring their rounds and at least one hour stay after 5:00 pm in the hospital during July, 2016 to February, 2017. **Annexure-AK**

Audit is of the view that due to financial mismanagement unauthorized excess payment was made.

Unauthorized excess payment resulted in loss to the Government.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery against concerned besides remedial measures for stoppage of allowance.

[AIR Para: 01, 09]

12.2.3.4 Non deduction of 5% Maintenance Charges - Rs 1.487 million

According to Government of the Punjab Finance department (Monitoring Wing) notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period.

DHO (Preventive Services) Pakpattan paid 5% house maintenance charges Rs 1.487 million to various staff during the year 2016-17 despite of the fact they were enjoying the facility of designated residence and were not in receipt of conveyance / house rent allowance.

Audit is of the view that due to weak financial controls, 5% house maintenance charges were paid without entitlement.

Non deduction of 5% house maintenance charges resulted in loss to the Government amounting to Rs 1.487 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of overpayment Rs 1.487 million besides taking disciplinary action against the person(s) responsible.

[AIR Para: 04]

12.2.4 Internal Control Weaknesses

12.2.4.1 Unauthorized expenditure on account of express electricity line – Rs 9.660 million

According to Rule 9 (2) of Delegation of Financial powers 2016. No administrative approval and technical sanction in the line departments would be required for M&R works up to Rs 0.100 million and institutions may carry out these works on the quarterly basis, if required;

MS DHQ Hospital Pakpattan incurred expenditure of Rs 9.660 million on account installation of Express Electricity line (11 KVA) but the admin approval / TS sanction / PC-I was not provided and Government instruction regarding installation of such express line was also not provided. Further, three generators (2 installed + 1 uninstalled) were already available and incurring of expenditure on express electricity line was questionable. If un-interruptible supply of electricity was possible by express line than why the millions of rupees were incurred on generators and POL for running of these generators.

(Rupees in million)

Name of Item	Quantity	Amount
Demand Notice WAPDA	1	7.721
Demand Draft WAPDA	1	0.199
Demand Draft WAPDA	1	0.240
NOC from Pakistan Railway for 11 KV Feeder	1	1.500
Total		9.660

Audit observed that irregularity occurred due to weak financial and internal control.

Weak financial and internal control resulted in unjustified expenditure of Rs 9.660 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends fixing of responsibility on the persons at fault besides regularization of expenditure and provision of relevant record to Audit.

[AIR Para: 31]

12.2.4.2 Unauthorized withdrawal of arrears of pay and allowances – Rs 4.009 million

As per Delegation of Financial 2016, the Administrative Department and the Officer Category-I can sanction investigation of claims of Government servants to arrears of pay, allowances, etc. in respect of T.A. claims not more than 3 years old, and other claims not more than 6 years old. Further according to rule 71(3) of PDG & TMA (Budget) Rules, 2003 annually, one statement of excesses and surrenders shall be prepared and submitted, by the Heads of Offices to the Finance and Budget Officer. Further, rule 6(iv) of PDG & TMA (Budget) Rules, 2003 stipulates the DDO shall ensure proper monitoring of his budget.

DO (Health), Pakpattan, paid arrears of pay and allowances of Rs 4.009 million during 2016-17 to various staff without budget allocation and sanction of the competent authority.

Audit is of the view that due to weak internal controls, the claims of arrear of pay and allowances were paid out of current budget allocation instead of obtaining additional allocation.

Violation of the Government instructions resulted in Irregular expenditure of Rs 4.009 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends that the matter be regularized from the competent authority besides action against the person(s) responsible.

[AIR Para:5]

12.2.4.3 Loss to government due to charging higher rates – Rs 3.572 million

According to Government of Punjab Finance Department Notification No.FD(FR)11-2/89 dated 01/11/2001, 15% of total Medical Store Depot budget was reserved for day to day / local purchase of normal medicines. Further, according to rule 2.33 of PFR Vol-I, every government should realize fully and clearly that he will held personally responsible for any loss sustained to government through fraud or negligence on his part.

MS THQ Hospital Arifwala purchased LP medicines from self-favored suppliers by preparing fictitious quotations/ rate contract and paid excess amount to supplier. Audit called quotations from local market of same medicines. The rates of local market were too much below from the rate paid by MS THQ Hospital. Thus governments suffer a loss of Rs.3.572 million due to paying excess rates of LP Medicines. Purchase of medicines 25% bulk LP was made instead of 10 % bulk and 15 % day to day from 80 KM distance in violation of Government instructions.

Audit is of the view that due to poor financial management, excess rates were finalized for LP medicine.

Finalizing higher rates for LP medicine resulted in loss to Government amounting to Rs 3.572 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends that responsibility be fixed besides taking disciplinary action and recovery of the amount be made.

[AIR Para: 11]

12.2.4.4 Irregular payment without DTL reports – Rs 2.876 million

According to Sr. No.J of Government of the Punjab Health Department (Purchase Cell) letter No.S.O.(P-I)II/3-G-1/2001 dated 06.09.2001, all regular purchases except emergency / day to day local purchase must be submitted to Drugs

Testing Laboratories for quality assurance. Further according to supply order “100% payment to the suppliers will be made by concerned DDO of respective district against satisfactory performance upon submission of required documents (standard quality test/analysis report by the testing laboratory and satisfactory inspection report from inspection committee) and in accordance with the procedure mentioned in rule 64 and other relevant rules.

CEO, DHA Pakpattan made payment of Rs 2.876 million during 2016-17 to following suppliers on account of purchase of medicine without obtaining DTL reports from Drug Testing Laboratory. The detail is as under:

(Rupees in million)

Sr. No	Name of Medicine	Vendor	Total Amount	Sample Sent Date	DTL
1	Ceftriaxone (Sodium) - 500 mg - Powder for injection	GSK Pakistan Ltd.	1.833	01.06.2017	Pending
2	Chlorpheniramine maleate - 4 mg - Tablet		0.031	01.06.2017	Pending
3	Ceftriaxone (Sodium) - 500 mg - Powder for injection		0.284	01.06.2017	Pending
4	Chlorpheniramine maleate - 4 mg - Tablet		0.101	01.06.2017	Pending
5	Chlorpheniramine maleate - 4 mg - Tablet		0.009	01.06.2017	Pending
6	Sterilized Surgical Gloves (pair). Individually packed. Pack of 50 or less pairs. Sizes 6.5, 7.0 & 7.5. - 1 - Suppository	Intra Health	0.309	01.06.2017	Pending
7	Sterilized Surgical Gloves (pair). Individually packed. Pack of 50 or less pairs. Sizes 6.5, 7.0 & 7.5. - 1 - Suppository		0.309	01.06.2017	Pending
Total			2.876		

Audit is of the view that due to irregularity occurred due to weak financial and internal controls.

Weak financial and internal controls resulted in non-compliance of rules and irregular payment of Rs 2.876 million.

The matter was reported to the PAO and DDO concerned in August, 2017. The DDO replied that the matter will be sorted out and the detail reply will be submitted after consulting record. The reply was not tenable as neither fund were utilized nor timely surrendered.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends action against the concerned besides regularization of expenditure.

[AIR Para: 5]

12.2.4.5 Irregular purchase of medicines without performance security - Rs. 1.384 million

According to Rule 27 of PPRA Rules-2014 Bid security, “The procuring agency may require the bidders to furnish a bid security not exceeding five percent of the bid price”.

Following DDOs of District Health Authority Pakpattan, issued supply order for purchase of different medicines but did not collect the performance guarantees of Rs. 1.384 million in any shape CDR/Bank guarantee from the concerned supplier which also resulted in non-supply of medicine. The detail is given below:-

(Rupees in million)		
Sr. No.	Name of Formations	Amount
1	CEO, DHA Pakpattan	1.066
2	SMO RHC 93/D Noor Pur	0.063
3	SMO RHC 163/EB	0.255
Total		1.384

Audit is of the view that due to weak internal controls purchase of store was made without obtaining of performance security.

Weak internal controls resulted in non-obtaining of performance security Rs 1.384 million.

The matter was reported to the PAO and DDO concerned in August, 2017. DDOs replied that the rate contract was made by the P&SHD at Punjab level, so the performance guarantee had to be collected at provincial level. The reply is not tenable as the supply order was made by the CEO/ DDOs and payment was also made at their level. So, responsibility of obtaining of the performance guarantee lies with the concerned DDOs.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends that responsibility may be fixed and action may be taken against for non-obtaining the performance security.

[AIR Para: 03, 14, 5]

12.2.4.6 Loss due to purchase on excess rate – Rs 1.557 million

As per rule 2.33 of PFR Vol-I every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained to Government through fraud on negligence on his past.

MS THQ Airwala made excess payment of Rs 1.577 million during 2016-17. Different items were purchased from SDA budget on extraordinary higher rates as compared to the purchase rates of other hospitals i.e. DHQ Hospital Pakpattan and the Hospitals of district Sahiwal. Even market survey was made and it was found the rate was paid to much higher / excess than the existing market rates.

Audit is a view that due to weak financial controls unjustified excess prices were paid.

Excess payment resulted in loss to the Government amounting to Rs 1.557 million.

The matter was reported to the PAO and DDO concerned in October, 2017. DDO replied that compliance would be shown to audit. The reply was not tenable as no compliance shown.

DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommend to take appropriate actions to investigate matter on appropriate level and fix responsibility against concerned for unnecessary excess payment besides recovery.

[AIR Para: 15]

12.2.4.7 Unauthorized procurement without requirement – Rs 1.011 million

According to Para 16.10 (xiii) (b) of the Punjab Budget Manual, purchase largely in excess of requirements is a financial irregularity.

MS THQ Hospital Arifwala made the expenditure on purchase of electric chiller, HP Pro Books 450, HP color LaserJet Printer and Electric wire etc. form SDA Rs 1.011 million during 2016-17 without immediate requirement. Indent of purchase of all items were split up in order to avoid the advertisement on PPRA's website. Expenditure of Rs 1.011 Million was made in uneconomical way and government instructions were not followed which resulted into unjustified purchase. Stock entry, distribution record was also not shown. **Annexure-AL**

Audit is view that due to weak financial control expenditures were made without advertisement.

Due to non-observance of Government instructions resulted into unjustified expenditure of Rs 1.011 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para: 03]

CHAPTER 13

13.1 District Health Authority Rahim Yar Khan

13.1.1 Introduction

As per the Punjab Local Government Act, 2013, the District Health Authority established under the Act shall function within the Provincial framework and adhere to the Federal and Provincial Laws.

The District Health Authority consists of Chief Executive Officer. The District Health Authority shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through CEO. The authority of the District Health Authority comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Health Authority exercises such authority within the District in accordance with general policy of the Government. The District Health Authority is answerable to the people and is mandated for improvement of governance and delivery of services within the ambit of authority decentralized under this Ordinance.

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

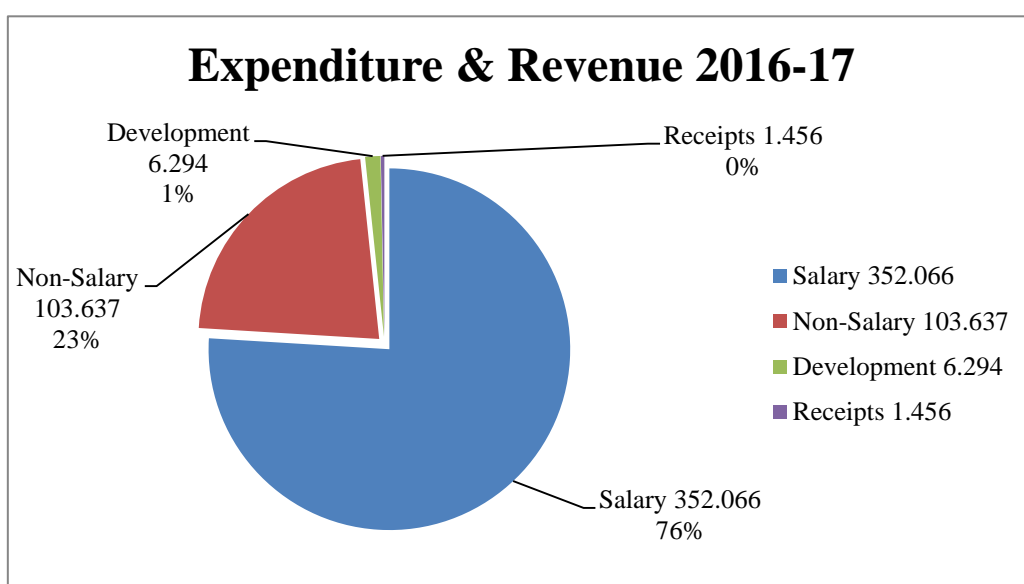
13.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+)	% (Saving)
			/ Saving (-)	
Salary	542.781	352.066	-190.715	-35.14%
Non-Salary	162.130	103.637	-58.494	-36.08%
Development	33.019	6.294	-26.725	-80.94%
Total	737.930	461.997	-275.934	-37.39%
Receipts	1.375	1.456		

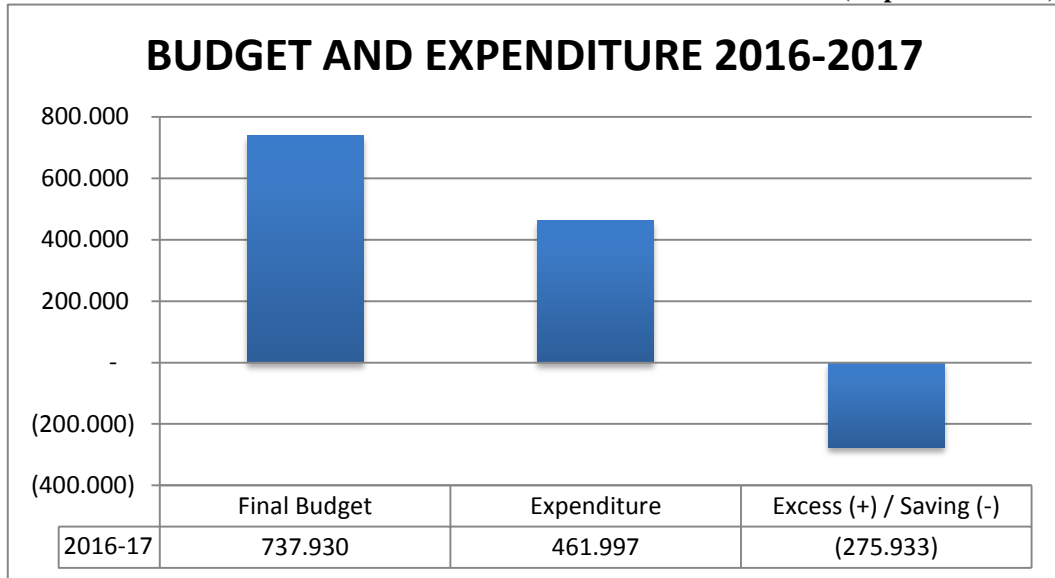
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority, Rahim Yar Khan, total original and final budget (Development & Non-Development) was Rs 737.930 million. Against the final budget, total expenditure of Rs 461.997 million was incurred by the District Health Authority during 2016-17. Savings of Rs 275.933 million came to the notice of Audit due to inefficient financial management in release of budget by Additional Deputy

Commissioner (F&P). No plausible explanation was provided by PAO and management of the District Health Authority.

(Rupees in million)



13.2 AUDIT PARAS

13.2.1 Non Production of Record

13.2.1.1 Non production / maintenance of record – Rs 51.92 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts.

Various offices under jurisdiction of CEO (DHA) Rahim Yar Khan neither maintained nor produced record despite repeated requests under different objects / codes of classification amounting to Rs 51.92 million during 2016-17. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	DO(Health) RYK	Vouched Accounts PRSP	0.0108
2		Fuel Consumption Certificate	2.291
2	THQ Hospital Liagatpur	Arrear bills of Pay & allowances	1.517
3	CEO(DHA) RYK	Vouched Accounts	44.962
4	THQ Hospital SDK	Arrear bills of Pay& allowances	3.140
Total			51.920

Audit is of the view that due to weak internal controls and willful evasion from audit, record was neither properly maintained nor produced for audit verification.

Non production of record created doubts regarding legitimacy of expenditure incurred for Rs 51.920 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in November, 2017. CEO Health Authority replied that payment was made after pre audit from the DAO RYK. Replies of DDO was not tenable as no record in support of reply was produced during verification. Other DDOs did not submit working papers.

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

Audit recommends provision of record besides fixing responsibility on the person(s) at fault and disciplinary action against them under intimation to audit.

[AIR Para No. 2, 17, 3 & 6]

13.2.2 Irregularities and Non-Compliance

13.2.2.1 Purchase of medicines without testing from International WHO Lab – Rs 65.496 million

According to Notification No.SO(P-I)4-4/2016 dated 4th October, 2016 and subsequent by the Government of the Punjab Primary & Secondary Health Care Department Condition 6 sub condition (iv) (C).

Chief Executive Officer (EDO) Health Rahim Yar Khan did not get test analysis report from authorized lab of WHO in violation of above condition. DDO did not take care of precious lives of general public and medicines were being used without lab test reports. Further lab test fee and cost of sample for such tests was also not deducted by the department.

Audit is of the view that due to financial indiscipline medicines were purchased and consumed without test reports from WHO lab.

Purchase and consumption of medicines without availability of test reports resulted in irregular payment.

The matter was reported to CEO of District Health Authority in November and December, 2017. DDO replied that drugs/ medicines distributed to various hospitals after lab test reports from the Government drug Testing Laboratory Bahawalpur. Reply was not tenable as Lab Test was required to be taken from the laboratories duly approved by WHO instead from DTL Bahawalpur.

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

Audit recommends regularization of expenditure from competent authority, besides holding of inquiry and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para No. 2]

13.2.2.2 Irregular expenditure due to purchase of medicine in violation of local purchase policy – Rs 17.250 million

According to Government of Punjab Health Department letter No. SO(P-I) H/3-64-2008 dated 12.09.13 serial No.1 to 5 and 1 to 30 local purchase of medicine should be made as policy of government.

Chief Executive Officer (EDO) Health Rahim Yar Khan incurred expenditure of Rs. 66.488 million on purchase of medicine through bulk purchase out of total budget of Rs. 69 millions. The DDO did not keep budget Rs. 17.250 million @ 15 % of total budget of medicines for local purchase (LP) in violation of purchase rule.

Audit is of the view that due to melafide contention budget was not consumed in violation of policy.

Consumption of budget in violation of policy resulted in irregular expenditure.

The matter was reported to CEO of District Health Authority and DDO concerned in November and December, 2017. DDO replied that all the expenditure was made as per rules. Reply of the DDO was not tenable as record in support of reply was not produced during verification.

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

Audit recommends regularization of expenditure from the competent authority besides holding of inquiry and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para No. 1]

13.2.2.3 Irregular expenditure due to non-compliance of PPRA Rules – Rs 13.656 million

According to Rules 9 and 12(1) of the Punjab Procurement Rules 2009 and the Punjab Procurement Rules 2014, procuring agency shall announce proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's

website. Procurement opportunities over Rs 100,000 and upto Rs 2,000,000 shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time.

Following DDOs working under the administrative control of CEO (District Health Authority) Rahim Yar Khan incurred expenditure of Rs 13.656 million on purchase of medicine, stationery and different store items. Annual requirement of procurement opportunities was neither determined nor planned procurements were advertised on PPRA's website to achieve benefits of competitive bidding. Moreover, the indents were split-up to avoid fair tendering process and most of the bills / invoices of the suppliers were without dates and no record was produced to verify the dates of delivery of goods. Detail is given below:

(Rupees in million)			
Sr. No.	DDOs	Description	Amount
1	THQ hospital Liaqatpur	Store items, White Wash	2.623
2	THQ hospital Sadiqabad	Medicine, Store items	10.364
3	CEO(DHA) RYK		0.669
Total			13.656

Audit is of the view that due to financial indiscipline purchases were made without observing PPRA rules.

Non observance of PPRA rules resulted in irregular expenditure amounting to Rs 13.656 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in November and December, 2017. MS THQ Hospital LQP replied that all purchases were made as per rules from budget of Health Council. MS THQ Hospital SDK replied that investigation is in process. DDO of CEO replied that all purchases were made after fulfilment codal formalities. Replies of DDOs were not tenable as no record in support of reply was produced during verification of record.

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

Audit recommends regularization of expenditure from the competent authority besides holding of inquiry and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para No. 9, 4 & 8]

13.2.2.4 Irregular payment of incentive allowance to the doctors – Rs 6.346 million

According to the Government of Punjab Health Department letter No.SO (B&A)3-28/2015 dated 29-05-2016, Specialists posted at DHQ Hospital Bahawalnagar have been allowed incentive allowance @ Rs 55,000 per month. Moreover, as per instructions of Govt. of the Punjab Health Department Primary and Secondary Health Care Department, 40 per cent of the existing allowance shall be paid subject to the conduct of evening rounds in hospitals. The consultants shall checkout from morning shift through Bio Metric attendance system after 02:00 pm and shall check in again after 05:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening round timings shall be strictly monitored through biometric attendance system.

Following DDOs working under the District Health Authority District Rahim Yar Khan paid an amount of Rs 15.866 million to the consultants as an incentive allowance upto June, 2017 whereas scrutiny of their biometric attendance revealed that they had never attended hospital after 02:00 pm (Morning shift). Hence 40 per cent of the allowance amounting to Rs 6.346 million was to be recovered from them but the same was not deducted from the pay and allowances of the consultants. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Total Amount (Incentive Allow)	Amount 40%	Period
1	MS THQ Khanpur	5	3.450	1.380	2016-17
2	MS THQ Sadiqabad	11	3.858	1.543	2016-17
3	CEO(DHA) RYK	22	8.558	3.423	2016-17
Total			15.866	6.346	

Audit is of the view that due to weak financial and administrative controls incentive allowance was paid to the doctors without attending hospitals in evening.

Non deduction of 40 per cent incentive allowance resulted in irregular payment of Rs 6.346 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in November and December, 2017. MS THQ Hospital KPR replied that letter has been written to the concerned doctors to deposit the amount into Govt. Treasury. MS THQ Hospital SDK replied that recovery should be made after completion of investigation. CEO Health replied that the concerned doctors visited their relevant health facility and insured attendance. Replies of the DDOs were not tenable as no record in support of reply was produced.

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

Audit recommends regularization of expenditure from the competent authority besides holding of inquiry and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para No. 6, 11 & 7]

13.2.2.5 Doubtful tours of ambulances likely misappropriation of POL – Rs 6.361 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.

M.S THQ Hospital, Sadiq Abad incurred expenditure of Rs. 6.361 million on account of purchase of POL. During scrutiny of record it was observed that 675 patients were shown shifted to “Sheikh Zaid Hospital, RYK” during 2016-17 for which admission numbers of Sheikh Zed Hospital was not on record. Similarly 35,052 KMs were recorded for shifting patients free (without fee) without stating any reason.

Audit is of the view that due to malafide intention of POL was consumed by doubtful entries in log books.

Doubtful entries in log books resulted in misuse of funds of Rs.6.361 million.

The matter was reported to CEO of District Health Authority and DDO concerned in November and December, 2017. DDO replied that progress will be shown in next audit meeting. Reply of the DDO is not tenable as no progress was shown during verification.

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

Audit recommends recovery of Rs. 6.361 from the concerned besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para No. 8]

13.2.2.6 Irregular expenditure on pay and allowances due to shifting of Headquarter – Rs 5.820 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 post at required station by abolishing the corresponding post.

Twenty one (21) employees working under the control of following five 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 this regard and they were allowed to draw pay without performing duties of the post. Detail is given below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Amount
1	RHC Hospital Mianwali Qureshian	7	2.781
2	RHC Hospital Tranda Saway Khan	5	0.700
3	THQ Hospital Liaqatpur	3	0.244
4	THQ Hospital Khanpur	2	1.632
5	RHC Hospital Sanjapur	4	0.463
Total			5.820

Audit is of the view that due to weak managerial controls, temporary posting of employees for more than three months was made without getting approval of the Finance Department.

General / temporary duties without approval of Finance Department resulted in irregular expenditure amounting to Rs 5.820 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in November and December, 2017. SMOs RHC Mianwali Qureshian and Sanjar pur did not submit working papers. Other DDOs replied that all the general transfers have been cancelled and posted at their original place of posting. Replies of the DDOs are not tenable as no documents in support of replies were produced during verification.

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

Audit recommends regularization of expenditure from the competent authority besides holding of inquiry and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para No.1, 1, 6, 1 &1]

13.2.2.7 Non-accountal into stock – Rs 3.466 million

According to Rule 2.33 of 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. Further, according to rule 15.4 & 15.5 of PFR Vol-I all material received must be taken into stock and then its issue be shown accordingly.

Following DDOs working under the administrative control of Chief Executive Officer (DHA) Rahim Yar Khan, incurred of Rs 3.466 million for purchase of different stationery, store items during 2016-17 but those items were not entered / accounted for in relevant books of accounts. Detail is given below:

(Amount in rupees)

Sr. No.	DDOs	Particulars	Period	Amount
1	MS THQ Sadiqabad	Store & Stationary Items	2016-17	1.127
2	MS THQ Liaqatpur	Store items	2016-17	0.961
3		Store items	2016-17	1.378
Total				3.466

Audit is of the view that due to weak internal controls, items was consumed without entries in stock register.

Consumption of items without recording in relevant books of accounts resulted in doubtful expenditure of Rs. 3.466 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in November and December, 2017. MS THQ SDQ replied that matter is under investigation and progress will be shown to audit. MS THQ LQP replied that proper record was not maintained due to negligence of store keeper and due to load of work. However the record will be updated and will be shown in next audit. Replies of the DDOs are not tenable as no documents in support of replies were produced during verification.

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

Audit recommends recovery of Rs. 3.466 from the concerned besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para No. 16, 14 & 16]

13.2.2.8 Purchase of Sub-Standard medicines due to doubtful Drug Testing Laboratory Reports – Rs 1.132 million

According Para 17 of Minutes of meeting dated 22-09-2001 under the chairmanship of Secretary Health Punjab, regarding procurement of medicine by District Governments, DTL report was obligatory and as per terms & conditions of supply orders, the payment on account of purchase of medicines was required to be made after obtaining DTL reports.

M.S THQ Hospital, Sadiq Abad incurred expenditure of Rs. 1.132 million on purchase of different medicines. DDO sent the medicines for DTL in doubtful manner as entries of medicine stock register did not show any medicine

sent for DTL. Further, it was verbally described that separately received samples were sent for DTL that was doubtful because such practice shows that items were got tested from DTL Lab of already selected medicines. **Annexure AM**

Audit is of the view that due to weak internal control payments of medicines were made without following appropriate DTL process.

Making payments of medicines without selecting proper sample from the whole medicines for DTL test, resulted in irregular payments and put the lives of patients on risk.

The matter was reported to CEO of District Health Authority and DDOs concerned in November and December, 2017. DDO replied matter is under investigation and report will be submitted to audit in DAC meeting. Reply of the DDO was not tenable as no progress was shown during verification of the record.

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

Audit recommends regularization of expenditure from the competent authority besides holding of inquiry and fixing responsibility on the person(s) at fault, under intimation to Audit.

[AIR Para No. 7]

13.2.2.9 Un-justified payment of POL - Rs 1.122 million

According to letter No. PA/AST/MISC/2016 dated 28.01.2017 “In order to ensure effective service delivery, you are directed to handover fit ambulances, identified by District Emergency Officers to the Punjab Emergency Service. Furthermore drivers, POL and repair & maintenance funds may also be shifted to District Emergency Officers”.

MS THQ Hospital Liaqat Pur made payment of Rs 1.122 on account of POL for ambulances after January 2017 in violation of above letter. Scrutiny of record showed that the ambulances were transferred to Rescue 1122 but POL was claimed for this period without any justification. Detail is given below:

(Rupees in million)

Sr. No.	Cheque No	Date	Vehicle No.	Billing Month	Amount
1	645273	06.05.17	RNG-1010	01.03.17 to 31.03.17	0.152
			RNG-1100	01.03.17 to 31.03.17	0.136
2	645273	06.05.17	RNG-1010	01.04.17 to 30.04.17	0.136
			RNG-1100	01.04.17 to 30.04.17	0.160
3	793084	20.06.17	RNG-1010	01.05.17 to 31.05.17	0.148
			RNG-1100	01.05.17 to 31.05.17	0.188
4	340129	22.06.17	RNG-1010	01.06.17 to 30.06.17	0.100
			RNG-1100	01.06.17 to 30.06.17	0.102
Total					1.122

Audit is of the view that due to weak financial control, payment of POL was made after transfer of vehicle.

Payment of POL after shifting of ambulance resulted in irregular payment of Rs 1.122 million.

The matter was reported to CEO of District Health Authority and DDO concerned in November and December, 2017. DDO replied that payment was made for POL to ambulances after shifting to Rescue-1122 with the directions of the Government of the Punjab Health Department. Reply of the DDO was not tenable as no such instructions from health department was shown during verification of the record.

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

Audit recommends recovery of Rs. 1.122 million from the concerned besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para No. 12]

13.2.3 Internal Control Weaknesses

13.2.3.1 Loss due to unauthorized payment of Conveyance Allowance – Rs 6.312 million

According to Rule 1.15 of the Punjab Travelling Allowance Rules 1976, conveyance allowance is not admissible during any kind of leave except casual leave. Further, according to the Government of Punjab, Finance Department letter No. 106 I-SO(SR) IV/7 dated 18.08.1977, conveyance allowance is not admissible during vacations. Furthermore, according to letter No. FD-PC.38-8/77 dated 05.07.1977, issued by the Finance Department, Government of the Punjab, no Conveyance and house rent allowance is admissible to government servants having residences within premises of the office or availing facility of official vehicle.

Following DDOs working under the administrative control of Chief Executive Officer (District Health Authority) Rahim Yar Khan paid Conveyance Allowance amounting to Rs. 6.312 million to the employees despite the fact that the allowance was not admissible during vacations, leave period and to the employees enjoying facility of vehicle. Detail is given below:

(Rupees in million)

Sr. No	DDOs	Period	No. of employees	Conveyance Allowance during leave	Conveyance Allowance for availing Government Vehicle	Conveyance Allowance for availing Government accommodation	Total
1	RHC Mianwali Qureshian	2016-17	4	-	-	0.015	0.015
2	DO(Health) RYK	2016-17	11	-	1.514	3.678	5.192
3	RHC Tranda Saway Khan	2016-17	5	0.025	-	0.053	0.078
4	THQ Liaquatpur	2016-17	2	-	-	0.138	0.138
5	THQ Sadiqabad	2016-17	3	888,569	-	-	0.889
Total							6.312

Audit is of the view that due to weak administrative controls, inadmissible Conveyance Allowances was paid.

Inadmissible payment of Conveyance Allowance resulted in loss of Rs 6.312 million.

The matter was reported to CEO of District Health Authority and DDOs concerned in November and December, 2017. District Officer Health and SMOs RHCs Mianwali Qureshian and Taranda Saway Khan did not submit working papers during verification. Medical Superintendents of THQ Liaquatpur and Sadiqabad replied that the recovery will be shown during audit meeting. Replies of the DDOs were not tenable as no progress was shown till completion of the report.

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

Audit recommends recovery of Rs. 6.312 million from the concerned besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para No. 2, 1, 2, 3, 3 & 1]

13.2.3.2 Loss due to Purchase of medicine on higher rates – Rs 1.159 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.

Medical Superintendent THQ Hospital, Sadiq Abad made excess payment of Rs 1.159 million on locally purchased medicine on comparatively higher rates than rates of approved MSD for the year 2016-17.

Audit is of the view that due to wilful negligence excess rates were paid.

Making payment of excessive rates of same items resulted in loss amounting to Rs 1.159 million.

The matter was reported to CEO of District Health Authority and DDO concerned in November and December, 2017. DDO replied that the matter is under investigation and the progress will be shown during meeting. Reply was not tenable as no progress was intimated during verification.

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

Audit recommends recovery of Rs. 1.159 million from the concerned besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para No. 18]

**13.2.3.3 Loss due to theft of electricity from departmental connection
– Rs 1.106 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.

Senior Medical Officer RHC Mianwali Qureshian District Rahim Yar Khan during 2016-17 allowed the resident officers / officials to use electricity of hospital amounting to Rs 1.106 million for their residences since 2017. Audit physically inspected residences and found that all residences were using electricity meter of the hospital instead of having their own connections.

Annexure AN

Audit is of the view that due to wilful negligence electricity was theft by the residents illegally.

Illegal theft of electricity resulted in loss of Rs 1.106 million.

The matter was reported to CEO of District Health Authority and DDO concerned in November and December, 2017. DDO neither submitted working papers nor attended DAC meeting.

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

Audit recommends recovery of Rs. 1.106 million from the concerned besides fixing responsibility on the person (s) at fault, under intimation to Audit.

[AIR Para No. 3]

CHAPTER 14

14.1.1 14.1 District Health Authority Rajanpur

14.1.2 Introduction:

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

Prior to promulgation of the Act, District Health Department was headed by the Executive District Officer (Health) who is Departmental Accounting Officer of group of offices of District Health Department and District Coordination Officer was the Principal Accounting Officer under PLGO, 2001.

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of health facility/ institute
Basic Health Units	32
Government Rural Dispensary	12
Rural Health Centre	07
Tehsil Head Quarter Hospitals	02
District Headquarter Hospital	01
Nursing School	01
District Health Development Centre	01
District Health Officers	01

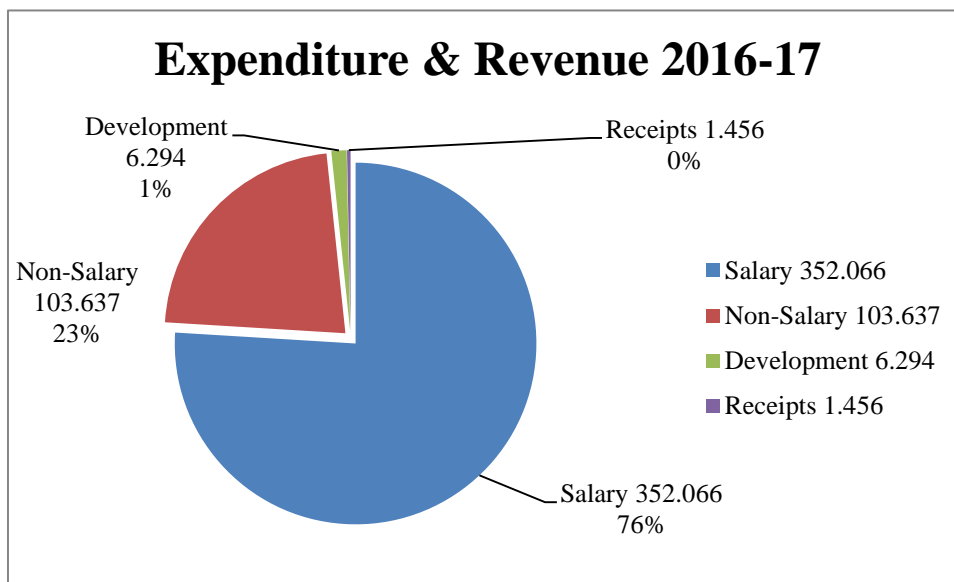
14.1.2 Comments on Budget and Accounts

The detail of budget and expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+) / Lapse (-)	Excess (+) / Lapse (-) %
Salary	367.772	198.545	-169.227	-46
Non-Salary	166.145	84.293	-81.852	-49
Development	14.152	7.989	-6.163	-44
Total	548.069	290.827	-257.242	-47
Receipts	0.559	0.559		

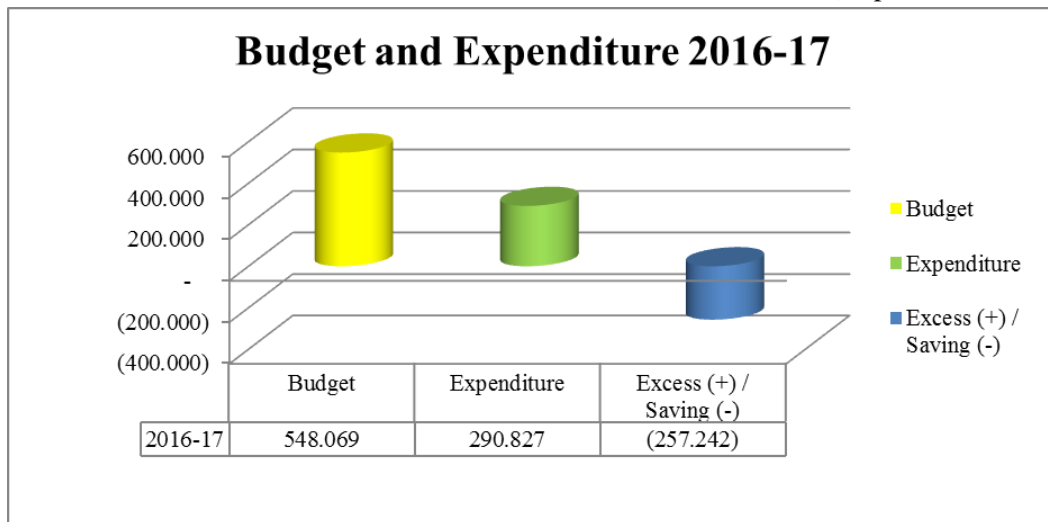
(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority, Rajanpur, total budget (Development and Non-Development) was Rs 1,373.175 million, total expenditure of Rs 374.770 million was incurred by the District Health Authority during 2016-17. Lapse of funds amounting to Rs 998.405 million came to the notice of audit due to inefficient financial management in release of budget by Deputy Director (Finance). No plausible

explanation was provided by PAO and management of the District Health Authority Rajanpur. (Annexure-B)

(Rupees in million)



Due to inefficient financial management in release of budget by Deputy Director (Finance), major portion of funds lapsed.

14.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA Rajanpur established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

14.2 AUDIT PARAS

14.2.1 Non Production of Record

14.2.1.1 Non production of record – Rs 21.368 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance, “the Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts. Moreover, according to Section 115(6) of the Punjab Local Government Ordinance 2001, the officials 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.

The following DDOs incurred expenditure of Rs 21.368 million during 2016-17, but vouched accounts were not produced for audit scrutiny.

(Rupees in million)

Sr. No.	DDOs	Nature of Record	Amount
1	DO (Health)	Funds allocated to PRSP	11.840
		Arrears of pay and allowances	5.843
2	SMO Civil Hospital Shahwali	Vouched Accounts	0.583
3	SMO RHC Fazilpur		0.505
4	MS THQ Hospital Jampur		2.160
5	SMO RHC Dajal		0.169
6	SMO RHC Bangla Icha		0.268
Total			21.368

Audit is of the view that due to weak financial management, the record was not produced for audit verification.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends to inquire the matter, fix responsibility and strict disciplinary action against the person(s) at fault for non production of record to Audit.

[AIR paras: 21,25,35,33,47,18,17]

14.2.2 Irregularities & Non-Compliance

14.2.2.1 Mis-procurement of miscellaneous items –Rs 20.317 million

According to Rule 9 of the Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurement for each financial year and shall proceed accordingly without any splitting or regrouping of the procurement so planned. The annual requirements thus determined would be advertised in advance on the PPRA's web site.

The following DDOs purchased various items valuing Rs 20.317 million during 2016-17 without advertisement. The proposed procurement was neither advertised in advance on the PPRA's website, nor in two national newspapers. The DDOs incurred expenditure on quotations basis by splitting the bills to avoid tendering process.

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1	CEO (DHA)	Procurement of various store items	1.735
		Procurement of medicines	4.623
2	MS THQ Hospital Rojhan	Procurement of medicines	1.459
		Procurement of various store items	1.563
3	SMO Civil Hospital Shahwali	Procurement of medicines	0.341
4	SMO RHC Fazilpur	Procurement of medicines	0.144
5	SMO RHC Muhammadpur	Procurement of various store items	0.705
6	MS THQ Hospital Jampur	Procurement of various store items	4.519
7	MS DHQ Hospital	Procurement of various store items	4.310
8	MS DHQ Hospital	Purchases without advertisement	0.521
9	SMO RHC Bangla Icha	Expenditure without advertisement	0.397
Total			20.317

Audit is of the view that due to non compliance of rules, purchases were made without advertisement and fair competition.

Purchases without advertisement resulted in irregular expenditure of Rs 20.317 million.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras:19,25,41,42,33,31,18,44,36,44,18]

14.2.2.2 Payment of inadmissible allowances - Rs 10.017 million

According to Government of Punjab, Finance Department letter NO. FD (M-I) 1-15/82-P-I, dated 15-06-2000, a Government servant shall pay house rent allowance and 5% maintenance whether he lives there or not or not in case of availability of designated residence in the work premises. according to the Government of the Punjab Finance Department letter No.FD.SR.1.9-4/86(P)(PR) dated 4.12.2012, the employees who have been sanctioned official vehicles or residing in the colonies situated within their work premises are not entitled to the facility of Conveyance Allowance.

DDOs of various Departments allowed payment of Rs 10.017 million on account of House Rent Allowance and Conveyance Allowance during 2016-17 to the employees, who were residing in hospital colony or had designated residences, used official vehicles and maintenance charges were not deducted.

Annexure AO

Audit is of the view that due to non compliance of rules, inadmissible allowances were not deducted.

Payment of inadmissible allowances resulted in excess payment of Rs 10.017 million.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends recovery of Rs 10.017 million besides fixing of responsibility against the concerned, under intimation to Audit.

[AIR Paras: 16,17,18,19,23,18,20,21,30,31,30,34,14,8,34,35,16,17,19,40,41,43,47,13,16]

14.2.2.3 Purchase of medicines without fresh tendering - Rs 5.783 million

According to Rule 42 (iv) of PPRA 2009, repeat order up to 15% of the first order may be issued and in case the quantity to be purchased is more than 15% of previous quantity, fresh tendering needs to be issued.

The following DDO's purchased medicines of Rs 5.783 million during the financial year 2016-17. The supply orders were issued to the suppliers who had already supplied medicines. The quantity of repeat order was more than 15% which showed that purchases were made from the suppliers without fresh tendering process.

(Rupees in million)

Sr. No.	DDOs	Detail	Amount
1.	CEO	Procurement of same medicines through repeated order	4.943
2.	MS DHQ Hospital		0.492
3.	SMO Civil Hospital Shahwali	Procurement of bedding and clothing through repeated order	0.348
Total			5.783

Audit is of the view due to non compliance of rules, the repeat orders for purchase of medicine were issued.

The purchase of medicine without fresh tendering resulted in unauthorized expenditure for Rs 5.783 million.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras: 8,33,41]

14.2.2.4 Execution of contracts without performance guarantee – Rs 4.573 million

According to Government of the Punjab, Health Department letter No. SO (P-III) Misc.1-3/2013 dated 02.05.2013, bid security is 2% of the package price

in the shape of Bank Guarantee or CDR. Bid security less than 2% shall not be acceptable. The performance guarantee will be 5% of the contract amount. The performance security shall be deposited in the shape of deposit at call/bank guarantee.

The following DDOs did not obtain prescribed performance guarantee amounting to Rs 4.573 million from the suppliers for purchase of medicines during 2016-17 in violation of above mentioned Government instructions. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Detail	Value of Supply	Amount
1.	CEO (DHA)	Medicines	39.593	1.980
2.	MS THQ Hospital Rojhan		5.218	0.260
3.	MS DHQ Hospital		46.656	2.333
Total				4.573

Audit is of the view that due to non compliance of rules, performance guarantees were not received from the suppliers.

Execution of contracts without obtaining of performance guarantee amounting to Rs 4.573 million resulted in undue financial benefit to suppliers.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit requires that the matter may please be investigated and appropriate action may be taken accordingly.

[AIR Paras: 15,37,48]

14.2.2.5 Non recovery of penalty and Government receipts – Rs 3.190 million

According to condition 6 of the frame work contract notified by Government of Punjab Health Department vide notification No.SO(P-1)4-4/2016 dated 04.08.2016, in case of late delivery more than sixty days from the date of issuance of Purchase Order, penalty @ 0.067% per day shall be charged. Furthermore, according to Rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the primary obligation of the Collecting Officers shall be

to collect receipts in the transparent manners and guard against misappropriation, fraud, embezzlement or compromise.

The following DDOs did not realize / deposit amounting to Rs 3.190 million during 2016-17 on account of penalty against late supply of medicines and miscellaneous receipts. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Nature of receipts	Amount
8	CEO (DHA)	License fee from pharmacies and stores	0.138
		Registration fee of health care centers	0.380
		Penalty against late supply	0.583
		License fee from food manufacturers	1.480
9	SMO RHC KotMilthan	Hospital receipts	0.009
10	SMO Civil Hospital Shahwali	Hospital receipts	0.052
11	SMO RHC Fazilpur	Hospital receipts	0.029
12	MS THQ Hospital Jampur	Parking fee	0.140
		Hospital receipts	0.016
		Penalty against late supply	0.197
13	MS DHQ Hospital	Hospital receipts	0.035
		Penalty against late supply	0.121
7	SMO RHC Bangla Icha	Hospital receipts	0.010
Total			3.190

Audit is of the view that due to non compliance of rules, penalty and revenue was not realized / deposited.

Non-realization of the penalty and receipts resulted in loss of Rs 3.190 million to the Government exchequer.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 3.190 million.

[AIRparas:13,14,16,20,22,38,42,36,37,41,30,42,15]

14.2.2.6 Purchases of medicines excess than requirements - Rs 2.139 million

According to Government of Punjab Health Department notification No. SO(P-1)7-1/2010(Pt-1) dated 03.11.2010, for bulk purchase of medicines, all procurements be made keeping in view the past utilization of the same item and estimated availability of the budget and where no past consumption data is available then, the following parameters may be taken into consideration:

- i. Population and patient's attendance
- ii. Projected incidence of the disease
- iii. Standard treatment
- iv. Projected drug cost

MS DHQ Hospital made procurement of medicines of Rs 2.139 million during 2016- 17 in excess than the actual requirements without past utilization of the same item as detailed below:

(Rupees in million)

Name of medicine	Received on	quantity received	quantity in balance	Rate (Rs)	Amount
B Cat2 IV Cannula 18G W/Inj Port	24.04.2017	10,000	9016 P-280	35.5	0.320
Cap. Pnixicam 20 mg	22.02.2017	150,000	114,880 P-336	7.7	0.885
Tatanus Inj.	19.05.2017	5,000	5000	186.77	0.934
Total					2.139

Audit is of the view that due to non compliance of rules, medicines were purchased without requirements.

Procurement of medicines in excess than requirement resulted blockage of funds Rs 2.139 million.

The matter was reported to the CEO and DDO concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras: 31]

14.2.2.7 Irregular payment against medicines without DTL reports - Rs 2.107 million

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

MS DHQ Hospital incurred expenditure of Rs 2.107 million on account of purchase of medicines during 2016-17. The payments were made without obtaining of Drug Testing Laboratory (DTL) reports and said medicines were utilized without obtaining the result of DTL. The detail is as below:

(Rupees in million)

Document No.	Date	Item	Supplier	Amount
675684	20.06.2017	Insulin 70/30	Getz Pharma Pvt. Ltd.	0.896
675663	16.06.2017	BrufinSyp.	Abbott Laboratories Pak. Ltd.	0.702
675680	20.06.2017	Dicloran 75 Inj.	Sami Pharmaceuticals Pvt. Ltd.	0.509
Total				2.107

Audit is of the view that due to non compliance of rules, payment was made without DTL report.

Payment without DTL report resulted in irregular expenditure amounting to Rs 2.107 million.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

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

[AIR Paras: 46]

14.2.2.8 Overpayment on account of inadmissible allowances – Rs 1.792 million

According to the Government of Punjab, Health Department letter No.PO (P&E-I) 19-113/2004(V) dated 10.03.2007, the Specialist Doctors drawing HSRA will be allowed only hospital based practice after duty hours. Furthermore, as per Finance Department Notification No.SOX(H-I) 6-91 2004-1 dated

14.07.2008, HSRA is not admissible to the staff proceeding on leave or not working in the concerned RHC / BHU. Furthermore, according to Rule 1.15 (2) of Punjab Traveling Allowance Rules Compendium 2008 that, Conveyance allowance will be admissible only for the period during which the civil servant held the post to which the conveyance allowance is attached and will not be admissible during leave or joining time

DDOs of Health Department allowed the Health Sector Reform Allowance, Incentive Allowance, Conveyance Allowance and Social Security Benefit amounting to Rs 1.792 million during 2016-17, while working at other than actual place of posting, having private practice, on leave or were posted where the said allowance was not admissible. The employees were not entitled to draw the said Pay and Allowances. **Annexure AP**

Audit is of the view that due to non compliance of rules, inadmissible allowances were paid.

The payment of inadmissible allowances resulted in loss to the Government amounting to Rs 1.792 million.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing on the person(s) at fault besides recovery of Rs 1.792 million.

[AIR Paras:22,19,32,33,45,34,37,28,29,32,35,13,16,17,9,32,33,11,12,13,14,15,27,28,37,38,39,14]

14.2.2.9 Loss due to non deduction of GST and income tax - Rs 1.111 million

According to the Government of Pakistan (Revenue Division) CBR (Sales Tax and Federal Excise Wing) letter No. 4/2-STB/207)PT) dated 13.08.2007, government / departments making purchase of goods liable to sales tax shall withhold 1/5th of sales tax while remaining 4/5th of the sales tax shall be paid to supplier and withheld amount will be deposited by the Government organization / department itself. Furthermore, as per section 153 of Income Tax Ordinance 2001, Income Tax at the prescribed rate shall be deducted from the supplier.

The following DDOs incurred expenditure amounting to Rs 1.111 but GST and Income Tax was not deducted at source which resulted in loss to the Government revenue Rs 1.111 million. The detail is given below:

(Rupees in million)

Sr. No.	DDOs	Value of Supply	GST	Income Tax	Total
6	MS THQ Hospital Jampur	4.844	0.610	0.179	0.789
7	SMO RHC Dajal	0.697	0.102	0.046	0.148
8	SMO RHC Muhammadpur	0.705	0.127	0.047	0.174
Total		6.246			1.111

Audit is of the view that due to non compliance of rules, payments were made to supplier without deduction of GST and Income Tax.

Non deduction of GST and Income Tax resulted in loss of Rs 1.111 million to Government exchequer.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.111 million.

[AIR Paras: 45,21,15]

14.2.2.10 Overpayment of 50% adhoc relief allowance 2010 - Rs 1.056 million

According to the Government of the Punjab Finance Department Notification No.FD.PC.40-04/12 dated 17.04.2012, 50% Adhoc Relief Allowance 2010 will not be admissible to the employees of health department who are beneficiary of Health Sector Reform Allowance and Health Professional Allowance. However the overpayment drawn till date will not be recovered in good faith.

64 employees under the administrative control of CEO (Health) were drawing the allowances equal to, or more than the basic pay of the scale. At the

same time they were also drawing 50% Adhoc Relief Allowance 2010 amounting to Rs 1.056 million during 2016-17 which was not admissible as detailed below:

(Rupees in million)

Sr. No.	DDOs	No. of employees	Period	Amount
1	DO (Health)	4	January to June 2017	0.136
2	SMO RHC KotMilthan	1		0.015
3	MS THQ Hospital Rojhan	2		0.027
4	SMO Civil Hospital Shahwali	7		0.206
5	SMO RHC Fazilpur	3		0.055
6	MS THQ Hospital Jampur	7		0.114
7	MS DHQ Hospital	40		0.503
Total		64		1.056

Audit is of the view that due to non compliance of rules, inadmissible allowance was paid to the staff.

Payment of inadmissible allowance amounting to Rs 1.056 million resulted in loss to the Government.

The matter was reported to the CEO and DDOs concerned in November, 2017. Neither reply was submitted nor was DAC meeting convened, despite efforts made by Audit.

Audit recommends inquiry and fixing responsibility on the person(s) at fault besides recovery of Rs 1.056 million.

[AIR Paras: 20,17,43,29,24,40,29]

CHAPTER 15

15.1 District Health Authority Sahiwal

15.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health services delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of health facility/ Institute
Basic Health Units	78
Government Rural Dispensary	4
Rural Health Centre	11
Tehsil Head Quarter Hospitals	1
District Head Quarter Hospitals	0
District Health Officers	2

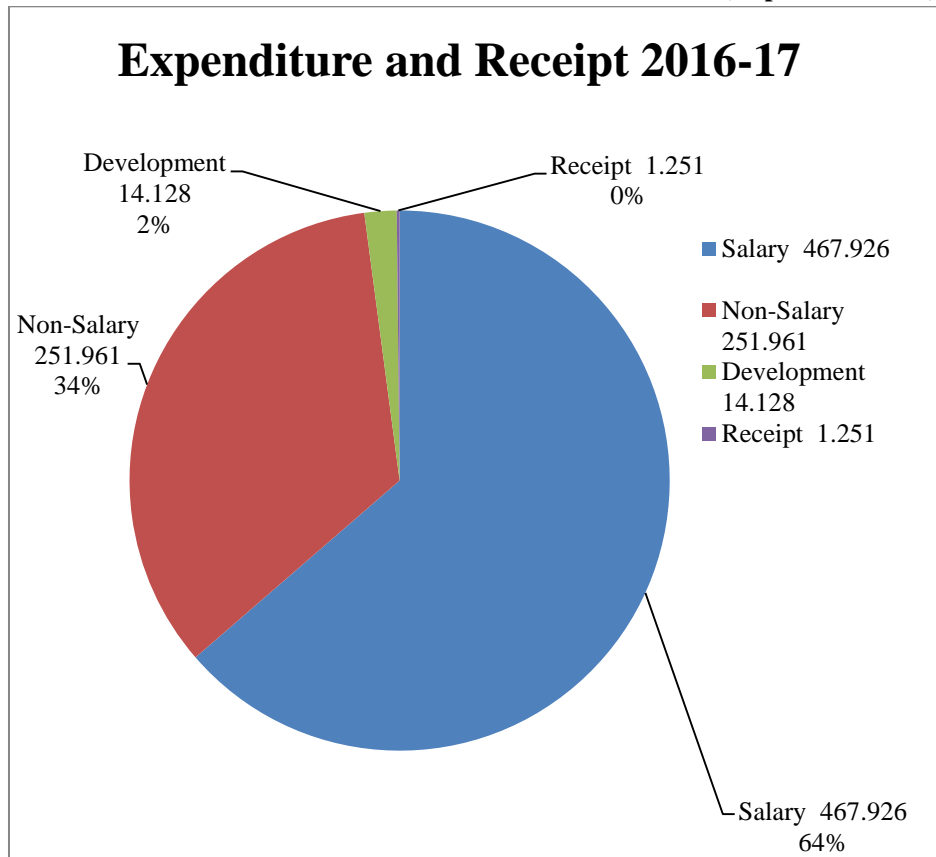
15.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form

(Rupees in million)

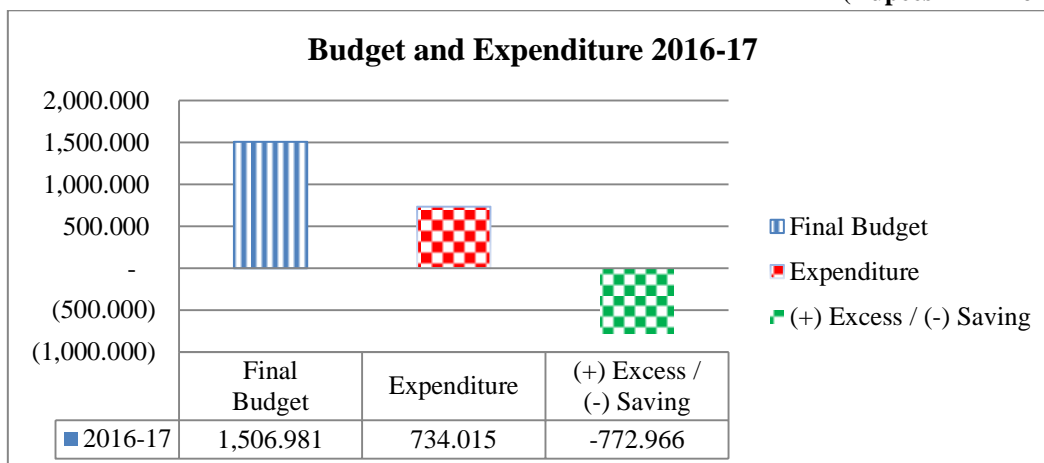
2016-17	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	961.698	467.926	(493.772)	-51%
Non-salary	517.837	251.961	(265.876)	-51%
Development	27.446	14.128	(13.318)	-49%
Sub Total	1,506.981	734.015	(772.966)	-51%
Receipts	3.127	1.251	(1.876)	-60%

(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority Sahiwal, total original budget (Development and Non-Development) was Rs 1,506.981 million, no supplementary grant was provided and the final budget was Rs 1,506.981 million. Against the final budget, total expenditure of Rs 734.015 million was incurred by the District Health Authority during the financial year 2016-17. A lapse of Rs 772.966 million came to the notice of Audit, which shows that the District Health Authority failed to provide services and infrastructure development.

(Rupees in million)



15.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DHA Sahiwal established in January, 2017. Hence, no audit report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

15.2 AUDIT PARAS

15.2.1 Irregularities and non-compliance

15.2.1.1 Non utilization of funds – Rs 213.010 million

According to Rule 15 (a) (b) of (District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly.

Following DDOs of District Health Authority Sahiwal neither utilized nor surrendered allocated funds timely and the funds amounting to Rs 213.010 million were allowed to be lapsed during 2016-17 as detailed below:

(Rupees in million)

Sr. No.	DDOs	Particulars	Funds Allocated	Funds Utilized	Funds not Utilized
1	SMO RHC Kassowal	Non-development funds A/C - IV	25.647	12.939	12.708
2	SMO RHC Kassowal	Non-development funds A/C - VI	11.411	2.004	9.407
3	SMO RHC Noor Shah	Non-development funds A/C - IV	66.083	37.452	28.541
4	SMO RHC Noor Shah	Non-development funds A/C - VI	10.334	2.105	8.229
5	EDO (Health) / CEO DHA Sahiwal	Non-development funds A/C - VI	110.476	28.076	82.400
6	DO (Health) Sahiwal	Non-salary funds A/C - VI	119.443	47.718	71.725
Total			343.394	130.294	213.010

Audit is of the view that due to weak internal controls, funds were not utilized and savings were not timely surrendered for payment of other liabilities / other needs of the Government.

Non utilization and non-surrender of savings amounting to Rs 213.010 million resulted in non-compliance of the Government rules.

The matter was reported to the PAO and DDOs concerned in September, 2017. No reply was submitted by the concerned DDOs. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization from competent authority.

[AIR Para: 4, 6, 6, 13, 9, 1]

15.2.1.2 Irregular transfer of funds to PRSP – Rs 43.202 million

According to Clause E (1) (2) of the Agreement executed between the District Government Sahiwal and PRSP on dated 25.09.2004 the duration of the management arrangement to be governed by this Agreement shall be five year starting from the date of taking over of the BHUs and their shall be and independent third party assessment of the performance of the said BHUs against indices, mutually agreed between the parties, at the end of first year of the management arrangement. The continuance of management with the PRSP for the next four years shall depend upon improvement in the performance achieved during the said year against each index.

DO (H) Sahiwal transferred funds amounting to Rs 43.202 million to PRSP during 2016-17 without third party validation on the completion of first year and assessment of improvement in the services. Agreement was also expired on 24th of September, 2009 but fresh / extended agreement between the District Government Sahiwal and PRSP was not executed and proceedings were also not initiated for third party assessment for continuation of agreement. All the funds were release on the quarterly basis on the direction of the Secretary Health Department instead of execution / renewal of agreement by the District Government. The report regarding maintenance of equipment, furniture and buildings of Basic Health Units was not provided up to the satisfactory standard in violation of Condition No.B (3) of the agreement and accounts of the management operation were not rendered by the PRSP to the District Government Sahiwal in violation of d(3) of the agreement. Further, the agreement executed between District Government Sahiwal and PRSP was unilaterally signed by the District Government only and it was not signed by the PRSP authorities. The detail of funds transferred is as under:

(Rupees in million)

Cost Center	Description	G/L Account	Posting Date	Amount
SC9012	Funds transferred to PRSP	A06470	08.06.2017	38.892
SC9013	DHO Zila Council (Defunct) Sahiwal	A06470	08.06.2017	3.639
SC9016	DHO Mobile Dispensaries Sahiwal	A06470	08.06.2017	0.671
Total				43.202

Audit is of the view that due to weak internal controls funds were transferred without third party validation and fresh / extended agreement.

Irregular transfer of funds amounting to Rs 43.202 million resulted in violation of the condition of agreement.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para: 5]

15.2.1.3 Irregular expenditure through splitting – Rs 11.940 million

According to Rule 12 of the Punjab Procurement Rules, 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Further, Director General Health Services Punjab, Lahore issued guidelines for incurring expenditure on Local Purchase of medicines vide letter No.199-366/MS dated 30.04.1989.

Following DDOs of District Health Authority Sahiwal incurred expenditure of Rs 11.940 million during 2016-17 on account of purchase of medicine, durable goods and other store items without tender process by splitting the indents of purchases as detailed below:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	SMO RHC Kassowal	Purchase of different items out of Health Council Funds	0.700
2	SMO RHC Noor Shah	Purchase of X-Ray films	0.229
		Local purchase of medicine	0.891
3	MS THQ Chechawatni	Purchase of laboratory items	1.632
		Purchase of machinery and equipment	4.560
		Purchase of other store items	2.410
4	SMO RHC 185/9-L Sahiwal	Local purchase of medicine	1.014
		Purchase of different items	0.504
Total			11.940

Audit is of the view that due to negligence of the executive, PPRA Rules were violated for purchases.

Irregular expenditure through splitting amounting to Rs 11.940 million resulted in non-compliance of PPRA Rules.

The matter was reported to the PAO and DDOs concerned in September, 2017. No reply was submitted by the concerned DDOs. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of the expenditure from the competent authority, besides disciplinary action against the responsible(s).

[AIR Para: 13, 1, 8, 14, 23, 27, 1, 6]

15.2.1.4 Irregular development expenditure without approval of schemes – Rs 9.472 million

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

CEO DHA Sahiwal incurred an expenditure of Rs 9.472 million for purchase of equipment and furniture for RHCs during 2016-17. The expenditure was debit to “A12403-Other Buildings” as per revised administrative approval but booked as revenue expenditure by misclassification. Moreover, expenditure was incurred beyond the provision of PC-I. The rates of equipment were awarded on 04.11.2016 by Secretary Health. **Annexure- AQ**

Audit is of the view that due to weak internal controls, irregular expenditure was incurred.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure beside action against the concerned.

[AIR Para: 2]

15.2.1.5 Unauthorized purchase of LP medicines – Rs 8.592 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of National firm should be from 8 to 12%.
- iii. Consultant's recommended medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis and medicines etc.
- v. Pharmacists should verify the bills in comparison with the entries in the stock register.

Following DDOs of District Health Authority Sahiwal incurred expenditure of Rs 8.592 million on account of LP of medicine from local supplier. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Particulars	Amount
1	SMO RHC Noor Shah	Purchase of LP medicine	1.328
2	MS THQ Chichawatni	Purchase of LP medicine	7.264
Total			8.592

The whole expenditure was held irregular on the basis of the following observations:

- i. No competitive procedure was adopted for contract with the medical store and purchases were made in bulk on the demand of the store keeper.
- ii. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained for the period.
- iii. All medicines were purchased on the demand of dispenser/store keeper throughout the years.
- iv. No OPD slips were attached with the bills

- v. Bills with stock entries were not verified by the pharmacist/Medical Officer.
- vi. Medicines were consumed without proper maintenance of treatment register and authentication of the concerned MO on duty.
- vii. LP of medicines were to be purchased for particular patient after complete diagnosis and prescriptions of the Doctors but the medicines were purchased in bulk without any prescription despite the availability of the separate budget for bulk purchase.

Audit is of the view that due to weak monitoring controls, the medicines were purchased and consumed in irregular manner.

Irregular purchase and consumption of medicines amounting to Rs 8.592 million resulted in violation of Government instructions and loss to the Governemnt.

The matter was reported to the PAO and DDOs concerned in September, 2017. No reply was submitted by the concerned DDOs. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends action against the concerned for making irregular purchase and doubtful consumption of LP medicines.

[AIR Para: 9, 21]

15.2.1.6 Misclassification of expenditure – Rs 2.732 million

According to Rule 12 (b) (ii) of District Authorities Accounts Rules 2016, the Budget and Accounts Officer shall ensure that monthly expenditure is charged to relevant object Code and remains within allocation.

Following DDOs of District Health Authority Sahiwal incurred expenditure amounting to Rs 2.732 million during 2016-17 by misclassification. The detail is as under:

(Rupees in million)			
Sr. No.	DDOs	Particulars	Amount
1	SMO RHC Kassowal	Purchase of medicine	0.099
2	SMO RHC Noor Shah	Purchase of medicine	1.938
3	SMO RHC 185/9-L Sahiwal	Purchase of medicine	0.695
Total			2.732

Audit is of the view that due to non-compliance of rules irregular expenditure was incurred against irrelevant head of account.

Misclassification of expenditure amounting to Rs 2.732 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDOs concerned in September, 2017. No reply was submitted by the concerned DDOs. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para: 1, 5, 3]

15.2.1.7 Irregular advance payment for purchase of equipment without obtaining of performance security – Rs 2.471 million

According to Rule 31(2) of the PLG (Accounts) Rules 2003, no cheque shall be drawn neither encashed nor any amount shall be withdrawn except for immediate disbursement. Further, according to Rule 27 of PPRA Rules-2014 Bid security, “The procuring agency may require the bidders to furnish a bid security not exceeding five per cent of the bid price”.

CEO DHA Sahiwal paid Rs 2.471 million to the Secretary Primary and Secondary Health Care Department without any justification for the purchase of equipment and for making 100% payment in advance to the suppliers / firms. Further, 5% performance security was not obtained from the concerned firms. Payment was made on 15.06.2017 but after lapse of more than two months, supply of health equipment was not received. The detail is as under:

(Rupees in million)

Name of Scheme	Name of Equipment/Item	Name of Firm	Amount	5% Performance Security
Missing Facilities of RHC Kassowal	Suction Pump C451 Germany	M/S Total Technologies Lahore	0.167	0.008
Missing Facilities of RHC Harappa	Operating Table Practico	M/S Vertex Lahore	0.873	0.044
Missing Facilities of RHC Noor Shah	Operating Table Practico Ceiling Operating Light Mach LED300 DFR Finland Suction Pump C451 Germany	M/S Vertex Lahore M/S Sahar International Lahore M/S Total Technologies Lahore	1.431	0.072
Total			2.471	0.124

Audit is of the view that due to weak financial controls, irregular advance payment was made to irrelevant agency and supply of equipment was not ensured.

Irregular advance payment amounting to Rs 2.471 million without obtaining performance security resulted in violation of Government rules.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends Inquiry of the matter and supply of equipment be ensured, besides fixing responsibility on the person(s) at fault.

[AIR Para: 5]

15.2.1.8 Irregular purchase of medicines without obtaining of performance security – Rs 2.327 million

According to Rule 27 of PPRA Rules, 2014, “The procuring agency may require the bidders to furnish a bid security not exceeding five per cent of the bid price”.

CEO DHA Sahiwal, did not obtain performance guarantees amounting to Rs 2.327 million during 2016-17 for purchase of medicines of Rs 46.548 million from the contractors at the time of issuance of supply order.

Audit is of the view that due to weak internal controls purchase of store was made without obtaining of performance security.

Non-obtaining of performance security amounting to Rs 2.327 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority, besides fixing responsibility on the person(s) at fault.

[AIR Para: 6]

15.2.1.9 Irregular appointment of contingent paid staff – Rs 2.083 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charged / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment and according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charged / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charged / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

MS THQ Hospital Chichawatni made payment of salaries / wages amounting to Rs 2.083 million from non-development budget on account of contingent paid staff during 2016-17. No advertisement was made for such appointments. Appointments were also not made by the committee as no minutes of committee were available on record. No test and interviews were conducted and merit list was not available. Audit called for copy of CNICs of appointed staff, but the same was not available for verification of the authenticity of appointments. Audit is of the view that due to weak internal controls, irregular appointments of contingent paid staff were made.

Irregular appointments and payment on account of salary / wages of contingent paid staff amounting to Rs 2.083 million resulted in violation of rules.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends inquiry in the matter and taking action against person(s) at fault.

[AIR Para: 10]

15.2.1.10 Irregular expenditure on repair work from Health Council Funds – Rs 1.756 million

According to Rule 12 (1) of PPR 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to time.

MS THQ Hospital Chichawatni incurred expenditure of Rs 1.756 million for repair of hospital from health council funds. The actual work done was neither recorded in the measurement book nor verified by the Building Department. **Annexure- AR**

Audit is view that due to weak internal controls, irregular and doubtful expenditure was incurred by splitting and verification of actual work done.

Irregular expenditure amounting to Rs 1.756 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditures from the competent authority.

[AIR Para: 22]

15.2.1.11 Irregular purchase of furniture – Rs 1.122 million

According to Rule 12 of the Punjab Procurement Rules 2014, procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA website / print media. Further, according to Rule 31(2) of the PLG (Accounts) Rules 2003, no cheque shall be drawn or encashed nor any amount shall be withdrawn except for immediate disbursement. Moreover, as per Para-2(iii) of advance sanction orders vide No.PO(D-III)8-18/2013(III) dated 19.06.2017, “Vouched account with supporting vouchers/ documents to be furnished to Accountant General Punjab within one month of the withdrawal of advance for adjustment in the books of account”

CEO DHA Sahiwal incurred expenditure of Rs 1.122 million for purchase of furniture without tendering process during 2016-17. Advance payment was made on 22.06.2017 but after lapse of more than two months, furniture was neither received nor the vouched account was submitted for adjustment in books of accounts. The detail is as under:

(Rupees in million)

Name of Scheme	Items purchased	Amount
Missing Facilities of RHC Kassowal	Office Chair MOD-LE-30C	0.438
Missing Facilities of RHC Harappa	Office Chair MOD-LE-30C	0.475
Missing Facilities of RHC Noor Shah	Office Chair MOD-LE-30C	0.209
	Total	1.122

Audit is of the view that due to weak financial controls, supply orders were given without competition and supply of furniture was not timely ensured.

Uneconomical purchase and non-supply of furniture resulted in violation of the Government rules.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para: 7]

15.2.1.12 Non-deduction of liquidated damages – Rs 1.040 million

According to Condition No.06 (1) of Rate Contract of Punjab Health Department dated 04.10.2016, sixty days as delivery period and 15 days as grace period were given for delivery of medicine from the date of issuance of purchase order or earlier. Extension in delivery period with penalty @ 0.067% per day after 60 days shall be decided by the consignee / procuring agency on the formal request of supplier as specified in Clause 20 of General Conditions of the contract.

MS THQ Hospital Chichawatni did not deduct liquidated damages of Rs 1.040 million on account of late supply of furniture during 2016-17.

Audit is of the view that due to weak internal controls liquidated damages were not deducted.

Non deduction of liquidated damages resulted in excess payment and loss to Government amounting to Rs 1.040 million.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 1.040 million, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 18]

15.2.2 Performance

15.2.2.1 Non-monitoring of progress of deposit works executed by the Buildings Department - Rs 13.561 million

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

Chief Executive Officer, District Health Authority, Sahiwal made payment amounting to Rs 13.561 million as deposit work to the Buildings Department for repair works but did not monitor the progress of works executed at site. No progress of works executed was on the record. Neither efforts made for obtaining the progress of works executed by the buildings department nor physically / technically verified the actual works at site. The detail of deposit work is as under:

(Rupees in million)

Name of Scheme	Cheque No.	Date	Amount
Missing Facility & improvement of RHC Noor Shah	682101	03.04.2017	7.377
Missing Facility & improvement of RHC Harappa	682102	03.04.2017	0.119
Construction of Dispensary Saidan Shah	682104	03.04.2017	1.141
Additional work for rehabilitation of basis infrastructure for THQ Hospital Chichawatni	682105	03.04.2017	3.850
Missing Facility & improvement of RHC Kassowal	682106	03.04.2017	1.074
Total			13.561

Audit is of the view that due to weak financial controls, progress of works against the transferred funds as deposit work to Buildings Department was not obtained.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends proper monitoring of work done against the deposit works and obtaining of updated progress of works for physically verification.

[AIR Para: 1]

15.2.2.2 Irregular / unjustified issuance of medicines to PRSP - Rs 5.835 million

According to rule 2.33 of PFR Vol-I, every Government servant should realise 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 Sahiwal allowed to issue medicines to PRSP amounting to Rs 5.835 million despite PRSP meet all the expenditure including medicines from the monthly grants. Hence, the issuance of medicines held irregular and unjustified. **Annexure- AS**

Audit is of the view that due to weak financial discipline, medicines of huge amount issuance to PRSP, and resulted in unjustified expenditure.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the Finance Department.

[AIR Para: 3]

15.2.2.3 Unauthorized payment of inadmissible allowances – Rs 3.894 million

According to Government of the Punjab Finance Department (Monitoring Wing) notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period. According to Rule 1.15 of Traveling Allowance Rules, no conveyance allowance is admissible during the period of leave of any kind or vacations or living within boundary wall of office.

Following DDOs of District Health Authority Sahiwal made payment amounting to Rs 3.894 million on account of different inadmissible allowances to the different employees of Health Department during 2016-17. The allowances were not admissible but DDOs did not perform well and made payments without observing the entitlement of concerned staff. The details are given below:

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	Project Director DHDC Sahiwal	Health Sector Reform Allowance	1.408
		Dress and Mess Allowance	0.400
2	MS THQ Chechawatni	Adhoc Relief Allowance 50% (2010)	0.692
		Non Practicing Allowance	0.545
		Health Sector Reform Allowance	0.621
3	DO (Health) Sahiwal	Adhoc Relief Allowance 50% (2010)	0.228
Total			3.894

Audit is of the view that due to weak financial controls, inadmissible allowances were paid to staff.

Unauthorized payment of inadmissible allowances resulted in loss to the Government amounting to Rs 3.894 million.

The matter was reported to the PAO and DDOs concerned in September, 2017. No reply was submitted by the concerned DDOs. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery of allowances withdrawn irregularly amounting to Rs 3.894 million, besides action against responsible.

[AIR Para: 1, 2, 1, 2, 3, 2]

15.2.2.4 Heavy expenditure on POL without achievement of targets – Rs 2.019 million

According to Rule 2.10(a)(1) of PFR Vol-1 same vigilance should be exercised in respect of expenditure incurred from government revenue as person of ordinary prudence would exercise in respect of expenditure in his own money.

District Officer Health Sahiwal incurred expenditure of Rs 2.0187 million

on account of POL charges during 2016-17 for EPI staff and supervisory staff without maintenance of monthly progress report regarding targets and achievements. The detail of expenditure is as under:

(Rupees in million)

Year	C. Center	Description	Amount
2016-17	SL6428	POL	1.370
2016-17	SC9022	POL	0.649
Total			2.019

Audit is of the view that due to weak financial controls expenditure was incurred without maintenance of performance of EPI staff.

Heavy expenditure amounting to Rs 2.019 million without maintenance of performance reports in justification of expenditure resulted in loss to the Government.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends Inquiry of the matter besides action/ recovery of expenditure from the concerned staff.

[AIR Para: 3]

15.2.3 Internal Control Weaknesses

15.2.3.1 Purchase of medicine in excess of demand – Rs 4.370 million

According to Rule 10 (ii) of GFR Vol-I, every officer while incurring or authorizing expenditure from public fund should be guided by higher standards of financial propriety. The expenditure should not be prima facie more than the occasion demand.

CEO DHA Sahiwal incurred expenditure amounting to Rs 4.370 million on account of purchase of medicine in excess of demand during the Financial Year 2016-17. **Annexure- AT**

Audit is of the view that due to weak internal controls, excess quantity of medicines was purchased than demand and issued without any requirement.

Unnecessary purchase and issuance of medicine in excess of requirement resulted in unjustified expenditure of Rs 4.370 million.

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para: 4]

15.2.3.2 Unauthorized withdrawal of conveyance allowance – Rs 3.355 million

According to clarification regarding conveyance allowance issued vide Government of the Punjab Finance Department letter No.FD.SR.I.9-4/86 (PR) (P) dated 15.10.2011, conveyance allowance was not admissible to those Government employees residing within the premises of work place.

CEO DHA Sahiwal paid conveyance allowance to those employees who were residing in the Government residences as they were not drawing house rent allowance. Audit revealed that residences in BHUs, RHCs, and in other health

institutions were situated within the premises of office and conveyance allowance was also not admissible to such employees. An amount of Rs 3.355 million was paid to staff residing within the premises of duty area during 2016-17.

Annexure- AU

Audit is of the view that due to weak internal controls unauthorized payment on account of conveyance allowance was made.

Unauthorized drawl of conveyance allowance resulted in loss to the Government amounting to Rs 3.355 million

The matter was reported to the PAO and DDO concerned in September, 2017. No reply was submitted by the concerned DDO. DAC meeting was not convened despite repeated efforts by Audit. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 3.355 million from the concerned and stoppage of future payments.

[AIR Para: 10]

CHAPTER 16

16.1 District Health Authority, Toba Tek Singh

16.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health service delivery personnel under the policy framework given by the Government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the Government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygienic and public health as prescribed by the Punjab Health Care Commission.

DHA, Toba Tek Singh manages following primary and secondary health care facilities and institutes:

Description	No. of Health Facility/Institute
Basic Health Units	71
Government Rural Dispensaries	-

Description	No. of Health Facility/Institute
Rural Health Centres	10
Tehsil Head Quarter Hospitals	02
District Head Quarter Hospitals	01
District Health Development Centres	01

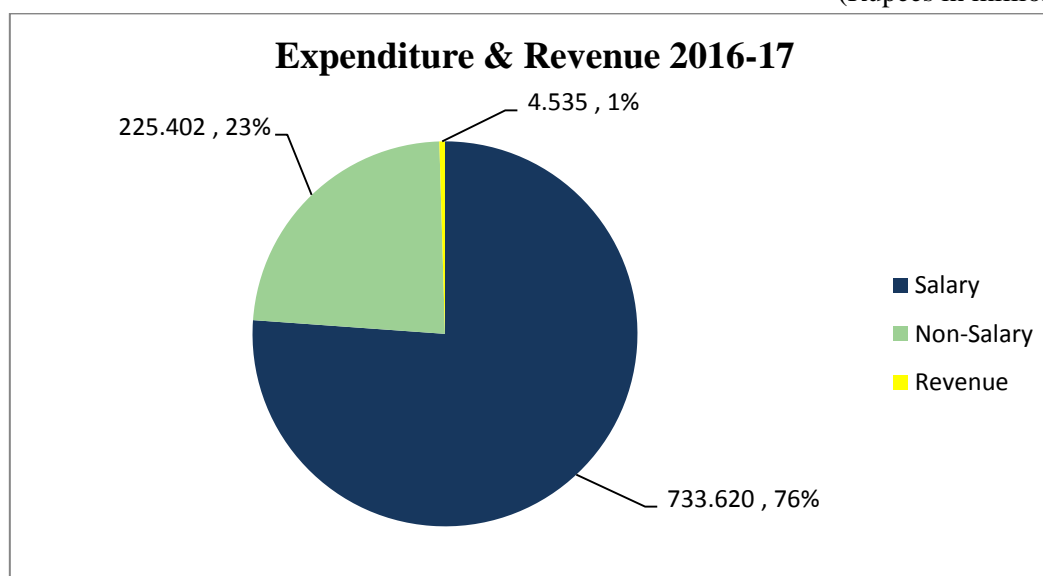
16.1.2 Comments on Budget and Accounts

The detail of budget & expenditure is given below in tabulated form:

(Rupees in million)

2016-17	Budget	Actual	Excess (+)/	%
			Lapse (-)	(Lapse)
Salary	1,654.190	733.624	(-)920.566	55.65%
Non-Salary	508.150	225.402	(-)282.748	55.64%
Total	2,162.340	959.026	(-) 1,203.314	50.35%
Receipts		4.535		

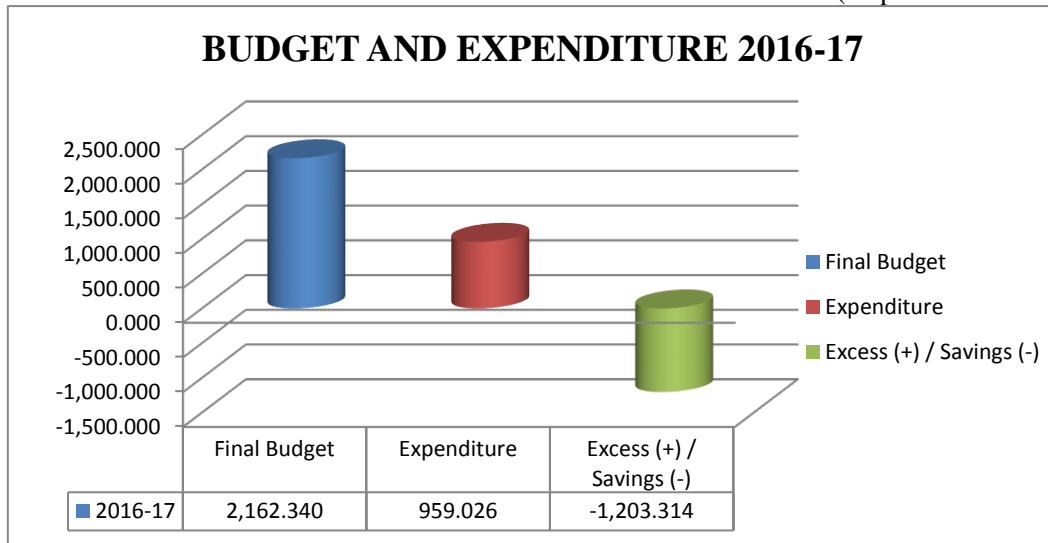
(Rupees in million)



As per Appropriation Accounts 2016-17 of the District Government, Toba Tek Singh, and District Health Authority, total original budget (Development & Non-Development) was Rs 2,162.340 million, No Supplementary Grant was provided and the final budget was Rs 2,162.340 million. Against the final budget, total expenditure of Rs 959.026 million was

incurred by the District Health Authority during 2016-17. A lapse of Rs 1,203.314 million came to the notice of Audit due to inefficient financial management in release of budget by Authorities. The comparison of budget and expenditure for FY 2016-17 showing huge lapse is as under:

(Rupees in million)



16.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st Audit Report on the account of DHA, Toba Tek Singh established in Janaury, 2017. Hence, no Audit Report pertaining to the preceding years was submitted to the Governor Punjab to be laid before the legislature.

16.2 AUDIT PARAS

16.2.1 Irregularities and Non-Compliance

16.2.1.1 Irregular expenditure on Local Purchase of medicine – Rs 10.038 million

According to Paras 2, 5 and 16 of the Policy and Operational Guidelines for local purchase of Medicines (Day to Day) issued by Health Department, Government of the Punjab vide letter No.SO (P-I)H/3-64/2008 dated 12.09.2013, it is established policy of the Government to enter into local purchase contracts through open competitive tendering. Local purchase price is higher in comparison to bulk purchase. 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. The non-availability of prescribed medicines or its alternates within the hospital generates justification of local purchase; therefore, the policy requires hospitals to establish non-availability of prescribed medicine through an authorized pharmacist in the hospital on case to case basis to avoid duplication of resources. Further, according to Rule 4 of the Punjab Procurement Rules, 2014, a procuring agency 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.

Medical Superintendents, District Headquarters Hospital, Toba Tek Singh and Eye Cum General Hospital, Gojra incurred expenditure amounting to Rs 10.038 million on purchase of medicines out of 15 percent local purchase of (day to day) medicine budget during 2016-17. However, expenditure stood irregular due to following reasons:

6. The procurement of medicines was made in bulk instead of procurement of the same on patient wise case to case basis.
7. Authorities of DHQ Hospital, Toba Tek Singh procured medicines without executing rate contract with local supplier.
8. Authorities of Eye Cum General Hospital, Gojra made procurement through defective tendering process because the tender opening date was advertised as on 20.06.2016 whereas same was shown opened on 25.06.2016 and one of the bidder submitted CDR dated

26.06.2016 alongwith the bid which depicted that defective tendering process was adopted.

Audit is of the view that due to weak financial controls and non-adherence to policy guideline, medicines were purchased from local market in bulk instead of case to case basis through defective procurement process.

Bulk purchase of medicines from local market through defective procurement process resulted in irregular expenditure amounting to Rs 10.038 million and violation of above referred instructions.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that procurement of medicines was made after raising indents duly signed by heads of concerned wards. Further, procurement was made through fair tendering process. The reply was not tenable because expenditure was incurred by raising indents/demands in bulk rather than raising patient wise indents/demands as prescribed in policy. Further, defective procurement process was adopted as evident from record. DAC directed CEO, DHA to robe into the matter and produce record of patient wise indents of medicines etc. in support of reply otherwise fix responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Paras: 4, 7, 7]

16.2.1.2 Irregular expenditure on medicines without standard quality test reports – Rs 8.331 million

According to Condition (i)(a) Chapter “Payment Schedule for Purchase of Drugs and Medicines” of the Standard Bidding Documents 2016-17, hundred per cent payment to the suppliers would be made by the purchaser/Drawing & Disbursing Officer concerned after satisfactory performance of the contract and upon submission of standard quality test report from Drug Testing Laboratory (DTL) and inspection report from inspection committee.

Medical Superintendent, District Headquarters Hospital, Toba Tek Singh made payment amounting to Rs 8.331 million to different firms regarding procurement of medicines during 2016-17. Contrary to the above provisions, the payment was made to firms without obtaining of standard quality test reports from DTL concerned. The detail is as under:

(Rupees in million)

Sr. No.	Description	Cheque No.	Date	Date of DTL Reports	Amount
1	Hollow Fiber Dialyzer F6 HPS	382154	17.06.17	02.08.2017	7.873
2	Brufen Suspension etc.	382155			0.458
Total					8.331

Audit is of the view that due to weak management and financial indiscipline, payment was made to firms without obtaining standard quality test reports.

Payment without standard quality test reports resulted in irregular expenditure amounting to Rs 8.331 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that amount was drawn from the Government Treasury on the directions of higher office. The reply was not tenable because amount was withdrawn from the Government Treasury without quality test reports. DAC directed CEO, DHA to produce record in support of reply to Audit for verification. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the parson(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 12]

16.2.1.3 Non-deposit of receipts in District Health Authority Fund – Rs 6.020 million

According to Rules 4(1)(h) and 68(1) of the Punjab District Authorities (Budget) Rules, 2017, the Chief Executive Officer shall act as Principal Accounting Officer (PAO) of the Authority and shall monitor the receipts and expenditure of District Authority, offices, institutions. The primary obligation of

the collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to the District Authority Funds and to record entries under proper receipt head.

Various DDOs working under the administrative control of District Health Authority (DHA), Toba Tek Singh collected receipts amounting to Rs 6.020 million during January, 2017 to June, 2017. Contrary to the above rules, the collected receipts were got deposited by the DDOs in Account-I of the Provincial Government instead of depositing the same in DHA Fund. PAO did not take action to deposit of receipts in District Health Authority Fund under relevant heads of accounts.

Audit was of the view that due to weak financial management, DHA receipts were not got deposited in District Authority Fund.

Non-deposit of receipts to District Health Authority Fund resulted in short realization of revenue to DHA, T.T. Singh.

The matter was reported to the PAO and DDO concerned in September, 2017. In DAC meeting held in December, 2017, it was replied that instructions regarding deposit of DHA receipts into DHA funds were received in April, 2017 therefore the receipts were got deposited into Provincial Account-I. However, from June, 2017 onward all receipts were deposited into DHA funds. The reply was not tenable because after came into force the above mentioned Accounts Rules, 2017 DHA receipts were required to be deposited into DHA funds. DAC directed CEO, DHA to take up the matter with the Provincial Government regarding deposit of DHA receipts into Account-I of the Provincial Government and report progress. No progress was intimated to Audit till finalization of this Report.

Audit recommends reimbursement of receipts from the Provincial Government besides regularization of matter from the Competent Authority.

[AIR Para: 3]

16.2.1.4 Non-supply of medicine – Rs 5.053 million

According to Rules 19 and 21 of the Punjab Procurement Rules, 2014, a firm failing to supply the goods without any reason after entering into agreement

will be blacklisted. Further, according to Clause 10(iii) of the Standard Bidding Documents for the procurement of medicines for the financial year 2016-17, if the supplier fails to supply the whole consignment or unable to make delivery at consignee's end, the firm shall be blacklisted minimum for two years for future participation.

Medical Superintendent, Government Eye Cum General Hospital, Gojra issued five supply orders to different supplier for purchase of medicines costing Rs 5.053 million during 2016-17. However, firms failed to supply the medicines within stipulated period and even till the date of audit but no action was taken for blacklisting of firm due to non-supply of medicine.

Audit is of the view that due to weak monitoring mechanism, firms did not supply medicines and also not got blacklisted.

Non-supply of medicines amounting to Rs 5.053 million resulted in depriving the patients from facility of free medicines and violation of Standard Bidding Documents.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that matter of non-supplying of medicines and black listing of the firm concerned had been brought to the notice of Secretary Primary & Secondary Healthcare Department, Punjab in October, 2017. Audit stressed to pursue the matter for appropriate action against the concerned. DAC directed CEO, DHA to pursue the matter for blacklisting of firm and forfeiture of performance security without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends blacklisting of firms for non-supply of medicines besides forfeiture of performance security.

[AIR Para: 1]

16.2.1.5 Unauthorized drawl of Incentive Allowance by specialists – Rs 4.608 million

According to Government of the Punjab, Health Department letter No. SO(B&A)3-28/2015-Incentive dated 29.05.2015, the Competent Authority has been accorded sanction of Incentive Allowance in respect of Specialists Doctors

posted at DHQs and THQs of the Punjab at specified rates. Further, according to Government of the Punjab, Health Department letter No.PA/DS(G)4-8/2016 dated 03.08.2016, 40% of the existing allowance shall be paid subject to the conduct of evening rounds in duty roster as devised by the consultants. The consultant shall remain in hospital at least for one hour and shall conclude the round. Their attendance and evening rounds timings should be strictly monitored through Bio-Metric Attendance System.

Eighteen specialist doctors working in DHQ Hospital, Toba Tek Singh and Eye Cum General Hospital, Gojra withdrew Incentive Allowance at different monthly rates ranging from Rs 30,000 to Rs 90,000 during 2016-17. Contrary to the above instructions, 40% of the allowance amounting to Rs 4.608 million was withdrawn by the specialist doctors without performing evening duty and conducting evening rounds in their respective wards. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Specialists	Period	40% of Incentive Allowance
1	Medical Superintendent, DHQ Hospital, Toba Tek Singh	11	01.07.2016 to 30.06.2017	3.408
2	Eye Cum General Hospital, Gojra	07		1.200
Total		18	-	4.608

Audit is of the view that due to weak internal and financial controls, Incentive Allowance was withdrawn by specialist doctors without performing evening duty and conducting rounds in their respective wards.

Withdrawal of Incentive Allowance without performing duty resulted in excess payment amounting to Rs 4.608 million to doctors.

The matter was reported to PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, DDO of Eye Cum General Hospital, Gojra replied that recovery would be made from the concerned where admissible except one Specialist Doctor. However, Specialist Doctors of DHQ Hospital, Toba Tek Singh replied that the incentive allowance is not conditional with performance of evening duty as per letter dated May, 2015. Further, evening rounds were not performed because either no ward was allotted to them or no patient was admitted by the hospital authorities in their respective wards. The

reply was not tenable because specialist doctors had withdrawn Incentive Allowance without performance of evening duty in the light of above mentioned letter. DAC directed CEO, DHA to get the matter clarified from Government of the Punjab, Health Department otherwise probe into the matter and effect recovery from the concerned. No progress was intimate to Audit till finalization of this Report.

Audit recommends recovery of Rs 4.608 million from the concerned besides fixing responsibility on the person(s) at fault for not observing duty roster.
[AIR Paras: 2, 2]

16.2.1.6 Irregular expenditure without quotations/tenders – Rs 3.027 million

According to Rule 09 of the Punjab Procurement Rules, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Further, according to Rule 59(b) of the rules *ibid*, a procuring agency may provide for petty purchases through at least three quotations where the cost of the procurement is more than fifty thousand rupees but less than one hundred thousand rupees and such procurement shall be exempted from the requirements of bidding procedure.

Three Drawing & Disbursing Officers of District Health Authority, Toba Tek Singh incurred expenditure of Rs 3.027 million for purchase of medicines, medical equipment, air conditioners, furniture, machinery & equipment etc. from the local market during 2015-17. Contrary to the above rules, expenditure was incurred by splitting the cost of procurements and keeping the amount of each purchase below the financial limit of Rs 100,000 to avoid tendering and Rs 50,000 to avoid quotations. The detail is in following table:

(Rupees in million)

Sr. No.	DDOs	Amount
1	Medical Superintendent, DHQ Hospital, Toba Tek Singh	2.149
2	Eye Cum General Hospital, Gojra	0.679
3	Deputy District Officer (Health), Pirmahal	0.199
Total		3.027

Audit is of the view that due to financial indiscipline and lack of planning, expenditure was incurred without open competition.

Procurement without open competition resulted in mis-procurement and irregular expenditure of Rs 3.027 million.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that procurements were made on need basis during different period/dates for smooth running and timely provision of hospital services. The reply was not tenable as expenditure was split to avoid tendering. Audit stressed to provide documentary evidence in support of reply. DAC directed CEO, DHA to get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Paras: 6, 18, 5]

16.2.1.7 Loss due to procurements made at excessive rates – Rs 2.950 million

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

Medical Superintendents, District Headquarters Hospital, Toba Tek Singh and Eye Cum General Hospital, Gojra made procurement of medicines, surgical items etc. from different suppliers during 2016-17. However, procurement was made at excessive rates due to following reasons:

1. Medical Superintendent, Eye Cum General Hospital made procurement of such medicines and disposable/surgical items the rates of which were finalized by Government of the Punjab in its Central Framework Contract. However, procurement of these items was made on excessive rates from local market inspite procurement of the same through framework contract.

Further, procurement of disposable syringes was made at excessive rate in comparison to market rate which resulted in excess expenditure of Rs 2.407 million.

2. Medical Superintendent, DHQ Hospital made procurement of medicines and disposable/surgical items at excessive rates in comparison to market rates and rates of his own procurement made from different suppliers which resulted in excess expenditure of Rs 0.543 million.

Audit is of the view that due to weak financial management and negligence, procurement was made at excessive rates.

Purchase at excessive rates resulted in excess expenditure and loss of Rs 2.950 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that medicines were procured on higher rates from local market due to non-supply of medicines by the firm of central rate contract of Government of the Punjab. Further, some medicines were procured on discount through local rate contract therefore, no loss was caused. The reply was not tenable as the loss should require to be recovered from defaulting firm and from local suppliers as medicines were procured on higher rates. DAC directed CEO, DHA to probe into the matter and make good the loss after recovery of the same from the concerned. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) ta fault besides recovery of Rs 2.950 million from the concerned.

[AIR Paras: 3, 4, 15]

16.2.1.8 Irregular expenditure on POL – Rs 2.894 million

According to Government of the Punjab, Health Department letter No.SO(B&A)28-2/2006)P-1 dated 23.05.2011, following instructions were issued for the operation of generators:

1. Per hour consumption may be determined and recorded on the log book. An officer may be deputed to authenticate the entries.
2. A register be maintained to record load-shedding by a separate person and got countersigned from WAPDA Division concerned.

3. Head of the institution may compare both the registers/record to ensure proper consumption of POL.
4. Another register may be maintained to enter the POL requisition slip which may be crosschecked at the time of submission of bill.

As a rule of thumb, Medical Superintendent should analyze both the electricity and POL billing to see the trend of expenditure to avoid pilferage of POL. So, strict vigilance by Medical Superintendent and Accounts people is required.

Medical Superintendent District Headquarters Hospital, Toba Tek Singh incurred expenditure amounting to Rs 2.894 million against procurement of fuel for two generators during 2016-17. However, following irregularities/discrepancies were noted in this regard:

- i. An officer was not deputed to authenticate the entries made in the log book of generators with physical verification of meter reading.
- ii. Off-and-on timing registers of generators were not maintained and same was not got countersigned from concerned WAPDA Division.
- iii. Register to record actual timing of load-shedding was not maintained by separate authorized person.
- iv. Senior Medical Officer did not analyze both the electricity and POL billing to see the trend of expenditure.

Audit is of the view that due to weak internal controls and violation of the Government instructions, expenditure was incurred without observing above referred instructions.

Withdrawal of POL without observing the Government instructions resulted in irregular expenditure amounting to Rs 2.894 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, DDO replied that expenditure on POL of generator was made according to the meter reading and above instruction had been implemented in letter and spirit. Audit did not agree because no record was provided at the time of audit and stressed to produce documentary evidence in support of reply. DAC directed CEO, DHA to ensure production of documentary

evidence in support of reply within a week. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Para: 22]

16.2.1.9 Non/less deduction of Income Tax and Sales Tax on Services – Rs 2.105 million

According to Section 153(1) of the Income Tax Ordinance, 2001, Income Tax shall be deducted from the claims of the suppliers @ 4.5% of the gross amount payable, if the person is a filer and @ 6.5% if the person is non-filer. Further, according to Rule 5 read with Sub-Rule (2) of Rule 1 of the Punjab Sales Tax on Services (Withholding) Rules, 2012, a withholding agent shall, on receipt of taxable services from an unregistered service provider, deduct Sales Tax @ 16% of the value of taxable services provided to him. Furthermore, according to Section 12 of the Income Tax Ordinance, 2001, any salary received by an employee in a tax year, other than salary that is exempt from tax under this Ordinance, shall be chargeable to tax in that year under the head “Salary”. Further, salary means any amount received by an employee from any employment including any pay, wages or other remuneration provided to an employee, including work condition supplements or any perquisite.

Three DDOs of District Health Authority, Toba Tek Singh made payments to different service providers and suppliers against rendering of services and supply of goods during 2016-17. Contrary to the above provisions, Punjab Sales Tax on Services amounting to Rs 1.829 million was not deducted from claims of the service providers/suppliers before making payments. Further, Income Tax amounting to Rs 0.276 million was less deducted from Salary Income of the doctors of DHQ Hospital, Toba Tek Singh due to understatement of income by non-inclusion of other work condition supplements and perquisite paid by the Government during 2016-17. Resultantly, taxes amounting to Rs 2.105 million were less/not deducted. The detail is in following table:

(Rupees in million)

Sr. No.	DDOs	Income Tax	Sales Tax on Services	Amount
1	Medical Superintendent, DHQ Hospital, Toba Tek Singh	0.276	1.814	2.090
3	Deputy District Officer (Health), Pirmehal	-	0.015	0.015
Total		0.276	1.829	2.105

Audit is of the view that due to weak financial controls, Income Tax and Sales Tax on Services were not/less deducted.

Non/less-deduction of taxes resulted in excess payment of Rs 2.105 million and loss to public exchequer.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meetings held in December, 2017, DDOs replied that concerned firms/employees had been instructed to produce evidence regarding deposit of taxes otherwise recovery would be made from the concerned. Audit stressed to effect recovery without further delay. DAC directed DDOs to produce documentary evidence regarding deposit of taxes otherwise effect recovery from the concerned at the earliest and report progress to Audit. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 2.105 million from the concerned besides depositing the same into Government Treasury.

[AIR Paras:5, 11, 7]

16.2.1.10 Irregular repair of incinerator – Rs 1.455 million

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

Medical Superintendent, District Headquarters Hospital, Toba Tek Singh incurred expenditure of Rs 1.455 million on repair of incinerator during 2016-17. However, following discrepancies were noticed in the repair process:

- i. Requisition regarding repair work was not forthcoming from the record.

- ii. Inspection report of technical committee regarding repair work/replacement of parts was not available.
- iii. Inspection/verification report of workdone was signed by Technical Officer, Faisalabad Institute of Cardiology without detail of inspection and other ancillary information.

Audit is of the view that due to weak management, repair work was executed by adopting defective procurement procedure.

Repair work through defective process resulted in Irregular expenditure amounting to Rs 1.455 million.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that relevant record would be produced to Audit for verification. The reply was not tenable because no such record was available and produced at the time of Audit. DAC directed DDO concerned to produce relevant record to Audit for verification at the earliest. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the parson(s) at fault besides regularization of expenditure from the Competent Authority.

[AIR Para: 19]

16.2.1.11 Irregular expenditure on wages of contingent paid staff – Rs 1.404 million

According to Government of the Punjab, Primary and Secondary Healthcare Department letter No.HISDU (P&SHD) 24/2016 dated 23.12.2016, the budget of Health Councils may be utilized for payment of remuneration to contingent paid staff hired as per hospital requirements. Further, according to Rule 55(1) of Punjab District Authorities (Budget) Rules, 2017, the head of offices or institutions and DDOs shall be responsible for incurring expenditure against the funds allotted, against a validly claim and charged against the appropriation under relevant object.

Medical Superintendent, District Headquarters Hospital, Toba Tek Singh incurred expenditure of Rs 1.404 million during 2016-17 on wages of contingent paid staff including Data Entry Operators, Stretcher Bearers,

Sanitation staff etc. Contrary to the above provisions, the payment was made to contingent paid staff from regular budget provided to him in Special Drawing Account(SDA) despite the fact that the expenditure was required to be incurred out of Health Council Funds provided to him for the purpose separately.

Audit is of the view that due to weak financial management and negligence, expenditure on wages of contingent paid staff was made without appropriation and proper authority.

Payment to contingent paid staff without appropriation and authority resulted in irregular expenditure amounting to Rs 1.404 million

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that the contingent paid staff was hired on the direction of Government of the Punjab and payment from SDA was made on the directions of Deputy Commissioner. The reply was not tenable because hiring of contingent paid staff was made from Health Council Budget and payment was required from relevant budget provisions. DAC directed CEO, DHA to probe into the matter and produce record to Audit in support of reply for verification otherwise get the matter regularized from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides regularization of the expenditure from the Competent Authority.

[AIR Para: 16]

16.2.1.12 Non-replacement of substandard medicines – Rs 1.193 million

According to Condition (e)(iv) of the special conditions of Standard Bidding Documents for purchase of drugs and medicines 2016-17, in case of adverse/failure report of any batch of medicine, the supplier would be intimated and they would be bound to re-supply the entire fresh stock of that batch free of cost within the reasonable time period not later than 21 days subject to completion of all testing and verification formalities. Further, according to Rule 5(2)(m) of the Punjab District Authorities (Budget) Rules, 2017, the head of office and institution shall be responsible for guarding against waste and loss of public money.

Five medicine including syrup, tablet and injection etc. were declared as substandard medicines by Government of the Punjab, Primary and Secondary Health Care Department and DTL, Faisalabad. However, a bulk quantity of these medicines costing Rs 1.193 million was laying unutilized in medicine stores of different health facilities of District Health Authority, Toba Tek Singh. Contrary to the above rule, effective measures were not taken by the Authorities of Health Department for replacement of these medicines. It is pertinent to mention that most of the medicines were going to expire in November, 2017.

Audit is of the view that due to inefficient management, prompt action was not taken by the authorities for replacement of substandard medicines to safeguard the public resources.

Non-replacement of substandard medicines well in time resulted in loss to public resources costing Rs 1.193 million.

The matter was reported to the PAO and DDOs concerned in august and September, 2017. In DAC meeting held in December, 2017, it was replied that matter had been taken up with higher authorities regarding replacement of medicines and response is still awaited. Audit stressed to pursue the case on top priority and make good the loss. DAC directed CEO, DHA to pursue the case vigorously and get the medicines replaced from the concerned for onward provision of free medicines to patients. No progress was intimated to Audit till finalization of this Report.

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

[AIR Para: 4, 13]

16.2.1.13 Excess expenditure due to irregular payment of Sales Tax – Rs 1.057 million

According to Serial No. 52A of Sixth Schedule of Sales Tax Act, 1990, hospitals having more than 50 beds are exempted from the payment of Sales Tax. Further, according to decision of Federal Tax Ombudsman regarding Complaint No.282/LHR/ST(35)572/2011 dated 04.06.2011 read with the Government of Pakistan, Ministry of Law and Justice letter No.128/2011-Law(FTO) dated 16.07.2012, exemption of sales tax on electricity was allowed. The President of Pakistan dismissed the representation of the Federal Board of Revenue in this regard.

Contrary to the above law, Medical Superintendent, District Headquarters Hospital, Toba Tek Singh made payment amounting to Rs 1.057 million to FESCO and SNGPL on account of General Sales Tax included in electricity and Sui Gas bills during 2016-17. However, being more than 50 beds hospital efforts were not made to claim Sales Tax exemption on the basis of above law and decisions.

Audit is of the view that due to weak financial controls, payment of General Sales Tax was made on exempted supplies.

Payment of Sales Tax on exempted supplies resulted in excess expenditure of Rs 1.057 million and extra burden on the DHA funds.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that the matter had been taken up with FESCO and FBR authorities regarding exemption and adjustment of Sales Tax in the electricity bills. However, compliance was still awaited from FESCO authorities. Audit stressed for adjustment of overpayment and non-inclusion of Sales Tax in electricity bills in future. DAC directed CEO, DHA to pursue the case vigorously and ensure compliance without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends early recovery/adjustment of Sales Tax amounting to Rs 1.057 million.

[AIR Para: 3]

16.2.1.14 Non-recovery of pay and allowances – Rs 1.004 million

According to guidelines for fixing terms and conditions of contract appointment provided in Contract Appointment Policy, 2004 issued by Government of the Punjab, Services and General Administration Department vide letter No.DS(O&M)5-3/2004/Contract(MF) dated 29.12.2004, in all contracts, it shall be clearly provided that the services of the contract employee are liable to be terminated on one month's notice or one month's pay, in lieu thereof. Further, according to Rule 2.31(a) of the Punjab Financial Rules, Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Ten employees including Medical Officers, Women Medical Officers etc. working under the administrative control of various DDOs of District Health Authority, Toba Tek Singh withdrew inadmissible pay and allowances amounting to Rs 1.004 million even after date of resignation/abscond from the Government service and during absent period. DDOs did not make efforts for recovery of overpaid pay and allowances from the concerned. The detail is in following table:

(Rupees in million)

Sr.No.	DDOs	No. of Employees	Period	Amount
1	MS Eye Cum General Hospital, Gojra	04	2016-17	0.477
2	MS DHQ Hospital, T.T. Singh	03	2015-17	0.263
3	MS THQ Hospital, Kamalia	02	2016-17	0.168
4	SMO RHC Pirmahal	01	2016-17	0.096
Total		10		1.004

Audit is of the view that due to weak internal controls, payment of unauthorized/inadmissible pay and allowances was made to employees.

Payment of inadmissible pay and allowances amounting to Rs 1.004 million resulted in excess expenditure and loss to the public exchequer.

The matter was reported to the PAO and DDOs concerned in August and September, 2017. In DAC meeting held in December, 2017, CEO, DHA replied that heads of institutions concerned had been directed to effect recovery from the employees concerned. However, case of one employee is under trial in Labour Court. Audit stressed to pursue the case vigorously and effect recovery from the employees concerned. DAC directed CEO, DHA to pursue the case and expedite

the recovery as per decision of the Court without further delay. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery of overpaid pay and allowances amounting to Rs 1.004 million from the concerned at the earliest.

[AIR Paras: 1, 4]

16.2.1.15 Payment of inadmissible allowances –Rs 1.003 million

According to Rule 1.15(2) of the Punjab Travelling Allowance Rules, Conveyance Allowance will not be admissible during leave. Further, according to Government of the Punjab, Health Department letter No.SO(A-3-MCW)9-17/84-IV dated 12.02.1987, Mess and Uniform / Dress Allowance will not be admissible during leave. Furthermore, according to Government of the Punjab, Finance Department and Health Department clarifications issued vide letter No.SO X-H-I/6-91/2004-1 dated 14.07.2008, Health Sector Reforms Allowance(HSRA) will not be admissible to the officers/officials during leave period. Furthermore, according to Government of the Punjab, Health Department Notification No.PO(P&E-I)19-113/2004(v) dated 13.04.2007, HSRA at DHQ/THQ hospitals was admissible to MO, WMO, Dental Surgeon, Medical Superintendent, Anesthetist, Radiologist and other specialists only.

Thirty seven employees working in different health facilities/offices of District Health Authority, Toba Tek Singh allowed to draw Conveyance Allowance, Health Sector Reforms Allowance, Incentive Allowance, Dress Allowance and Mess Allowance amounting to Rs 1.003 million during leave period and without admissibility. Contrary to the above, DDOs allowed drawing of inadmissible allowances during 2015-17 and did not take action for recovery from the officers/officials concerned. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Allowances During Leave	Inadmissible HSRA	Total
1	Medical Superintendent Eye Cum General Hospital, Gojra	12	0.270	-	0.270
2	Chief Executive Officer, District Health Authority, Toba Tek Singh	22	0.398	-	0.398

3	Medical Superintendent DHQ Hospital, Toba Tek Singh	01	-	0.040	0.040
4	Deputy District Officer (Health), Pirmehal	02	-	0.295	0.295
Total		37	0.668	0.335	1.003

Audit is of the view that due to weak financial controls, allowances were withdrawn by the employees without admissibility and during leave.

Payment of inadmissible allowances resulted in overpayment of Rs 1.003 million to the employees concerned.

The matter was reported to the PAO and DDOs concerned in August and September, 2017. In DAC meeting held in December, 2017, it was replied that DDOs/employees concerned had been directed to recover the overpaid amount. Audit stressed for recovery at the earliest and produce record for verification. DAC directed CEO, DHA and DDOs concerned to effect recovery from the concerned at the earliest and deposit the amount into the Government Treasury. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.003 million from the concerned at the earliest.

[AIRs Paras:6, 2, 4, 1]

16.2.1.16 Non-recovery of inadmissible Allowances and monitoring fines – Rs 1.002 million

According to Government of the Punjab, Finance Department, letter No.FD.S.R.1.9-4/86 (PR)(P) dated 15.10.2011 read with letter of the same Authority bearing No.FD(M-1)1-15/82-P-I dated 15.01.2000, employees residing in the residential colonies situated within work premises are not entitled for Conveyance Allowance (CA). House Rent Allowance (HRA) is not permissible when facility of official accommodation is availed by the Government servant. Further, according to clarification of Government of the Punjab, Finance Department vide letter No.FD.SRI9-4/66(P)(PR) dated 21.04.2014, the officers who are availing facility of the Government vehicles are not entitled to the facility of Conveyance Allowance w.e.f. 01.03.2014. Furthermore, according to Government of the Punjab, Finance Department order No.FD.PC.40-04/12 dated

17.04.2012, doctors drawing an allowance equal to at least initial of the pay scale, 2008 are not entitled to further continuation of Adhoc Allowance-2010.

Seven employees of different offices/health facilities of District Health Authority, Toba Tek Singh allowed to draw inadmissible Conveyance Allowance, House Rent Allowance and did not deduct House Rent on required rate amounting to Rs 0.562 million during 2015-17 despite the fact that they were residing in the colonies situated within work premises or in above entitled Government residences and availing facility of the Government vehicle. Contrary to the above provision, Chief Consultant Anesthetist of DHQ Hospital, Toba Tek Singh withdrew inadmissible Adhoc allowance-2010 besides drawing HSRA equal to initial of pay 2008 amounting to Rs 0.392 million during 2015-16. Further, monitoring fines imposed by the different health authorities amounting to Rs 0.048 million were also not recovered from nineteen employees. The DDOs did not take action for recovery of Rs 1.002 million from the concerned. The detail is in following table:

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Total Amount	Remarks
1	Medical Superintendent Eye Cum General Hospital, Gojra	05	0.529	Withdrawal of inadmissible HRA, CA and non-deduction of House Rent on above entitled residences
2	Deputy District Officer (Health), Pirmehal	01	0.025	Withdrawal of inadmissible CA
3	Deputy District Officer (Health), Toba Tek Singh	01	0.008	
4	Medical Superintendent DHQ Hospital, Toba Tek Singh	01	0.392	Withdrawal of inadmissible Adhoc Allowance-2010
5	Chief Executive Officer, District Health Authority, Toba Tek Singh	19	0.048	Non-recovery of monitoring fines
Total		27	1.002	

Audit is of the view that due to weak internal and financial controls, DDOs paid inadmissible allowances and also not recovered House Rent.

Payment of inadmissible allowances and non-recovery of House Rent resulted in excess payment and loss of Rs 1.002 million to public exchequer.

The matter was reported to the PAO and DDOs concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that partial recovery had been made and remaining recovery would be made after investigation. Audit stressed for recovery of remaining amount at the earliest. DAC directed DDOs concerned to effect recovery from the concerned and report progress to Audit within two weeks. No progress was intimated to Audit till finalization of this Report.

Audit recommends recovery amounting to Rs 1.002 million from the concerned at the earliest.

[AIR Paras:10, 11,2, 7, 1, 6]

16.2.2 Performance

16.2.2.1 Irregular payment of previous year liabilities – Rs 3.494 million

According to Rules 4(3)(IV) and 24(iii) of the Punjab District Government and Tehsil Municipal Administration (Budget) Rules, 2003, the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. The details of budget shall include statement of outstanding liabilities and loans, if any. Further, according to Rule 2.10 (b)(3) of the Punjab Financial Rules, Volume-I, the authorities incurring expenditure should see that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year.

Medical Superintendent, District Headquarters Hospital, Toba Tek Singh made payments of Rs 3.494 million to different suppliers during 2016-17 to clear the pending liabilities regarding procurement of medicines in previous financial year 2015-16. Contrary to the above rules, previous year liabilities were paid without inclusion of the same in annual budget of current financial year and approval from the Competent Authority. **Annexure-AV**

Audit is of the view that due to weak financial and internal controls, previous year liabilities were paid without approval of the authorities.

Payment of previous year liabilities amounting to Rs 3.494 million resulted in irregular utilization of funds.

The matter was reported to the PAO and DDO concerned in August, 2017. In DAC meeting held in December, 2017, it was replied that previous year liabilities related to medicines were paid from current year budget because same were not paid in Financial Year 2015-16 for want of DTL Reports. The reply was not tenable because pending liabilities were cleared without adopting prescribed procedure. DAC directed DDO concerned to produce documentary evidence in support of reply besides regularization of matter from the Competent Authority. No progress was intimated to Audit till finalization of this Report.

Audit recommends fixing responsibility on the incumbent(s) at fault besides regularization of the matter from the Competent Authority.

[AIR Para: 8]

CHAPTER 17

17.1 District Health Authority Vehari

17.1.1 Introduction

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

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

- establish, manage and supervise primary and secondary health care facilities and institutions;
- approve the budget of the Authority and allocate funds to health institutions;
- coordinate health related emergency response during any natural calamity or emergency;
- develop referral and technical support linkages between primary and secondary levels of health care on the one hand and tertiary level health facilities and medical education institutions on the other;
- ensure human resource management and capacity development of health services delivery personnel under the policy framework given by the government;
- ensure timely reporting of progress on health indicators relating to disease surveillance, epidemic control, disaster management to the government; and
- ensure implementation of minimum standards of service delivery, infrastructure, patient safety, hygiene and public health as prescribed by the Punjab Health Care Commission.

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

Description	No. of health facility/ Institute
Basic Health Units	74
Government Rural Dispensary	4
Rural Health Centre	14
Tehsil Head Quarter Hospitals	2
District Head Quarter Hospitals	1
District Health Officers	1

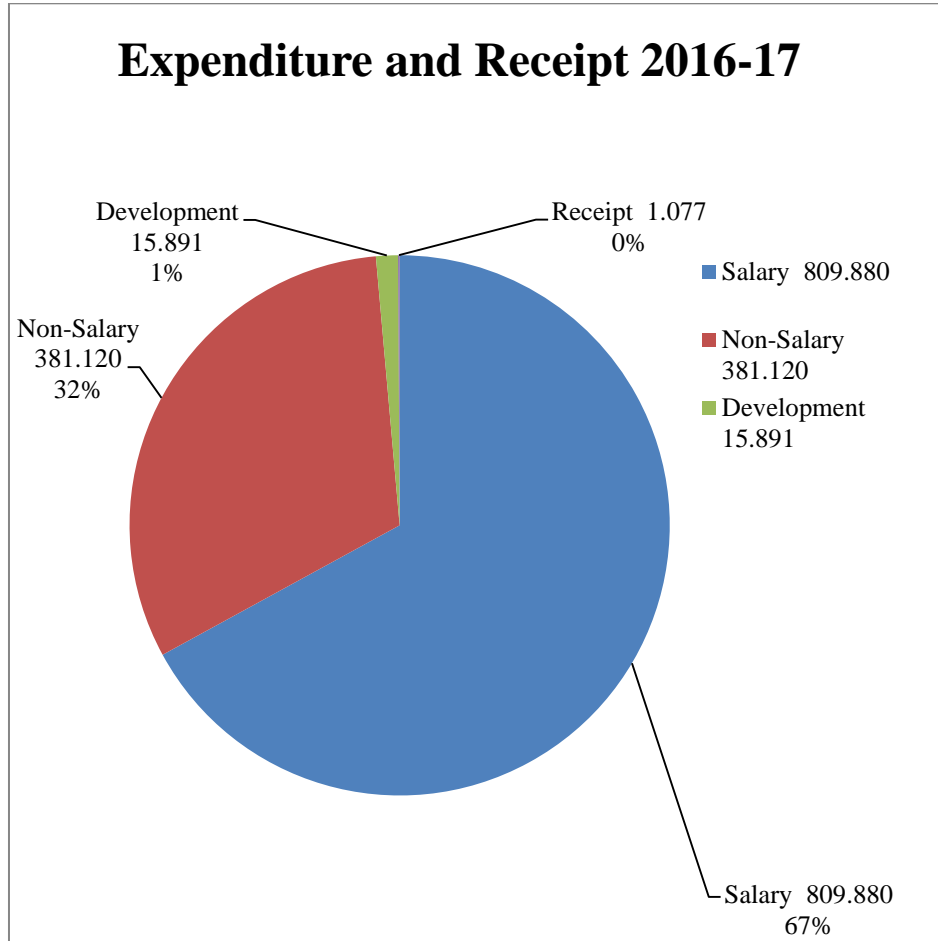
17.1.2 Comments on Budget and Accounts

The detail of Budget and Expenditure is given below in tabulated form

(Rupees in million)

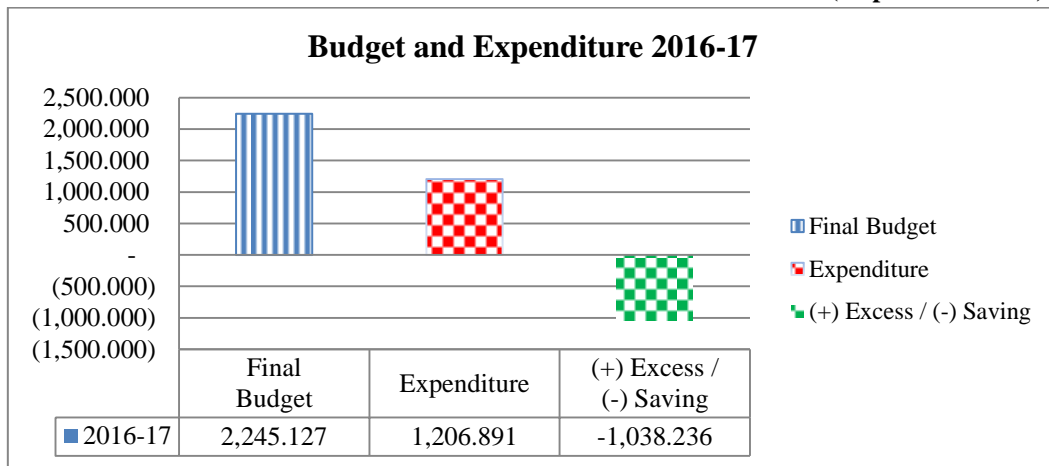
2016-17	Budget	Actual	Excess (+) / Saving (-)	(%) Saving
Salary	1,551.965	809.880	(742.085)	-48%
Non-salary	665.128	381.120	(284.008)	-43%
Development	28.034	15.891	(12.143)	-43%
Sub Total	2,245.127	1,206.891	(1,038.236)	-46%
Receipts	3.125	1.077	(2.048)	-66%

(Rupees in million)



As per the Appropriation Accounts 2016-17 of the District Health Authority Vehari, total original budget (Development and Non-Development) was Rs 2,245.127 million, no supplementary grant was provided and the final budget was Rs 2,245.127 million. Against the final budget, total expenditure of Rs 1,206.891 million was incurred by the District Health Authority during the financial year 2016-17. A lapse of Rs 1,038.236 million came to the notice of Audit, which shows that the District Health Authority failed to provide services and infrastructure development.

(Rupees in million)



17.1.3 Brief Comments on the Status of Compliance with PAC Directives

This is the 1st audit report on the account of DEA Vehari established in January, 2017. Hence, no audit report pertaining to the proceeding years was submitted to the Governor of the Punjab to be laid before the legislature.

17.2 AUDIT PARAS

17.2.1 Non Production of Record

17.2.1.1 Non production of record – Rs 90.229 million

According to Clause 14 (1) (b) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, "the Auditor General shall in connection with the performance of his duties under this Ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts".

Following DDOs of DHA, Vehari did not produce the record of Rs 90.229 million relating to salary and non-salary expenditure despite repeated verbal and written requests.

(Rupees in million)

Sr. No.	DDOs	Nature of record	Amount
1	SMO RHC Sahooka	Expenditure of different heads	1.278
2	MS THQ Hospital Burewala	Arrears of pay and allowances	32.729
3	SMO RHC 56/WB	Purchases from Health Council Funds	1.205
4	EDO (Health) / CEO (DHA)	Funds transferred to PRSP	48.623
5	DO (Health)	Funds transferred to different BHUs	0
6	SMO RHC Ludden	Expenditure on purchase of POL	3.977
7	SMO RHC Ludden	Expenditure of different heads	1.601
8	SMO RHC 188/WB	Expenditure of different heads	0.816
Total			90.229

Audit is of the view that non-production of record created doubts about legitimacy of expenditure.

Non-production of record of Rs 90.229 million resulted in violation of the Government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends production of record besides fixing responsibility on the person(s) at fault for non- production of record.

[AIR Para: 2, 25, 2, 6, 17, 9, 16, 12]

17.2.2 Irregularities and non-compliance

17.2.2.1 Non-compliance of Government instructions resulted in irregular expenditures – Rs 287.183 million

According to Government of the Punjab, Finance Department's Notification No. SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007 vide Para 3 (sub clause i-vii), the SDAs will henceforth only be sanctioned for Project Director(s)/Departmental Officer / DCOs for operation of the funds released from regular budget. Funds will be allocated in the budget estimates of a financial year in normal itemized mode. The operator of SDAs while issuing cheque shall be required to submit object wise details of expenditure included in the amount of the cheque to the DAO for endorsement /authorization. Further, Finance Department vide letter No.SO(TT)6-1/2013(016) dated 10th August 2016 accorded sanction to the operation of the SDA account to be operated as per the procedure referred above. As per guidelines, MS have to re-appropriate the funds from block allocation in the head of A05270 to the heads of account as per CoA of PIFRA and intimate such appropriation to the Additional Secretary Development P&SHD for getting the funds online in SAP system from Finance Department as per appropriation order and intimate the same to the concerned MS of DHQ/THQ.

Following DDOs of DHA, Vehari incurred expenditure of Rs 287.183 million from SDA during 2016-17. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	THQ Hospital Burewala	Non salary funds	96.623
2	DHQ Hospital Vehari	Non salary funds	190.56
Total			287.183

Audit observed following financial discrepancies in the mode of incurring expenditure:

- i. Funds were not allocated in itemized mode as required in procedures for operation of SDA accounts.

- ii. The DDOs did not submit monthly accounts of expenditure supported to the DAO / TO for post audit by 15th of month following the month in which expenditure was incurred.
- iii. The DDOs did not ensure object wise booking of expenditure.
- iv. In the presence of cost centers regarding regular budget allocation and incurring of expenditure, the opening of SDAs to meet the budgetary requirements of the hospitals was unjustified.
- v. The mandate of Provincial Assembly to approve the budget was violated to the extent of funds placed in SDA accounts at the disposal of Medical Superintendents.
- vi. One line budget was booked in Provincial Government Account-I but expenditure was incurred in various heads of accounts by appropriation.
- vii. The expenditure was booked without observing the Chart of Accounts approved by Auditor General of Pakistan and uploading of online budget in concerning detailed head relating to the nature of expenditure in SAP system of PIFRA.
- viii. The authorization of employee of same office as co-signatory was also questionable. The MS and DMS / SMO were co-signatory of SDA. The approval was also contrary to the spirit of co-signatory without involvement of a treasury officer of Provincial Government.

Audit is of the view that due to weak financial discipline, the funds were incurred in an irregular manner through SDA.

Incurring of expenditure Rs 287.183 million in an irregular manner resulted in violation of Government instructions.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of the irregularity besides discontinuation of such mal-practice and action against person(s) at fault, .

[AIR Para: 18, 5]

17.2.2.2 Irregular expenditure through splitting – Rs 94.458 million

According to Rule 12 of the Punjab Procurement Rules, 2014 procurements over one hundred thousand rupees and up to the limit of two million rupees shall be advertised on the PPRA's website / print media. Further, Director General Health Services Punjab, Lahore issued guidelines for incurring expenditure on Local Purchase of medicines vide letter No.199-366/MS dated 30.04.1989.

Following DDOs of DHA, Vehari incurred expenditure of Rs 94.458 million during 2016-17 on account of purchase of medicine, durable goods and other store items without tender process by splitting the value of indents. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	SMO RHC JallaJem	Purchase of medicine from local market	0.95
		Different items	0.752
2	SMO RHC Sahooka	Purchase of medicine from local market	1.256
		Purchase of medicine from local market	0.839
		Civil works from Health Council Funds	0.603
3	MS THQ Hospital Burewala	Different items	2.32
		Purchase of medicine	4.019
4	SMO RHC 56/WB Vehari	Different items	1.307
		Purchase of durable goods	3.41
		Different items	2.095
5	EDO (Health) CEO (DHA) Vehari	Different items	0.676
		Different items	0.619
6	District Officer (Health) Vehari	Purchase of medicine	1.396
		Different items	1.154
		Purchase of medicine	0.145
		Different items	1.203
7	SMO RHC GharaMor Vehari	Different items	3.192
		Purchase of machinery and equipment	1.26
		Different items	1.206
		Purchase of machinery and equipment	0.248
		Purchases from Health Council Funds	1.157
8	SMO RHC Ludden Vehari	Purchase of stationery and printing of material	0.709
		Different items	3.4
		Purchase of machinery and equipment	1.655
		Purchase of X-Ray films	0.88
		Purchase of electric and general store items	1.112

Sr. No.	DDOs	Particulars	Amount
9	MS THQ Hospital Mailsi	Purchases from Health Council Funds	1.072
		Purchase of stationery and printing and advertisement	1.588
		Different items	1.033
		Different items	2.535
		Purchase of furniture and fixture	2.081
		Purchase of bedding and clothing items	1.897
		Purchase of waste management items	1.186
		Different items	6.915
10	MS DHQ Hospital Vehari	Different items	34.182
		Purchases from Health Council Funds	1.127
11	SMO RHC 188/WB Vehari	Purchase of machinery and equipment	1.425
		Store and laboratory items	1.213
		Store , Laboratory items and other miscellaneous items	0.641
Total			94.458

Audit is of the view that due to poor financial management, Punjab Procurement Rules were violated.

Irregular expenditure through splitting amounting to Rs 94.458 million resulted in violation of rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure from the competent authority besides disciplinary action against the responsible(s) at fault.

[AIR Para:3, 4, 1, 7, 14, 3, 14, 3, 4, 5, 8, 9, 3, 5, 11, 12, 2, 3, 8, 9, 13, 8, 12, 14, 15, 18, 9, 15, 18, 20, 21, 22, 24, 25, 7, 12, 1, 2, 5]

17.2.2.3 Misclassification of expenditure – Rs 52.859 million

According to Para 12 (1) (5) of the Local Government Accounts Manual, 2003 the expenditure shall be classified into account heads relating to nature of item.

Following DDOs of DHA, Vehari incurred expenditure of Rs 52.859 million during 2015-17 by misclassification. The detail is as under:

(Rupees in million)

Sr. No.	Period	DDOs	Particulars	Amount
1	2016-17	SMO RHC Sahooka	Purchase of different items	0.230
2	2016-17	MS THQ Hospital Burewala	Purchase of machinery and furniture	0.863
3	2015-16	SMO RHC Ludden	Purchase of machinery and furniture	0.428
4	2016-17	SMO RHC Ludden	Purchase of items for repair	0.120
5	2016-17	MS THQ Hospital Mailsi	Different expenditure	51.218
Total				52.859

Audit is of the view that due to poor financial management, expenditure was booked in irrelevant head of account.

Misclassification of expenditure amounting to Rs 52.859 million resulted in violation of Government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para: 5, 6, 7, 21, 19]

17.2.2.4 Non utilization / surrender of funds – Rs 50.730 million

According to Rule 15 (a) (b) of (District Authorities (Accounts) Rules 2017, the Drawing and Disbursing Officer shall be responsible to prepare estimates of expenditure of the concerned office, maintain budget control register, record entries of each transaction therein against corresponding allocation and make assessment of expenditure likely to be made during the financial year and takes measures accordingly.

Following DDOs of DHA, Vehari neither utilized nor surrendered allocated non salary funds of Rs 50.730 million during 2016-17 and funds were lapsed as detailed below:

(Rupees in million)

Sr. No.	DDOs	Particulars	Period	Allocated funds	Funds utilized	Funds not Utilized
1	SMO RHC Jalla Jem	Non-salary funds	2016-17	7.400	3.297	4.103
2	SMO RHC 56/WB	Non-development funds	2014-17	59.035	36.334	22.701
3	EDO (Health) / CEO (DHA)	Non-development funds	2016-17	69.155	51.717	17.438
4	SMO RHC Ghara Mor Vehari	Non-salary funds	2016-17	2.314	0.533	1.781
5	SMO RHC Ludden	Non-salary funds	2016-17	4.936	1.538	3.398
6	SMO RHC 188/WB	Non-salary funds	2015-17	7.322	6.013	1.309
Total				150.162	99.432	50.730

Audit is of the view that due to weak financial controls, funds were not utilized and savings were not timely surrendered for payment of other liabilities / other needs of the Government.

Non utilization / non surrender of savings Rs 50.730 million resulted in non-compliance of Government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 6, 13, 10, 6, 22, 13]

17.2.2.5 Uneconomical purchase of store items – Rs 40 million

According to Rule 12 (2) of the Punjab Procurement Rules 2014, any procurement exceeding two million rupees shall be advertised on the website of the Authority, the website of the procuring agency, if any, and in at least two

national daily newspapers of wide circulation, one in English and one in Urdu.

Medical Superintendent DHQ Hospital Vehari incurred expenditure of Rs 40 million on account of purchase of LP medicines, X-ray films, laboratory items, stationery, printing material and other store items during 2016-17 without advertisement in two daily newspapers having wide circulation.

Audit is of the view that due to poor financial controls, uneconomical purchases were made.

Non observance of rules resulted in irregular /uneconomical purchase of Rs 40 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 21]

17.2.2.6 Unauthorized purchase of LP medicines – Rs 31.600 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- i. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- ii. Discount rate for drugs of national firm should be from 8 to 12%.
- iii. Consultant recommended medicines will put his stamp with name.
- iv. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis and medicines etc.

- v. Pharmacists should verify the bills in comparison with the entries in the stock register.

Following DDOs of DHA, Vehari incurred expenditure of Rs 31.600 million on account of local purchase of medicines from local suppliers without obtaining discount amounting Rs 0.982 million. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Period	Amount of expenditure	Amount of discount not obtained
1	SMO RHC 56/WB Vehari	2014-17	3.106	-
2	SMO RHC Ghara Mor Vehari	2014-16	1.078	0.129
		2016-17	1.347	0.067
3	SMO RHC Ludden Vehari	2013-17	4.749	0.570
		2016-17	0.340	0.041
4	MS DHQ Hospital Vehari	2016-17	18.730	-
5	SMO RHC 188/WB Vehari	2015-17	1.900	0.157
		2016-17	0.350	0.018
Total			31.600	0.982

Audit observed following irregularities:

- i. Medicines were purchased from different supplier without any rate contract.
- ii. No separate treatment register showing the name of patients, diagnosis and medicines recommended was maintained.
- iii. No OPD slips were attached with the bills.
- iv. Bills and stock entries were not verified by the pharmacist / Medical Officer.
- v. LP medicines were to be purchased for particular patient after complete diagnosis and prescriptions of doctors but medicines were purchased in bulk without any prescription despite the availability of the separate budget for bulk purchase.

Audit is of the view that due to weak monitoring controls, the medicines were purchased and consumed in irregular manner.

Non observance of instructions of the Government resulted in unauthorized purchase of LP medicines Rs 31.600 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 1, 1, 7, 11, 20, 24, 3, 6]

17.2.2.7 Doubtful expenditure without maintenance of cash book - Rs 22.537 million

According to Rule 2.2 of PFR Vol-I, a simple cash book in P.F.R. Form I should be kept in every office receiving or disbursing money on behalf of the Government regularly or frequently for recording all transaction of money received by the government servant in their official capacity, and their subsequent remittance to the treasury. All cash transaction should be entered in the cash book as soon as they occur and attested in token of check. A certificate to this effect be recorded in the cash book. At the end of each month the head of office should personally verify the cash balance and record below the closing entries in the cash book a certificate to that effect over his dated signature specify both in words and figure the actual cash balance.

SMO RHC Sahooa withdrew funds amounting to Rs 22.537 million for different expenditure during 2016-17. No cash book was written / maintained by the accountant. In the absence of cash book, the legitimacy of expenditure held doubtful.

Audit is of view that due to poor management, funds were withdrawn without maintenance of cash book.

Non-maintenance of cash books resulted in doubtful expenditure of Rs 22.537 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from the competent authority, besides fixing of responsibility on the person(s) at fault.

[AIR Para: 13]

17.2.2.8 Irregular purchases without obtaining of performance guarantee – Rs 16.088 million

According to Rule 56 of the Punjab Procurement Rules, 2014, where needed and clearly expressed in the bidding documents, the procuring agency shall require the successful bidder to furnish a performance guarantee which shall not exceed ten percent of the contract amount. Further as per standard bidding documents of Government of the Punjab Health Department, performance guarantee was 5% of the total contract amount.

Following DDOs of DHA, Vehari issued supply orders for purchase of different items and medicines during the Financial Year 2016-17 but 5% performance guarantee amounting to Rs 16.088 million was not obtained from supplier. Further, loss amounting to Rs 3.833 million was also sustained by the Government due to non-submission of stamp duty in shape of call deposit and non-forfeiture of security due to non-supply of medicine. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	MS THQ Hospital Burewala	Purchase of equipment and medicines	2.162
2	SMO RHC 56/WB	Purchase of medicines	0.259
3	EDO (Health) CEO (DHA)	Purchase of medicines	2.456
4	MS THQ Hospital Mailsi	Purchase of medicines and loss in terms of stamp duty Rs 0.081 million	3.245
5	MS DHQ Hospital Vehari	Purchase of different items and loss due to non-forfeiture of security Rs 3.752 million	7.966
Total			16.088

Audit is of the view that due to poor financial management, purchases were made without obtaining performance guarantee.

Non-obtaining of performance guarantee amounting to Rs 16.088 million resulted in violation of Government instructions and loss due to non forfeiture of guarantee.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from the competent authority, besides taking disciplinary action against the person(s) responsible.

[AIR Para: 16, 12, 1, 13, 8]

17.2.2.9 Non-black listing of defaulting firms – Rs 13.898 million

According to terms and condition of framework contract finalized by Primary and Secondary Healthcare Department Punjab for purchase of medicine and directions regarding blacklisting of firms on non-fulfilling the terms and conditions of supply orders as laid down in PPRA the defaulting firm will be black listed.

Following DDOs of DHA, Vehari did not make efforts to blacklist the defaulting suppliers who failed to supply the medicines Rs 13.898 million during 2016-17 as detailed below:

(Rupees in million)			
Sr. No.	DDOs	No. of Defaulting Suppliers	Amount of medicine not supplied
1	MS THQ Hospital Burewala	5	4,244
2	EDO (Health) CEO (DHA)	8	1,314
3	MS THQ Hospital Mailsi	15	8,340
Total			13,898

Audit is of the view that due to poor financial controls, defaulting firms were not blacklisted.

Non-blacklisting of firms despite non-supply of medicines Rs 13.898 million resulted in violation of terms and conditions of supply orders.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends blacklisting the defaulting firms besides appropriate action against the person(s) at fault.

[AIR Para: 19, 2, 14]

17.2.2.10 Irregular appointment of contingent paid staff – Rs 8.434 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charged / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment and according to Para 3 of Government of the Punjab LG & CD Department letter No.SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charged / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charged / daily wages employee will be appointed in the local governments without the approval of LG&CD Department and without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

Following DDOs of DHA, Vehari made payment of salaries / wages amounting to Rs 8.434 million from Health Council Funds on account of contingent paid staff during 2016-17. No advertisement was made for such appointments. Appointments were also not made by the committee as no minutes of committee were available on record. No test and interviews were conducted and merit list was not available. Audit called for copy of CNICs of appointed

staff, but the same was not available for verification of the authenticity of appointments. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Amount
1	MS THQ Hospital Burewala	Health Council Funds	0.982
2	MS THQ Hospital Mailsi	Health Council Funds	0.548
3	MS DHQ Hospital Vehari	Health Council Funds	6.904
Total			8.434

Audit is of the view that due to weak internal controls, irregular appointments of contingent paid staff were made.

Irregular appointments and payment on account of salary / wages of contingent paid staff amounting to Rs 8.434 million resulted in violation of rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry in the matter and taking action against person(s) at fault.

[AIR Para: 23, 11, 11]

17.2.2.11 Irregular payment of pending liabilities – Rs 6.901 million

According to Rule 2.10(b) (3) of PFR Vol-I, all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year and money indisputably payable is not left unpaid and that all inevitable payments are ascertained and liquidated at the earliest possible date.

Following DDOs of DHA,, Vehari made payment of pending liabilities of Rs 6.901 million without allocation of budget for payment of same during 2016-17. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	Particulars	Period of expenditure	Amount
1	SMO RHC Jalla Jem	Purchase of medicine	2015-16	0.452
2	SMO RHC Sahooka	Purchase of medicine	2013-16	0.507
3	MS THQ Hospital Burewala	Purchase of medicine	2015-16	1.331
4	SMO RHC 56/WB	Purchase of medicine	2014-16	1.082
5	SMO RHC Ghara Mor Vehari	Purchase of medicine	2014-15	0.101
6	MS DHQ Hospital Vehari	Different items	2014-16	3.428
Total				6.901

Audit is of the view that due to weak financial controls, pending liabilities were cleared out of budget allocation of 2016-17 without obtaining additional allocation.

Irregular payment of pending liabilities amounting to Rs 6.901 million resulted in violation of Government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 1, 3, 8, 8, 5, 10]

17.2.2.12 Irregular / uneconomical purchase of air conditioners by misusing the emergency clause – Rs 3.172 million

According to Rules 9, 10(2) and 12 of the Punjab Procurement Rules 2014, procuring agency shall announce in an appropriate manner all proposed procurements for each Financial Year and shall proceed accordingly, without any splitting or regrouping of the procurements so planned and annual requirements thus determined would be advertised in advance on the PPRA's website. Procurement opportunities over Rs 100,000 and up to Rs 2 million shall be advertised on the PPRA's website in the manner and format specified by the PPRA from time to time. All procurement opportunities over two million rupees

should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu.

MS DHQ Hospital Vehari incurred expenditure of Rs 3.172 million on account of purchase of 40 air conditioners from Health Council budget during 2016-17 without advertisement in print media as well as on PPRA's website. Air conditioners were purchased even without calling quotations. As per approval sheet, the purchase was made under Section 59 (C) (V) on emergency basis. No reason for emergency was available on record. Notification of imposition of emergency was not produced to Audit. The Health Council / MS were not competent to declare emergency. Thus purchases were made by misusing the emergency clause of Punjab Procurement Rules. Further, Health Council of DHQ Khanewal purchased 2 ton air conditioner @ Rs 0.065 million each, but Health Council of DHQ Vehari purchased air conditioner @ Rs 0.078 million each resulting in loss of Rs 0.520 million due to purchase at higher rates.

Audit is of the view that due to poor financial controls, Procurement Rules were violated.

Non observance of Punjab Procurement Rules resulted in irregular purchase of Rs 3.172 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure from the competent authority besides recovery of loss due to purchase at higher rates and fixing responsibility on the person(s) at fault

[AIR Para: 22]

17.2.2.13 Irregular expenditure on local purchase of medicine - Rs 2.519 million

According to Government of the Punjab Finance Department letter No.FD (FR 11-2/89 dated 1st November 2001, the officers in District Government are now authorize to distribute the budget allocation of medicine budget in the following ratio.

- i) 10% for natural climates / Emergencies to be purchase in bulk
- ii) 15% for day to day purchase for normal medicine
- iii) 75% bulk purchase for normal medicine

SMO RHC 188/EB Vehari incurred excess expenditure amounting to Rs 2.519 million than the prescribed ratio on local purchase of medicine in bulk and day to day during the Financial Years 2015-17. The detail is as under:

(Rupees in million)

Period	Budget of medicine	15 % of Budget	Expenditure on LP	Excess Expenditure
2015-16	2.900	.435	1.900	1.465
2016-17 July 16 to Dec 16	1.000	.150	0.908	0.758
2016-17 January 17 to June 17	.351	0.053	0.349	0.296
Total	4.251	0.638	3.157	2.519

Audit is of the view that due to weak internal controls, excess expenditure was incurred than the prescribed ratio on purchase of L.P medicine.

Non observance of instructions of the Government resulted in excess expenditure on LP medicines amounting to Rs 2.519 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 10]

**17.2.2.14 Unauthorized expenditure over and above budget allocation –
Rs 2.317 million**

According to the Rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation. Further, according to Rule 66(5) of PDG & TMA (Budget) Rules, 2003 the DDO shall not authorize any payment in excess of the funds placed at his disposal.

Following DDOs of DHA,, Vehari incurred expenditure of Rs 2.317 million on account of pay and allowances during 2014-17 beyond the budget allocation as detailed below:

(Rupees in million)

Sr. No.	Financial Year	DDOs	Budget allocation	Expenditure	Excess expenditure
1	2016-17	SMO RHC Jalla Jeem	8.939	9.472	0.533
2	2014-17	SMO RHC 56/WB	11.525	13.309	1.784
Total			20.464	22.781	2.317

Audit is of the view that due to weak financial management, the expenditure was incurred beyond budget allocation.

Non observance of rules resulted in unauthorized expenditure amounting to Rs 2.317 million without budget allocation.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from Finance Department besides strict disciplinary action for excess expenditure.

[AIR Para: 7, 14]

17.2.2.15 Purchase of machinery and equipment without requirements – Rs 1.795 million

According to Para 16.10 (xiii) (b) of the Punjab Budget Manual, purchase largely in excess of requirements is a financial irregularity.

MS THQ Hospital Burewala incurred expenditure of Rs 1.795 million during 2016-17 on account of purchase of machinery and equipment without requirement. The machinery purchased was lying without use. **Annexure- AW**

Audit is of the view that due to weak financial management, purchase of machinery and equipment was made without immediate requirement.

Purchase of machinery and equipment without requirement amounting to Rs 1.795 million resulted in violation of Government rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from the competent authority, besides fixing responsibility on the person(s) at fault.

[AIR Para: 5]

17.2.3 Performance

17.2.3.1 Unauthorized payment of inadmissible allowances – Rs 16.175 million

According to Government of the Punjab Finance Department (Monitoring Wing) Notification No.FD(M.1)1-15/82-P-J dated 15/01/2000, in case of designated residence the officer / official for which residence is meant, cannot draw house rent allowance. He will have to pay 5% maintenance charges even if he does not avail the facility and residence remains vacant during the period. Further, according to Rule 1.15 of Traveling Allowance Rules, no conveyance allowance is admissible during the period of leave of any kind or vacations or living within boundary wall of office. Moreover, according to Rule 2.31 of the PFR Vol-I a drawer of Bill for pay, allowances, contingent and other expenses will be held responsible to any over charge fraud and misappropriation.

Following DDOs of DHA, Vehari made payments of Rs 16.175 million on account of different inadmissible allowances to employees of Health Department during 2013-17. The allowances were not admissible but DDOs made payments without observing the entitlement of concerned staff. The details are given below:

(Rupees in million)

Sr. No.	Period	DDOs	Description	Amount
1	2016-17	SMO RHC Sahooka	House rent and conveyance allowance	0.213
2	2016-17	SMO RHC Sahooka	Health sector reform allowance	0.136
3	2016-17	MS THQ Hospital Burewala	Health sector reform and Incentive allowance	1.998
4	2016-17	MS THQ Hospital Burewala	Adhoc Relief Allowance (2010) 50%	0.359
5	2016-17	DO (Health)	Health sector reform allowance	0.213
6	2016-17	DO (Health)	Health sector reform allowance	0.099
7	2016-17	DO (Health)	Conveyance allowance	2.669
8	2016-17	DO (Health)	Conveyance allowance	2.575
9	2013-17	SMO RHC Ludden	House rent allowance	1.954
10	2013-17	SMO RHC Ludden	Health sector reform allowance	0.585
11	2016-17	MS THQ Hospital Mailsi	Adhoc Relief Allowance (2010) 50%	0.148
12	2016-17	MS THQ Hospital	Health sector reform allowance	0.053

Sr. No.	Period	DDOs	Description	Amount
		Mailsi		
13	2016-17	MS THQ Hospital Mailsi	House rent and conveyance allowance	0.344
14	2016-17	MS THQ Hospital Mailsi	HSRP / Mess / Dress allowance	0.363
15	2016-17	MS DHQ Hospital Vehari	Health sector reform allowance	0.332
16	2016-17	MS DHQ Hospital Vehari	Adhoc Relief Allowance (2010) 50%	2.918
17	2016-17	MS DHQ Hospital Vehari	House rent and conveyance allowance	0.299
18	2016-17	MS DHQ Hospital Vehari	Inadmissible allowances	0.359
19	2016-17	MS DHQ Hospital Vehari	Conveyance allowance	0.558
Total				16.175

Audit is of the view that due to poor management, inadmissible allowances were paid to staff.

Unauthorized payment of inadmissible allowances resulted in loss to Government amounting to Rs 16.175 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of allowances withdrawn irregularly amounting to Rs 16.175 million, besides action against responsible.

[AIR Para: 4, 8, 1, 2, 1, 9, 16, 18, 1, 4, 1, 2, 4, 6, 1, 2, 3, 19, 20]

17.2.3.2 Irregular withdrawal of Incentive Allowance – Rs 7.919 million

According to Government of the Punjab Health Department Notification No.PO(P&E-I) 19-113/2004 Para No. V. “specialist will be allowed only hospital based practice after duty hours i.e. HSRA @ Rs 22,000 P.M at less attractive DHQ / THQ Hospital”. Further, according to Primary and Secondary Health Care

department notification No. PA/OS/(G)4-8/2016 dated 03.08.2016 “ in pursuance of the approval of competent authority 40% of the existing allowance shall be paid subject to conducting of evening rounds in hospital by consultant on call basis, for the purpose of adjustment in duty roster as devised by Punjab Information Technology Board. For purpose consultant shall checkout from morning shift through biometric attendance system after 2:00 pm and shall check in again after 5:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds shall be strictly monitored through bio metric attendance system.

Following DDOs of DHA,, Vehari made payment of incentive allowance of Rs 7.919 million during 2016-17 to specialist doctors who were not practicing within the premises of hospital after duty hours despite the availability of houses in the premises of hospitals. Moreover, record pertaining to bio-metric attendance not provided/maintained. The detail is as under:

(Rupees in million)

Sr. No.	DDOs	No. of specialists	Amount
1	THQ Hospital Mailsi	5	2.354
2	DHQ Hospital Vehari	15	5.565
Total			7.919

Audit is of the view that due to weak monitoring controls, incentive allowance was paid without performance of duties.

Irregular withdrawal of incentive allowance resulted in loss to Government amounting to Rs 7.919 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of Rs 7.919 million from concerned besides fixing responsibility on the person(s) at fault.

[AIR Para: 3, 13]

17.2.4 Internal Control Weaknesses

17.2.4.1 Mis-procurement due to partial supply and payment thereof - Rs 84.294 million

According to Rule 62 of the Punjab Procurement Rules 2014, a procuring agency shall make prompt payments to the contractor against the invoice or running bill on satisfactory performance within the time given in the conditions of the contract which shall not exceed thirty days. Further, according to Rule 69, any violation of PPRA rules shall be treated as mis-procurement.

MS, DHQ Hospital Vehari issued supply orders for purchase of medicines and stationery amounting to Rs 84.294 million during 2016-17. Firms failed to supply the stores as per supply orders and store amounting to Rs 75.035 million were not supplied by the firms. DDO made payment of partially received store without demanding the store as per supply orders. The acceptance of partial supply and payment without demanding store as per supply orders resulted in mis-procurement and undue favor to suppliers.

Audit is of the view that due to weak internal controls, partial store was accepted and payment was made without receipt of store as per supply order.

Non observance of rules resulted in irregular acceptance of partial supply and Payment of Rs 84.249 million in violation of rules.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 6]

17.2.4.2 Purchase of medicine in excess of demand – Rs 64.728 million

According to Rule 10 (ii) of PFR Vol-I, every officer while incurring or authorizing expenditure from public fund should be guided by higher standards of financial propriety. The expenditure should not be prima facie more than the occasion demand. Further, according to the Punjab Budget Manual Rule 16.10 (xiii) (b), purchases largely in excess of requirements are a financial irregularity.

CEO DHA Vehari incurred expenditure amounting to Rs 49.120 million on account of purchase of medicine through central rate contract during the Financial Year 2016-17 without obtaining demands from the end users. Further, the medicine was distributed to health facilities without keeping in view the patient ratio as the medicine was distributed to the RHCs equally. Further, MS THQ Hospital Mailsi also purchased medicine amounting to Rs 15.608 million in excess of demand. This resulted in irregular purchase in excess of demand amounting to Rs 64.728 million.

Audit is of the view that due to weak internal controls, purchases were made in excess of demand.

Unnecessary purchase and issuance of medicine in excess of requirement resulted in unjustified expenditure of Rs 64.728 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

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

[AIR Para: 3, 16]

17.2.4.3 Unauthorized purchase of various items without obtaining of sales tax invoices - Rs 34.182 million

According to Sales Tax Special Procedure, 2007 supplier will issue sales tax invoices and withholding agent shall deduct sales tax 1/5th.

Medical Superintendent DHQ Hospital Vehari purchased X-Ray films, bedding and clothing, stationery, printing of stationery and cost of others store items for Rs 34.182 without obtaining sales tax invoices from suppliers. The purchase of material without sales tax invoices created doubts about the actual purchases.

Audit is of the view that due to weak internal controls, sales tax invoices were not obtained.

Purchases amounting to Rs 34.182 million without obtaining sales tax invoices resulted in unauthorized purchase and loss to Government.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization of expenditure / inquiry in the matter besides fixing responsibility on the person(s) at fault.

[AIR Para: 17]

17.2.4.4 Wasteful expenditure on provision of missing infrastructure demolished under revamping – Rs 19.925 million

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

MS THQ Hospital Burewala got approved scheme “Provision of missing infrastructure in THQ Hospital Burewala” and District Government Vehari incurred expenditure of Rs 19.925 million during the Financial Years 2015-17 on civil work. The entire expenditure was gone wasteful as areas of operation theater, MS Office and administration block already improved with porcelain tiles on floor and walls of under revamping scheme by the Government of the Punjab was dismantled.

Audit is of the view that due to weak internal controls, revamping scheme was started in the hospital without survey of required work and already improved areas were demolished.

Revamping of hospital without assessment of requirements resulted in loss to Government amounting to Rs 19.925 million.

The matter was reported to the PAO and DDOs concerned in October, 2017. No reply was submitted by the DDOs. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends inquiry of the matter and recovery of loss amounting to Rs 19.925 million, besides fixing responsibility on the person(s) at fault.

[AIR Para: 24]

17.2.4.5 Non deposit of the Government dues – Rs 2.547 million

According to Rule 76 of PDG and TMA (Budget) Rules 2003, the Collecting Officers shall ensure that all revenue due is claimed, realized and credited immediately into the Local Government Fund.

MS DHQ Hospital Vehari did not deposit Government dues of Rs 2.547 million during 2016-17. An amount of Rs 1.037 million was deducted on account of liquidated damages and withdrew Rs 1.510 million from the Government treasury on account of DTL fee from the bills of suppliers.

Audit is of the view that due to weak internal controls, the Government dues were not deposited.

Non deposit of dues resulted in loss to the Government amounting to Rs 2.547 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends deposit of government dues besides fixing responsibility on the person(s) at fault.

[AIR Para: 09]

17.2.4.6 Loss due to charging of higher rates on local purchases – Rs 2.283 million

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

MS THQ Hospital Burewala purchased medicines and X-ray films at higher rates and made excess payment amounting to Rs 2.283 million during the Financial Year 2016-17. The rates of medicines paid were compared with central rate contract. Similarly, X-ray films were purchased from Fuji Film Pakistan (Pvt) Ltd. at high rates whereas the same company offered lower rate at DHQ Hospital Vehari during the same financial year. The detail is as under:

(Rupees in million)

Sr. No.	DDO	Particulars	Amount
1	THQ Hospital Burewala	Purchase of medicines	1.578
2	THQ Hospital Burewala	Purchase of X-ray films	0.705
		Total	2.283

Audit is of the view that due to weak internal controls, medicine and X-ray films were purchased at high rates.

Purchases on higher rates resulted in loss to the Government amounting to Rs 2.283 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of Rs 2.283 million besides action against the person(s) at fault.

[AIR Para: 4, 7]

17.2.4.7 Doubtful expenditure due to non-maintenance of consumption record – Rs 1.541 million

According to Rule 15.4(a) and 15.5 of PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form-26 has been made by a properly authorized person.

District Officer (Health) Vehari issued medicine to department of CDCs, DSI, GRDs and Hakeem amounting to Rs 1.541 million during 2016-17 but stock entries and consumption record were not maintained. Non maintenance of stock registers and consumption record of medicines resulted in doubtful expenditure of Rs 1.541 million. **Annexure-AX**

Audit is of the view that due to weak internal controls, stock register and consumption record was not maintained.

Non-maintenance of stock register and consumption record of medicine resulted in doubtful expenditure amounting to Rs 1.541 million.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends recovery of Rs 1.541 million or Inquiry of the matter, besides action against responsible, .

[AIR Para: 6, 7]

17.2.4.8 Unauthorized acceptance of medicine without date of manufacturing and date of expiry – Rs 1.247 million

According to Part A of the Government of Punjab Health Department (Purchase Cell) Notification No. S.O.P (P-1)11/3.64/2001 dated 6th September 2001, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the stores may be accepted up to 70% shelf life and in case of locally manufactured / packed drugs up to 80% at the time of supply / delivery subject to 1% penalty charges for the actual shortfall in shelf life below the approved shelf life of 80%-90% for either category of medicine at the time of actual delivery / supply of stores.

SMO RHC 56/WB, Vehari accepted medicine of Rs 1.247 million during 2014-16 without any date of manufacturing and date of expiry. No date of manufacturing and date of expiry were entered on supplier bills, stock register, and bin cards or at any other record. The acceptance of medicine without entry of dates was unauthorized and created doubts about the shelf life of medicines.

Annexure- AY

Audit is of the view that due to weak internal controls, medicine was accepted without date of manufacturing and date of expiry.

Acceptance of medicine amounting to Rs 1.247 million without dates resulted in violation of Government instructions.

The matter was reported to the PAO and DDO concerned in October, 2017. No reply was submitted by the DDO. DAC meeting was not convened despite repeated efforts by Audit.

Audit recommends regularization from the competent authority, besides fixing responsibility on the person(s) at fault, .

[AIR Para: 9]

ANNEXURE

Annexure-A

**Memorandum for Departmental Accounts Committee Paras Pertaining to Current
Audit Year 2017-18**

District Health Authority, Bahawalnagar

(Rupees in million)

Sr. No.	Name of Formations	Para No.	Subject	Amount
1	District Officer (Health) BWN	1	Loss to Govt. due to unjustified payment of irrelevant Allowances	1.420
2		2	Unjustified payment of health sector reform Allowance	0.157
3		6	Irregular expenditure on payment of electricity charges	0.774
4		7	Loss to govt. due to local purchase of medicine on higher rates	0.413
5		8	Non-submission of parchee fee into Govt. treasury	0.505
6		12	Un-authorized payment to employee who absent from duty	0.037
7		14	Irregular Payment of HSRP / Conveyance Allowance during Leave Period	0.282
8		15	Local purchase of medicine in violation of local purchase policy	3.283
9		16	Unjustified payments on account of POL to vaccinators	0.135
10		17	Irregular payment to contingent paid staff / daily wages	2.800
11		18	Unjustified payment of Health Sector Reform Allowance	0.542
12		19	Loss to Govt. due to non-obtaining of discount on Local Purchase of Medicine	0.394
13		22	Excess / Overpayment due to Non Observing the OGRA Rates	0.028
14		23	Irregular expenditure by misclassification of	0.997
15	DHQ Hospital BWN	13	Loss to Govt. due to non / less deduction of liquidity damages for late supplies of medicines”	0.708
16		15	Unjustified issuance of stock	11.557
17		17	Loss to Government due to non deposit of different fees	0.145
18		19	Irregular purchase of medicines / pharmaceuticals through rate contract without obtaining stamp duty Rs 307,188 and performance security	0.307
19		25	Loss to Govt. due to non deduction of Provincial Sales	0.597

Sr. No.	Name of Formations	Para No.	Subject	Amount
			Tax on services	
20		28	Expenditure on Medicine without LP book	0.523
21		29	Purchase of Dialyzers at excess rates	0.624
22	RHC MandiSadiqGanj	1	Loss to Government due to Unjustified Drawl of Social Security Benefit after Regularization	0.526
23		2	Excess Utilization of Budget	2.184
24		3	Irregular drawl of Adhoc Relief Allowance (2010) 50% of pay	0.144
25		4	Non-deposit of Fee into Govt. Treasury,	0.005
26	THQ Hospital Chistian	16	Difference between F.I. data and Expenditure Statement	31.595
27		17	Un-authorized drawl of pay and allowances (SSB 30 %)	0.059
28		18	Purchase of Sub-Standard Medicines due to Doubtful (or without) Drug Testing Laboratory Reports,	18.155
29		19	Loss to Govt. due to Purchase of Medicine on Higher Rates,	0.251
30		20	Loss due to Non -deduction of Income Taxes from Medicine Bills,	0.054
31		21	Purchase of Luxury Pedal Bin (Foot Operated Dust Bin) in excess of demand	0.460
32	THQ Hospital Fort Abbas	3	Excess drawl of HSRA by the Medical Officer	0.036
33		4	Loss due to non obtaining discount on Local Purchase of Medicine	0.072
34		5	Excess charging of rates of POL than the rates given on OGRA web sites	0.047
35		6	Loss to Government due to misappropriation of used Mobil Oil	0.016
37		7	Recovery of un-authorized withdrawal of house rent allowance	0.033
38		8	Irregular payment of Non Practicing Allowance (NPA)	0.036
39	MS THQ Hospital Minchinabad	2	Loss to Government due to Unjustified Drawl of Social Security Benefit after Regularization	0.199
40		4	Non Utilization of Budget	16.171
41		5	Non Deposit of Sale Proceed of Used Mobil Oil	0.011
42		6	Loss to govt. due to purchase of POL at higher rates than the rates fixed by OGRA	0.033

Sr. No.	Name of Formations	Para No.	Subject	Amount	
43		7	Unauthorized retention of Government Residence	0.288	
44		8	Non Auction & Collection of Record of Old Vehicle / Material and Trees	0.200	
45		9	Loss to Govt. due to non deduction of House Rent Allowance	0.071	
46		10	Irregular payment of incentive allowance to the doctors	0.090	
47		11	Loss to govt. Due to non deduction water charges from the resident of residences	0.017	
48		12	Irregular drawl of Adhoc Relief Allowance (2010) 50% of pay	0.233	
49		13	Loss to Government due to Irregular Drawl of Irrelevant allowance	0.011	
50		14	Irregular Payment to Work Charge / Contingent Paid Staff	0.322	
51		15	Unauthorized drawl of Non Practicing Allowance	0.288	
52		17	Loss to Govt. due to non-obtaining of discount on Local Purchase of Medicine	0.982	
53		Principal General Nursing School BWN	3	Unauthorized Excess Drawl of Funds on Accounts of Pay & Allowances	0.343
54			4	Tempering of attendance record for receipt of excess payment of stipend	0.053
55	5		Loss to Govt. due to Misappropriation of Used Mobil Oil	0.009	
56	6		Loss to Government due to Unjustified Drawl of Social Security Benefit after Regularization	0.021	
57	7		Loss to Government due to payment of irrelevant allowance during Leave Period	0.012	
58	8		Non verification of GST payment	0.012	
59	10		Incurring Expenditure without Driver / Sanctioned post	0.047	
60	11		Unauthorized Drawl of Pay & Allowances due to Change of Cadre	0.177	
61	Deputy DO (Health) BWN	16	Excess charging of rates of POL than the rates given on OGRA web sites	0.004	
62		17	Loss to Government due to misappropriation of used mobil oil	0.003	
63		18	Non verification of deposit of Sales Tax on purchases	0.005	

Sr. No.	Name of Formations	Para No.	Subject	Amount
64	Programme Director (DHDC) BWN	1	Irregular Payment of HSRP / Conveyance Allowance and during Leave Period	0.016
65		2	Loss to Govt. Due to Non deduction of C.A/H.R by unauthorized resident in DHDC Hostel	0.166
66		3	Difference in SAP Data and Expenditure Statement	0.794
67		4	Loss to Govt. due to Non deduction of Conveyance Allowance	0.045
68		5	Excess Purchase of different Items without Requirement	0.076
69		6	Irregular expenditure by misclassification	0.071
70		7	Non deduction of taxes on prescribed rates	0.010
71	Deputy DO (Health) CTN	1	Loss to Govt. Treasury due to Un-Justified Drawl of Allowances during Leave Period, Recovery	0.021
72		3	Loss due to Un-authorized Payment of Health Risk Allowance,	0.054
73		4	Loss due to Un-authorized Payment of Health Risk Allowance,	0.009
74	Chief Executive Officer (DHA) BWN	7	Irregular and Unjustified expenditure of POL	0.073
75		8	Irregular drawl of house rent & conveyance allowanc	0.106
76		9	Irregular & Doubtful expenditure on repair of vehicle	0.091
77		10	Purchase of B.P. Apparatus & Stethoscope in excess of demand amounting to Rs.396, 208 and non-distribution thereof to BHUs/MCH Centres	0.396
78		11	Unjustified expenditure of photocopies	0.235
79		2	Loss to Govt. due to Non-Deduction of Provincial Sales Tax on Services,	0.042
80		4	Loss to Govt. due to Purchase of POL at Higher Rates than the Rates Fixed by OGRA,	0.008
81		5	Loss to Govt. due to Non / Less Deduction of Liquidity Damages for Late Supplies of Medicines	0.249
82		6	Loss to Govt. due to Non Deduction of HRA from Residents of Official Residences	0.096
83		7	Irregular Payments of Arrears without Additional Budget and Non Production of Bills	4.020

Sr. No.	Name of Formations	Para No.	Subject	Amount
84	MS THQ Hospital Haroonabad	8	Purchase of Sub-Standard Medicines due to Doubtful (or without) Drug Testing Laboratory Report	16.108
85		9	Loss to Govt. due to Non Deduction of Water Charges from Residents of Official Residences	0.019
86		10	Loss to Govt. due to Drawl of Doubtful / Fake "Repair of Vehicle" Bills	0.136
87		11	Non Deposit of Sale Proceed of Used Mobil Oil,	0.009
88		12	Loss to Govt. due to Purchase of Medicine on Higher Rates	0.756
89		13	Loss due to Non Deduction of Income Taxes from Medicine Bills	0.595
90		15	Un-Justified drawl of Non-Practice Allowance,	0.060

District Health Authority, Bahawalpur

Sr. No.	Name of Formations	Para No.	Subject	Amount
1	CEO(DHA) Bahawalpur	6	Abnormal delay in recruitment of key staff	0.520
2		10	Unauthorized Appointment and Re-appointment of Terminated staff	0.630
3		11	Doubtful payment of Electricity Bill against bogus reading	0.079
4		12	Un-sound Budgeting / Non-surrender of Anticipated Savings	14.807
5		15	Loss to Govt. due to Misappropriation of Used Mobil Oil	0.015
6	DO (Health)	1	Non deposit of general sales tax by the suppliers	0.052
7		2	Loss to Govt. due to Purchase of Fuel on Higher Rates	0.049
8		3	Overpayment of pay and allowances to Doctors	0.089
9		4	Loss to Govt. due to non-taking used mobil oil into stock	0.022
10		5	Purchase of POL from unregistered Pump	0.031
11	THQ APE	1	Overpayment of Sales tax	2.610
12		2	Unjustified purchase and issuance of stock	0.345
13		3	Unjustified payment	0.682
14		4	Loss to Govt. due to purchase of medicine on higher rates	0.086
15	THQ HSP	2	Loss to Govt. due to Non-Deduction of Provincial Sales Tax on Services	0.079
16		3	Misappropriation of Funds through Fictitious Billing	6.010
17		4	Loss to Govt. due to Showing Higher Rates of Store Items	0.181
18		7	Loss to Govt. due to Purchase of POL at Higher Rates than the Rates Fixed by OGRA	0.085
19		8	Loss to Govt. due to Unjustified Payment of Irrelevant Allowances	0.024
20		9	Loss to Govt. due to Non / Less deposit of Different Fees into Govt. Treasury	0.203
21		10	Loss to Govt. due to Non / Less Deduction of Liquidity Damages for Late Supplies of Medicines	0.486
22		11	Loss to Govt. due to Non Deduction of HRA from Residents of Official Residences	0.045
23		13	Loss to Govt. due to Non Deduction of Cost of Samples	0.094

Sr. No.	Name of Formations	Para No.	Subject	Amount
			from Contractor's Bill	
24		14	Loss to Govt. due to Un-Justified / Doubtful Tours of Ambulances and Misappropriation of POL	0.870
25		15	Loss to Govt. due to Non Deduction of Water Charges from Residents of Official Residences	0.015
26		16	Loss to Govt. due to Drawl of Doubtful / Fake "Repair of Vehicle" Bills	0.151
27		17	Non Deposit of Sale Proceed of Used Mobil Oil	0.000
28		18	Irregular Purchase of POL from Desired/Unregistered Petrol Pump and Loss due to Extra Distance	0.028
29		20	Loss to Govt. due to Purchase of Medicine on Higher Rates	0.839
30		21	Loss to Govt. due to Non Deduction of Taxes, amounting	0.000
31		2	Non deposit of different fees into Govt. treasury	0.028
32		4	Un-authorized drawl of pay and allowances after resignation	0.416
33		5	Irregular drawl of house rent allowance	0.027
34		6	Irregular drawl of SHSRA by the staff	0.011
35		9	Irregular payment of Non Practicing Allowance (NPA)	0.094
36		10	Loss due to charging higher rates of store items	0.042
37		11	Doubtful expenditure through fictitious billing	1.145
38	THQ KPT	12	Loss due to non recovery of cost of samples sent for DTL	0.054
39		13	Unjustified consumption of dialyzers and other related items	0.467
40		14	Unjustified payment	0.181
41		15	Non accountal of POL in log book	0.011
42		1	Unjustified payment on account of POL	0.277
43		2	Overpayment of pay and allowances to Doctors	0.241
44	THQ YZN	3	Overpayment of pay and allowances to Medical Superintendent	0.102
45		4	Irregular expenditure by splitting the indents and non observance of PPRA Rules	0.937
46		5	Doubtful expenditure on purchases and distribution of stock	0.920
47	RHC	17	Un-authorized drawl of pay & allowances	0.219

Sr. No.	Name of Formations	Para No.	Subject	Amount
48	Qaimpur	19	Doubtful expenditure on account of repair of ambulance / machinery & equipment / furniture and fixture	0.149
49		20	Irregular drawl of practice compensatory allowance	0.010
50	RHC Kudwala	1	Unauthorized drawl of Practice Compensatory Allowance	0.037
51		2	Irregular drawl of SHSRA by the staff	0.068
52		3	Irregular drawl of pay and allowances due to shifting of headquarter	0.145
53		5	Unjustified payment	0.025
54		6	Non accountal of dental medicine into stock	0.049
55		1	Un-authorize drawl of pay and allowances during EOL	0.090
56	RHC LaalSohanra	2	Loss to government due to non- deduction of Group Provident Fund, Benevolent Fund and Group Insurance	0.012
57		3	Irregular drawl of practice compensatory allowance	0.027
58		6	Loss to government due to ghost employee	0.150
59		7	Loss to government due to not allotment of residences	0.155
60		9	Difference between expenditure as per F.I data & budget & expenditure given by the department	8.162
61		10	Un-Justified payment on account of POL	0.117
62	MS Welfare	1	Difference between FI data and Expenditure Statement	1.747

District Health Authority, Chiniot

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
1	RHC	4	Non-verification of General Sales Tax	0.284
2	Barana	7	Non-blacklisting of firms and non-forfeiture of Performance Security and non-obtaining of Stamp Duty	0.034
3	RHC Ahmad	6	Non-forfeiture of Performance Security due to non-supply of medicines	0.021
4	Nagar	9	Non-verification of General Sales Tax	0.328
5		11	Shortage of medicine store items	0.016
6		12	Excess payment by charging Sales Tax on air conditioners	0.068
7	RHC 14	2	Non-verification of General Sales Tax	0.335
8	JB	3	Non-deposit of receipts	0.050
9		9	Non-maintenance of record of adjustments	-
10	THQ	3	Drawal of Incentive Allowance at excessive rate	0.476
11	Hospital	4	Non-recovery of Penal Rent	0.230
12	Lalian	6	Unauthorized retention of profit on DDO bank account	0.148
13		8	Non-deposit of Government receipts	0.080
14		11	Excess payment by charging Sales Tax on air conditioners	0.028
15		12	Unjustified drawal of Travelling Allowance	0.019
16		13	Non-forfeiture of Performance Security due to non-supply of medicine	0.017
17		14	Non-auction of dried/fallen trees	-
18	CEO	1	Decisions not taken in sanitation of challans	0
19	DHA	3	Non-recovery of administrative/ monitoring fine	0.455
20	Chiniot	6	Penalties not imposed under prevention of misuse ordinance	0.076
21		7	Non-forfeiture of Performance Security due to non-supply of medicine	0.050
22		10	Non-recovery of registration fee of medical stores	0.010
23	THQ Hospital	4	Unauthorized drawal of Incentive Allowance by the specialist	0.96
24	Bhowana	8	Non-forfeiture of Performance Security due to non-supply of medicine	0.112
25		9	Irregular payment of previous year liabilities	0.17
26		10	Non-verification of General Sales Tax	0.08
27		11	Non-auction of fallen/dried trees	0.5
28		12	Overpayment of General Sales Tax	0.015
29	DO(Health),	3	Irregular purchase of different items through misclassification	0.330
30	Chiniot	4	Non-recovery of penalty imposed on employees	0.484
31		6	Non-deduction of House Rent and Conveyance Allowance	0.298
32		10	Fraudulent drawal of pay and allowance	0.113

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation	
33		12	Non-recovery of imposed fine	0.081	
34		13	Non-verification of General Sales Tax	0.504	
35		15	Non-Deduction of Sales Tax on Services	0.032	
36		16	Doubtful drawl of funds on repair of Air Conditioner	0.056	
37		17	Drawl of funds through fictitious invoicing	0.175	
38		18	Irregular drawl of travelling allowance	0.221	
39		19	Payment of inadmissible Health Risk Allowance	0.024	
40		20	Non-recovery on account of General Provident Fund, Benevolent Fund and Group Insurance	0.510	
41		District Headquarters Hospital, Chiniot	1	Payment of Sales Tax against exempted supply	0.466
42			2	Irregular expenditure on telecom services obtained from private operators	0.061
43	3		Non-forfeiture of performance security on non-supply / sub-standard supply of medicines	0.227	
44	4		Excess drawl of Daily Allowance	0.019	
45	5		Incurrence of personal expenditure out of public fund	0.072	
46	6		Excess payment due to acceptance of low standard Lap-Tops	0.150	
47	15		Non-deduction of Income Tax on Doctor and Staff Share of revenue	0.097	
48	16		Non-deposit of Government revenue	0.136	
49	17		Un-known whereabouts of fund	0.074	
50	20		Non-recovery of penal rent	0.073	

District Health Authority, Dera Gazi Khan

Sr. No.	Name of Formations	Para No.	Subject	Amount
1	CEO (Health)	6	Overpayment on purchase of medicine at higher rates	0.307
2		7	Non recovery of late supply penalty	0.538
3		10	Unauthorized payment made for supply of medicines without DTL	0.100
4		11	Irregular Payment against medicine without complete supply	0.435
5		14	Overpayment due to payment of higher rates of POL than notified by OGRA	0.015
6		15	Irregular Payment on account of POL	1.374
7	District Officer (Health)	24	Loss due to Less Recovery of Income Tax / Withholding Tax	0.007
8		27	Unjustified allocation and transfer of funds to PRSP	12.5
9		33	Non recovery of penalty imposed during absent period	0.239
10		34	Doubtful purchase of medicines due to non availability of proof of consumption	0.995
11		35	Irregular expenditure on repair of vehicle	0.072
12		37	Overpayment due to payment of higher rates of pol than notified by OGRA	0.031
13	SMO RHC Barthi	18	Drawal of Government money without receipt of medicine	0.249
14		19	Unjustified and Doubtful expenditure on repair	0.060
15		21	Doubtful expenditure on purchase of POL due to non production of log books.	0.249
16	SMO RHC Shadan Lund	22	Recovery due to drawal of full salary during the leave on half pay	0.327
17		23	Recovery of Inadmissible Health Sector Reforms and Conveyance Allowance During Leave	0.010
18		24	Unjustified purchase of medicines	0.012
19		26	Non-verification of general sales tax deposit into government treasury	0.033
20		33	Misuse of Electricity and Non Recovery of Residential Electricity Charges	0.044

Sr. No.	Name of Formations	Para No.	Subject	Amount
21	SMO RHC Kot Chutta	25	Doubtful issuance of medicines due to non availability of proof of consumption	0.040
22		29	Unauthorized withdrawal of inadmissible allowances	0.012
23		32	Loss due to payment of inadmissible health sector reforms	0.009
24		33	Non deduction of 5% house maintenance charges	0.053
25		34	Payment of salaries during absent period	0.062
26		35	Non deposit of hospital receipts into Government treasury	0.039
27		36	Doubtful expenditure on purchase of POL due to non production of log books	0.099
28	MS THQ Hospital Taunsa	28	Non-obtaining of performance guarantee from suppliers	0.343
29		29	Less recovery of cycle stand fee	0.100
30		30	Loss to Government due to non obtaining of discount against local purchase of medicines	0.364
31		31	Loss of govt. due to POL expenditure on heavy generator	1.437
32		32	Unauthorized inclusion of sales tax in electricity bills	0.404
33		35	Misclassification of expenditure	0.235
34		36	Unauthorized payment made for supply of medicines without obtaining report of drug testing laboratory	0.531
35		38	Doubtful issuance of medicines due to non availability of proof of consumption	0.684
36		39	Payment of salaries after resignation	0.458
37		40	Purchase of X-ray films on higher rates	0.266
38		42	Loss due to non recovery of withholding tax on services	0.190
39		43	Non recovery of uniform and mess allowance during leave	0.067
40		44	Unauthorized withdrawal of inadmissible allowances	0.177

Sr. No.	Name of Formations	Para No.	Subject	Amount
41		49	Non deposit of ambulance charges into government treasury	0.078
42		50	Loss of Government due to unjustified utilization of POL	0.234
43		52	Irregular expenditure on repair of machinery and equipment	0.412
44		53	Unauthorized payment on account of salaries of contingent paid staff	0.686
45		55	Unauthorized expenditure without estimate and measurement	0.595
46	SMO RHC Vehova	19	Overpayment due to irregular withdrawal of ad hoc relief allowance-2010	0.128
47		20	Recovery of inadmissible allowance to employees	0.028
48		22	Unauthorized payment of Uniform / Livery Allowance	0.019
49	Dy.DO (Health) Kot Chutta	5	Doubtful consumption of POL	0.047
50	SMO RHC Sarwar Wali	14	Loss on account of 5% Maintenance charges	0.054
51		17	Unauthentic consumption of POL for generators	0.268
52		18	Local purchase of medicines at higher rates, loss due to non availing discount	0.036
53	SMO RHC Shah Sadardin	19	Recovery of unauthorized payment of Social Security Benefit after regularization	0.056
54		20	Recovery of unauthorized payment of conveyance allowances	0.011

District Health Authority, Faisalabad

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
1	Government General Hospital Samanabad	2	Irregular cash payments	0
2		4	Irregular procurement due to defective tendering process	0
3		10	Unauthorized payment of salary	0.293
4		11	Unauthorized payment of salary after retirement	0.219
5		12	Double payment of arrear through adjustments	0.12
6		13	Unauthorized withdrawal of allowances	0.079
7		15	Non-forfeiture of performance security due to non-supply of medicine	0.304
8		17	Irregular expenditure due to non-preparation of budget estimates	0
9	Rural Health Centre 174/GB	1	Irregular expenditure on local purchase / day to day medicine	0.331
10		4	Non-verification of General Sales Tax	0.122
11		5	Excess payment of allowances	0.041
12		6	Unauthorized drawl of Practice Compensatory Allowances	0.033
13		7	Infructuous expenditure on transportation of medicines	0.043
14		8	Excess drawl of pay and allowances	0.009
15	THQ Hospital, Jaranwala	4	Non-forfeiture of performance security due to non-supply of medicines	0.591
16		5	Undue payment of General Sales Tax on electricity	0.181
17		9	a)Non-deduction of house rent from employees occupying above entitlement residences	0.311
18		9	b)Non-deduction of house rent from employees occupying above entitlement residences	0.194
19		10	a)Non-deduction of House Rent @ 5% of basic pay	0.086
20		10	b)Non-deduction of House Rent @ 5% of basic pay	0.044
21		12	Irregular expenditure without keeping supporting record	0.038
22		13	Non-auction of trees	0
23		14	a)Payment of inadmissible allowance	0.025
24		14	b)Payment of inadmissible allowance	0.022
25		15	a)Excess drawal of House Rent Allowance	0.024
26		15	b)Excess drawal of House Rent Allowance	0.019

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
27		17	Non-deposit of auction money into Government Treasury	0
28	Chief Executive Officer, District Health Authority	4	Non-recovery of registration fee of medical stores	0.2
29		5	Non-recovery of notice period from resigned employee	0.056
30		6	Non-recovery of Late Delivery charges	0.258
31		7	Unauthorized withdrawal of funds	0.984
32		8	Non-forfeiture of Performance Security due to non-supply of medicine	0.157
33		Rural Health Centre 153/RB	1	Unauthorized payment of Health Risk Allowance
34	4		Non-verification of General Sales Tax	0.139
35	6		Payment of Personal Allowance at excessive rate	0.08
36	7		Loss due to non-purchase of medicines at risk and cost of original suppliers	0.065
37	8		Payment of House Rent Allowance at excessive rate	0.056
38	10		Non-blacklisting of firms and non-forfeiture of Performance Security	0.047
39	12		Unauthorized payment of Integrated Allowance	0.038
40	13		Non-recovery of penalty for late supply of medicines	0.031
41	THQ Hospital, Samundri	4	Payment of Health Sector Reforms Allowance to the Specialists not Doing Hospital Based Practice after Duty Hours	1.812
42		6	Non-black listing of firm due to non-supply of medicine	0
43		10	Non-forfeiture of Performance Security due to non-supply of medicine	0.177
44		11	Non-recovery of pay due to resignation without giving one month notice and excess drawl of pay and allowances after resignation	0.128
45		14	Withdrawal of inadmissible Health Risk Allowance	0.06
46		15	Non-auction of unserviceable medical equipment	0.8
47		18	Expenditure without annual planning	0
48	District Officer (Health)	1	Non-imposition of penalties/fines under pure food ordinance	0

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
49		3	Payment of salary after retirement	0.195
50		6	Unjustified drawl of Adhoc Allowance-2010	0.080
51		7	Blockage of Public Funds due to non-disposal of motorcycles/unserviceable items	0.496
52		8	Overpayment by charging more than actual mileage	0.074
53		9	Irregular drawl of TA/DA	0.149
54		10	Irregular expenditure on issuance of POL against personal motorcycles	0.215
55		11	Payment of inadmissible Health Risk Allowance	0.024
56		12	Unauthorized drawl of allowances	0.03
57		13	Non-rendering of accounts by PRSP	0
58		Deputy District Health Officer, Jaranwala	1	Non-imposition of penalties/fines under pure food ordinance
59	2		Decisions not taken on sanitation challans	0
60	3		Penalties not imposed under prevention of misuse ordinance	0
61	6		Irregular drawl of TA/DA by officers/officials	0.612
62	7		Doubtful expenditure on the repair of vehicles	0.669
63	9		Suspicious expenditure on the repair of machinery and equipment	0.134
64	10		Irregular/suspicious expenditure on the photocopy work	0.034
65	11		Non-disposal of unserviceable Store items	0.002
66	Deputy District Health Officer, Faisalabad	1	Decisions of sanitation challans not made	0
67		2	Non-imposition of penalties/fines under Pure Food Ordinance	0
68		4	Penalties not imposed under prevention of misuse Ordinance	0.172

District Health Authority, Jhag

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
1	General Nursing School Jhang	2	Non-deposit of bank profit in the Government Treasury	0.020
2		6	Unauthorized payment of General Sales Tax	0.036
3		7	Non-verification of General Sales Tax	0.065
4	THQ Hospital Ahmed Pur Sial	4	a) Irregular drawl of House Rent and Conveyance Allowance	0.133
5		4	b) Irregular drawl of House Rent and Conveyance Allowance	0.074
6		8	Non-deduction of House Rent @ 5% of basic pay	0.089
7		9	Non-deduction of Social Security Contribution	0.023
8		10	Non-deduction of House Rent from employees occupying above entitlement residences	0.185
9		11	Non-auction old material	-
10	Rural Health Center, Mochiwala	3	Purchase of medicines beyond prescribed limit	-
11		5	Non deposit of Government receipt	0.019
12		6	Loss due to purchase on excessive rates	0.170
13		8	Non-forfeiture of performance security due to non-supply of medicine	0.041
14		9	Non-recovery of penalty for late supply of medicine	0.021
15		12	Maintenance & Repair of building without rendering of vouched accounts	0.850
16		13	Excess drawl of POL	0.003
17	DHQ Hospital, Jhang	1	Less collection of auctioned amount and Income Tax	0.420
18		2	Non-deposit/delayed deposit of Government receipts	0.481
19		3	Unauthorized drawl of Health Sector Reform Allowance	0.082
20		6	Excess payment due to non-imposition of penalty on late delivery	-
21		7	Non-forfeiture of performance security on non-supply of medicine	-
22		8	Irregular expenditure under head of POL	-
23		10	Drawl of pay after termination of contract	0.297
24		11	Execution of contract without formal agreement and collection of stamp duty	0.184

25		12	Non-maintenance of record	-
26	THQ Hospital, Shorkot	2	Unauthorized operation of contracts and non-recovery of auction money	0.229
27		4	Irregular expenditure on contingent paid staff	-
28		5	Wasteful expenditure on wall paneling	0.997
29		7	Excess payment of Conveyance/House Rent Allowance	0.231
30		8	Non-recovery of auction money	0.148
31		11	Non-forfeiture of Performance Security due to non-supply of medicine	0.194
32		12	Irregular payment of previous year liabilities	0.631
33		District Officer Health Jhang LG-II	1	Annual planning for proposed procurements not devised
34	2		Non-blacklisting of firms due to non-supply of medicines	-
35	4		Depriving of public from health facilities due to non-functioning of dispensaries	-
36	6		Loss due to purchase of medicines at higher rates	0.150
37	THQ Hospital, 18 Hazari	3	Non-forfeiture of performance security on non-supply of medicines	0.190
38		4	Excess payment due to non-imposition of penalty on late delivery	0.023
39		5	Unauthorized retention of profit on DDO bank account	0.008
40		11	Non-auction of canteen and cycle stand	0.833
41		12	Excess drawl of fund under head of POL	0.048
42		14	Non-deposit of Government receipts	0.194
43		15	Unauthorized deduction of Withholding Tax and bank charges	0.046
44	Rural Health Center Waryamwala, Jhang	1	Payment of inadmissible House Rent and Conveyance Allowance	0.239
45		2	Withdrawal of inadmissible PCA and NPA	0.030
46		4	Payment of pay and allowances to employees without performance of duty	0.838
47		6	Irregular procurement out of emergency bulk purchase of medicine budget	0.328
48		7	Non deposit of receipts into the Government Treasury	0.015
49	District Health Officer, Jhang	7	Non-recovery of Liquidated Damages for late supply of medicine	0.106
50		8	Withdrawal of Health Sector Reforms	0.055

			Allowance without admissibility	
51		9	Misuse of the Government property	0.060
52		13	Non-auction of old unserviceable vehicles	-
53		14	Non-competitive procurement through managed quotations	0.199
54		15	Unjustified payment of Conveyance/House Rent Allowance	-
55		16	Irregular utilization of funds by Health Councils	-
56	EDO Health/District Health Authority, Jhang	9	Non-deposit of DHA receipts in District Authority Fund	-
57		11	Irregular throw forward of current year liabilities	-
58		13	Irregular part payment to suppliers of medicine	-
59		14	Irregular upgradation of posts of Allied Health Professionals	-
60		15	Non-initiation of legal action against defaulters for non-supply of medicine	-
61		16	Misclassification of expenditure incurred out of Special Drawing Account	-

District Health Authority, Khanewal

Sr. No.	Name of Formations	Para No.	Subject	Amount
1	Dy. DO (Health) MianChannu	3	Non-compliance of previous Audit Paras	-
2		4	Unauthorized Drawl of Allowances in the Period of Absence/Leave Recovery Thereof	0.279
3		5	Overpayment made to suppliers by costly purchase of items without obtaining special prior permission from CEO, DHA	0.409
4		9	Weak Supervision and Un-authorized Running of Clinics by Quacks/Unqualified Practitioners under the Jurisdiction of Dy. District Health Officer MianChannu	-
5		10	Irregular up-gradation of posts of sanitary inspector from BS-10 to BS-16 and provision of multiple time benefits inquiry thereof	-
6	DO (Health) Khanewal	4	Unjustified Drawl of Conveyance Instead of Having Designated Vehicle & Payment Of Monthly POL Charges	0.181
7		5	Unjustified Payment of Social Security Benefits after Regularization of Jobs	0.057
8		8	Unjustified heavy expenditure on account of POL	0.789
9	MS THQ Hospital MianChannu	1	Unauthorized payment of pay and allowances despite superannuation retirement of employees	0.062
10		4	Non-compliance of previous Audit Paras	-
11		6	Unjustified payment of electricity bill	0.891
12		11	Unauthorized transfer posting against the conditions of posting and drawl of pay and allowances	0.196
13		12	Excess drawl without stock entry recovery thereof	0.063
14		14	Improper stock entries for purchase of surgical instruments sets and non-conducting of annual stock taking	1.005
15	MS THQ Hospital Jahanian	1	Unjustified drawl of Heath Sector Reform Allowance and recovery thereof	0.480

Sr. No.	Name of Formations	Para No.	Subject	Amount
16		4	Non Deposit of Income Tax @ 10% on auction	0.001
17		5	Irregular Drawl of Pay and Allowances for Employees in the absence of Service books	4.760
18		7	Unjustified payment of General Sales Tax to MEPCO and Recovery Thereof	0.280
19		12	Non-Collection of Proof of Deposit of Sales Tax	0.338
20		16	Non-compliance of observations issued in previous year Audit	-
21	MS THQ Hospital Kabirwala	1	Mis-procurement of Drugs and Medicines out of Budget Allocation of District Government	0.625
22		3	Irregular Drawl of Adhoc Relief Allowance (2010) 50% and Recovery thereof	0.236
23		4	Non-Deposit of Hospital Receipt In Government Treasury	0.144
24		5	Recovery on Account of Conveyance Allowance, House Rent Allowance and 5% House Maintenance Charges	0.207
25		7	Unjustified payment of General Sales Tax to MEPCO and Recovery Thereof	0.041
26		8	Non-recovery of conveyance allowance during leave period	0.030
27		9	Misappropriation of X-Ray Fixing & Developing Solution	0.077
28		11	Uneconomical purchases of medical gases through splitting	0.265
29		12	Non-supply of medicines and non-forfeiture of performance guarantee of defaulters	0.095
30		13	Unauthorized acceptance of medicines without date of manufacturing and date of expiry	0.123
31		15	Non-Reimbursement of Registration Fee to Health Council	0.200
32		16	Uneconomical Purchases of Anti Rabies Vaccines through Splitting	0.899

Sr. No.	Name of Formations	Para No.	Subject	Amount	
33		18	Loss to Government due to Non-deduction of Income Tax	0.053	
34		20	Irregular expenditure on account of TA/DA	0.099	
35	Dy. DO (Health) Khanewal	2	Non submission of minute of meeting to CEO for expenditure	5.188	
36		6	Non-deduction of sales Tax	0.677	
37		7	Irregular payment PCA	0.623	
38		8	Irregular payment of conveyance allowance during leave period	0.191	
39		9	Loss to Government due charging of high Rate	0.187	
40		10	Illegal addition of Income Tax in invoice	0.146	
41		11	Over payment of pay and allowances during EOL	0.062	
42		12	Non-compliance of observations issued in previous year Audit	-	
43		EDO (Health)/ CEO (DHA)	1	Unjustified purchase of medical equipment	17.371
44			3	Non-compliance of observations issued in previous year Audit	8.662
45	4		Unauthorized Up gradation of Posts	-	
46	5		Difference between cash book & bank statement	1.714	
47	6		Unjustified payment of health incentive	1.685	
48	7		Unjustified payment of adhoc relief allowance	0.643	
49	8		Unjustified payment on purchase of less quantity excess payment	0.638	
50	9		Non supply of medicine and non- forfeiture of security deposit	0.472	
51	10		Less collection of performance guarantee	0.450	
52	11		Unjustified expenditure on Photostat	0.177	
53	13		Expenditure in over & above the budget allocation	0.083	
54	14		Loss to Government due to non-execution of agreement on Judicial Paper	0.023	
55	16		Non/Less deduction of LD Charges	0.796	
56	General Nursing School Khanewal	1	Recovery on account of Conveyance Allowance and House Rent	0.065	

Sr. No.	Name of Formations	Para No.	Subject	Amount
57		3	Unjustified Payment of Social Security Benefits after Regularization of Jobs	0.038
58		4	Non Surrender of Savings	8.322
59		5	Non-vacation of the Government residence	-
60		6	Non-compliance of observations issued in previous year Audit	-
61	MS DHQ Hospital Khanewal	1	Non recovery of auction amount of Cycle Stand	0.904
62		2	Non reimbursement of Payment made from Health Council Budget	0.300
63		3	Misappropriation of Hospital	0.080
64		4	Less Recovery of auction amount of Canteen	0.496
65	MS DHQ Hospital Khanewal	5	Non-production of Vouched Account of POL	0.300
66	MS DHQ Hospital Khanewal	8	Non deduction of Income Tax	0.453
67	MS DHQ Hospital Khanewal	11	Unauthorized payment of washing charges despite availability of three dhobi on the payroll of the hospital	1.526
68	MS DHQ Hospital Khanewal	14	Loss to Government due to purchase of Cell Pack at higher rates	0.323
69	MS DHQ Hospital Khanewal	16	Loss to Government due to award of washing cloth contract on higher rate	0.205
70	MS DHQ Hospital Khanewal	17	Unjustified/Doubtful expenditure on replacement of Generator	0.493
71	MS DHQ Hospital Khanewal	18	Non-regularization of the services of staff despite direction of the Government and unauthorized drawal of 30% social security benefits	0.268
72	MS DHQ Hospital Khanewal	19	Doubtful purchase and consumption of Store items	0.734
73	MS DHQ Hospital Khanewal	21	Non / less imposition of penalty on late supply of medicines	0.113
74	MS DHQ Hospital Khanewal	24	Loss to Government due to purchase of X-Ray films at higher rates	0.032
75	SMO RHC MakhdoomPur	1	Irregular repair of building and purchase of electric material from Health Council	0.653

Sr. No.	Name of Formations	Para No.	Subject	Amount
			Budget	
76	SMO RHC MakhdoomPur	2	Non-regularization of the services of staff despite direction of the Government and unauthorized drawal of 30% social security benefits	0.524
77	SMO RHC MakhdoomPur	3	Misappropriation of Medicines valuing	0.099
78	SMO RHC MakhdoomPur	4	Irregular Drawl of Pay and Allowances during General Duty Beyond the Prescribe Period	0.520
79	SMO RHC MakhdoomPur	5	Loss to Government due to not-collection of the discount on local purchase	0.110
80	SMO RHC MakhdoomPur	6	Non deduction of Income Tax / Sales Tax – Rs 45,400 and non-verification of GST Paid to firms	0.107
81	SMO RHC MakhdoomPur	7	Unjustified payment of electricity bill of Rs 178,958 and adjustment /recovery thereof	0.179
82	SMO RHC MakhdoomPur	8	Unauthorized payment on account of HSRA instead of general duty	0.045
83	SMO RHC MakhdoomPur	9	Recovery of Unjustified drawl of Non Practicing Allowance	0.040
84	SMO RHC MakhdoomPur	10	Irregular drawal allowance during leave periods	0.224
85	SMO RHC MakhdoomPur	11	Loss to Government due to purchase of D/syringes at higher rates	0.016
86	SMO RHC MakhdoomPur	12	Recovery on 5% House Maintenance Charges	0.065
87	SMO RHC MakhdoomPur	13	Non-compliance of observations issued in previous year Audit	-

District Health Authority, Layyah

Sr. No.	Name of Formation	Para No.	Detail	Amount
1	CEO	13	Doubtful drawal of TA bills	0.694
2		15	Unauthorized expenditure due to misuse of vehicles	0.126
3		16	Unauthentic consumption of pol for generator valuing	0.210
4		19	Unauthorized retention of public money into DDO account	2.300
5		20	Unauthorized retention of public money into DDO account	0.032
6		22	Less deduction of income tax	0.015
7		24	Unauthorized purchase of medicine other than prescribed specification overpayment of packing cost	0.294
8		26	Un-assured quality of medicine by not following the testing procedure	
9		27	Overpayment due to payment of higher rates of POL than notified by OGRA	0.032
10	MS THQ Hospital Kot Sultan	19	Unauthorized purchase of medicine other than prescribed specification	0.069
11		20	Un-assured quality of medicine by not following the testing procedure	
12		22	Unjustified expenditure against repair of machinery & equipment	0.380
13		24	Doubtful consumption of injections /syringes	0.087
14		28	Unauthentic consumption of POL for generator	0.387
15		29	Over payment on account of incentive allowance	0.020
16		34	Less deduction of income tax	0.267
17		36	Unauthentic payment of electricity charges	0.239
18		40	Improper maintenance of receipts record	
19		41	Doubtful expenditure on procurement of store items	0.859

Sr. No.	Name of Formation	Para No.	Detail	Amount
20	MS DHQ Hospital	26	Unauthorizeddrawal of health sector reforms allowance not admissible	0.016
21		35	Unauthorized inclusion of sales tax in electricity bills	0.624
22		44	Purchase of x-ray films on higher rates	0.196
23		45	Irregular payment against medicine without complete supply	1.034
24		50	Loss due to non recovery of withholding tax on services	0.125
25		51	Unauthorized payment on account of salaries of contingent paid	1.870
26	Principal Nursing School	16	Recovery of overpayment on account of basic pay	0.010
27		18	Loss due to non recovery of withholding tax on services	0.017
28		20	Irregular expenditure on repair of vehicle	0.185
29		21	Non deduction/verification of GST	0.015
30		23	Overpayment due to payment of higher rates of POL than notified by OGRA	0.008
31	SMO RHC Jaman Shah	22	Non deposit of hospital receipts into government treasury	0.008
32		23	Unjustified withdrawal of health sector reform allowance during general duty	0.005
33	MS THQ Hospital Karor	33	Over payment on account of pay & allowance	0.076
34		37	Unjustified payment of salaries without verification of degrees/academic	1.696
35		38	Over payment on account of 50% ad hoc relief allowance 2010	0.015
36		39	Recovery of overpayment on account of basic pay	0.084
37		40	Less deduction of income tax	0.114
38		46	Unauthorized payment on account of salaries of contingent paid staff.	0.722

Sr. No.	Name of Formation	Para No.	Detail	Amount
39		47	Misappropriation of x-ray films and lab items	0.016
40		48	Irregular expenditure on repair of machinery and equipment	0.411
41	MS THQ Level Hospital Chowkazam	28	Unauthorized payment on account of salaries of contingent paid staff.	1.293
42		33	Irregular expenditure on repair of machinery and equipment	0.111
43		34	Non depositing/ proof of deposit of additional performance security required below tender	0.109
44		35	Non deduction of 10% security from the contractors bills	0.281
45		36	Unauthorized payment of excess quantity than the estimated quantity	0.264
46		38	Unauthorized payment of sample fee to MS	0.013
47		39	Doubtful issuance of medicines due to non availability of proof of consumption	0.722
48		40	Less deduction of income tax	0.055
49		43	Loss to government due to purchase of pol at rates higher than	0.005
50		44	Unauthorized payment of personal allowance	0.009
51		46	Unauthorized drawal of incentive allowance	0.030
52		47	Overpayment due to irregular drawal of 50% ad hoc relief	0.018
53		48	Unauthorized drawal of health sector reforms allowance not admissible	0.006
54		56	Stock found short	0.075
55	SMO RHC Paharpur	17	Loss due to payment of inadmissible health sector reforms	0.015
56		20	Unjustified withdrawal of pol worth	0.049
57	SMO RHC Mirhan	18	Non deposit of taxes in proper account	0.127
58	MS THQ Hospital Choubara	18	Unauthorized payment of non-practicing allowance	0.020

Sr. No.	Name of Formation	Para No.	Detail	Amount
59		19	Unauthorized payment of salaries of contingent paid staff	0.738
60		20	Unauthorized incurrence of expenditure on repair of vehicles	0.421
61		23	Unjustified payment of pay & allowance without verification of degrees academic record	1.002
62	MS THQ Level Hospital FatehPur	15	Overpayment against electricity chagres owing to double payment	0.034
63		17	Loss due to non recovery of provincial sales tax on services	0.078
64		18	Less deduction of income tax	0.064
65		19	Unjustified expenditure on account of printing items	0.414
66		20	Unauthorized purchase of bedding & clothing items through rate contract	0.732
67		21	Loss due to purchase of bedding & clothing on higher rates	0.226
68		22	Irregular expenditure on repair of machinery and equipment	0.534
69		24	Non supply of medicines from the defaulting suppliers	3.778
70		27	Loss due to unjustified inclusion of sales tax	0.191
71		28	Non reimbursement of health care commission charges	0.200
72		29	Unjustified expenditure on procurement of racks items	0.621
73	DO (Health)	28	Unjustified allowance of health risk allowance	0.042
74		30	Recovery of overpayment due to unauthorized allowing annual increments	0.020
75		31	Overpayment o due to excess payment of ad hoc relief 2015& 2016	0.030
76		35	Inadmissible conveyance allowance during leave	0.005
77		37	Unjustified drawal of health risk	0.003

Sr. No.	Name of Formation	Para No.	Detail	Amount
			allowance	
78		38	Unjustified payments of ta/da	0.639
79		42	Irregular payment of NPA	0.100
80		44	Unauthorized incurrence of expenditure on printing at private press	0.146
81	DY. DO (Health) Karor	14	Unjustified payment of salaries	0.159

District Health Authority, Lodhran

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
1	CEO Health	6	Irregular Purchases of Furniture Of Hospitals Having the difference in specification as per Bid Documents & as per Supply orders of Purchase	0.86
2		7	Non Transparent Purchase of Furniture On High Price From Specific Supplier Resulted Into Loss to Government	0.786
3		8	Unjustified Paper Physical Verification Of Operation Table With X-Ray Facility By The Physical Inspection Committee	3.3
4		12	Non Monitoring of Budget Which Resulted into Irregular Payment of Adhoc Allowances	0.03
5		15	Irregular Excess drawl of TA/DA	0.169
6		16	Unjustified Drawl of POL Due To Fake Travelling / Maintenance Of Log Book	0.617
7		17	Doubtful Expenditure On Transportation of Goods	0.109
8		18	Purchase of POL on Higher Rates , Resulted into Excess Payment Of	0.032
9		19	Irregular payment of expenditure relating to other offices	0.452
10		20	Doubtful expenditure on account of Payment of RHCs Claims From CEO SDA Account	0.45
11		21	Unjustified Purchase of LP Medicines Instead of Same Medicines Available in Punjab Central Rate Contract	0.05
12		22	Non Black listing of Firms Due to Non Supply of medicines and non-Forfeiture of security.	0.056
13		23	Non deduction of sales tax & Non Providing of Sales tax Depositing Proof	0.037
14		24	Doubtful High Expenditure on Repair of Vehicle	0.162
15		25	Non-functional of District Health Authority	0

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount	
16	DO (Health)	1	Irregular drawl of huge amount of arrears of Pay & Allowances during the Four Payment Months of Health Authority Without allocation / release & availability of vouched Account	5.662	
17		2	Unjustified Drawl of HSRA & NPA Allowances Instead Not Staying In Designated Residences & Not Performing Duties For Twenty Four Hours	0.888	
18		7	Unjustified Drawl of Inadmissible Allowance	0.13	
19		8	Unjustified Excess Payment of HSR Allowance Due to Excess Fixation & Drawn of NPA instead of PCA At BHUs Level	0.072	
20		10	Unjustified Drawl of Pay & Conveyance Allowance & HSRA During Leave Period	0.069	
21		11	Unauthorized expenditure over and above the budget allocation	0.164	
22		12	Non Production of Health Council Record of BHUS of Value	0.662	
23		13	Irregular Repeated Purchase of UPS & Batteries By the BHU's Health Council Funds Instead of already supplied of UPS From the MNRCH	0.069	
24		14	Irregular Purchase of Medicines From the Health Councils Funds	0.311	
25		16	Irregular Paying Payment To General Order Supplier Against the Labour of Civil work & Paint of BHU Buildings	0.139	
26		17	Non Providing of Sales tax Depositing Proof amounting	0.919	
27		18	Irregular Payment of Sales Tax On Purchase of Tiles & Paints	0.088	
28		RHC Gogran	1	Irregular /Uneconomic Expenditure on Account of Purchase of Durable Goods– Rs 0.727 million	0.727
29			2	Unauthorized Purchase of Medicines From Local Market	0.547

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
30		3	Recovery of Un-Authorized Withdrawal of Conveyance and House Rent Allowance	0.43
31		4	Unauthorized Purchase of X-Ray Films by Splitting of Expenditure	0.314
32		5	Non-Collection of Proof of Deposit of Sales Tax	0.23
33		6	Misappropriation of X-Ray Fixing & Developing Solution	0.164
34		7	Doubtful Expenditure on Account of Repair of Ambulance / Machinery & Equipment / Furniture and Fixture	0.126
35		8	Unauthorized Payment of Sales Tax on Account of Purchase of Tablets, Paints, Distemper etc.	0.075
36		9	Unauthorized / Overpayment on account of Various Allowances During Leave	0.04
37		10	Lapse of Budget Allocation Due to Non-Surrender of Savings	28.248
38		12	Non Compliance of Paras Issued in Previous Year Audit	0
39		RHC MakhdoomAali	1	Recovery of Un-Authorized Withdrawal of Conveyance and House Rent Allowance
40	2		Non-Deduction of 5% house Maintenance Charges	0.21
41	3		Unauthorized / Overpayment on account of Various Allowances During Leave	0.0614
42	4		Irregular Expenditure on Account of POL Charges Through Ambulances	0.331
43	5		Doubtful Expenditure on Account of Repair of Ambulance / Machinery & Equipment / Furniture and Fixture	0.161
44	7		Non-Collection of Proof of Deposit of Sales	0.115
45	8		Lapse of Budget Allocation Due to Non-Surrender of Savings	19.986
46	9		Unauthorized Expenditure in Excess of Budget Allocation	0.763

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
47		10	Establishment of Trama Centre Without Appointment of Doctors and Allied Technical Staff	0
48		11	Non Compliance of Paras Issued in Previous Year Audit	0
49	Nursing School	1	Non Recovery of amount of stipend from the students who left the School	0.407
50		3	Irregular payment of HSRP / Mess / Dress allowance during leave period	0.102
51		4	Unjustified drawl of pay and allowance	0.25
52		5	Unjustified payment of Conveyance Allowance and House Rent	0.0467
53		6	Non-vacation of the Government residence resulted in annual loss	0.033
54		7	Non verification of GST into the Government treasury	0.103
55		8	Non Surrender of Savings	7.66
56		10	Non payment of stipend due to wrong appropriation of funds	2.00
57		Dy. DO Health Dunyapur	1	Unauthorized Payment of Conveyance Allowance for Employees Availing the Government Vehicles
58	2		Non submission of minute of meeting to CEO for expenditure	7.036
59	4		Non- Deposit of General Sales Tax and Income Tax	0.739
60	5		Non Surrender of Savings	6.532
61	6		Overpayment due to non-recovery of conveyance allowance during long leaves	0.298
62	THQ DunyaPur	2	Irregular payment of pending liabilities	0.817
63		3	Unauthorized drawl of Non Practicing Allowance	0.144
64		6	Unjustified Payment of Social Security Benefits, Non Recovery	0.285
65		7	Unjustified Payment of inadmissible allowances	0.03

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
66		9	Unauthorized expenditure of Health Council Funds without appropriation of Fund	5.5
67		11	Non -deposit of Government Fee Recovery Thereof	0.082
68		12	Misappropriation of Lab items/kits recovery thereof	0.127
69		13	Non Deposit of Auction fee and Income Tax @ 10% on auction.	0.067
70		15	Unjustified payment of General Sales Tax to MEPCO and Recovery	0.209
71		16	Overpayment due to non-recovery of conveyance allowance during long leaves amounting	0.045
72		19	Non-Collection of Proof of Deposit of Sales Tax	0.412
73		21	Doubtful consumption of medicine in emergency	0.281
74		22	Non provision of compliance of Audit paras relating to Financial Year 2015-16	
75		Dy. DHO Dunyapur	1	Unauthorized Payment of Conveyance Allowance for Employees Availing the Government Vehicles
76	4		Non- Deposit of General Sales Tax and Income Tax	0.739
77	5		Non Surrender of Savings	6.532
78	6		Overpayment due to non-recovery of conveyance allowance during long leaves	0.298
79	THQ Kehror Pacca	1	Unauthorized payment of Adhoc Relief Allowance (2010) 50% and Recovery	0.351
80		2	Unauthorized payment of inadmissible allowances to staff and recovery	0.109
81		3	Unauthorized sanction of leave without leave at credit and recovery	0.153
82		4	Loss to government due to payment conveyance allowance during leaves and recovery	0.08

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
83		12	Irregular clearance of pending liabilities without allocation of funds	1.811
84		14	Unauthorized advance payment of electricity bill	0.112
85		15	Loss to government due to non deduction of Sales Tax	0.222
86		16	Non-Verification of Deposit Proof of General Sales Tax	0.913
87		17	Non-Deposit of Hospital Receipt In Government Treasury	0.322
88	DHQ Hospital Lodhran	7	Costly purchase of X-Ray Films on Quotation instead of tender recovery	0.386
89		9	Fraudulent withdrawal on fake bills recovery thereof	0.153
90		10	Loss to Government due to costly purchase of Steel Bench recovery thereof	0.186
91		11	Doubtful supply of medicine in Government Hospitals with excessive shelf life to avoid repercussions of expiry in future Inquiry Thereof	0.224
92		12	Loss to Govt due to expiry of medicine inquiry/recovery	0.507
93		13	Overpayment to suppliers due to non-deduction of liquidity damages on late supply of medicine recovery	0.137
94		14	Irregular withdrawal of pay and allowances by Doctors despite resignation from services Recovery thereof	0.998
95		15	Un-authorized Withdrawal of Allowances in the Period of Absence/Leave	0.556
96		17	Irregular withdrawal of conveyance and house rent allowances recovery thereof – Rs 431,952	0.431
97		18	Irregular excess payment of health sector reforms allowance	0.472
98		19	Loss to the Government due to Irregular payment of Health Sector Reforms allowance	0.081

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
99		22	Irregular withdrawal of pay & allowances recovery	4.419
100		25	Non reimbursement of Payment made from Health Council Budget –	0.3
101		30	Loss to Government due to excess charge of rate than label retail price of items actually purchased in store	0.116
				123.511

District Health Authority, Multan

Sr. No	Name of Formation	AIR Para No.	Subject of Para	Amount
1	Executive District Officer (Health) Multan	4	Irregular withdrawal of Project Allowance without budgetrecovery thereof	0.428
2		5	Misappropriation of POL in un-designated/allotted vehicles needs vehicle-wise justification/recovery thereof	0.137
3		8	Likely misappropriation of funds by incurring expenditure in excess of budget allocation and subsequently drawn from SDA Account	1.666
4		11	Unjustified expenditure incurred on training of staff	0.542
5		12	Irregular expenditure on construction of fiber Shed and fall ceiling & other building repairs	0.579
6		16	Unjustified/irregular expenditure on printing and publication from SDA	0.536
7		18	Unauthorized payment on account of HSRA instead of general duty	0.445
8		22	Doubtful expenditure on account of purchase of stationery	0.457
9		23	Irregular purchase of Dengue Kit in excess of requirement	0.625
10		24	Doubtful purchase of Mobile Phone, loss to Government due to purchase of mobile phones at higher rates	0.361
11		25	Misappropriation of POL in un-designated/allotted vehicles needs vehicle-wise justification/recovery thereof	0.201
12		26	Non Supply of medicines and non-forfeiture of security	0.295
13		27	Irregular payment of expenditure relating to other offices	0.152
14		28	Non / less imposition of penalty on late supply of medicines	0.037
15		30	Non-compliance of observations issued in previous year Audit	-
16		31	Irregular Promotion from the post of Stenographer to the post of Superintendent and irregular decision of appeal	-

Sr. No	Name of Formation	AIR Para No.	Subject of Para	Amount
17		32	Irregular Promotion from Junior Mechenic to Foreman non-compliance of Audit Para regarding inquiry in the matter	-
18		33	Non-functional of District Health Authority	-
19	DHO-II Multan	4	Unauthorized splitting and uneconomical expenditure to avoid the open competition	0.198
20		5	Unjustified / doubtful expenditure of rent of office building	0.062
21		6	Non pursuance of court cases resulted in forced regularization of employees and payment of pay and allowances	0.179
22		7	Irregular/unjustified expenditure on photostat	0.107
23		9	Unjustified cash payment instead of cheque	0.655
24		10	Irregular expenditure by splitting to avoid the tendering process	0.503
25		11	Non pursuance of court cases resulted in forced regularization of employees and payment of pay and allowances	0.154
26		12	Irregular /doubtful expenditure on repair of furniture	0.119
27		13	Unjustified/ doubtful expenditure of rent of office building	0.104
28		MMSS General Hospital Multan	4	Misappropriation of X-Ray films, fixer and developer material and non-auction of fixer developer solution recovery thereof
29	5		Defective record maintenance of OPD fee to misappropriate the income Inquiry thereof	0.211
30	12		Misappropriation of laboratory test devices and recording bogus tests recovery thereof	0.547
31	13		Loss to the Government due to excess charge of rate than label retail price of items actually purchased in store	0.134
32	23		Non-verification of deposit of income from treasury, non-payment of income tax on income share received by staff and late deposit of Government share Inquiry thereof	4.300

Sr. No	Name of Formation	AIR Para No.	Subject of Para	Amount
33		24	Excess withdrawal of anesthesia allowance without having sanctioned post	0.060
34		25	Double withdrawal of medical charges on photocopies of same bill inquiry thereof	0.156
35		26	Overpayment of excess rates than award rate as well as market rates recovery thereof	0.225
36		27	Irregular withdrawal of NPA despite private practice recovery thereof	0.100
37		28	Irregular withdrawal of Health Sector Reforms Allowance by Consultants recovery thereof	0.253
38		31	Overcharging from poor patients for diagnostic services inquiry thereof	4.299
39		32	Non-provision of valid registration with PMDC, PFC and PNC inquiry thereof Non-provision of valid registration with inquiry thereof	-
40	RHC MatotliShujab ad Multan	2	Unauthorized withdrawal of pca and recovery thereof	0.060
41		3	Irregular withdrawal allowance during leave	0.083
42		4	Non-collection of proof of deposit of Sales Tax	0.146
43		5	Loss to the Government due to not-collection of the discount on local purchase	0.033
44	THQ Hospital Shujabad	1	Irregular drawl of Adhoc Relief Allowance (2010) 50% and recovery thereof	0.692
45		3	Unauthorized drawl of pay and allowance recovery	0.235
46		5	Loss due to non allotment of the Government residences	0.511
47		6	Unauthorized occupancy of medical officer residences without deduction of House Rent Allowance	0.549
48		7	Unjustified payment of General Sales Tax to MEPCO and recovery thereof	0.248
49		9	Unauthorized withdrawal of pay and allowances of post not sectioned	0.501
50		12	Overpayment to supplier of POL due to payment of excess rates of POL recovery thereof	0.015
51		14	Bogus consumption of diesel and non provision of log	0.701

Sr. No	Name of Formation	AIR Para No.	Subject of Para	Amount
			book of generator	
52		15	Unauthorized extension in contract for supply of medicine and irregular purchases thereof	0.799
53		16	Non-deposit of Income Tax @ 10% on auction recovery thereof	0.067
54		18	Irregular expenditure on printing	0.824
55		19	Irregular purchase of store items	0.675
56		23	Non provision of compliance of Audit paras relating to financial year	-
57		3	Non- maintenance of dead stock register	1.396
58		6	Fake consumption of POL in generator	0.679
59		7	Unjustified expenditure on dry clean	0.599
60		8	Unjustified payment of pay and allowances without duty	0.533
61		9	Unjustified expenditures on repair of machinery equipment	0.427
62		10	Non-collection of cycle stand and canteen contract amount and Income Tax	0.364
63		11	Irregular expenditure on repair of vehicle	0.227
64	THQ Hospital JlalpurPirwala	12	Unjustified payment of 30% SSB to the employees	0.139
65		13	Doubtful payment	0.104
66		14	Loss to the Government due to shortage of stores	0.092
67		15	Non- collection / deposit of MLC charges	0.059
68		16	Unjustified payment of House Rent Allowance to the officials residing in the Government residences	0.230
69		17	Non-compliance of observations issued in previous year Audit	-
70		18	Unjustified excess payment without receiving supplies	0.017
71		19	Non-collection / deposit of purchee fee	0.014
72		20	Non / less stock entry of store items	0.009
73	Govt. Fatima Jinnah Women Hospital	2	Unauthorized withdrawal of 30% Social Security Benefits to regular employees recovery thereof	0.109
74		3	Unauthorized withdrawal of Prison Allowance recovery thereof	0.009

Sr. No	Name of Formation	AIR Para No.	Subject of Para	Amount	
75		4	Unauthorized withdrawal of pay and allowances for leave period recovery thereof	0.309	
76		6	Excess withdrawal of basic pay and over payment of Adhoc Relief Allowance	0.053	
77		8	Uneconomical purchases of medical gases through splitting	0.100	
78		9	Doubtful expenditure on different items	0.131	
79		10	Irregular withdrawal of Adhoc Relief Allowance (2010) recovery thereof	0.014	
80		11	Non-supply of medicines and non-forfeiture of performance guarantee of defaulters	0.086	
81		12	Acceptance of medicine in commercial packing	0.547	
82		14	Uneconomical purchases of medical gases through splitting	0.170	
83		16	Irregular expenditure on printing through splitting	0.511	
84		17	Irregular heavy expenditure on repair of machinery and equipment at the close of financial year	0.435	
85		19	Irregular and advance withdrawal of funds for repair of machinery and equipment	0.198	
86		20	Unjustified expenditure without stock entry	0.028	
87		SMO RHC MakhdoomRa sheed Multan	1	Irregular expenditure on the account of rent of building	0.313
88			2	Irregular expenditure on account of electricity items	0.356
89	3		Unauthorized absence from duty and doubtful maintenance of attendance register	-	
90	5		Un-authorized withdrawal of PCA and recovery thereof	0.084	
91	8		Non-collection of proof of deposit of Sales Tax	0.208	
92	9		Unauthorized payment of 50% Adhoc Allowance 2010	0.330	
93	10		Non-regularization of the services of staff despite direction of the Government and unauthorized withdrawal of 30% Social Security Benefits	0.500	
94	12		Unauthorized acceptance of medicine without date of manufacturing and date of expiry	2.236	

Sr. No	Name of Formation	AIR Para No.	Subject of Para	Amount
95		13	Unjustified expenditure on purchase of medicines in excess of budget allocation	2.180
96		14	Doubtful expenditure on the accounts of stationery, printing, COS, uniform, others and purchase of furniture and fixture	1.228
97		16	Irregular expenditure on accounts of POL	0.814
98		17	Non auction of old vehicles	1.125
99		1	Non-compliance of observations issued in previous year Audit	27.271
100		10	Non deduction/ less deduction of Income Tax	0.337
101		11	Unjustified payment of AdhocRelief Allowance	0.336
102		12	Non-transparent/un-economical expenditure on account of refreshment of measles campaign	0.319
103		13	Unjustified expenditure on POL and maintenance of the Government vehicle	0.190
104		14	Irregular expenditure on repair of transport	0.160
105	DHO-I Multan	15	Unjustified payment of conveyance allowance to the officials residing within duty premises	0.135
106		16	Irregular payment of Conveyance Allowance during leave	0.134
107		17	Misclassification of expenditure	0.550
108		18	Un-economical expenditure on account of purchase of stationery	0.244
109		19	Over payment of pay and allowances during EOL	0.221
110		20	Un-economical expenditure on account of purchase of stores	0.205
111		21	Unjustified payment of GST	0.087
112		22	Non- collection / deposit of purchee fee	0.058

District Health Authority, Muzaffargarh

Sr. No.	Name of Formations	Para No.	Subject	Amount
1	CEO (DHA)	14	Irregular payment on account of salaries of contingent paid staff.	0.506
2		19	Unauthorized purchase of medicine other than prescribed specification	0.825
3		20	Overpayment on account of purchase of medicine.	0.023
4		21	Irregular payment against medicine without complete supply	1.645
5		27	Unjustified incurrence of expenditure on repair of vehicle	0.617
6		28	Unauthorized drawal of inadmissible allowances	0.023
7		30	Non recovery of penalty imposed during absent period	0.043
8		31	Overpayment due to payment of higher rates of pol than notified by OGRA	0.099
9		34	Purchase of x-ray films on higher rates	0.155
10		35	Misclassification of expenditure	0.519
11		36	Unauthorized payment of TA/DA bills	0.066
12		39	Non deduction/production of sales tax invoices/returns worth	0.711
13	MS DHQ Hospital	11	Non Deduction of House Rent and 5% Maintenance	0.153
14		12	Overpayment against Electricity Chagres owing to wrong calculation	0.916
15		15	Misclassification Of Expenditure	1.515
16		17	Unjustified and doubtful procurement of plastic Shopper	1.339
17		19	Unjustified Expenditure On Account of Printing items	1.006
18		20	Unjustified Expenditure against Repair of Machinery & Equipment	2.031
19		21	Purchase of X-Ray Films On Higher Rates	0.484
20		25	Doubtful Consumption of Electric Material	0.531
21		30	Non-Deposit of ambulance charges	0.057
22		31	Doubtful Consumption Of POL For Generators	2.733

Sr. No.	Name of Formations	Para No.	Subject	Amount
23		33	Non Supply of syringes from the Defaulting Suppliers	5.122
24		34	Expected loss due to unjustified retention of medicines	0.121
25		36	Doubtful and Unjustified expenditure on repair of ambulances	0.563
26		39	Irregular payment on account of salaries of contingent paid staff.	1.429
27		41	Unjustified and Doubtful Drawal of POL	0.534
28	DO (Health)	36	Unauthorized payment of inadmissible allowances	0.017
29		38	Unauthorized payment of pay and allowances	0.009
30		40	Unauthorized payment of ad hoc allowance 2014	0.005
31		49	Irregular payment on account of salaries of contingent paid staff.	0.595
32		53	Misclassification of expenditure	0.331
33		54	Loss on account of transportation charges worth	0.151
34		55	Unjustified expenditure on advertisement	0.664
35		56	Overpayment due to payment of higher rates of POL than notified by OGRA	0.075
36		57	Irregular expenditure on repair of vehicles	0.627
37		58	Irregular expenditure on repair of machinery and equipment	0.563
38		62	Doubtful consumption of homeopathic medicines	0.099
39		66	Blockage of Government Money due to Non-utilization of Health Council funds	3.746
40	SMO RHC Shah Jamal	21	Unjustified withdrawal of Health Sector Reform Allowance	0.053
41		22	Illegal supply of electricity to residences and non recovery of Electricity charges	0.018
42		23	Non Recovery of Penal Rent from unauthorized occupants of Govt. residence	0.092
43		25	Non deposit of Income Tax and GST deducted at source for Health Council Expenditure	0.050

Sr. No.	Name of Formations	Para No.	Subject	Amount
44		27	Unauthorized payment of Social Security Benefit	0.013
45		28	Unjustified payments of pay and allowances during absent period	0.089
46		29	Irregular advance payment	0.099
47		30	Over drawal of POL for Ambulance	0.010
48	SMO RHC Seatpur	18	Loss due to Non-allotment of Government Residencies	0.273
49		19	Recovery of Inadmissible Health Sector Reforms and Conveyance Allowance	0.028
50		20	Recovery of unauthorized payment of HSRA and pay& allowances	0.008
51		21	Loss to government due to non deduction of discount rate on local purchase	0.058
52		22	Non production of sales tax invoices/returns	0.063
53		23	Unjustified drawal of POL after handing over the ambulance to Rescue	0.282
54		24	Unauthorized expenditure out of Health Council	0.736
55		25	Likely misappropriation	0.251
56		20	Recovery of Inadmissible Health Sector Reforms and Conveyance Allowance	0.071
57		MS THQ Hospital Jatoi	23	Unauthorized drawal of inadmissible allowances
58	26		Unauthorized drawal of health sector reforms allowance not admissible	0.047
59	27		Recovery of house rent due to non vacation of hospital residences from un authorized occupants	0.032
60	29		Unauthorized drawal of NPA and PCA	0.061
61	30		Execution of works through Quotations and without Detailed Measurements	0.078
62	32		Unjustified Expenditure On Repair Of Vehicle	0.134
63	35		Likely Misappropriation on account of medicines	0.500
64	37		Irregular payment on account of salaries of contingent paid staff.	0.820

Sr. No.	Name of Formations	Para No.	Subject	Amount
65		38	Defective Maintenance of Cash Book of Health council	-
66		39	Defective Maintenance of Cash Book of SDA	-
67		40	Over drawal of incentive allowance	0.030
68		41	Non deduction of 5% house maintenance charges	0.034
69		42	Recovery due to Less deduction of Income Tax	0.089
70		43	Unjustified purchase of medicines	0.873
71		Programme Director DHDC	10	Loss due to Electricity Charges
72	11		Unjustified Expenditure on repair of Vehicles	0.086
73	MS THQ Hospital KotAddu	25	Recovery of unauthorized drawal of health sector reforms allowance not admissible	0.043
74		26	Recovery of payment of hsra in excess of admissible rate	0.092
75		27	Recovery of 50% Ad hoc Allowance-2010 paid on higher rates than admissible rates	0.006
76		29	Recovery of unauthorized payment of Social Security Benefit after regularization	0.036
77		30	Overpayment due to irregular drawal of ad hoc relief allowance-2010 by the doctors	0.029
78		32	Unauthorized Inclusion Of Sales Tax In Electricity Bills	0.119
79		37	Overpayment due to payment of higher rates of POL Than Notified By OGRA	0.016
80		39	Unjustified Payment of Pay & Allowance Without Verification of Degrees	0.426
81		41	Irregular Expenditure on Repair of Machinery And Equipment	1.843
82		42	Unauthorized payment of salaries of contingent paid staff	0.710
83	SMO RHC Rohilanwali	18	Recovery of Inadmissible Health Sector Reforms and Conveyance Allowance	0.040
84		19	Non-deposit of Government share on account of MLC	0.030
85		20	Recovery of unauthorized payment of Social Security Benefit after regularization	0.013
86		21	Loss on account of House Rent Allowance	0.071

Sr. No.	Name of Formations	Para No.	Subject	Amount
87		24	Non Recovery of Maintenance Charges	0.040
88	MS THQ Alipur	26	Recovery of overpayment on account of Practice Compensatory allowance due to inadmissible allowance	0.043
89		27	Non deduction of maintenance charges resulting overpayment	0.103
90		29	Overpayment on account of Inadmissible Health Sector Reform Allowance	0.020
91		32	Unauthorized payment of Non-Practicing Allowance	0.028
92		36	Less/Non recovery of late supply charges	0.010
93		38	Non Deposit of Ambulance Charges into Government Treasury	0.021
94		39	Deduction of income tax without transfer to FBR	0.154
95		41	Loss due to non transfer of withholding tax on services	0.035
96		42	Unauthorized expenditure	0.251
97		43	Non-recovery of house rent	0.024
98	SMO RHC Daira Din Panah	32	Non deduction of maintenance charges	0.013
99		33	Loss of house rent due to hospital residencies occupied by Police	0.235
100		37	Unauthorized drawal of inadmissible allowances adjustments	0.129
101		38	Irregular repair of vehicle	0.050
102		40	Overpayment due to higher rate of POL by OGRA	0.054
103		41	Non availability of proof of sale tax returns	0.029

District Health Authority, Pakpattan

Sr. No.	Name of Formation	AIR Para No.	Subject	Amount
1	Chief Executive Officer (Health)	1	Irregular/unjustified issuance of medicines to PRSP	3.472
2		6	Doubtful expenditure on POL and payment in cash	0.217
3				
4		7	Loss due to non-obtaining of rent of building and recovery thereof	4.8
5		9	Irregular drawl of Health Sector Reform Allowance	0.015
6		13	Non-Provision of compliance of previous Audit Paras	0
7		14	Doubtful expenditure on POL and non payment of registration Fee	0.353
8		16	Unjustified expenditures and recovery thereof	0.158
9	MS DHQ Hospital Pakpattan	2	Unjustified Payment of Social Security Benefits	0.22
10		3	Unauthorized withdrawal of Health Sector Reforms Allowance	0.073
11		4	Unauthorized drawl of Non Practicing Allowance	0.349
12		5	Unauthorized Payment of Pay and Allowances to Absent Doctor	0.072
13		6	Non-recovery of Conveyance Allowance during leave Period	0.217
14		8	Unauthorized drawl of Non Practicing Allowance	0.214
15		10	Unjustified Payment of Social Security Benefits	0.114
16		11	Unauthorized withdrawal of Health Sector Reforms Allowance	0.018
17		14	Overpayment of General Sales Tax to MEPCO	0.918
18		15	Non-deposit of ECG Charges And X-Ray Charges	0.061
19		18	Unauthorized Opening of Tender by Incomplete Tender Board	7.28

20		21	Overpayment to Suppliers of medicine and General Store Items	0.65
21		22	Loss to Govt. by Unjustified Fuel Consumption in Generator, Recovery of Misappropriated POL	0.853
22		23	Irregular expenditure of Steri Gauge and non-availability of proof of consumption	0.134
23		28	Irregular expenditure on repair of building	0.2
24		30	Unauthorized expenditure of Health Council Funds without appropriation of Fund - Rs 15.764 million	15.764
25		32	Non-compliance of previous audit report	0
26	DO (Health)	1	Irregular transferred of funds to the PRPSP after expiry of agreement	50.340
27		2	Irregular transferred of funds to the PRPSP after expiry of agreement –Rs 14.476 million	14.476
28		6	Unauthorized Excess Payment of HSR Allowance Recovery Thereof	0.203
29		7	Un-Justified Payment in Cash Instead of Cheque of	0.888
30		8	Doubtful Deposit of Government Receipts in the Absence of Verification of Challans from District Accounts Office & Non Written of Challans in Cash Book	0.656
31		11	Overpayment on Account 30% Social Security Benefit	0.03
32		12	Non-Regularization of the Services of Staff Despite Direction of the Government and Unauthorized Withdrawal of 30% Social Security Benefits	0.26
33		13	Unauthorized Payment on Account of Adhoc Relief Allowances 2013 & 2014	0.015
34		14	Unauthorized Payment on Account of House Rent Allowance	0.284
35		15	Irregular Expenditure on Repair Without Quotation Poces	0.276
36		16	Unauthorized Payment on Account of Integrated Allowance	0.124
37		17	Non-Collection of Proof of Deposit of Sales Tax	0.074
38		MS THQ Hospital Arifwala	8	Unjustified Payment of Social Security Benefits

39		12	Purchase of Inferior Quality Gas Cylinders Without Test	0.15
40		13	Loss to Government Due to Less collection of Discount on L.P Medicines Without mentioning the name of company on invoices	0.193
41		16	Un authorized residing in the office recovery thereof	0.199
42		17	Unjustified Drawl of Pay & Conveyance Allowance During Leave & Absent Period Of	0.092
43		19	Loss to government due to charging higher rates and recovery thereof	0.489
44		20	Non compliance of previous audit Paras	0
45		21	Unauthorized expenditure of Health Council Funds without appropriation of Fund	5.797
46		22	Fake maintenance of record Just to draw the funds recovery thereof	0.431
47	SMO RHC 93/D Noor Pur	1	Irregular drawl of pay and allowance	0.171
48		2	Unauthorized drawl of Non Practicing Allowance	0.036
49		3	Irregular drawl of practice compensatory allowance	0.037
50		5	Doubtful and Irregular Purchase of LP Medicine and non obtaining of discount	0.794
51		9	Unjustified /Irregular repair of vehicle	0.579
52		11	Irregular expenditure on repair of building	0.298
53		12	Non availability of standard/basic facilities at RHC and lapse of budget for Machinery Rs.16.218 million	16.218
54		16	Irregular Payment of Conveyance Allowance and HSRA	0.088
55		18	Unjustified /Irregular repair of vehicle	0.32
56		19	Doubtful expenditure on repair of machinery	0.28
57	SMO RHC Bunga Hayat	1	Irregular withdrawal allowance during leave	0.059
58		2	Non-Collection of Proof of Deposit of Sales Tax	0.114
59		6	Un-authorized Withdrawal of PCA and Recovery Thereof	0.03
60		7	Doubtful Expenditure on Account of POL of Ambulance	0.388

61		8	Unauthorized drawl of Non-practicing Allowance	0.048
62		9	Irregular drawl of Social Security Benefit	0.057
63		10	Loss to Government due to not-collection of the discount on local purchase	0.024
64	SMO RHC Qaboola	1	Irregular expenditure by splitting up the vouchers	0.704
65		2	Irregular purchase of medicines of DHA period without quotations and from wrong head of account	0.25
66		3	Recovery due to purchases on excessive rates	0.032
67		4	Recovery of excess drawal of POL by reducing average on fake certificate	0.227
68		5	Unjustified payment of house rent and conveyance allowance	0.091
69		6	Irregular repair of building without tendering process and not through Building department	0.195
70		7	Irregular purchase of medicines without quotations and from wrong head of account	0.182
71		8	Uneconomical purchase of X-ray films without tendering	0.15
72		9	Non-availability of deposit proof of GST and non/ less deduction of Income Tax/ GST from unregister suppliers	0.183
73		10	Non-Provision of compliance of previous Audit Paras	0
74	SMO RHC 163/EB	7	Recovery of Overpayment of HSRA / Conveyance Allowance and Regularization of Unauthorized Payment of Pay and Allowances	0.938
75		8	Unauthorized withdrawals of Arrears of Pay and Allowances Without Budget Allocation and Sanction of the Competent Authority	0.3
76		9	Irregular Expenditure on Account of Purchase of Bedding Clothing	0.926
77		10	Unauthorized Acceptance of Medicine Without Date of Manufacturing and Date of Expiry	0.552
78		11	Non-Collection of Proof of Deposit of Sales Tax	0.394
79		12	Unauthorized Payment on Account of Pay	0.276

			and Allowances to the Staff for Absent Period from Duty	
80		13	Unauthorized Excess Payment of HSR Allowance Recovery Thereof	0.083
81		14	Non-Recovery of Liquidated Damages	0.014
82		16	Non-Recovery of HSRA and Conveyance Allowance During Leave Period	0.027
83	SMO RHC Malka Hans	1	Non-provision of compliance of previous audit Paras	0
84		2	Doubtful expenditure on account of Utilization of Health Council Fund	0.776
85		3	Irregular Payment of House Rent and Conveyance Allowance	2.04
86		4	Irregular/doubtful with drawl on the account of X-RAYS	0
87		5	Irregular/doubtful with drawl on the account of services rendered	0.43
88		6	Doubtful expenditure on accounts of POL	3.577
89		7	Non-Collection of Proof of Deposit of Sales Tax	0.893
90		8	Irregular/doubtful with drawl on the account of MSD (Allopathic)	0
91		9	Irregular/doubtful with drawl on the account of purchase of furniture & fixture	0.05
92		10	Non-regularization of the services of staff despite direction of the Government and unauthorized withdrawal of 30% social security benefits	0.139
93		11	Irregular/doubtful with drawl on the account of HVC KITS	0
94		12	Irregular/doubtful with drawl on the account of Bedding & Clothing	0
95		13	Irregular/doubtful with drawl on the account of advertisement	0.048
96		14	Irregular/doubtful with drawl on the account of Hardware	0.038
97		15	Irregular/doubtful deposit of receipts on different heads	1.299
98		17	Recovery of inadmissible allowances	0.026
99		18	Irregular expenditure on account of Hot & Cold weather charges	0.045

100		19	Irregular/doubtful with drawl on the account of MSD (Homeo)	0
101		20	Doubtful expenditures on the accounts of purchase of plant & machinery	0.872
102	General Nursing School Pakpattan	2	Recovery on account of Conveyance Allowance and House Rent	0.015
103		4	Heavy Expenditure on Account of POL	0.367
104		5	Non-Collection of Proof of Deposit of Sales Tax	0.154
105		6	Non compliance of observations issued in previous year Audit	1.668

District Health Authority, Rahim Yar Khan

Sr. No.	Name of Formation	Para No.	Subject	Amount
1	RHC Mianwali Qureshian	4	Non deduction of water charges from the residents of quarters of	0.012
2		5	Irregular drawl of practice compensatory allowance	0.065
3		6	Non-collection of proof of deposit of Sales Tax	0.023
4	RHC Trinda Saway Khan	4	Irregular drawl of practice compensatory allowance	0.003
5		5	Overpayment due to unauthorized withdrawal of adhoc relief	0.062
6		6	Irregular expenditure on purchase of LP Medicine	0.034
7		7	Doubtful expenditure on account of repair of ambulance / machinery & equipment / furniture and fixture	0.007
8		8	Non-collection of proof of deposit of Sales Tax	0.016
9	Deputy DO Health RYK	1	Doubtful purchases without consumption record	0.050
10		2	Unjustified expenditure on photo copies	0.029
11		3	Non verification of deposit of Sales Tax on purchases	0.007
12	District Officer Health RYK	3	Irregular drawl of practice compensatory allowance	0.135
13		4	Loss to Government due to misappropriation of used mobil oil	0.028
14		6	Recovery of HSRA	0.079
15		8	Non verification of deposit of Sales Tax on purchases	0.028
16	MS THQ Hospital Liaquatpur	1	Irregular payment of incentive allowance to the doctors	0.960
17		2	Irregular payment of Non Practicing Allowance (NPA)	0.123
18		3	Un-authorized drawl of Health Sector Reform Allowance	0.017
19		5	Loss due to non recovery of electricity charges	0.360
20		7	Loss due to purchase at higher rates	0.059
21		8	Un-authorized payment of pay and allowances after transfer	0.718
22		10	Loss due to non deduction of Income Tax and Provincial Sales Tax	0.531
23		11	Non deposit of sale proceed of used mobil oil	0.106
24		13	Purchase of Medicine in excess of requirement and shifting of medicine	0.641
25		14	Improper maintenance of stock registers – Rs 961,140	0.961
26		15	Un-justified issuance of store items on application rather than indents	0.116

Sr. No.	Name of Formation	Para No.	Subject	Amount
27	MS THQ Hospital Khanpur	2	Unjustified payment on account of POL	0.138
28		3	Overpayment of pay and allowances to staff	0.179
29		4	Non deduction of conveyance allowance and house rent allowance	0.019
30		5	Loss due to non allotment of designated residences of medical colony	0.291
31		7	Payment before DTL	0.938
32		8	Doubtful expenditure on purchase of medicines	
33	RHC Sanjarpur	2	Un-Justified drawl of HSRP Allowance during General duty	0.141
34	MS THQ Hospital Sadiqabad	2	Misappropriation of Funds through Fictitious Billing	0.545
35		3	Loss to Govt. due to Showing Higher Rates of Store Items	0.281
36		5	Loss to Govt. due to Unjustified Payment of Irrelevant Allowances	0.126
37		9	Loss to Govt. due to Drawl of Doubtful / Fake "Repair of Vehicle" Bills	0.187
38		10	Non Deposit of Sale Proceed of Used Mobil Oil	0.053
39		12	Loss to Govt. due to Drawl of Doubtful / Fake Drawl of POL Bills	0.329
40		13	Loss to Govt. due to Non / Less deposit of MLC Fee into Govt. Treasury	0.033
41		14	Un-Justified drawl of Non-Practice Allowance	0.072
42		15	Loss due to Non Allotment of Designated Residences of Medical Colony	0.736
43		17	Loss due to Unjustified Drawls under different Heads	0.236
44		19	Non-Production of Record	
45	Chief Executive Officer (DHA) RYK	4	Loss due to non-recovery of cost of Lab Test	0.172
46		6	Loss to Govt. due to Non Deduction of Liquidity Damages from Suppliers for Late Supplies of Medicines	0.058
47		9	Irregular Payment of Conveyance Allowance during Leave Period	0.009
48		10	Loss to Govt. due to Non deduction of Conveyance Allowance	0.550
49		11	Irregular / Doubtful Expenditure on POL	0.431
50		13	Non-deposit of hospital receipt into Govt. treasury	0.403
51		14	Unauthorized drawl of TA/DA	0.174

District Health Authority, Rajanpur

Sr. No.	Name of Formation	Para No.	Detail	Amount
1.	CEO (DHA)	17	Non deduction of income tax	0.222
2.		21	Unjustified incurrence of expenditure on repair of vehicle	0.278
3.		22	Overpayment due to payment of higher rates of POL than notified by OGRA	0.017
4.		23	Doubtful expenditure on purchase of POL due to non production of log books.	0.594
5.		24	Misclassification of expenditure	0.354
6.	DO (Health)	24	Overpayment due to grant of annual increment without completing six month service	0.277
7.		26	Loss due to non recovery of provincial sales tax on services	0.026
8.		27	Unjustified incurrence of expenditure on repair of vehicles	0.184
9.		28	Overpayment due to payment of higher rates of POL than notified by OGRA	0.029
10.	MS THQ Hospital Rojhan	34	Unjustified payment of salaries without verification of degrees/academic record	3.449
11.		35	Overpayment due to payment of higher rates of POL than notified by OGRA	0.042
12.		36	Unauthorized inclusion of sales tax in electricity bills	0.033
13.		38	Doubtful drawal on account of POL for generators and vehicle	2.106
14.		39	Loss due to non recovery of withholding tax on services	0.023
15.		40	Non /less deduction of income tax- on services	0.015
16.		44	Less deduction of income tax	0.104
17.	SMO Civil Hospital Shahwali	31	Loss to government due to non obtaining of discount against local purchase of medicines	0.043
18.		32	Unauthorized purchase of POL	0.206
19.		40	Overpayment due to payment of higher rates of POL than notified by OGRA	0.055
20.		42	Unauthorized payment of previous years liabilities	0.230
21.		43	Irregular expenditure on repair of vehicle	0.102

Sr. No.	Name of Formation	Para No.	Detail	Amount
22.		44	Less deduction of income tax	0.046
23.		45	Loss due to non recovery of withholding tax on services	0.080
24.		46	Non deduction/verification of GST paid	0.487
25.	SMO RHC Fazilpur	25	Doubtful issuance of medicines due to non availability of proof of consumption	0.076
26.		26	Doubtful purchase of stores due to non accountal and non availability of proof of consumption	0.105
27.		37	Overpayment due to payment of higher rates of POL than notified by OGRA	0.039
28.		38	Unauthorized expenditure without estimate and measurement	0.354
29.		39	Less deduction of income tax	0.013
30.		40	Loss due to non recovery of withholding tax on services	0.049
31.		41	Payment of salaries without posting	0.575
32.		43	Loss of govt. Due to POL expenditure on heavy generator	0.075
33.		44	Non deduction/verification of GST paid	0.067
34.		45	Unauthentic payments in cash	0.389
35.		SMO RHC Muhammadpur	19	Unauthentic consumption of POL for generator
36.	20		Unjustified consumption of syringes	0.013
37.	21		Less deduction of income tax	0.005
38.	22		Non-deposit of government receipts	0.001
39.	Principal Nursing School	10	Non surrender of savings	12.458
40.		11	Non deduction/verification of GST paid	0.009
41.	MS THQ Hospital Jampur	38	Non deposit of advance income tax	0.014
42.		42	Loss to govt. Due to unauthorized consumption/ issuance of medicines for DTL	0.076
43.		43	Unauthorized inclusion of sales tax in electricity bills	0.088
44.		46	Unauthorized payment of salaries of contingent paid staff	0.849
45.	SMO RHC Dajal	20	Mis-use of electricity and non recovery of residential electricity charges	0.042
46.	MS DHQ	32	Unjustified local purchase of medicines	0.894
47.	Hospital	34	Unauthorized payment of sales tax on electricity	0.159

Sr. No.	Name of Formation	Para No.	Detail	Amount
			bills	
48.		35	Irregular expenditure on repair of machinery	0.858
49.		45	Loss to government due to unjustified TA/DA claim	0.052
50.		49	Doubtful expenditure due to non-production of consumption record of medicines	0.203

District Health Authority, Sahiwal

Sr. No.	Name of Formation	Para No.	Subject	Amount
1	PD DHDC Sahiwal	3	Irregular expenditure	0.197
2		4	Irregular mode of payments	0.766
3		5	Non-availability of proof of deposit of general sales tax	0.091
4		6	Un-authorized conversion of hostel building into medicines stores and shifting of hostel furniture to EDO Health Residence, Director Health Services Residences, DHO & MS DHQ residences costing in Million without charging rent	0.500
5		7	Non recovery of penalty amount from the accused	0.117
6		8	Non compliance of previous audit report involved recovery	0.247
7		SMO RHC Kassowal	2	Irregular payment of pending liabilities
8	3		Irregular expenditure repair of building without any authority	0.165
9	5		Unauthorized expenditure in excess of budget allocation	0.172
10	7		Unauthorized expenditure in excess of budget allocation	0.111
11	8		Unauthorized acceptance of medicine in excess of demand	0.793
12	9		Unjustified demand in excess of previous year demand of medicine	3.530
13	10		Non-obtaining of performance guarantee	0.201
14	11		Non-supply of required medicine despite demand	2.372
15	12		Non-deduction of Government Taxes	0.125
16	14		Misappropriation of medicine	0.007
17	SMO RHC Noor Shah	2	Unauthorized acceptance of medicine without date of manufacturing and date of expiry	0.337
18		3	Irregular purchase without requirement	0.050
19		4	Unauthorized expenditure in excess of budget allocation	2.148
20		7	Doubtful payment of pay and allowances without any record	0.192
21		10	Doubtful withdrawal of funds for payment of rates and taxes	0.107
22		11	Non-production of record of expenditure	0.431
23		12	Non-recovery of penal rent due to occupying	0.079

			illegal residence	
24		14	Doubtful advance withdrawal without demand and requirement of bed sheets	0.049
25		15	Unauthorized purchase of medicines from local market	0.097
26	SMO RHC 55/5-L	1	Unjustified drawl of pay & conveyance allowance during leave & absent period	0.156
27		2	Unauthorized payment on account of HSRA, instead of general duty	0.109
28		3	Unjustified payment of 30% Social Security Benefits after regularization and excess fixation of pay after regularization recovery thereof	0.062
29		4	Irregular drawl of inadmissible allowances, recovery thereof	0.028
30		5	Unjustified payment of electricity bill and adjustment /recovery thereof	0.220
31		6	Non-black listing of Firms due to non-supply of medicine	0.419
32		7	Non compliance of observations issued in previous year Audit	-
33	MS THQ Chechawatni	4	Unauthorized Payment on Account of Un-admissible Allowance	0.055
34		5	Unjustified Payment of Social Security Benefits , Non Recovery	0.673
35		6	Unjustified drawl of pay & conveyance allowance during leave & absent period	0.195
36		7	Unjustified expenditure on LP medicines of Dr. BadarMunir	0.026
37		8	Unjustified payment of personal car/ rented car usage allowance, recovery	0.156
38		9	Unauthorized payment of food , rest house expenses & rent of TMA hall, recovery	0.050
39		11	Non payment of Income tax & Liquidated Damages on purchase of X-ray films & purchase of X-Ray films agaisnt bogus purchase order	0.103
40		12	Unjustified payment of General Sales Tax to MEPCO and recovery thereof	0.440
41		13	Uneconomical Purchase of medical gasses on higher rates & without advertisement & rate contract	0.273
42		15	Misappropriation of cycle stand fee and non deposited the departmental collection of cycle stand fee	0.972
43	16	Shortage of LP medicines which resulted into misappropriation	0.390	

44		17	Fake expense of medicines from the Main Medicine Store	0.378
45		19	Unjustified payment of medicines without deduction of less shelf life panality	0.431
46		20	Unjustified purchase of medicines instead of same medicines available in Punjab central rate contract, recovery	0.789
47		24	Fake excess consumption of POL due to high consumption of POL of generator due to high MPG of generators	0.841
48		25	Loss to Govt. due to non payment of income tax on Govt. share	0.179
49		26	Misappropriation of Govt. Receipts due to non-deposit in Govt. Treasury	0.286
50		28	Noncompliance of observations issued in previous year Audit	-
51	SMO RHC 185/9-L Sahiwal	2	Uneconomical purchase of Ultrasound Machine without tendering process	0.895
52		4	Unauthorized use of Non-Schedule porcelain tiles and glazed tiles by the building department without approval and recovery of excess payment	0.405
53		5	Unjustified drawl of pay and allowances during absent period and conveyance allowance during leave period	0.699
54		7	Irregular payment of pending liabilities	0.286
55		8	Unjustified payment of heavy bill of electricity	0.109
56		9	Mis-use of advance withdrawal against budget allocation	0.100
57		10	Non-availability of deposit proof of GST and Income Tax	0.095
58		11	Irregular expenditure on repair without quotations	0.034
59		12	Non-Provision of compliance of previous Audit Paras	-
60		EDO (Health) / CEO (DHA) Sahiwal	8	Loss to Government due purchase on higher rates and non-utilization of old fowler beds
61	11		Non-Provision of compliance of previous Audit Paras	-
62	DO (Health) Sahiwal	4	Unjustified Payment of Social Security Benefits after regularization of Jobs	0.119
63		6	Recovery of overpayment of Pay & Allowance	0.394
64		7	Recovery on account of Conveyance Allowance	0.025

District Health Authority, Toba Tek Singh

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
1	Dy. District Officer (Health), TTS	1	Penalties not imposed under prevention of misuse ordinance	-
2		2	Irregular expenditure under head of POL	0.692
3		3	Decisions not taken on sanitation challans	0.308
4		4	Unjustified expenditure on food sampling	0.077
5		5	Non-verification of General Sales Tax	0.009
6	Dy. District Officer (Health), Pirmehal	3	Decisions not taken on sanitation challans	0.222
7		4	Irregular expenditure against POL of vehicle	0.572
8		6	Irregular withdrawal of TA/DA without counter signature of Controlling Officer	0.049
9	District Headquarters Hospital, Toba Tek Singh	9	Irregular procurement due to defective tendering process	-
10		10	Misclassification of expenditure	0.951
11		13	Non-replacement of substandard medicines	0.196
12		14	Excess issuance of day to day medicines	0.289
13		17	Loss due to procurements made at excessive rates	0.317
14		18	Non-deduction of Social Security Contribution	0.595
15		20	Irregular expenditure due to managed quotations	0.486
16		21	Unjustified expenditure	0.270
17		23	Less deposit of hospital receipt into Government Treasury	0.323
18		24	Non-forfeiture of performance security due to non-supply of medicine	0.055
19		25	Non-auction old material	-
20	Eye Cum General Hospital, Gojra	5	Non-forfeiture of performance security due to non-supply of medicines	0.131
21		8	Non-recovery of Penal Rent from illegal occupants of Government Residence	0.444
22		9	Non recovery of auction money	0.107
23		12	Excess drawl of pay and allowances after resignation	0.073
24		13	Non-auction of unserviceable medical equipment	-
25		14	Irregular purchase of Generator through misclassification	-
26		15	Misappropriation of funds due to bogus	0.705

Sr. No.	Name of Formation	Para No.	Title of Para	Amount of Audit Observation
			repair of generator	
27		16	Irregular expenditure due to non-preparation of budget estimates	-
28	EDO Health, TTS	5	Non-reconciliation of expenditure Rs 59.474 million	-
29		7	Non-forfeiture of performance guarantee due to non-supply of medicines Rs 94,564	0.095
30		8	Non-Auction of old unserviceable vehicles	-

District Health Authority, Vehari

Sr. No.	Name of Formation	Para No.	Subject	Amount
1	RHC JallaJeem	2	Loss to Government Due to Less collection of Discount on L.P Medicines Without mentioning the name of company on invoices	0.114
2		5	Non-Collection of Proof of Deposit of Sales Tax	0.154
3		6	Doubtful billing for the different purchases	0.156
4	RHC Sahooka	9	Unjustified payment of 30% Social Security Benefits after regularization and Excess Fixation of Pay after Regularization recovery thereof	0.085
5		10	Recovery due to purchases on excessive rates	0.078
6		11	Recovery due to wrong payment against double claim of the supplier	0.044
7		12	Non verification of sales tax	0.155
8		15	Non-availability of deposit proof of GST by the supplier and non-deposit of deducted GST, Income Tax and PST by the Health Council	0.120
9	THQ Hospital Burewala	9	Recovery of excess rate paid for the purchase of lead apron for X-Ray department	0.268
10		10	Bogus expenditure on the repair of Acs	0.255
11		11	Recovery due to purchases on excessive rates	0.179
12		12	Recovery due to purchase of multimedia projector and orient LEDs on excess rate	0.054
13		13	Unjustified purchases of dental unit without approval of demand	0.283
14		15	Substandard purchase of nebulizers heavy duty and recovery of one out of order nebulizer in warranty period	0.436
15		17	Irregular advance drawl prior to DTL reports	1.380
16		20	Non-recovery of income tax on Doctors and staff share from hospital fee	0.113
17		21	Unjustified payment of sales tax on electricity bills, recovery	0.895
18	22	Misappropriation of Govt. Receipts due to non-deposit in Govt. Treasury	0.027	
19	RHC 56/WB	6	Doubtful Expenditure on Account of Repair of Ambulance / Machinery & Equipment / Furniture and fixture	0.966
20		7	Unjustified Expenditure on Account of POL Charges	0.786
21		10	Non-Collection of Proof of Deposit of Sales Tax	0.873

Sr. No.	Name of Formation	Para No.	Subject	Amount
22		11	Non-Recovery of Liquidated Damages	0.009
23	EDO (Health) CEO (DHA)	4	Overpayment to Suppliers of medicine Recovery Thereof	0.045
24		5	Non deposit of Income Tax	0.193
25		7	Non-collection of proof of deposit of sales tax	0.198
26		11	Irregular Expenditure on account of repair of Transport	0.146
27		12	Non-Provision of compliance of previous Audit Paras	-
28		13	Irregular expenditure on account of POL of the vehicle	0.432
29		DO (Health)	2	Unjustified Payment of Social Security Benefits
30	4		Overpayment to Suppliers of medicine Recovery Thereof	0.219
31	8		Non-collection of proof of deposit of sales tax	0.131
32	10		Unjustified Payment of Social Security Benefits	0.275
33	13		Non-collection of proof of deposit of sales tax	0.140
34	14		Unjustified drawl of POL	0.272
35	15		Unjustified drawl of POL and recovery thereof	0.040
36	19		Non-Provision of compliance of previous Audit Paras	-
37	RHC GharaMor Vehari	4	Irregular payment of electricity bill and adjustment thereof	0.109
38		10	Non-maintenance / improper maintenance of Stock Register of Medicine	-
39		11	Unauthorized Drawl of Pay and Allowances without Performance of Duties	0.630
40		12	Non production of compliance of observations issued in previous year Audit	-
41	RHC Ludden	2	Unjustified payment of 30% Social Security Benefits and Recovery thereof	0.365
42		3	Irregular drawl of Pay & Allowances at Erratic Posting and recovery of HSRA	1.001
43		5	Loss due to non-deduction of R&M charges at the rate of 5% and Water Charges and recovery	0.248
44		6	Un-authorized drawl of pay and allowance of absent period recovery	0.723
45		10	Unjustified payment of electricity bill and adjustment /recovery thereof against the theft	1.084
46		13	Unjustified /Irregular repair of vehicle	0.657
47		17	Unjustified payment of electricity bill and adjustment /recovery thereof against the theft	0.150
48		19	Unjustified /Irregular repair of vehicle	0.222
49	THQ	5	Non vacation of residencies by illegal occupant and loss	0.533

Sr. No.	Name of Formation	Para No.	Subject	Amount
	Hospital		due to non-allotment to concerned. Recovery	
50	Mailsi	7	Unjustified payment of 30% Social Security Benefits and Recovery thereof	0.062
51		8	Unjustified payment to MEPCO and Health Care Commission without approval of Health council	0.740
52		10	Non- maintenance of dead stock register	-
53		12	Irregular payment of electricity under wrong tariff and recover of General Sales Tax Thereon	3.735
54		17	Irregular expenditure on repair of building by misclassification of expenditure	0.369
55		23	Irregular purchase of X. Ray films recovery thereof	0.192
56		26	Non provision of compliance of Audit paras relating to Financial Year 2015-16	-
57		4	Non auction of parking stand due to illegal term and conditions	13.000
58		14	Overpayment on account of purchase of POL for generators and ambulances	0.160
59	DHQ	15	Defective maintenance of cash book	0.787
60	Hospital	16	Loss to government due to less deduction of income tax	0.656
61	Vehari	18	Unjustified payment of General Sales Tax to MEPCO and recovery thereof	0.718
62		23	Doubtful purchase of laboratory items without mentioning quantity	0.897
63		25	Non-deduction of Income Tax	0.236
64		4	Irregular payment of electricity bill and adjustment thereof	0.101
65		7	Irregular purchase of machinery	0.100
66	RHC 188/EB	8	Unjustified payment of 30% Social Security Benefits and Recovery thereof	0.086
67		9	Un-authorized drawl of pay and allowance after resignation and recovery thereof	0.145
68		11	Non availability of standard/basic facilities at RHC	-

Annexure-B**Detail of Expenditure****(Rs in million)**

Sr. No.	District of DHA	Budget	Expenditure	Savings
1	Bahawalnagar	695.287	496.546	198.741
2	Bahawalpur	737.908	424.927	312.981
3	Chiniot	795.693	580.146	215.547
4	Dera Ghazi Khan	519.613	253.669	265.944
5	Faisalabad	3,842.578	1,907.700	1,934.878
6	Jhang	2,387.873	1,619.006	768.867
7	Khanewal	1,999.623	955.960	1,043.663
8	Layyah	1,373.175	374.770	998.405
9	Lodhran	1,506.981	734.015	772.966
10	Multan	1,617.963	651.287	966.676
11	Muzaffargarh	1,067.296	627.456	439.840
12	Pakpattan	1,795.560	892.008	903.552
13	Rahim Yar Khan	737.930	461.997	275.933
14	Rajanpur	548.069	290.827	257.242
15	Sahiwal	1,506.981	734.015	772.966
16	Toba Tek Singh	2,162.340	959.026	1,203.314
17	Vehari	2,245.127	1,206.891	1,038.236
Total		25,539.997	13,170.246	12,369.751

Annexure-C
[Para 1.2.3.4]

**Loss due to bogus drawal of funds through fictitious vouchers of
medicines – Rs 4.643 million**

(Amount in rupees)

Sr. No.	Cheque No.	Date	Amount
1	687099	08.02.2017	416,664
2	687079	17.12.2016	414,792
3	687086	20.12.2016	399,084
4	687214	23.02.2017	273,546
5	687201	13.02.2017	167,288
6	687079	17.12.2016	144,749
7	687022	23.11.2016	89,476
8	687022	23.11.2016	82,942
9	687022	23.11.2016	59,845
10	687280	01.04.2017	14,969
11	687022	23.11.2016	7,046
12	687799	08.02.2016	1,375,745
13	687086	20.12.2016	381,125
14	687280	01.04.2017	732,989
15	687022	23.11.2016	82,942
Total			4,643,202

Annexure-D**[Para 3.2.1.8]****Excess payment of inadmissible allowances – Rs 1.375 million**

(Rupees in million)

Sr. No.	DDOs	No. of Employees	HSRA	Health Risk Allowance	NPA	SSB	Personal allowance	Amount
1	Medical Superintendent, District Headquarters Hospital, Chiniot	19	0.341	0	0.374	0	0	0.715
2	Medical Superintendent, Tehsil Headquarters Hospital, Lalian	05	0.131	0	0	0	0	0.131
3	District Officer (Health), Chiniot	04	0.156	0	0	0	0	0.156
4	Senior Medical Officer, Rural Health Centre, Barana	03	0	0.117	0	0.098	0	0.215
5	Senior Medical Officer, Rural Health Centre, Ahmad Nagar	01	0	0	0	0	0.082	0.082
6	Senior Medical Officer, Rural Health Centre, Chack 14 JB	01	0.044	0	0	0	0	0.044
7	Chief Executive Officer (DHA), Chiniot	02	0.032	0	0	0	0	0.032
Total		35	0.704	0.117	0.374	0.098	0.082	1.375

Annexure-E**[Para 5.2.1.11]****Non-recovery of inadmissible Conveyance Allowance and House Rent Allowance – Rs 1.766 million**

1 (Rupees in million)

Sr. No.	DDOs	No. of Employees	Conveyance Allowance	HR Allowance	Penal Rent	Total Amount
1	District Officer (Health), Faisalabad	25	0.131	0.053	-	0.184
2	Medical Superintendent Tehsil Headquarters Hospital, Jaranwala	07	0.169	0.236	0.520	0.925
3	Medical Superintendent Tehsil Headquarters Hospital, Samundari	04	0.020	0.007	0.618	0.645
4	Deputy District Officer (Health), Jaranwala	02	0.012	-	-	0.012
Total		35	0.332	0.296	1.138	1.766

Annexure-F**[Para: 5.2.2.12]****Excess payment of Health Sector Reforms Allowance – Rs 1.654 million**

(Rupees in million)

Sr. No.	DDOs	No. of Employees	Period	Amount	Remarks
1	Senior Medical Officer, Rural Health Centre 153/RB	19	2011-16	0.670	HSRA at Excessive Rate
2	Senior Medical Officer, Rural Health Centre 174/GB	27	2016-17	0.422	
3	Medical Superintendent, Govt. General Hospital, Samanabad	04	2016-17	0.315	Inadmissible HSRA
4	Medical Superintendent, Tehsil Headquarters Hospital, Jaranwala	06	2016-17	0.157	
5	Director, Drug Testing Laboratory, Faisalabad	02	2015-17	0.049	
6	Deputy District Officer (Health), Faisalabad	01	2015-16	0.021	
7	Medical Superintendent, Tehsil Headquarters Hospital, Samundari	04	2016-17	0.020	
Total		63		1.654	

Annexure-G

[Para 5.2.1.15]

5.2.1.15 Drawl of inadmissible Adhoc Allowance 2010 – Rs 1.266 million

(Amount in Rupees)

Sr. No	Name	BPS	Designation	HPA	HSRA	Total of HSRA & HPA	Initial Pay of the Scale/ Due	Adhoc Allowance 2010@ 50%/ Drawn	Amount Recoverable
1	Farzana Majid	18	Gynecologist	10,000	15,000	25,000	12,910	6,455	77,460
2	Muhammad Asif	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
3	Asaf Ali	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
4	Dr. Muhammad Ahmed	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
5	Dr. Mujahid Ali	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
6	Dr. Noor Muhammad	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
7	Roohi Usman	17	WMO	15,000	6,000	21,000	9,850	4,925	59,100
8	Ghulam Murtza	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
9	Muhammad Ali	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
10	Dr. Uzair Rauf	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
11	Dr. Mahreen Gulshan	17	WMO	15,000	6,000	21,000	9,850	4,925	59,100
12	Dr. Sara Akram	17	WMO	15,000	6,000	21,000	9,850	4,925	59,100
13	Dr. Saif Ur Rehman	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
14	Muhammad Anis	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
15	Muhammad Usman Azeem	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
16	Muhammad Sultan Mahmood	17	MO	15,000	5,000	20,000	9,850	1,846	22,152
17	Imran Shahzad Anjum	17	MO	15,000	5,000	20,000	9,850	4,925	59,100
18	Dr. Sonia Shoukat	17	WMO	15,000	5,000	20,000	9,850	4,925	59,100
19	Muhammad Mushtaq Ahmad Khan	17	WMO	15,000	5,000	20,000	9,850	4,925	59,100
20	Patras Masih	1	Sweeper	0	0	0	1,485	1,575	7,560
21	Allah Ditta	1	Naib Qasid	0	0	0	1,485	1,575	7,560
22	Qurban Ali	1	Naib Qasid	0	0	0	1,485	1,568	6,972
23	Abu Sufain	1	Driver	0	0	0	1,485	1,620	11,340
24	Naila Shehzad	4	Mid wife	0	0	0	1,620	1,750	10,920
25	Bushra Habib			0	0	0	0	4,925	117,264
Total									1,265,928

Annexure H

Para 7.2.2.7

Unauthorized incurring of Health Council Fund of BHUs – Rs 7.015 million

(Rupees in million)

Name of BHU	Total Budget 16-17	Amount Drawn up to 30.06.17	Expenditure incurred up to 30.06.17
BHU 115/15L	0.300	0.240	0.239
BHU GhousPur	0.300	0.290	0.288
BHU JangalDeraywala	0.700	0.497	0.497
BHU 18/8R	0.550	0.314	0.314
BHU 7/8AR	0.300	0.300	0.260
BHU 22/8R	0.300	0.298	0.298
BHU 19/8BR	0.300	0.250	0.250
BHU KotBarkat Ali	0.550	0.250	0.250
BHU 1/8R	0.550	0.550	0.550
BHU 88/15L	0.300	0.200	0.146
BHU 67/15L	0.550	0.500	0.500
BHU 100/15L	0.550	0.412	0.382
BHU 92/15L	0.550	0.300	0.286
BHU 50/15L	0.550	0.550	0.502
BHU 121/15L	0.300	0.300	0.300
BHU 137/16L	0.300	0.297	0.297
BHU 133/16L	0.550	0.450	0.451
BHU 131/15L	0.550	0.465	0.465
BHU 129/15L	0.300	0.300	0.292
BHU 44/15L	0.550	0.500	0.447
Total	8.900	7.263	7.015
Value Excluding Taxes			5.774
Sales Tax Paid @ 17%			0.982
Income Tax irregularly added in bills by supplier @ 4.5%			0.260
Total Amount expensed out/Paid to supplier			7.015
Income Tax to be deducted		Rs 6.755x 4.5% (5.774+0.982)	0.304
Amount of tax recoverable		(0.260+0.304)	0.564

Annexure I
[Para 7.2.2.8]

Unauthorized acceptance of medicine without date of manufacturing and date of expiry – Rs 5.188 million

(Rupees in million)

Token No	Date	Name of Firm	Items Purchase	Batch	Date of Mfg.	Date of Exp.	Quantity	Rate	Amount
5916	08.06.17	Amson Vaccines &Pharma	Tetanus Toxoid-Vial	220803016A	NA	NA	2,000	187	0.374
4457	03.05.17	Amson Vaccines &Pharma	HyzonateInj 250 mg	501	NA	NA	1,400	81.47	0.114
3244	25.03.17	Amson Vaccines &Pharma	HyzonateInj 250 mg	389	NA	NA	2,000	81.47	0.163
5682	06.06.17	Amson Vaccines &Pharma	Polyvalent ASVS Inj	116	NA	NA	100	1,275	0.128
3243	25.03.17	Novartis Pharma	Quvasc 5.0 mg	J231	NA	30.11.18	500	68.40	0.034
4462	03.05.17	Novartis Pharma	Voltral 50 mg	J0383	NA	31.01.22	5,000	75	0.375
4461	03.05.17	Novartis Pharma	Axcin 500 mg	J0510,J0513	NA	30.11.19	3,000	100	0.300
3246	25.03.17	Novartis Pharma	Voltral 50 mg,Dermazin Cream	J0364, J0882	NA	31.11.21, 30.11.18	5,000 500	75,135	0.443
4456	03.05.17	Wyeth Pakistan Ltd	Nilstat Drops 30 ml	174A001	NA	01.01.20	500	40	0.020
5363	27.05.17	Dolonap 500 mg	Platinum Pharma	189	NA	NA	20,000	5.21	0.104
5036	15.05.17	Siza International	NalbuphineHCL,Dubtamine	NA	NA	NA	50.5	465,900	0.028
5500	01.06.17	Getz Pharma	InsufetInj 70/30	262,263,264	NA	NA	1,000	187	0.187
5502	01.06.17	Getz Pharma	Getylr 2 mg	380T11	NA	NA	20,000	2	0.040
5362	27.05.17	Abbot Laboratories	BrufenSusp. Neophage	74-4118Q, 7440xv	NA	,03-20	10,000 2,000	29,71	0.304
665	19.06.17	Barret Hodgson	Eyebradex Eye drops	B2828	NA	NA	1,000	129.33	0.129
5918	08.06.17	Barret Hodgson	CholoropticOph Solution	B2924	NA	31.03.19	1,000	23.34	0.023
4463	03.05.17	GSK Pakistan	Vento line Solution	500	NA	NA	500	29.16	0.015
			Piriton Tab 4mg	30	NA	NA	30	219.98	0.007
4455	03.05.17	GSK Pakistan	Zyrtec Oral Solution	3000	NA	NA	3,000	32.66	0.098
			Vento line Solution	1000	NA	NA	1,000	29.16	0.029
5503	01.06.17	GSK Pakistan	Cetirizine 10 mg tab	GZXAP	NA	NA	20,000	2.90	0.058
5358	27.05.17	GSK Pakistan	Zentel Tab 200 mg	500 GZEAD	NA	NA	5,000	15	0.008
			Traxoninj	5000 7TQBX	NA	NA	5,000	79	0.395
5356	27.05.17	GSK Pakistan	FefolSusp Cap	336 GFAAU	NA	NA	336	86.80	0.029
			FefolSusp Cap	1450 GFABC	NA	NA	1,450	86.80	0.126
			FefolSusp Cap	893 GFABB	NA	NA	893	86.80	0.078
			Amoxil Cap	500 GAGBA	NA	NA	500	397.97	0.199
			Mazlon Tab 10 mg	100 GMGAB	NA	NA	100	75.96	0.008
			Sepran Tab 400	250 GSDAR	NA	NA	250	639.99	0.160
5361	27.05.17	GSK Pakistan	Sepran DS Susp 50 ml	1044GSBBD	NA	NA	1,044	40	0.032
			Sepran DS Susp 50 ml	5956 GSBBG	NA	NA	5,956	31	0.185
5354	27.05.17	Muller &Phullips Ltd	Vicryl 40 mm	kg8DXPQO	NA	,5-19	1,000	185.78	0.186
5370	27.05.17	Getz Pharma	Insulin NPH	071P04	NA	NA	2,000	187	0.374
6126	13.06.17	GSK Pakistan	Amoxil Cap 500 mg	100 GAGCO	NA	NA	100	397.96	0.040
			Ceftriaxone 500 mg Cap	7TQDE	NA	NA	5,000	79	0.395
Total									5.188

Annexure J
[Para 7.2.2.10]

**Irregular local purchase of medicines and not availing prescribed discount –
Rs 4.213 million**

(Rupees in million)

CHQ NO	Date	Firm	Bill No.	Date	Amount	Discount 41%
596846	-	IDEAL DISTRIBUTORS	215	02.12.16	0.050	0.020
596849	-	MEDWIN PHARMA	34	29.10.16	0.038	0.015
596849	-	MEDWIN PHARMA	84	17.12.16	0.046	0.019
596849	-	MEDWIN PHARMA	39	21.10.16	0.046	0.019
596849	-	MEDWIN PHARMA	17	23.09.16	0.049	0.020
596849	-	MEDWIN PHARMA	90	17.12.16	0.043	0.018
596849	-	MEDWIN PHARMA	98	06.01.17	0.044	0.018
596849	-	MEDWIN PHARMA	37	21.10.16	0.048	0.019
596849	-	MEDWIN PHARMA	95	02.01.17	0.045	0.018
596849	-	MEDWIN PHARMA	31	29.10.16	0.047	0.019
596849	-	MEDWIN PHARMA	69	20.10.16	0.046	0.019
596849	-	MEDWIN PHARMA	51	15.11.16	0.041	0.017
596849	-	MEDWIN PHARMA	15	23.09.16	0.041	0.017
596849	-	MEDWIN PHARMA	20	23.09.16	0.049	0.020
596849	-	MEDWIN PHARMA	81	17.12.16	0.049	0.020
596849	-	MEDWIN PHARMA	86	17.12.16	0.049	0.020
596865	-	SAJID MEDICINE CO	1252	23.12.16	0.050	0.020
596865	-	SAJID MEDICINE CO	1254	26.12.16	0.050	0.020
596865	-	SAJID MEDICINE CO	1251	26.12.16	0.050	0.020
596865	-	SAJID MEDICINE CO	1259	24.12.16	0.050	0.020
596865	-	SAJID MEDICINE CO	1258	22.12.16	0.050	0.020
596865	-	SAJID MEDICINE CO	1262	16.12.16	0.047	0.019
596865	-	SAJID MEDICINE CO	1260	28.12.16	0.049	0.020
596865	-	SAJID MEDICINE CO	1261	24.12.16	0.050	0.020
596865	-	SAJID MEDICINE CO	1266	18.01.17	0.001	0.001
596865	-	SAJID MEDICINE CO	1264	18.01.17	0.021	0.008
596865	-	SAJID MEDICINE CO	1263	26.01.17	0.046	0.019
596866	-	HEALTH CARE PHARMA	10935	22.12.16	0.005	0.002
596871	20.03.17	Medi Zone Enterprises	43	12.11.16	0.028	0.011
596871	20.03.17	Medi Zone Enterprises	46	18.01.17	0.028	0.011
596871	20.03.17	Medi Zone Enterprises	48	31.01.17	0.049	0.020
596871	20.03.17	Siddique Medicos	892	01.03.17	0.048	0.020
596871	20.03.17	Siddique Medicos	894	09.03.17	0.048	0.020
596871	20.03.17	Siddique Medicos	883	25.02.17	0.049	0.020
596881	01.04.17	M/s Vaccine House	1476	28.10.17	0.050	0.020

CHQ NO	Date	Firm	Bill No.	Date	Amount	Discount 41%
596881	01.04.17	IDEAL DISTRIBUTORS	506	17.03.17	0.050	0.020
596887	-	HEALTH CARE PHARMA	10938	26.12.16	0.050	0.020
596887	-	HEALTH CARE PHARMA	10936	22.12.16	0.050	0.020
596888	-	SAJID MEDICINE CO	1273	13.03.17	0.044	0.018
596888	-	SAJID MEDICINE CO	1276	22.03.17	0.041	0.017
596888	-	SAJID MEDICINE CO	1275	08.03.17	0.045	0.018
596888	-	SAJID MEDICINE CO	1278	08.03.17	0.048	0.020
654602	08.04.17	MEDIZONE ENTERPORISES	51	15-03-17	0.028	0.011
654602	08.04.17	Al MadinaSurgico	14217	03-04-17	0.017	0.007
654608	15.04.17	MEDIZONE ENTERPORISES	53	29-03-17	0.028	0.011
654613	27.04.17	LIFE PHARMA	31	10-04-17	0.050	0.020
654613	27.04.17	LIFE PHARMA	4	04-04-17	0.050	0.020
654613	27.04.17	LIFE PHARMA	1	04-04-17	0.050	0.020
654667	30.05.17	IDEAL DISTRIBUTORS	508	13-05-17	0.050	0.020
654667	30.05.17	IDEAL DISTRIBUTORS	726	22-05-17	0.042	0.017
654667	30.05.17	LIFE PHARMA	99	10-05-17	0.050	0.020
654667	30.05.17	LIFE PHARMA	698	18-04-17	0.032	0.013
654667	30.05.17	Vaccine House	1571	27-04-17	0.050	0.020
654667	30.05.17	Vaccine House	1546	22-04-17	0.050	0.020
654667	30.05.17	IDEAL DISTRIBUTORS	715	18-05-17	0.050	0.020
654670	30.05.17	MEDWIN PHARMA	176	18-02-17	0.049	0.020
654670	30.05.17	MEDWIN PHARMA	182	02-03-17	0.050	0.020
654670	30.05.17	MEDWIN PHARMA	159	14-02-17	0.049	0.020
654670	30.05.17	MEDWIN PHARMA	124	19-01-17	0.049	0.020
654670	30.05.17	MEDWIN PHARMA	129	19-01-17	0.046	0.019
654670	30.05.17	MEDWIN PHARMA	115	19-01-17	0.049	0.020
654670	30.05.17	MEDWIN PHARMA	118	19-01-17	0.049	0.020
654671	30.05.17	MEDIZONE ENTERPORISES	54	19-04-17	0.050	0.020
654671	30.05.17	MEDIZONE ENTERPORISES	55	19-04-17	0.050	0.020
654679	30.05.17	ZAHID PHARMA	495	18-04-17	0.043	0.017
654679	30.05.17	ZAHID PHARMA	496	18-04-17	0.049	0.020
654681	06.06.17	IDEAL DISTRIBUTORS	510	26-05-17	0.050	0.020
654681	06.06.17	IDEAL DISTRIBUTORS	512	27-05-17	0.050	0.020
654681	06.06.17	IDEAL DISTRIBUTORS	516	29-05-17	0.032	0.013
654684	06.06.17	LIFE PHARMA	5	16.5.17	0.034	0.014
654685	06.06.17	IDEAL DISTRIBUTORS	463	17.5.2017	0.050	0.020
655404	-	IDEAL DISTRIBUTORS	520	02.06.17	0.030	0.012
655404	-	LiaqatPharam	1021	03.06.17	0.041	0.017
655404	-	LiaqatPharam	1023	05.06.17	0.048	0.020
655404	-	LiaqatPharam	1016	02.06.17	0.048	0.020
655406	-	SAJID MEDICINE CO	1294	28.04.17	0.050	0.020
655409	-	HEALTH CARE PHARMA	10937	26.12.16	0.049	0.020

CHQ NO	Date	Firm	Bill No.	Date	Amount	Discount 41%
655414	22.06.17	M/s Life Pharama	6	16.05.17	0.043	0.018
655414	22.06.17	M/s Life Pharama	7	17.05.17	0.040	0.016
655414	22.06.17	M/s Ideal Distributors	533	08.06.17	0.050	0.020
655414	22.06.17	M/s LiaqatPharma	1035	12.06.17	0.045	0.018
655414	22.06.17	M/s LiaqatPharma	1030	10.06.17	0.046	0.019
655414	22.06.17	M/s LiaqatPharma	1026	09.06.17	0.004	0.002
655414	22.06.17	M/s Vaccine House	1537	20.05.17	0.024	0.010
655414	22.06.17	M/s Medi Zone	59	15.04.17	0.004	0.002
655414	22.06.17	M/s Medi Zone	68	06.06.17	0.020	0.008
655414	22.06.17	M/s Ideal Distributors	530	08.06.17	0.044	0.018
655414	22.06.17	M/s Medwin	163	14.02.17	0.017	0.007
655414	22.06.17	M/s Medwin	192	09.03.17	0.050	0.020
655414	22.06.17	M/s Midwin	140	03.02.17	0.044	0.018
655414	22.06.17	M/s Midwin	135	31.01.17	0.045	0.018
655414	22.06.17	M/s Sajid Medicine Co	1133	31.05.17	0.050	0.020
655414	22.06.17	M/s Sajid Medicine Co	1135	24.05.17	0.048	0.019
655414	22.06.17	M/s Sajid Medicine Co	1272	19.02.17	0.049	0.020
655414	22.06.17	M/s LiaqatPharma	1045	16.06.17	0.049	0.020
655414	22.06.17	M/s Sajid Medicine Co	1139	08.06.17	0.049	0.020
655414	22.06.17	M/s Ideal Distributors	540	15.06.17	0.048	0.020
655414	22.06.17	M/s Ideal Distributors	543	16.06.17	0.048	0.020
655414	22.06.17	M/s Ideal Distributors	537	14.06.17	0.020	0.008
Total					4.213	1.727

Annexure K

[Para 7.2.2.12]

Misclassification of expenditure – Rs 2.968 million

Table-I

(Rupees in million)

Token No.	Date	Object description charged (Irrelevant)	Actual object description (Relevant)	Item purchased	Amount
4762	11.05.17	Stationery	Others	Photo Copies (only one item amount)	0.002
4762	11.05.17	Stationery	Others	Photo Copies (only one item amount)	0.002
649	19.06.17	Printing	Publicity & advertisement	Panaflex and sign boards	0.023
688	19.06.17	Printing	Publicity & advertisement	Panaflex, hard board, name plate etc.	0.015
2320	03.03.17	Printing	Publicity & advertisement	Panaflex of different sizes	0.048
4758	11.05.17	Cost of other store	Stationery, RME	Toner, drum refilling in different dates, envelops, letter pads, file cover	0.014
4760	11.05.17	Cost of other store	LP Medicine	Purchase of gases/refilling of gases in different dates	0.029
656	19.06.17	Cost of other store	Purchase of equipment	stretcher trolley (Standard size)	0.047
652	19.06.17	Cost of other store	LP Medicine	Oxygen cylinder regulator	0.050
679	19.06.17	Cost of other store	Purchase of physical assets	Almirah 3x4	0.050
				Almirah 3x5	
				Almirah 3x6	
6344	20.06.17	Cost of other store	Purchase of physical assets	Office Almirah	0.098
6346	20.06.17	Cost of other store	Purchase of physical assets	4 Draws file cabinet	0.098
657	19.06.17	Cost of other store	Purchase of physical assets	Oxygen gas cylinder large	0.091
5338	27.05.17	Cost of other store	Purchase of physical assets	BP Apparatus (Bolivia)	0.079
				BP Apparatus (Ceriiza)	
				Stethoscope (Medisign)	
5334	27.05.17	Cost of other store	Purchase of physical assets	Iron rack (74 KG each)	0.098
4760	11.05.17	Cost of other	LP Medicine	Gases refill in different dates	0.029

Token No.	Date	Object description charged (Irrelevant)	Actual object description (Relevant)	Item purchased	Amount
		store			
2319	03.03.17	Cost of other store	Publicity & advertisement	Panaflex	0.018
4757	11.05.17	Others	Publicity & advertisement	Panaflex, frames, arrow line etc.	0.024
4464	05.03.17	Others	Printing	THQ Various Published Register / Items	0.050
4177	20.04.17	Other	Printing	THQ Various Published Register / Items	0.048
668	20.06.17	Other	Publicity & advertisement	Panaflex	0.005
694	19.06.17	Other	Publicity & advertisement	Panaflexes + Service	0.028
4628	05.06.17	Other	Printing	THQ Various Published Register / Items	0.048
3706	04.11.17	Other	Medicine / X-Ray	X-Ray Films	0.168
	14.03.17	Other	POL / RME	Engine oil + Oil filter	0.041
				diesel Filter + Oil Filter	
				Air Filter + Diesel Filter + Oil filter	
				Air Filter + Diesel Filter + Oil filter	
Total					1.203

Table-II

(Rupees in million)

Token No.	Token Date	Head of Account	Name of Head	S/No.	Date	Name of Items	Amount
641	19.06.17	A03902	Printing	1587	12.06.17	Printing Material	0.099
642	19.06.17	A03902	Printing	1586	12.06.17	Printing Material	0.099
645	19.06.17	A03927	Medicines	1596	12.06.17	Vaccines	0.100
659	19.06.17	A03901	Stationary	1600	12.06.17	Stationary Items	0.050
650	19.06.17	A03201	P&T	1610	15.05.17	TCS Charges	0.001
680	19.06.17	A03902	Printing	1611	15.05.17	Printing Material	0.048
684	19.06.17	A13101	RME	1615	15.06.17	Generator Repair	0.016
660	19.06.17	A03901	Stationary	1616	15.06.17	Stationary Items	0.050
681	19.06.17	A03902	Printing	1618	15.06.17	Printing Material	0.050
5033	15.05.17	A03902	Printing	1619	15.06.17	Printing Material	0.050

Token No.	Token Date	Head of Account	Name of Head	S/No.	Date	Name of Items	Amount
5032	15.05.17	A03902	Printing	1620	15.06.17	Printing Material	0.045
6350	20.06.17	A13101	RME	1626	15.06.17	UPS Repair	0.005
689	19.06.17	A03901	Stationary	1271	15.06.17	Stationary Items	0.006
6356	20.06.17	A03902	Printing	1621	16.06.17	Printing Material	0.022
691	19.06.17	A03901	Stationary	1272	16.06.17	Stationary Items	0.027
646	19.06.17	A13001	RT	1611	16.06.17	Change Filter oil	0.006
682	19.06.17	A03902	Printing	1589	16.06.17	Printing Material	0.049
6358	20.06.17	A03902	Printing	1622	16.06.17	Printing Material	0.037
683	19.06.17	A09601	PODG	1637	17.06.17	Medical Machinery	0.545
690	19.06.17	A03902	Printing	1644	17.06.17	Printing Material	0.036
688	19.06.17	A03902	Printing	1273	17.06.17	Printing Material	0.015
649	19.06.17	A03902	Printing	1645	17.06.17	Printing Material	0.023
676	19.06.17	A09601	PODG	1274	17.06.17	Medical Machinery	0.044
5336	19.06.17	A09601	PODG	1607	19.06.17	Medical Machinery	0.063
643	19.06.17	A13101	RME	1593	19.06.17	AC Repair	0.098
644	19.06.17	A13001	RT	1595	19.06.17	AC Repair	0.050
6342	20.06.17	A09601	PODG	1625	19.06.17	Medical Machinery	0.100
675	19.06.17	A13101	RME	1622	S/Date	AC Repair	0.034
Total							1.765

Annexure L
[Para 7.2.2.15]

Irregular expenditure without observing procurement rules – Rs 2.101 million

(Rupees in million)

Ch. No	Date	Name of firm	Bill No.	Date	Items	Amount
1310860226	13.05.17	M/s Ali Furniture	14	09.05.17	Moving Chair	0.182
1310860226	13.05.17	M/s Ali Furniture	12	09.05.17	Visitor Chairs	0.218
1310860226	13.05.17	M/s Ali Furniture	13	09.05.17	Steel Benches	0.169
1310860214	25.04.17	Kambho Electric Store	1910	04.04.17	fans	0.048
1310860214	25.04.17	Kambho Electric Store	1902	28.03.17	16 No Bracket fans	0.046
1310860214	25.04.17	Mehdi Enterprises	88	02.04.17	200 bed sheets	0.092
1310860214	25.04.17	Mehdi Enterprises	4	04.01.17	100 bed sheets	0.046
1310860214	25.04.17	Mehdi Enterprises	6	11.01.17	50 bed sheets	0.023
1310860214	25.04.17	Mehdi Enterprises	5	09.01.17	100 bed sheets	0.046
1310860214	25.04.17	Mehdi Enterprises	77	20.02.17	Operation Gowns	0.042
1310860214	25.04.17	Mehdi Enterprises	76	20.02.17	100 bed sheets	0.046
1310860214	25.04.17	Mehdi Enterprises	75	14.02.17	100 bed sheets	0.046
1310860214	25.04.17	Mehdi Enterprises	89	04.04.17	215 bed sheets	0.099
1310860214	25.04.17	Mehdi Enterprises	90	05.04.17	200 bed sheets	0.092
1310860214	25.04.17	Mehdi Enterprises	91	07.04.17	215 bed sheets	0.099
1310860214	25.04.17	Mehdi Enterprises	92	11.04.17	170 bed sheets	0.078
131086021	20.04.17	M/s City Electronics	Nil	27.03.17	LED Samsung	0.045
131086021	20.04.17	M/s City Electronics	Nil	01.04.17	LED Haier	0.035
596858	06.03.17	M/s Bhatti Welding Works	355	-	Iron Rack	0.047
596858	06.03.17	M/s Bhatti Welding Works	354	-	Iron Rack	0.048
596858	06.03.17	M/s Bhatti Welding Works	315	-	Iron Rack	0.047
596858	06.03.17	M/s Bhatti Welding Works	370	-	Iron Rack	0.047
596882		Huzaiifa Enterprise	15-16/00151	04.01.17	Anti-Bacterial Hi Clean Dispenser	0.041
596882		Huzaiifa Enterprise	15-16/00151	04.01.17	Anti-Bacterial Liquid Dispenser	0.046
1310860247	17.06.17	Mehdi Enterprises	304	31.03.17	08 Steel bench	0.099
1310860247	17.06.17	Mehdi Enterprises	305	06.04.17	07Steel Bench	0.087
1117553188	16.02.17	M/s AA Traders	358	02.02.17	08 steel bench	0.099
1117553184	06.01.17	M/s AA Traders	329	18.11.17	07 Steel bench	0.088
Total						2.101

Annexure M**[Para 7.2.2.16]****Unauthorized purchase of LP medicines – Rs 2.053 million**

(Rupees in million)

S.No.	Period		Name of Items	Name of Supplier	Amount
	From	To			
1	01.11.16	30.11.16	Medicines	Younis Medical Store, MianChannu	0.106
2	01.09.16	30.09.16	Medicines	Younis Medical Store, MianChannu	0.228
3	01.10.16	31.10.16	Medicines	Younis Medical Store, MianChannu	0.059
4	01.07.16	31.08.16	Medicines	Younis Medical Store, MianChannu	0.239
5	27.04.17		D/Syringe 5 ml	Younis Medical Store, MianChannu	0.050
6	19.02.17		D/Syringe 5 ml	Younis Medical Store, MianChannu	0.049
7	23.12.16		D/Syringe 5 ml	Younis Medical Store, MianChannu	0.049
8	30.11.16		D/Syringe 5 ml	Younis Medical Store, MianChannu	0.049
9	01.04.17	30.04.17	Medicines	Younis Medical Store, MianChannu	0.217
10	01.12.16	31.1.17	Medicines	Younis Medical Store, MianChannu	0.282
11	1.4.17	30.4.17	Medicines	Younis Medical Store, MianChannu	0.217
12	1.5.17	31.5.17	Medicines	Younis Medical Store, MianChannu	0.388
13	Jun-17	Jun-17	TT Injection	Younis Medical Store, MianChannu	0.020
14	Jun-17	Jun-17	5cc Syringe	Younis Medical Store, MianChannu	0.050
15	Jun-17	Jun-17	5cc Syringe	Younis Medical Store, MianChannu	0.050
Total					2.053

Annexure N**[Para 7.2.2.17]****Irregular payment of POL in cash to vaccinators - Rs 1.986 million**

(Rupees in million)

Date	Head of Account	Head Description	Purpose	Amount
25.12.2016	A05270	To Others	Purchase of Hepatitis kits	0.692
25.12.2016	A05270	To Others	Purchase of Hepatitis kits	0.519
15.11.2016	A05270	To Others	Purchase of Dialysis material	0.390
02.12.2016	A05270	To Others	Purchase of Dialysis material	0.056
02.12.2016	A05270	To Others	Purchase of Dialysis material	0.340
15.11.2016	A05270	To Others	Purchase of Dialysis material	0.379
Total				2.376

Annexure O**[Para 7.2.2.18]****Irregular / doubtful expenditure of repair and white wash of hospital –
Rs 1.674 million**

(Rupees in million)

Ch. No	Date	Name of firm	Bill No	Date	Nature of work	Amount
1310860228	17.05.17	Silver City Aluminum Works	307	09.05.17	Roller Blind	0.023
1310860223	10.05.17	Silver City Aluminum Works	304	08.05.17	Roller Blind	0.320
1310860217	03.05.17	M/s Prime Aluminum Traders	Nil	25.04.17	Window repair	0.085
1310860240	17.06.17	M/s Shahbaz Enterprises	Nil	18.04.17	Providing & Fixing Aluminum Doors	0.135
1310860241	17.06.17	M/s Shahbaz Enterprises	Nil	22.03.17	Repair of Building	0.060
1310860241	17.06.17	M/s Shahbaz Enterprises	Nil	30.03.17	weather sheer Paint	0.429
1310860241	17.06.17	M/s Shahbaz Enterprises	Nil	04.04.17	Painting doors & window	0.075
1310860241	17.06.17	M/s Shahbaz Enterprises	Nil	10.04.17	Painting doors & window	0.110
1310860241	17.06.17	M/s Shahbaz Enterprises	Nil	14.04.17	Distempering on old surface	0.215
1310860241	17.06.17	M/s Shahbaz Enterprises	Nil	20.04.17	Distempering on old surface	0.130
1310860244	-	M/s MKH Engineering & Construction	20	09.05.17	Tiles fitting	0.030
1310860243	17.06.17	M/s Shalimar Paint Store	Nil	09.05.17	Paints	0.019
1117553178	29.11.16	M/s Mughal Glass and Hard ware Store	Nil	21.11.16	Window repair	0.043
Total						1.674

Annexure P**[Para 7.2.2.22]****Irregular expenditure without stock entries – Rs 1.356 million**

Description	Firm	Invoice No	Date	Amount
hand Washer Dispenser etc.	Ghabroo Enterprises	1,098	25.11.16	0.050
Purchase of insect Killer , dustbin	Ali Traders	1,027	28.11.16	0.099
Computer With LED	Morad Ali Enterprises`	-	29.11.16	0.614
Printers	Morad Ali Enterprises`	-	29.11.16	0.108
WifiAdopter	Morad Ali Enterprises`	-	29.11.16	0.018
Table	Morad Ali Enterprises`	-	29.11.16	0.070
Chairs	Morad Ali Enterprises`	-	29.11.16	0.059
UPS With batteries	Morad Ali Enterprises`	-	29.11.16	0.133
Wingle	Morad Ali Enterprises`	-	29.11.16	0.012
Iron rack for medicine	Ghabroo Enterprises	1,199	13.06.17	0.096
Waste Dust Bin	Ghabroo Enterprises	1,230	12.06.17	0.097
			Total	1.356

Annexure Q

[Para 7.2.4.1]

Purchase of medicine in excess of demand – Rs 16.092 million

Medicine Purchased

S. No.	Company Name	Name of Medicine /Generic	Amount	Supply Order Date	Stock Register Date	Stock Register Page No.
1	M/S Abbott Laboratories	Syp. Ibuprofen 90ml	4.930	21/12/2016	28/02/2017	83
2	M/S Abbott Laboratories	Tab. Ibuprofen 400mg	2.590	21/12/2016	28/02/2017	87
3	M/S Glaxo Smith	Syp. Amoxicillin 250mg	3.690	13/10/2016	02-06-17	29
4	M/S Glaxo Smith	Tab. Piriton 4mg	0.814	13/10/2016	22/02/2017	57
5	M/S Glaxo Smith	Syp. Citrazine 60ml	0.120	27/12/2016	03-04-17	91
6	M/S Medipak	Inf. Dextrose in water 1000ml	0.581	13/10/2016	03-04-17	99
7	M/S Medipak	Inf. Ringer Lactate 1000ml	0.588	13/10/2016	03-04-17	103
8	M/S Medipak	Inf. Ringer Lactate 1000ml	0.218	13/10/2016	03-04-17	103
9	M/S Reckitt Benckiser Karachi	Tab. Paracetamol 500mg	1.744	13/10/2016	31/01/2017	19
10	M/S Reckitt Benckiser Karachi	Tab. Paracetamol 500mg	0.149	01-08-17	02-10-17	35
11	M/S Reckitt Benckiser Karachi	Syp. Paracetamol 120mg	0.668	01-08-17	02-10-17	39
Total			16.092			

Stock Position at BHUs

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
BHU 88/15L	Syp. Amoxil	350	809	1159	809	350	8
	Syp. Brufen	0	1048	1048	298	750	133
	Inf. Ringer Lectate	20	68	88	63	25	33
	Inf. Dextrose Water			0		0	38
	Tab. CPM	0	31000	31000	200	30800	139
BHU Mubarak Pur	Syp. Amoxil	368	639	1007	527	480	54/49/47
	Syp. Brufen	267	1248	1515	315	1200	298/301/302
	Inf. Ringer Lectate	44	208	252	68	184	166/165/164
	Inf. Dextrose Water	106	100	206	44	162	180/169
	Tab. CPM	0	31000	31000	0	31000	35

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
	Cap. Amoxil 500mg	862	5891	6753	2453	4300	21/8/7
BHU JassoKanwain	Syp. Amoxil	0	789	789	266	523	223
	Syp. Brufen	0	1248	1248	53	1195	230
	Inf. Ringer Lectate	0	68	68	43	25	197
	Inf. Dextrose Water	16	80	96	36	60	250
	Tab. CPM	0	31000	31000	0	31000	250
	Cap. Amoxil 500mg	380	6741	7121	4351	2770	313
BHU 67/15L	Tab. CPM	0	31000	31000	8000	23000	24
	Syp. Amoxil	39	1028	1067	587	480	2 & 294
	Syp. Brufen	0	1048	1048	193	855	16 & 445
	Inf. Dextrose Water	39	380	419	104	315	34 & 296
	Inf. Ringer Lectate	5	88	93	55	38	74
BHU Kot Islam	Tab. CPM	0	31000	31000	8200	22800	49
	Syp. Amoxil	85	789	874	484	390	129
	Syp. Brufen	50	1248	1298	538	760	45
	Inf. Dextrose Water	0	60	60	0	60	200
	Inf. Ringer Lectate	20	68	88	58	30	201
BHU MianPur	Tab. CPM	0	31000	31000	0	31000	205
	Syp. Amoxil	380	639	1019	459	560	258
	Syp. Brufen	210	1248	1458	418	1040	207
	Inf. Dextrose Water	132	60	192	84	108	345
	Inf. Ringer Lectate	160	68	228	161	67	341
BHU Jungle Derawala	Tab. CPM	0	31000	31000	0	31000	176
	Syp. Amoxil	330	845	1175	695	480	48
	Syp. Brufen	140	1248	1388	508	880	58
	Inf. Dextrose Water	141	380	521	97	424	68
	Inf. Ringer Lectate	183	68	251	108	143	214
BHU 22/8R	Tab. CPM	0	31000	31000	0	31000	139
	Syp. Amoxil	90	739	829	399	430	5
	Syp. Brufen	250	1248	1498	278	1220	43
	Inf. Dextrose Water	53	80	133	55	78	56

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
	Inf. Ringer Lectate	8	68	76	12	64	59
BHU 129/15L	Tab. CPM	0	31000	31000	1000	30000	170
	Syp. Amoxil	162	789	951	451	500	12
	Syp. Brufen	200	1248	1448	198	1250	112
	Inf. Dextrose Water	168	80	248	158	90	251
	Inf. Ringer Lectate	240	68	308	93	215	237
BHU ChitorGarh	Tab. CPM	0	31000	31000	1000	30000	187
	Syp. Amoxil	143	739	882	382	500	190
	Syp. Brufen	135	1248	1383	233	1150	198
	Inf. Dextrose Water	80	80	160	76	84	77
	Inf. Ringer Lectate	126	68	194	124	70	173
BHU MulaPur	Tab. CPM	0	31000	31000	1000	30000	133
	Syp. Amoxil	355	789	1144	574	570	11
	Syp. Brufen	180	1248	1428	358	1070	71
	Inf. Dextrose Water	24	80	104	37	67	101
	Inf. Ringer Lectate	1	68	69	18	51	113
BHU 44/15L	Tab. CPM	0	31000	31000	400	30600	55
	Syp. Amoxil	673	824	1497	957	540	126
	Syp. Brufen	300	1248	1548	498	1050	96
	Inf. Dextrose Water	0	390	390	50	340	225
	Tab. Citrazine	12900	15620	28520	14820	13700	50
BHU 7/8 AR	Tab. CPM	0	31000	31000	1000	30000	27
	Syp. Amoxil	300	739	1039	339	700	247
	Syp. Brufen	200	1248	1448	168	1280	245
	Inf. Dextrose Water	210	80	290	145	145	333
	Inf. Ringer Lectate	250	68	318	189	129	339
BHU 19/18 BR	Tab. CPM	0	31000	31000	0	31000	72
	Syp. Amoxil	340	739	1079	259	820	8
	Syp. Brufen	280	1248	1528	288	1240	20
	Inf. Dextrose Water	172	80	252	62	190	25
	Inf. Ringer Lectate	220	68	288	56	232	28

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
BHU 121/15L	Tab. CPM	0	31000	31000	200	30800	425
	Syp. Amoxil	431	789	1220	834	386	141
	Syp. Brufen	207	1248	1455	245	1210	178
	Inf. Dextrose Water	176	80	256	137	119	246
	Inf. Ringer Lectate	163	68	231	69	162	248
	Cap. Amoxil 500mg	822	6741	7563	4110	3453	448
BHU 92/15L	Tab. CPM	0	31000	31000	200	30800	472
	Syp. Amoxil	1174	945	2119	1498	621	189
	Syp. Brufen	252	1248	1500	490	1010	375
	Inf. Dextrose Water	83	410	493	169	324	224
	Inf. Ringer Lectate	59	68	127	87	40	210
	Cap. Amoxil 500mg	8992	14051	23043	4551	18492	454
BHU 2/AH	Tab. CPM	0	31000	31000	0	31000	60
	Syp. Amoxil	1040	745	1785	1185	600	45
	Syp. Brufen	299	1248	1547	542	1005	44
	Inf. Dextrose Water	28	390	418	99	319	1
	Inf. Ringer Lectate	118	68	186	129	57	7
	Tab. Citrazine	17000	8620	25620	23570	2050	58
BHU KotBarkat Ali	Tab. CPM	0	31000	31000	500	30500	83
	Syp. Amoxil	1200	639	1839	1119	720	282
	Syp. Brufen	80	1248	1328	648	680	277
	Inf. Dextrose Water	250	90	340	130	210	168
	Inf. Ringer Lectate	350	68	418	218	200	201
	Tab. Citrazine	20000	8620	28620	14120	14500	287
BHU 27-Ghagh	Tab. CPM	0	31000	31000	1000	30000	212
	Syp. Amoxil	6	739	745	215	530	135
	Syp. Brufen	0	1248	1248	358	890	48
	Inf. Dextrose Water	16	80	96	30	66	189
	Inf. Ringer Lectate	20	68	88	43	45	204
	Tab. Citrazine	18100	8620	26720	13420	13300	96

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
BHU 18-D	Tab. CPM	0	31000	31000	0	31000	45
	Syp. Amoxil	400	744	1144	350	794	241
	Syp. Brufen	0	1248	1248	138	1110	177
	Inf. Dextrose Water	10	220	230	202	28	285
	Inf. Ringer Lectate	0	200	200	10	190	287
	Tab. Citrazine	14000	15620	29620	14400	15220	181
BHU Man Kot	Tab. CPM	0	31000	31000	0	31000	110
	Syp. Amoxil	400	789	1189	839	350	6
	Syp. Brufen	170	1248	1418	578	840	184
	Inf. Dextrose Water	67	80	147	71	76	56
	Inf. Ringer Lectate	138	68	206	44	162	67
	Tab. Citrazine	11900	15620	27520	20520	7000	17
	Cap. Amoxil 500mg	500	6741	7241	5241	2000	285
BHU 9-V	Tab. CPM	0	31000	31000	0	31000	15
	Syp. Amoxil	700	1039	1739	1119	620	97
	Syp. Brufen	330	1248	1578	548	1030	109
	Inf. Dextrose Water	5	68	73	25	48	135
	Inf. Ringer Lectate	25	410	435	75	360	131
	Tab. Citrazine	14000	15620	29620	28120	1500	59
BHU 106/10R	Tab. CPM	9000	21000	30000	1000	29000	59
	Syp. Amoxil	1000	3900	4900	1400	3500	120
	Syp. Brufen	565	480	1045	185	860	227
	Inf. Dextrose Water	79	60	139	28	111	163
	Inf. Ringer Lectate	19	68	87	50	37	199
	Tab. Citrazine	9000	21000	30000	1000	29000	59
BHU 9- Ghagh	Tab. CPM	0	31000	31000	0	31000	33
	Syp. Amoxil	600	639	1239	739	500	41
	Syp. Brufen	110	1248	1358	358	1000	49
	Inf. Dextrose Water	21	410	431	148	283	71
	Inf. Ringer Lectate	79	368	447	190	257	171

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
	Tab. Citrazine	12600	15620	28220	24220	4000	9
BHU BagarSargana	Tab. CPM	0	31000	31000	35	30965	177
	Syp. Amoxil	150	839	989	664	325	275
	Syp. Brufen	59	1248	1307	590	717	277
	Inf. Dextrose Water	79	410	489	172	317	22
	Inf. Ringer Lectate	15	68	83	43	40	67
	Tab. Citrazine	13582	15620	29202	25961	3241	93
					31000		
BHU Nourang Shah	Tab. CPM	0	31000	31000	0	31000	359
	Syp. Amoxil	646	839	1485	1065	420	16
	Syp. Brufen	162	1248	1410	370	1040	106
	Inf. Dextrose Water	67	410	477	106	371	130
	Inf. Ringer Lectate	114	68	182	148	34	146
	Tab. Citrazine	14200	15620	29820	17820	12000	172
					31000		
BHU KukarHatta	Tab. CPM	0	31000	31000	1000	30000	98
	Syp. Amoxil	65	857	922	457	465	59
	Syp. Brufen	164	1248	1412	543	869	68
	Inf. Dextrose Water	60	80	140	76	64	150
	Inf. Ringer Lectate	30	68	98	60	38	163
	Tab. Citrazine	10021	16420	26441	23441	3000	110
					31000		
BHU Haq Nawaz Wala	Tab. CPM	0	31000	31000	976	30024	341
	Syp. Amoxil	344	739	1083	638	445	48
	Syp. Brufen	272	1248	1520	446	1074	164
	Inf. Dextrose Water	52	80	132	56	76	212
	Inf. Ringer Lectate	88	68	156	75	81	204
	Tab. Citrazine	13446	15620	29066	17262	11804	237
					31000		
BHU Korai Bloch	Tab. CPM	0	31000	31000	0	31000	337
	Syp. Amoxil	215	739	954	498	456	162
	Syp. Brufen	106	1248	1354	424	930	53
	Inf. Dextrose Water	33	80	113	75	38	115
	Inf. Ringer Lectate	62	68	130	79	51	124

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
BHU 137/16L	Tab. CPM	0	31000	31000	0	31000	35
	Syp. Amoxil	140	639	779	329	450	101
	Syp. Brufen	200	1248	1448	378	1070	107
	Inf. Dextrose Water	220	80	300	110	190	205
	Inf. Ringer Lactate	160	68	228	103	125	209
	Tab. Citrazine	12900	15600	28500	11500	17000	72
BHU Mumdal	Tab. CPM	0	31000	31000	1000	30000	12
	Syp. Amoxil	360	739	1099	579	520	257
	Syp. Brufen	100	1048	1148	138	1010	95
	Inf. Dextrose Water	0	80	80	40	40	50
	Inf. Ringer Lactate	50	68	118	78	40	158
BHU SardarPur	Tab. CPM	0	31000	31000	500	30500	157
	Syp. Amoxil	450	624	1074	764	310	71
	Syp. Brufen	140	1248	1388	338	1050	115
	Inf. Dextrose Water	183	80	263	189	74	1
	Inf. Ringer Lactate	61	68	129	48	81	7
BHU UmeedGarh	Tab. CPM	0	31000	31000	0	31000	115
	Syp. Amoxil	580	724	1304	834	470	318
	Syp. Brufen	300	1248	1548	508	1040	313
	Inf. Dextrose Water	132	80	212	36	176	216
	Inf. Ringer Lactate	205	68	273	177	96	212
BHU BaqirPur	Tab. CPM	31000	0	31000	0	31000	29
	Syp. Amoxil	130	739	869	529	340	183
	Syp. Brufen	100	1248	1348	123	1225	86
	Inf. Dextrose Water	105	80	185	55	130	163
	Inf. Ringer Lactate	95	68	163	128	35	160
BHU MahniSial	Tab. CPM	12000	46120	58120	17420	40700	56
	Syp. Amoxil	200	839	1039	357	682	127
	Syp. Brufen	220	1248	1468	310	1158	132
	Inf. Dextrose Water	36	220	256	35	221	238
	Inf. Ringer Lactate	139	208	347	160	187	236

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
BHU SandianWala	Tab. CPM	0	31000	31000	2000	29000	50
	Syp. Amoxil	180	420	600	216	384	35
	Syp. Brufen	551	480	1031	54	977	42
	Inf. Dextrose Water	0	60	60	11	49	208
	Inf. Ringer Lectate	18	40	58	15	43	72
BHU KundSargana	Tab. CPM	0	31000	31000	1000	30000	203
	Syp. Amoxil	470	739	1209	809	400	191
	Syp. Brufen	0	1248	1248	288	960	81
	Inf. Dextrose Water	163	80	243	103	140	14
	Inf. Ringer Lectate	9	68	77	37	40	169
BHU QatalPur	Tab. CPM	0	31000	31000	787	30213	244
	Syp. Amoxil	200	724	924	401	523	238
	Syp. Brufen	165	1348	1513	218	1295	260
	Inf. Dextrose Water	0	60	60	3	57	258
	Inf. Ringer Lectate	0	73	73	30	43	196
BHU HashmatMirali	Tab. CPM	0	31000	31000	54	30946	268
	Syp. Amoxil	557	639	1196	714	482	6
	Syp. Brufen	233	1248	1481	276	1205	76
	Inf. Dextrose Water	48	128	176	122	54	110
	Inf. Ringer Lectate	35	68	103	70	33	118
BHU 100/15L	Tab. CPM	1800	31000	32800	22800	10000	57 & 164
	Syp. Amoxil	450	624	1074	975	99	12
	Syp. Brufen	510	1048	1558	586	972	34
	Inf. Dextrose Water	20	60	80	65	15	103
	Inf. Ringer Lectate	0	40	40	152	-112	106 & 161
BHU ThulNajeeb	Tab. CPM	0	31000	31000	1000	30000	121
	Syp. Amoxil	1413	895	2308	1128	1180	33
	Syp. Brufen	239	1248	1487	68	1419	9
	Inf. Dextrose Water	46	410	456	71	385	218
	Inf. Ringer Lectate	50	68	118	71	47	213
	Cap. Amoxil 500mg	9438	11401	20839	15139	5700	134

RHC/BHU	Medicine	Stock available at BHUs	Received	Total	Annual consumption	Ending Balance	page
BHU Ibrahim Pur	Tab. CPM	0	31000	31000	0	31000	79
	Syp. Amoxil	245	739	984	429	555	44
	Syp. Brufen	153	1248	1401	328	1073	56
	Inf. Dextrose Water	56	80	136	28	108	109
	Inf. Ringer Lectate	29	68	97	39	58	387
	Cap. Amoxil 500mg	766	6741	7507	4962	2545	28
BHU DandiSargana	Tab. CPM	0	31000	31000	190	30810	208
	Syp. Amoxil	356	739	1095	518	577	270
	Syp. Brufen	193	1248	1441	169	1272	339
	Inf. Dextrose Water	36	80	116	4	112	223
	Inf. Ringer Lectate	86	68	154	61	93	227
	Cap. Amoxil 500mg	840	6741	7581	4966	2615	261
BHU 1/8R	Tab. CPM	0	10000	10000	200	9800	28
	Syp. Amoxil	255	420	675	220	455	414
	Syp. Brufen	160	1248	1408	468	940	133
	Inf. Dextrose Water	90	220	310	110	200	493
	Inf. Ringer Lectate	300	68	368	208	160	314
	Cap. Amoxil 500mg	400	3000	3400	1200	2200	231
BHU 18/8R	Tab. CPM	0	31000	31000	0	31000	255
	Syp. Amoxil	130	913	1043	493	550	26
	Syp. Brufen	50	1248	1298	198	1100	408
	Inf. Dextrose Water	69	200	269	35	234	144
	Inf. Ringer Lectate	98	68	166	81	85	132
BHU Hussain Abad Awal	Tab. CPM	0	31000	31000	0	31000	237
	Syp. Amoxil	151	789	940	515	425	24
	Syp. Brufen	157	1248	1405	476	929	154
	Inf. Dextrose Water	84	80	164	43	121	191
	Inf. Ringer Lectate	122	88	210	149	61	195

Annexure-R**[Para 8.2.2.4]****Withdrawal of inadmissible allowance – Rs 7.348 million**

(Rupees in million)

Sr. No.	DDOs	Nature of Allowance	Amount
1	MS THQ Hospital Kot Sultan	Payment of HSRA in excess of admissible rate	0.056
2	MS DHQ Hospital	Over payment on account of incentive allowance	0.58
		Payment after resignation	0.171
		Inadmissible Social security benefit after regularization	0.071
		Drawal of salary during the period of leave without pay	0.094
		Non refund of salary after resignation	0.231
		Inadmissible uniform and mess allowance during leave	0.195
		Inadmissible conveyance allowance and HSRA during leave	0.24
		Inadmissible health professional allowance during training period	0.881
3	Principal Nursing School	Inadmissible conveyance allowance during study leave	0.098
		Conveyance allowance during leave period	0.016
		Drawal of uniform and mess allowance during study leave	0.218
		Inadmissible conveyance allowance during leave	0.065
4	MS THQ Hospital Karor	Payment of salaries during Leave without pay	1.184
		Inadmissible uniform and mess allowance during leave	0.145
		Inadmissible conveyance Allowance, Incentive and HSRA during leave	0.503
		inadmissible Social security benefit after regularization	0.034
		UnAuthorizeDrawal Of Non Practicing Allowance	0.028
		Unauthorized Drawal Of Inadmissible Allowances	0.068
		Overpayment due to non adjustment of Pay allowance during study leave	0.088
5	MS THQ Level Hospital Chowakazam	Payment of HSRA in excess of admissible rates	0.168
		Inadmissible Health Sector Reform Allowance to specialist doctors having private practice	0.528
		inadmissible Social security benefit after regularization	0.137
		Inadmissible conveyance allowance during leave	0.028
		Non recovery of uniform and mess allowance during leave	0.044

Sr. No.	DDOs	Nature of Allowance	Amount
		Inadmissible Incentive Allowance and HSRA during leave	0.057
7	MS THQ Level Hospital FatehPur	Payment of HSRA in excess of admissible rates	0.133
		Recovery of over payment against Pay owing to Leave on half pay	0.139
		Inadmissible conveyance allowance during leave	0.015
8	DO (Health)	Inadmissible Health Sector Reform allowance to staff working at dispensaries	0.165
		Inadmissible Health Sector Reforms	0.155
		Inadmissible conveyance allowance during leave	0.005
		inadmissible Social security benefit after regularization	0.069
		Inadmissible Conveyance Allowance and Health Sector Reforms	0.079
9	SMO RHC Jaman Shah	Inadmissible conveyance allowance during leave	0.032
		Non Recovery of Uniform and Mess Allowance during Leave	0.033
		Inadmissible conveyance allowance during leave	0.025
10	SMO RHC PaharPur	Inadmissible conveyance allowance during leave	0.030
		Unauthorized Drawal Of Inadmissible Allowances	0.026
11	MS THQ Hospital Choubara	Inadmissible conveyance allowance during leave	0.036
		inadmissible Social security benefit after regularization	0.017
12	SMO RHC Mirhan	Inadmissible Health Sector Reforms and Conveyance Allowance	0.051
		Payment of pay and allowances without posting	0.388
		Recovery of Unauthorized Payment of HSRA and pay& allowances	0.022
Total			7.348

Annexure S
[Para No. 9.2.2.10]

Irregular withdrawal of non practicing allowance – Rs 3.846 million

(Rupees in million)

Pers.no.	Name of Employee	BPS	Job Title	Rate	Months	Amount
30276976	Dr. MUHAMMAD TARIQ GILLANI	Grade 20	ADD PRINCPL MED OFFICER	6,000	12	0.072
30282328	NOOR MOHS SALIMI	Grade 18	CHEST SPECIALIST	4,000	12	0.048
30503241	ANIAZ HUSSAIN	Grade 18	SENIOR MEDICAL OFFICER	2,500	12	0.030
30503241	ANIAZ HUSSAIN	Grade 18	SENIOR MEDICAL OFFICER	4,000	12	0.048
30969716	DR FAROOQ AHMAD	Grade 17	DENTAL SURGEON	4,000	12	0.048
31157726	ASMA BASHIR	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31282365	ABDUL RASHID	Grade 18	SENIOR MEDICAL OFFICER	4,000	12	0.048
31282372	QURBAN HUSSAIN	Grade 17	SENIOR MEDICAL OFFICER	4,000	12	0.048
31439442	DR MUHAMMAD OMER KHAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31501553	MUHAMMAD ARSLAN GHORI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31502227	WAZIR AHMAD	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31529989	MUHAMMAD JAFIR	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31553085	SHAHBAZ AKHTAR	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31605952	MUHAMMAD AAMIR NAEEM	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31608494	MUHAMMAD JAHANZIB KHAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31608744	MUHAMMAD RASHID	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31618742	ABDUL JALEEL	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31622382	FURQAN ARSHAD	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31630016	Naeem Abbas	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31636316	DR. MUHAMMAD ASHRAF	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31636316	DR. MUHAMMAD ASHRAF	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31653557	DR ASIA RAFIQUE	Grade 18	WOMEN MEDICAL OFFICER	4,000	12	0.048
31663758	ALI RIAZ	Grade 17	DOCTOR	4,000	12	0.048
31664204	MUHAMMAD SAFDAR	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31668418	ARSALAN MUSTAFA	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31677731	MUHAMMAD JAHANGIR AKBAR	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31681298	MUHAMMAD SHAHID RIAZ	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31682342	FAREEHA SALEEM	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048

Pers.no.	Name of Employee	BPS	Job Title	Rate	Months	Amount
31682344	MUHAMMAD YOUSIF AZIZ	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31683514	DR. KANEEZ UME FARWA	Grade 18	ANESTHETIST	4,000	12	0.048
31684283	MIRZA IMRAN MUGHAL	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31684321	MUHAMMAD IRFAN KHAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31686860	SYED MUHAMMAD ABUOBIDA KAZAMI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31692153	MUHAMMAD KHIZAR HAYAT MAKKI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31692511	CH. MUHAMMAD KASHIF	Grade 18	CARDIOLOGIST	4,000	12	0.048
31692845	SADAM HUSSAIN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31692903	MUHAMMAD JAHANZIB	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31711346	YASIR WAKEEL	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31713060	IFTIKHAR AHMAD	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31720254	MUHAMMAD IMRAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31720863	IQRA MUZAFAR	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31723951	DR AROONA ARIF	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31727818	HAMMAD RAFIQUE	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31727837	MUHAMMAD EJAZ	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31727866	MUHAMMAD UMAIR AFZAL	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31727879	SYED AHMAD HASSAN WAQAS SUBZWARI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31727895	NAEEM SARWAR	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31727905	HAREEM HAMEED	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31733931	SANA ULLAH	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31733932	ANAM GHAURI	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31740951	RABIA YOUSAF	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31743351	SEHRISH ABBAS	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31748898	HAFSA IRSHAD	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31779908	HINA HANIF	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31780146	MUHAMMAD MASAB HASHMI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31780158	KHALIQ-UR- REHMAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31780170	ASMA ARSHAD	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31780176	DUAA AKHTER	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31780932	MUNASHRA ANAM	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31784997	MUHAMMAD IMRAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048

Pers.no.	Name of Employee	BPS	Job Title	Rate	Months	Amount
	KHAN					
31788565	JAWAD GHAFOR	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31788571	SHAHZIA SALEEM	Grade 18	RADIOLOGIST	4,000	12	0.048
31788634	SHAHZAB AHMAD	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31794136	GHAYOOR KHAN	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31805608	AFIFA GHOURI	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31805616	KUBRA MARYUM	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31805622	MUHAMMAD AMMAR SADIQ	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31805632	MUHAMMAD UMAIR HASHMI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31805642	HAFIZ MUHAMMADASAD ASLUM	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31821892	MEHRIN AFZAL	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31822257	BUSHRA RAHMAN	Grade 18	DERMATOLOGIST	4,000	12	0.048
31827453	ZULFIQAR ALI REHMANI	Grade 19	MEDICAL OFFICER	4,000	12	0.048
31832542	HAFIZ HASEEB AHSAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31832553	ALI HASSAN	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31842151	MAQBOOL BIBI	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31850326	JAWARIA RASHEED	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31853249	MUHAMMAD AHMAD	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31863915	FARAH NAZ MUSTAFA	Grade 17	WOMEN MEDICAL OFFICER	4,000	12	0.048
31871411	SYED ZAIN ABBAS	Grade 17	MEDICAL OFFICER	4,000	12	0.048
31873413	BILAL AHMADANI	Grade 17	MEDICAL OFFICER	4,000	12	0.048
					Total	3.846

Annexure T
[Para No. 9.2.2.13]

Irregular execution of development works– Rs 1.921 million

(Rupees in million)

Work Order No. & Date	Name of Contractor	Bill No. & Date	Nature of work	Sanction No. & Date	Cheque No. & Date	Amount
Nil	Muhammad Sajjad Government Contractor	Not Available	Repair of blood bank DHQ Hospital Chak No. 100 Lodhran	269 06.04.17	23917202 05.04.17	0.100
Nil	Muhammad Sajjad Government Contractor	Not Available	Repair of DHQ Hospital Building scope of work not mentioned	2265 09.03.17	23917191 09.03.17	0.096
Nil	Muhammad Sajid Builders Government Contractor	Not Available	Repair of Medical Ward Toilet Set DHQ Hospital		23917221 14.06.17	0.097
Nil	Muhammad Sajid Builders Government Contractor	Not Available	Repair of GF ward Hall and Gallaries	246 01.04.17	23917208 06.04.17	0.098
Nil	Muhammad Sajid Builders Government Contractor	Not Available	Repair of first floor ward rooms	247 01.04.17	23917208 06.04.17	0.098
Nil	Muhammad Sajid Builders Government Contractor	Not Available	Removing of old plastic tile with making old surface clean	190 20.03.17	23917198 20.03.17	0.104
Nil	Muhammad Sajid Builders Government Contractor	Not Available	Dismantling of glazed tile flooring	272 06.04.17	Not Provide	0.032
Nil	Muhammad Sajid Builders Government Contractor	Not Available	Special Repair of Public Toilet Blocks	273 06.04.17	Not Provide	0.100
Nil	Yasir Trader	54	Peppair of Quarter		23917192 09.03.17	0.027
Nil	Muhammad Asif Atta	Not Available	30 wooden sheet	2269 09.03.17	23917190 09.03.17	0.048
Nil	AkhtarSaddique& Co.	1376 19.10.16	Goods		23917179 12.01.17	0.027
Nil	Mohid Associate Government Contractor	2371 03.02.17	Vichele Repair LDG-10	101 01.02.17	156525 23.03.17	0.091
Nil	Mohid Associate Government	2374 02.02.17	Vichele Repair LDG-11	99 06.02.17	156525 23.03.17	0.072

Work Order No. & Date	Name of Contractor	Bill No. & Date	Nature of work	Sanction No. & Date	Cheque No. & Date	Amount
	Contractor					
Nil	Friends Star Traders	5989 01.02.17	VicheleTyre LDG-10	103 07.02.17	23917196 20.03.17	0.049
Nil	Friends Star Traders	5979 04.02.17	VicheleTyre LDG-11	104 09.02.17	Not Provide	0.050
Nil	Friends Star Traders	5988 31.10.17	VicheleTyre LD-5755	102 08.02.17	Not Provide	0.050
Nil	Faisal Traders Government Contractor	225 17.03.17	Maintenance of Rooms		Not Provide	0.029
Nil	ZA Medical Care	210-112 02.12.16	Repair Hemodialysis Machine		Not Provide	0.095
Nil	ZA Medical Care	210-113 05.12.16	Repair Oxygen Regulator		Not Provide	0.068
Nil	Universal Traders	22.12.16	Repair of Electric Bed,PCB Board	1560 23.12.16	91323494 22.12.16	0.037
Nil	Friends Star Traders	5629 05.01.17	X-Ray Flims 12x15		Not Provide	0.087
Nil	Abdullah Associates	3917 30.07.16	Repair of Vichele LEG-2085	1286 04.01.17	91323495 22.12.16	0.015
Nil	Abdullah Associates	3918 26.07.16	Repair of Vichele LDG-11	1287 04.01.17	91323495 22.12.16	0.035
Nil	Muhammad SajjadGovernment Contractor	248 01.04.17	Repair of Toilet Block	248 01.04.17	23917215 09.05.17	0.096
Nil	Universal Traders	3264 21.03.17	Motor Repairing	202 22.03.17	23917205 06.04.17	0.023
Nil	Muhammad SajjadGovernment Contractor	Not Available	Ground floor OPD Toliet Block at DHQ Hospital	270 06.04.17	Not Provide	0.100
Nil	Muhammad SajjadGovernment Contractor	Not Available	Ground floor OPD LeftToliet Block at DHQ Hospital	271 06.04.17	Not Provide	0.097
Nil	Muhammad SajjadGovernment Contractor	Not Available	Repair of Ward Rooms	267 06.04.17	Not Provide	0.100
Total						1.921

Annexure U
[Para No. 9.2.2.18]

Irregular purchase of medicine from Health Council funds – Rs 1.011 million
(Rupees in million)

Name of Supplier	Bill No. & Date	Items Supplied	Amount
New Muslim Medical Store	1940 dated 25.12.16	L.P Medicine	0.043
New Muslim Medical Store	334dated 30.12.16	L.P Medicine	0.056
New Muslim Medical Store	333dated 29.12.16	L.P Medicine	0.072
New Muslim Medical Store	338 dated 26.12.16	L.P Medicine	0.059
New Muslim Medical Store	342 dated 26.12.16	L.P Medicine	0.036
New Muslim Medical Store	332 dated 29.12.16	L.P Medicine	0.071
New Muslim Medical Store	326 dated 27.12.16	L.P Medicine	0.059
New Muslim Medical Store	327 dated 26.12.16	L.P Medicine	0.066
New Muslim Medical Store	330 dated 28.12.16	L.P Medicine	0.055
New Muslim Medical Store	335 dated 24.12.16	L.P Medicine	0.048
New Muslim Medical Store	331 dated 29.12.16	L.P Medicine	0.064
New Muslim Medical Store	339 dated 24.12.16	L.P Medicine	0.067
New Muslim Medical Store	341 dated 24.12.16	L.P Medicine	0.044
New Muslim Medical Store	337 dated 24.12.16	L.P Medicine	0.092
New Muslim Medical Store	336 dated 25.12.16	L.P Medicine	0.092
New Muslim Medical Store	325 dated 25.12.16	L.P Medicine	0.090
Total			1.011

Annexrue V

[Para No 9.2.3.4]

Unjustified issuance of medicines to Distract Manager PHFMC (Unit) - Rs 6.560 million

(Rupees in million)

Detail of Medicines Issued				
Name of Medicine	Page No	Quantity Issued	Rate	Amount
Sypzinksulphate 60ml	64	5000	22.23	0.111
SypDisproal 60ml	65	20000	22.25	0.445
Tab Voltral 50mg	66	350000	3.75	1.313
Pyodine solution	70	300	286.85	0.086
Cap Fefol	73	75000	1.55	0.116
Tab Daonil 5mg	77	19580	1.15	0.023
Cap Amoxil 250mg	78	50000	2.15	0.108
Ventoline Solution	79	1000	29.1599	0.029
Tab Disprol 500mg	81	200000	0.75	0.150
Surgical Gloves	84	4976	30.89	0.154
SypAmoxil 250ml	87	5000	60	0.300
Inj Ringer Lactate	91	10000	77	0.770
Inj Normal Saline	92	1000	44.99	0.045
InjDaxtrose water 5%	93	4000	56.4	0.282
Nilstate drops	94	3000	40	0.120
Tab Cipro 500mg	95	30000	10	0.300
Silver sulphadiazin cream	96	500	135.5	0.068
Surgical Tape	99	100	65	0.007
Tab Septran	101	100000	1.58	0.158
Tab Zental	102	4000	7.5	0.030
Adhesive plaster	108	100	40	0.004
Follys catheter	109	200	65	0.013
Tab Piriton 4mg	115	200000	0.22	0.044
Cap Amoxil 500mg	121	100000	3.89	0.389
SypAmoxil 250ml	122	4000	60	0.240
InjMetromidazole	123	2000	49.69	0.099
Cotton Bandages	124	1500	15.5	0.023
Tab Brufen 400mg	126	200000	1.85	0.370
SypBrufen 90ml	129	15000	29	0.435
InjMetomide	132	1000	16.99	0.017
Tab Voltral 50mg	138	40000	3.75	0.150
Cap Fefol	139	80000	1.55	0.124
ORS	140	2000	18	0.036
Medicine Issued Distrcit Manager (PHFMC) Unite Lodhran				6.558

Annexure W
[Para No. 9.2.3.7]

Irregular expenditure on repair work – Rs 1.200 million

(Rupees in million)

Name of BHU	Particular	Invoice # & Date	Cheque #	Cheque Date	Amount
BHU Salsaddar	Paint Gatta	12.06.2017	99038808	22.06.2017	0.02
BHU Salsaddar	AnemalGellon				-
BHU Salsaddar	Labour Paint	12.06.2017	99038808	22.06.2017	0.01
BHU Massa Kotha	Distumber	16.05.2017	8	26.06.2017	0.04
BHU Massa Kotha	Doctor Office Marble	30.05.2017	10	05.06.2017	0.03
BHU Massa Kotha	Mazdoori	30.05.2017	10	05.06.2017	0.01
BHU Massa Kotha	Distumber	12.06.2017	23	16.06.2017	0.01
BHU Noor Shah Gilani	Paint items	30.04.2017			0.05
BHU Noor Shah Gilani	Glass items	30.04.2017			0.05
BHU Noor Shah Gilani	Bricks, Sand, Chair, Feeding	02.06.2017			0.05
	Corner, Panaflex, Plastic Sheet,				
	Mazdoori& Curtain Items				
BHU Noor Shah Gilani	Paint Items &Mazdoori	03.06.2017			0.03
		05.06.2017			
BHU Noor Shah Gilani	Tiles, Cement & Sand	09.06.2017			0.56
BHU Noor Shah Gilani	Electric Light, Cement &Bajri	10.06.2017			0.02
BHU Noor Shah Gilani	Mazdoori	15.06.2017			0.01
BHU Noor Shah Gilani	Electricity for LHV Quarter,	08.07.2017			0.03
	Acid, Phenyl, Soap etc				
BHU Noor Shah Gilani	Mazdoori Plumber, Painter etc	12.07.2017			0.01
BHU AinWahin	Electric Items	25.03.2017			0.01
BHU AinWahin	Electric Items	20.04.2017			0.01
BHU AinWahin	Sanetry Items	08.05.2017			0.01
BHU AinWahin	Sanetry Items	16.05.2017			0.01
BHU AinWahin	SanetryLabour	16.05.2017			0.00
BHU AinWahin	Electric Items	17.06.2017			0.00
BHU AinWahin	Tile Items	17.06.2017			0.05
BHU AinWahin	Tile Fitting Labour	20.06.2017			0.02
BHU AinWahin	Paint items	17.06.2017			0.00
BHU AinWahin	HurmachiLabour	20.06.2017			0.01
BHU AinWahin	Paint Items	11.08.2017			0.07
BHU AinWahin	Paint Items	11.08.2017			0.01
BHU AinWahin	Paint labour	15.08.2017			0.02
BHU AinWahin	Electrical Item	29.08.2017			0.01
BHU AinWahin	Plumber Labour	05.09.2017			0.01
BHU AinWahin	Electrical Items	30.08.2017			0.00
BHU AinWahin	Exhuast fan fitting Labour	05.09.2017			0.00
BHU AinWahin	Electric work Labour	05.09.2017			0.00

BHU AinWahin	Glass fitting labour	05.09.2017			0.00
BHU AinWahin	Steel Curtain fitting Labour	05.09.2017			0.00
BHU AinWahin	Door fitting labour	05.09.2017			0.00
BHU AmeerPur Sadat	Distumber Paint items	13.05.2017			0.04
Total					1.200

Annexure X

[Para No. 9.2.3.9]

Unauthorized withdrawal of house rent allowance and conveyance allowance despite having residential job – Rs 1.067 million

(Rupees in million)

Pers.no.	Name of Employee	Employee Subgroup Desc	Job Title	Cost Center	House Rent	Conveyance Allowance
30483616	GHAZALA NASEEM	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
30483622	SAJIDA PERVEEN	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
30483627	AZRA SIDDIQ	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
30612187	SHABANA NAHEED	Grade 12	LADY HEALTH VISITOR (LHV)	LT9015	0.016	0.034
30697283	TASAWAR SULTANA	Grade 14	LADY HEALTH VISITOR (LHV)	LT9015	0.018	0.034
31364849	FARZANA REHAN	Grade 12	LADY HEALTH VISITOR	LT9015	0.016	0.034
31421248	SHAGUFTA ZAHID	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
31421251	KHALIDA PERVEEN	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
31421254	RUQIA YASEEN	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
31421256	KAUSAR PERVEEN	Grade 14	LADY HEALTH VISITOR	LT9015	0.018	0.034
31586603	MUHAMMAD ZUBAIR	Grade 17	MEDICAL OFFICER	LT9015	0.035	0.034
31596588	BUSHRA NASEEM	Grade 12	LADY HEALTH VISITOR (LHV)	LT9015	0.016	0.034
31601467	NASEEM SATTAR	Grade 12	LADY HEALTH VISITOR	LT9015	0.016	0.034
31683499	AHMAD ALI KHAN	Grade 17	MEDICAL OFFICER	LT9015	0.035	0.060
31694394	SAJID HUSSAIN	Grade 17	MEDICAL OFFICER	LT9015	0.035	0.060
31754416	HASSAN MUMTAZ AZIZ	Grade 17	MEDICAL OFFICER	LT9015	0.035	0.060
31780918	ABRAR AHMAD	Grade 17	MEDICAL OFFICER	LT9015	0.035	0.060
Total					0.383	0.684
Grand Total					1.067	

Annexure Y
[Para No. 9.2.4.2]

Unauthorized purchases from blacklisted firms – Rs 3.898 million

Name of BHUs	Name of Firm	NTN No.	Amount with GST	GST	IT	Total GST+ IT
BHU 359.WB	Hassan enterprises	3100375212313	0.050	0.007	0.002	0.010
BHU 1.4MPR	Al.Aziz traders	7397385	0.261	0.038	0.012	0.050
BHU 11.M	Aman& Co	3100417286512	0.462	0.067	0.021	0.088
BHU 253.WB	Hassan Enterprises	3100375212313	0.328	0.051	0.016	0.067
BHU 35/M	Al Hamza Enterprises	26968045	0.490	0.067	0.022	0.076
BHU 353 WB	Hassan Enterprises	3100375212313	0.180	0.023	0.008	0.031
BHU 355.WB	Al.Aziz traders	7397385	0.431	0.063	0.019	0.082
BHU 360.WB	Al.Aziz traders	7397385	0.155	0.022	0.007	0.029
BHU 376.WB	Al.AzizEnterprises	7397385	0.589	0.087	0.027	0.113
BHU 386.WB	Al.Aziz traders	7397385	0.310	0.044	0.014	0.058
BHU JALLAH ARAIN	Hassan enterprises	3100375212313	0.078	0.011	0.004	0.015
BHU: QutabPur	Al HamzaInterprises	26968045	0.312	0.044	0.014	0.050
LADHA BOHAR	Hasan enterpriser	3100375212313	0.253	0.037	0.011	0.048
Total			3.898	0.562	0.177	0.716

Annexure-Z
[Para 10.2.1.1]

Non-production of record – Rs 74.971 million

Table-I

(Rupees in million)

C. Center	Object Code	Description of Head of Account	Name of Supplier	Document No.	Amount
MC9020	A03927	LP Medicine	LP Supplier	1900001270	0.194
MC9020	A03927	LP Medicine	LP Supplier	5100022006	0.882
MC9020	A03927	LP Medicine	LP Supplier	1900028264	0.121
MC9020	A03927	LP Medicine	LP Supplier	1900028263	0.356
MC9020	A03927	LP Medicine	LP Supplier	1900028262	0.137
MN4617	A03927	MSD Drugs and Medicine	M/S NOVARTIS	1600860318	0.709
MN4617	A03927	MSD Drugs and Medicine	M/S Novartis	1600980618	0.844
G. Total					3.243

Table-II

(Rupees in million)

Detail of Expenditure Health Council MMSSGH FY 2016-17												
Sr. No	Cheque No.	Date	Name of Firm	Bill /Invoice No	Date	Name of Items	Meeting Date	Quantity	Rate	Amount	Income Tax Deduction	Paid Amount
1	11164 59151	4/10/ 2016	Askari Guards(Pvt) Ltd	SGH00 1-16-Sep	30-09-2016	Salaries		6	18000	87,200	-	0.087
2	11164 59154	4/10/ 2016	Al-MadinaSurgico	3863	18-08-2016	Bed Sheet Best Quality		100	650	65,000	2,925	0.062
3	11164 59156	4/10/ 2016	Perfume Palace & Store		26-07-2016	Air Freshner Refill Machine Set		20	2000	40,000	1,800	0.038
4	11164 59158	5/10/ 2016	Abdullah Furniture	265	26-07-2016	Three Seeter Fiber Benches		20	3910	78,200	3,519	0.075
5	11164 59160	21-10-2016	Al-Aziz Computers	9521		HP Laser Pro P1102		1	16770	16,770	1,788	0.038
						HP Laser Jet Pro 1025 colour Printer		1	22981	22,981		-
6	11164 59161	24-10-2016	VINYL Centre	479		VarticalBlide 531 S9 Ft		16	120	63,720	2,867	0.061
7	11164 59161	24-10-	Malik & Co.	205		Repair of X-Ray Unit				82,000	6,150	0.076

		2016											
8	11164 59164	31- 10- 2016	Bismillah Mill Store		31.1 0.20 16	Barbad Wire		402 Feet	23 0	92,4 60	4,161	0.088	
9			Bismillah Mill Store		31.1 0.20 16	Barbad Wire		317 Feet	23 0	72,9 10	3,281	0.070	
10			Al- MadinaSurgi co	3899	31.1 0.20 16	Bed Sheet Best Quality		100	65 0	95,0 00	4,275	0.091	
11			VINYL Centre	477	31- 10- 2016	VarticalBlide 833 Sqr Feet		24	12 0	99,9 60	4,498	0.095	
12	11164 59164	31- 10- 16	Askari Guards(Pvt) Ltd		31- 10- 2016	Salaries		6	18 00 0	108, 000	-	0.108	
13	11164 59170		Ameen Enterprises	Nil	02.1 1.20 16	Whitewash				47,8 30	3,587	0.044	
14	11116 45916 7		Faiz Drug House	5330	02.1 1.20 16	Medicines				96,2 00	4,329	0.092	
			Faiz Drug House	5336	03.1 1.20 16	Medicines				94,0 50	4,232	0.090	
			Faiz Drug House	5334	05.1 1.20 16	Medicines				80,5 07	3,622	0.077	
15	11164 59169		Faiz Drug House	5335	01.1 1.20 16	Medicines				70,4 50	3,170	0.067	
16	11164 59165		Saleem& Company	841	08.1 1.20 16	Iron Medicine Racks				99,9 00	4,496	0.095	
			Saleem& Company	838	07.1 1.20 16	Iron Medicine Racks				99,9 00	4,495	0.095	
17	11164 59172	17- 11- 2016	AR ENTERPRIS ES	Nil	9/11/ 2016	Shaper Bags size 36x42		10 Kg		3,90 0	9,054	0.004	
						Shaper Bag size 24x36		50 Kg	18,0 00	0.017			
						Shaper Bag size 18x24		50 Kg	18,0 00	0.017			
18					Detol Liquid Soap Hand wash 250 ml		100 Bott les	17,6 00	0.017				
19					Dispenser for Liquid Soap hand wash teal 800ml		15	21,7 50	0.021				
20					Dispenser for tissue box (Rose Petal)		15	14,1 75	0.014				
21					Side Rack Wooden		1	5,60 0	0.005				
22					Tissue for Dispenser Hi-		100 Pac	5,50 0	0.005				

						Jeen Tissues		kets				
23						Hand Drier Automatic electric		8		49,960		0.005
24						Hand Drier Automatic electric		7		43,715		0.042
25	1116459166	11/1/2016	TABEER ENTERPRIS ES	154	2/11/2016	X-RAY FILMS 12X15		8		97,600		0.093
26				159	3/11/2016	X-RAY FILMS 10X12		12		98,880	5,768	0.094
27				163	4/11/2016	FIXTURES & DEVELOPERS		10		29,300		0.028
28	1119157502	8/12/2016	Saleem and Co			Iron Medicine Racks		10		99,990	4,500	0.095
29	1119157504	8/12/2016	AR ENTERPRIS ES			Steel Benches		12		116,560	5,245	0.111
30	1119157501	8/12/2016	Ameen Enterprises			Whitewash				29,850	1,343	0.029
31	1119157503	8/12/2016	AR ENTERPRIS ES			Shaper Bags(H.W.M)		300 kg		165,789	7,461	0.158
32	1119157505	8/12/2016	Amir Scientific			Q Guard + Reaction Chamber		1+1		95,000	4,275	0.091
33	1119157510	07.01.2017	Roofas			Salary				16,352	-	0.016
34	1119157511	07.01.2017	AsifMasih			Salary				16,352	-	0.016
35	1119157508	07.01.2017	MrsSamia			Salary				14,308	-	0.014
36	1119157512	07.01.2017	SaleemRaza			Salary				15,330	-	0.015
37	1119157509	07.01.2017	AmmirSharief			Salary				16,352	-	0.016
38	1119157506	07.01.2017	Vision Time Media			Advertisement				6,450	-	0.006
39	1119157507	07.01.2017	Askari Guards(Pvt) Ltd			Salaries				106,839	-	0.107
40			Saleem& Company			Iron Medicine Racks				99,990	4,500	0.095
41			AR ENTERPRIS ES			LED 50 Inch				57,000	2,565	0.054
42	1119157516	19.01.2017	AR ENTERPRIS ES			Purchase of Electric Appli.				87,000	3,915	0.083

43	11191 57515	19.0 1.20 17	Faiz Drug House			Purchase of Medicine				322, 934	14,532	0.308
44	11191 57523	19.0 1.20 17	Ameen Enterprises			White wash of G.F OPD				81,8 75	3,684	0.078
45	11191 57518	19.0 1.20 17	Bilal Computers			Purchase of 3 Laptops				76,2 00	3,429	0.073
46	11191 57516	19.0 1.20 17	AR ENTERPRIS ES			Purchase of 60 Inch LED				97,7 50	4,398	0.093
47	11191 57522	19.0 1.20 17	ZohaibSurgi co			BP Appratus + Stethoscope				47,0 00	2,115	0.045
48	11191 57520	19.0 1.20 17	Ghafoor Brothers			Uniforms				20,4 00	918	0.019
49	11202 97483	11.0 2.20 17	Al-Mustafa & Co			Installation of 16 IP CAM.				356, 704	16,051	0.341
50	11202 97479	11.0 2.20 17	Saleem& Company			Repair of Furniture				18,0 00	810	0.017
51	11202 97481	11.0 2.20 17	Al-Manzoor Enterprises			Uniforms				81,6 00	3,672	0.078
52	11202 97478	11.0 2.20 17	Vinly Centre			Repair of Blindes				13,5 80	611	0.013
53	11202 97482	11.0 2.20 17	Mariyam Enterprises			Name Plats Exhaust Fans etc				234, 580	10,556	0.224
54						Salary of Staff				78,6 94	-	0.079
55						Salary of Staff				66,4 30	-	0.066
56						Salary of Staff				188, 679	-	0.114
57	11202 97480	11.0 2.20 17	Al-Mustafa & Co			Installation of CCTV Camaras				69,7 00	3,137	0.067
58	11202 97477	11.0 2.20 17	ZohaibSurgi co			Purchase of Linonetc				70,1 50	3,156	0.067
59	13105 13604	22.0 2.20 17	ZohaibSurgi co			Purchas of Blankets				48,7 50	2,193	0.047
60						Salaries of Sanitary Workers				55,1 88	-	0.055
61						Salaries of DEO				94,7 70	-	0.095
62						Salaries of Madadgar				58,7 65	-	0.059
63	13105 13621	29.0 4.20	Saqib Enterprises			White wash				22,7 68	1,072	0.022

		17										
64	13105 13622	29.0 4.20 17	Ameen Enterprises			White wash				40,1 10	1,890	0.038
65	13105 13623	29.0 4.20 17	KehkeshanN ursary			purchase of Plants				72,2 93	3,407	0.069
66	13105 13627	10.0 5.20 17	KKR			Panaflex and Signage for Hospital				37,3 04	-	0.037
67	13105 13628	10.0 5.20 17	KKR			Panaflex and Signage for Hospital				24,6 51	-	0.025
68	13105 13629	10.0 5.20 17	KKR			Panaflex and Signage for Hospital				42,5 45	-	0.043
69	13105 13630	10.0 5.20 17	KKR			Panaflex and Signage for Hospital				42,9 75	-	0.043
70	13105 13631	10.0 5.20 17	KKR			Panaflex and Signage for Hospital				42,9 75	-	0.043
71	13105 13623	10.0 5.20 17	Global arts			Hospital Monogram				47,2 72	-	0.047
72	13105 13633	10.0 5.20 17	Global arts			Hospital Monogram				47,2 72	-	0.047
73	13105 13634	10.0 5.20 17	Global arts			Hospital Monogram				47,2 72	-	0.047
74			Global arts			Hospital Monogram				28,5 54	-	0.029
75			Salaries of Sanitary Workers							130, 305	-	0.130
76			Salaries of DEO							143, 013	-	0.143
77			Salaries of Washerman							25,5 50	-	0.026
78			Salaries of Madadgar							149, 723	-	0.150
79			Salaries of DEO							82,4 20	-	0.082
80			Salaries of Madadgar							66,4 30	-	0.066
81			Salaries of Washerman							24,5 28	-	0.025
82			Salaries of Sanitary Workers							65,9 19	-	0.066
83	13105 13677	17.0 6.20 17	Saleem& Company			Iron Medicine Racks				76,3 24	3,434	0.073
84	13105 13678	17.0 6.20 17	Saleem& Company			Iron Medicine Racks				118, 897	5,350	0.114

85	13105 13679	17.0 6.20 17	Saleem & Company			heavy duty trolley				33,4 25	1,504	0.032
86	13105 13680	17.0 6.20 17	Salaries of S.Guards							92,3 23	-	0.092
87	13105 13681	17.0 6.20 17	Salaries of S.Guards							108, 000	-	0.108
88	13105 13682	22.0 6.20 17	Mariyam Enterprises							206, 638	-	0.207
89	13105 13684	22.0 6.20 17	Mughil Steel			Iron Medicine Racks				69,4 77	3,273	0.066
90	13105 13686	22.0 6.20 17	Pay of Shabbir Ahmed			Salary				21,8 70	-	0.022
91	13105 13687	22.0 6.20 17	Pay of Javed S/W			Salary				12,2 64	-	0.012
92	13105 13688	22.0 6.20 17	Pay of Abdul Rehman			Salary				12,2 64	-	0.012
										751, 482		-
GRAND TOTAL										6,89 7,30 3	201,013	6.574

Annexure AA
[Para.10.2.2.7]

Irregular purchase of medicine against rate contract – Rs 8.740 million

(Rupees in million)

Doc. No.	Date	Name of suppliers	Items	Inv. No.	Date	Amount
1905595046	14.12.2016	Al hadeed medicine Co.	Inj. Ampicilin	8881	26.07.16	0.031
1905608742	14.12.2016	Al hadeed medicine Co.	syp. Mebandazole	8882	24.07.16	0.018
1905603729	14.12.2016	Al hadeed medicine Co.	Syp. Cotrimaxazole	8883	15.07.16	0.046
1905564032	26.12.2016	HUSSAIN ENTERPRISE	dexainj	1212	08.10.16	0.035
1905564038	26.12.2016	MunawrPharma	syp. amoxiciling	MPA2005	16.12.16	0.299
1905733729	26.12.2016	MunawrPharma	syp. amoxiciling 125mb	MPA2008	29.11.16	0.299
1905698833	26.12.2016	HUSSAIN ENTERPRISE	dexainj	757	31.10.16	0.065
1905733730	26.12.2016	MunawrPharma	CPM	MPA0006	16.11.16	0.172
1905752094	26.12.2016	Al hadeed medicine Co.	Tab. Choloqiine	MNA 0804	24.11.16	0.033
1905752098	26.12.2016	Al hadeed medicine Co.	Syp. Salbitamol	MNA0805	14.11.16	0.258
1905564039	26.12.2016	MunawrPharma	Susp. Sptran NSE	MPA1002	17.12.16	0.153
1905564033	26.12.2016	Al hadeed medicine Co.	Inj. Phenmine	MNA0800	14.11.16	0.068
1905564041	26.12.2016	MunawrPharma	Susp. Metonidzale NSE	MPA0003	16.11.16	0.219
1905674529	26.12.2016	Al hadeed medicine Co.	Syp. Albinda	MNA0801	21.11.16	0.101
1905699565	26.12.2016	MunawrPharma	Syp. Cotrimaxazole	16000	17.09.16	0.046
1905564036	26.12.2016	MunawrPharma	Susp. Amoxicilin	MPA2018	NIL	0.086
1905699561	26.12.2016	MunawrPharma	Tab. CPM	4441/MPM	02.11.16	0.059
1905752097	26.12.2016	Al hadeed medicine Co.	Susp. Salbutamol	MNA 8000	25.11.16	0.129
1905734600	26.12.2016	Al hadeed medicine Co.	Inj. Diclofenac	6570-DO	01.11.16	0.059
1905752095	26.12.2016	Al hadeed medicine Co.	Tab. MTZ	MNA 802	21.11.16	0.023
1905752096	26.12.2016	Al hadeed medicine Co.	Inj. Diclofenac	MNA 0803	24.11.16	0.177
1905699563	26.12.2016	MunawrPharma	Inj. Oxitocin	4440/MPM	28.10.16	0.158
1905718520	26.12.2016	MunawrPharma	Susp. Amoxicilin	MPA2010	16.11.16	0.299
1905564035	26.12.2016	MunawrPharma	Susp. Sepran	MPA1011	14.11.16	0.290
1905718517	26.12.2016	MunawrPharma	Susp. Sepran	MPA1010	24.11.16	0.290
1905709547	26.12.2016	AL Faiz Medicine	Cap. Amoxicilin	65	02.12.16	0.195
1905709546	26.12.2016	AL Faiz Medicine	Inj. Hemacil	20	12.11.16	0.116
1905709548	26.12.2016	AL Faiz Medicine	Piodyne	29	16.11.16	0.083
1905586910	14.12.2016	Al hadeed medicine Co.	Inj. Ampicilin	1600		0.039
1905639611	07.12.2016	Warrior Chemicals	Stricney	NIL	23.05.16	0.213
1905597979	14.12.2016	MunawrPharma	Inj. CPM	001/MPM	13.07.16	0.019
1905597977	14.12.2016	MunawrPharma	Inj. Ampicilin	003/MPM	08.08.16	0.039
1905597981	14.12.2016	MunawrPharma	Cap. Doxycilin	09/MPM	06.09.16	0.030
1905597983	14.12.2016	MunawrPharma	Tab. Paracetamol	16003	12.09.16	0.044
1905597985	14.12.2016	MunawrPharma	Tab. Cholorphenamine	16002/MPM	08.09.16	0.046
1905597974	14.12.2016	MunawrPharma	Syp. Erythromycine	6004	10.09.16	0.010
1905597980	14.12.2016	MunawrPharma	Amoxil	16001/MPM	10.09.16	0.048
1905597976	14.12.2016	MunawrPharma	Syp. Cotrimaxazole	0004/MPM	06.08.16	0.049
1905597978	14.12.2016	MunawrPharma	Syp. Cotrimaxazole	2	20.07.16	0.046
1905597982	14.12.2016	MunawrPharma	Tab. CPM	8MPM	17.08.16	0.040
1905597984	14.12.2016	MunawrPharma	Tab. CPM	7MPM	07.07.16	0.037
1905616610	14.12.2016	HUSSAIN ENTERPRISE	Cap. Amoxicilin	1512	08.09.16	0.048
1905616609	14.12.2016	HUSSAIN ENTERPRISE	Inj. Dexamathasone	1001	07.09.16	0.014
1905633516	14.12.2016	HUSSAIN ENTERPRISE	Syp. Cotrimaxazole	NIL	01.08.16	0.049
1905647439	14.12.2016	HUSSAIN ENTERPRISE	Inj. Lignocaine	1555	10.06.16	0.010
1905647440	14.12.2016	HUSSAIN ENTERPRISE	Inj. CPM	3028	10.08.16	0.019
1905656509	14.12.2016	HUSSAIN ENTERPRISE	Syp. Albinda	1513	11.09.16	0.026
1905656510	14.12.2016	HUSSAIN ENTERPRISE	Tab. CPM	3024	27.07.16	0.037

Doc. No.	Date	Name of suppliers	Items	Inv. No.	Date	Amount
1905659311	14.12.2016	Al hadeed medicine Co.	Inj. CPM	2202	06.09.16	0.019
1905659313	14.12.2016	HUSSAIN ENTERPRISE	Cap. Doxycilin	1004	07.09.16	0.030
1905585840	14.12.2016	Al hadeed medicine Co.	Cap. Doxycilin	1455	06.09.16	0.030
1905585839	14.12.2016	Al hadeed medicine Co.	tab. Salbutamol	6505	03.06.16	0.033
1905585841	14.12.2016	Al hadeed medicine Co.	Cap. Amoxicilin	1501	17.09.16	0.048
1905632615	14.12.2016	Al hadeed medicine Co.	Syp. Cotrimaxazole	1451	10.08.16	0.049
1905551798	14.12.2016	Al hadeed medicine Co.	tab. Salbutamol	1500	07.09.16	0.011
1905617721	26.12.2016	MunawrPharma	Sus. Amoxicilin	MPA2006	11.12.16	0.299
1905617720	26.12.2016	MunawrPharma	Syp. MTZ NSE	MPA 100	15.12.16	0.219
1905616860	26.12.2016	HUSSAIN ENTERPRISE	Syp. Cortrimaxazole	7575PM	01.11.16	0.093
1905616861	26.12.2016	Al hadeed medicine Co.	Syp. Albinda	6570-DO	31.10.16	0.068
1905747129	26.12.2016	MunawrPharma	Inj. Ampicilin	16004/MPM	13.09.16	0.046
1905750110	26.12.2016	MunawrPharma	Susp. Sepran	MPA 2016	NIL	0.031
1905749123	26.12.2016	Al hadeed medicine Co.	Inj. Phenmine	6571	28.10.16	0.030
1905663605	26.12.2016	AL Faiz Medicine	Inj. Soda bicarb	21	12.11.16	0.005
1905663604	26.12.2016	AL Faiz Medicine	Inj. Hydrocortisone	27	09.11.16	0.092
1905663601	26.12.2016	AL Faiz Medicine	Cap. Amoxicillin	41	03.12.16	0.272
1905663598	26.12.2016	AL Faiz Medicine	Cap. Amoxicillin	38	10.12.16	0.272
1905663602	26.12.2016	AL Faiz Medicine	Cap. Amoxicillin	45	NIL	0.272
1905663600	26.12.2016	AL Faiz Medicine	Disposable Syringes	45	28.11.16	0.194
1905663603	26.12.2016	AL Faiz Medicine	Cap. Amoxicillin	35	22.12.16	0.272
1905663606	26.12.2016	AL Faiz Medicine	Cap. Amoxicillin	39	10.11.16	0.195
1905672138	01.12.2016	Warrior Chemicals	Stickney	NIL	13.06.16	0.250
1905597975	14.12.2016	MunawrPharma	Cap. Amoxil	16010	07.09.16	0.016
1905616862	26.12.2016	Al hadeed medicine Co.	Tab. Dexamethasone	6572	31.10.16	0.059
Total						8.740

Annexure-AB**[Para 10.2.2.8]****Irregular payment to defaulting suppliers against the spirit of purchase order– Rs 8.113 million****Table-I List of payment made to suppliers who made partial supply against the supply orders**

(Rupees in million)

Sr. No.	Name of Company/ Supplier	Payment vides Cheque No. & Date	Amount Paid
1	GSK Pakistan Ltd	763042 dated 20.05.17	1.398
		Not Provided	0.260
		D347508 dated 19.06.17	0.342
		Not Provided	1.034
		D347508 dated 19.06.17	0.374
		763065 dated 08.06.17	0.784
		D347502 dated 19.06.17	1.637
		D347505 dated 19.06.17	0.260
		763071 dated 08.06.17	0.342
		763082 dated 08.06.17	0.578
		763035 dated 16.05.17	0.386
2	B Braun Pakistan (Pvt) Ltd,	D347503 dated 19.06.17	0.156
3	Coral pharma	D347517 dated 26.06.17	0.061
4	Medipak	763013 dated 03.05.17	0.504
Total			8.114

Table –II List of items not supplied by firms but payments were allowed by MS

(Rupees in million)

Name of Medicine	Company Name	SO.No	SO Date	Rate	Quantity	Amount
Clotrimazole - 0.01 0.01 - Skin cream	GSK Pakistan LTD, F-268 site karachi	2164-70	31.12.16	55	400	0.022
Ringer's Lactate (1000ml) - - Infusion	Medipak	2171-77	31.12.16	47.43	2000	0.095
Doxycycline (hyclate) - 100 mg - Capsule	Pfizer Pharma, 12- Dockyard road Whest	2199- 2205	31.12.16	3.54	50000	0.177
Catgut No 1 1/2 circle	Coral pharma	398-404	18.03.17	87.4	120	0.010
SypAlbendazole 200mg/5ml	Gskpakistan LTD	426-32	18.03.17	18.5	2000	0.037
Salbutamol 4mg Tab	Gskpakistan LTD	426-32	18.03.17	0.95	80000	0.076

Name of Medicine	Company Name	SO.No	SO Date	Rate	Quantity	Amount
Syp Salbutamol 2mg/5ml	Gskpakistan LTD	426-32	18.03.17	38.36	2000	0.077
SypCefexime 100mg/5ml	Macterint	433-39	18.03.17	99	5000	0.495
Tab Alprazolam 0.5mg	Pfizer	447-53	18.03.17	6.23	10000	0.062
I.V. Cannula with Injection Port and Integrated Closing Cone Size 22, pack of 100's - 22 G - Piece	B Braun Pakistan (Pvt) Ltd, The Forum Suite No. 216 Khayaban e Jami Clifton Block 9 Karachi	727-33	22.4.17	38.8	20,000	0.776
Total						1.827

Annexure AC
[Para 10.2.2.9]

Non-black listing of defaulting firms– Rs 6.841 million

Table-I

(Rupees in million)

Name Of Medicine	Company Name	SO.No	SO Date	Rate	Quantity	Amount
Clotrimazole - 0.01 0.01 - Skin cream	GSK Pakistan LTD, F-268 site karachi	2164-70	31.12.16	55	400	0.022
Ringer's Lactate (1000ml) - - Infusion	Medipak	2171-77	31.12.16	47.43	2000	0.095
Doxycycline (hyclate) - 100 mg - Capsule	Pfizer Pharma, 12-Dockyard road Whest	2199-2205	31.12.16	3.54	50000	0.177
Instrumental Disinfectantsollution	Intra Health Karachi	246-52	15.02.17	10000	20	0.200
S/Gloves 6.5,7,7.5 (50 pairs)	Intra Health Karachi	246-52	15.02.17	30.89	800	0.025
Feeding tubes all size	Oriental Pharma Karachi	260-66	15.02.17	28	595	0.017
Disposable syringe 10ml with needle. (Blister pack), - 10 ml - Piece	ASTO Life Sciences Pvt Ltd	375-82	18.03.17	9.75	5000	0.049
Disposable syringe 5ml with needle. (Blister pack). - 5 ml - Piece	ASTO Life Sciences Pvt Ltd	375-82	18.03.17	7.18	50000	0.359
Auto Disable syringe 5ml with needle. (Blister pack). - 5 ml - Piece	ASTO Life Sciences Pvt Ltd	375-82	18.03.17	7.56	50000	0.378
Catgut No 1 1/2 circle	Coral pharma	398-404	18.03.17	87.4	120	0.010
SypAlbendazole 200mg/5ml	Gskpakistan LTD	426-32	18.03.17	18.5	2000	0.037
Salbutamol 4mg Tab	Gskpakistan LTD	426-32	18.03.17	0.95	80000	0.076
Syp Salbutamol 2mg/5ml	Gskpakistan LTD	426-32	18.03.17	38.36	2000	0.077
SypCefexime 100mg/5ml	Macterint	433-39	18.03.17	99	5000	0.495
Tab Alprazolam 0.5mg	Pfizer	447-53	18.03.17	6.23	10000	0.062
Tab Metronidazole	Searle	461-67	18.03.17	1.36	80000	0.109

Name Of Medicine	Company Name	SO.No	SO Date	Rate	Quantity	Amount
400mg						
Tab Tramadol Hcl 50mg	Searle	461-67	18.03.17	6.27	5000	0.031
Black silk No 1	Sind Medical store	468-74	18.03.17	61.5	120	0.007
I.V. Cannula with Injection Port and Integrated Closing Cone Size 22, pack of 100's - 22 G - Piece	B Braun Pakistan (Pvt) Ltd, The Forum Suite No. 216 Khayaban e Jami Clifton Block 9 Karachi	727-33	22.4.17	38.8	20,000	0.776
Total						3.002

Table-II

(Rupees in million)

Detail of supplier who did not make supply		
Sr. No	Firm Name	Amount of P.O
1	AMSONS PHARMA	0.367
2	BROOKES PHARMA	0.028
4	GSK PHARMA	0.439
5	NOVARTIS PHARMA	0.203
6	SANOFI AVENTIS	0.006
7	COTTON CRAFT	0.017
8	CORAL PHARMA	0.596
9	INTRA HEALTH PHARMA	0.493
10	ASTO LIFE SCIENCES	0.387
11	SEARLE PHARMA	0.497
12	PFIZER PHARMA	0.062
13	SINDH MEDICAL STORE	0.207
14	MACTER PHARMA	0.495
15	NABI QASIM PHARMA	0.030
16	CHEISI PHARMA	0.011
Total Supply Pending		3.839

Annexure AD

[Para 10.2.2.10]

Unauthorized acceptance of medicine without date of manufacturing and date of expiry - Rs 6.095 million

Table-I

(Rupees in million)

Document Date	Document No.	Firm	Item	DOM	DOE	Qty	Amount
12.02.2016	1905065293	Pioneer Pharma	Inj. Ceftriaxon 1g distilled water	Nil	Nil	5,000	0.225
28.03.2016	1905167215	MunawarPharma	Syp. Amoxycylline 125mg/5ml	Nil	Nil	7,000	0.188
07.05.2016	1905201429	NisaImpex	Disposable Syringe 5 ml	Nil	29.10.20	30,000	0.128
07.05.2016	1905208356	RascoPharma	Resgyl Suspension	Nil	Nil	5,000	0.109
07.05.2016	1905208358	Stallion Pharma	Stamox Cap 500mg	Nil	Nil	500	0.195
17.05.2016	1905090878	SMS	Disposable Insoline Syringe 1 ml	Nil	09.11.20	3,000	0.016
17.05.2016	1905221201	Muller & Phipps Pakistan Pvt Ltd	Polyglactin Size 1 Circle Rb 30mm/31mm	Nil	03.2017, 05.17	1,224	0.381
17.05.2016	1905221201	Muller & Phipps Pakistan Pvt Ltd	Polyglactin Size 2/0 Circle Rb 30mm/31mm	Nil	6.17	1,008	
17.05.2016	1905095794	GeofmanPharma	Dexamedrone Inj. 4mg/ml	Nil	Nil	120	0.177
17.05.2016	1905095794	GeofmanPharma	TocinoxInj 5 i.u ampoule	Nil	Nil	500	
17.05.2016	1905227297	liskopakistan	syphistagic 60 ml	Nil	Nil	3,000	0.078
17.05.2016	1905227297	liskopakistan	syphydrinate 60 ml	Nil	Nil	1,000	
21.05.2016	1905239486	Intra Health	Micro Burette 100ml Sterilize 60 drops	Nil	,11.20	50	0.005
21.05.2016	1905269226	CirinPharma	SuxamInj 100mg	Nil	Nil	10	0.000
26.05.2016	1905233154	Amson	Hyzonate Inj. 250mg	Nil	Nil	500	0.046
26.05.2016	1905150755	Genix	Mite Tab 200mcg	Nil	12.17	600	0.029
26.05.2016	1905150756	IrzaPharma	Metronidazole 400mg Tab	Nil	Nil	30,000	0.035
24.06.2016	1905463883	Gulf Pharma	tab diclofenac sodium 50 mg	Nil	1.18	60,000	0.237
24.06.2016	1905463883	Gulf Pharma	susparacetamol 120mg/5ml	Nil	1.18	10,000	
24.06.2016	1905463883	Gulf Pharma	cap omeprazole 20 mg	Nil	12.17	20,000	
24.06.2016	1905463883	Gulf Pharma	syp zinc sulphate monohydrate 20 mg /5ml	Nil	12.17	1,500	

24.06.2016	1905463883	Gulf Pharma	suspension artemether 153mg	Nil	1.18	500		
24.06.2016	1905360686	OphthPharma	Silk 1 60 mm straight cotton	Nil	,12.20	25	0.016	
24.06.2016	1905360687	Silver surgical Complex	Disposable Syringe 3ml with needle and leur lock blister pack	Nil	Nil	10,000	0.145	
24.06.2016	1905360687	Silver surgical Complex	i.v cannula with injection port size 18	Nil	Nil	2,000		
24.06.2016	1905360687	Surge Laboratories	iv cannula with injection syringe port 20	Nil	Nil	2,000		
24.06.2016	1905463881	Hoffman Human Health Pk Ltd	SorbidInj 10mg/10ml	Nil	Nil	20	0.002	
28.06.2016	1905286095	English Pharma	Chroncef 1gm iv Inj	Nil	Nil	5,000	0.149	
28.06.2016	1905209024	ShroogPharma	susp. Ibutprfen 100mg/5ml	Nil	Nil	5,000	0.100	
28.06.2016	1905284162	Karim Industries	Absorbent Cotton Wool BPC 500 gm	2.2016	Nil	750	0.122	
17.05.2016	5100353172	UnisaPharma	Unisol.5% 1000ml with set	Nil	Nil	5,000	0.628	
17.05.2016	5100353172	UnisaPharma	Unisol.RL 1000ml with set	Nil	Nil	10,000		
Total							3.011	

Table-II

(Rupees in million)

Sr. No.	Name of Firm	Name of Medicine	Bill Date	Batch No.	Date of Mfg.	Date of Expiry	Quantity	Amount
1	GlaxoSmithKline Pakistan Ltd	Amoxicillin 500mg	11.05.17	GAGCK	Nil	Nil	50,000	0.195
2	Usmanco International	B.Cat 2 IV Cannula 18G	02.05.17	19820217	Nil	Feb, 2022	1,000	0.036
3	Usmanco International	B.Cat 2 IV Cannula 20G	02.05.17	19390117	Nil	Jan, 2022	4,000	0.142
4	Abbott Laboratories Ltd	Brufen 400mg	25.01.17	71034XV	Nil	June, 2019	86,500	0.160
5	Abbott Laboratories Ltd	Brufen 400mg	25.01.17	71035XV	Nil	June, 2019	13,500	0.025
6	Abbott Laboratories Ltd	Neophage 500mg	25.01.17	72569XV	Nil	Dec, 2019	20,000	0.028
7	Abbott Laboratories Ltd	Bevidox tab	25.01.17	72433XV	Nil	March, 18	24,990	0.034
8	Abbott Laboratories Ltd	Cecon 500 tab	25.01.17	71396XV01	Nil	Dec, 2017	6,000	0.012
9	Abbott Laboratories Ltd	Vidaylin	25.01.17	71176XV	Nil	Nov, 2017	3,500	0.161
10	Abbott Laboratories Ltd	Abocain spinal	25.01.17	70793XV	Nil	Apr, 2018	100	0.014
11	Abbott Laboratories Ltd	Neophage 500mg	24.12.16	64261XV	Nil	May, 2019	10,000	0.014
12	Abbott Laboratories Ltd	Burufen Suspension	26.12.16	71-1348Q	Nil	Dec, 2019	2,000	0.058
13	GlaxoSmithKline Pakistan Ltd	Fefol capsule	09.02.17	GFAAK	Nil	Nil	1,786	0.155
14	GlaxoSmithKline Pakistan Ltd	Ventolin Resp. Solution	02.02.17	GVEAG	Nil	Nil	500	0.015
15	GlaxoSmithKline Pakistan Ltd	Zyrtec Oral Solution	21.02.17	GZWAD	Nil	Nil	4,000	0.120
16	GlaxoSmithKline Pakistan Ltd	Zyrtec Tab	13.02.17	GZXAD	Nil	Nil	334	0.029
17	GlaxoSmithKline Pakistan Ltd	MaxolonSyp	21.01.17	GMHAB	Nil	Nil	1,000	0.022
18	GlaxoSmithKline Pakistan Ltd	TraxonInj	26.01.17	7TQAA	Nil	Nil	15,000	1.185
19	Abbott Laboratories Ltd	Brufen Suspension	22.02.17	72-2588Q	Nil	Feb, 2020	10,515	0.305
20	Abbott Laboratories Ltd	Brufen Suspension	22.02.17	72-2598Q	Nil	Feb, 2020	9,485	0.275
21	Abbott Laboratories Ltd	Dijex MP Suspension	22.02.17	73-3218Q	Nil	Jan, 2019	3,500	0.101
Total							3.084	

Annexrue AE
[Para.10.2.3.3]

Unauthorized withdrawal of Non Practicing Allowance – Rs 1.762 million

Table –I

(Rupees in million)

Period from July 16 to Feb 17					
Pers.no.	Name of Employee	BPS	Job Title	Cost Center	Total
30660009	IRFAN KHAN MAZARI	Grade 18	SENIOR MEDICAL OFFICER	MN6476	0.032
30726233	MUHAMMAD NABEEL SALEEM	Grade 17	MEDICAL SUPERINTENDENT	MN6476	0.032
31158832	MUHAMMAD IDREES	Grade 17	MEDICAL OFFICER	MN6476	0.032
31422519	AHMAD BILAL AFZAL	Grade 17	MEDICAL OFFICER	MN6476	0.032
31471387	DR MOHAMMAD QASIM	Grade 17	MEDICAL OFFICER	MN6476	0.032
31487929	AHMAD KHALIL KHAN	Grade 18	ORTHOPEDIC SURGEON	MN6476	0.032
31494031	ASMA REHMAN	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.012
31532005	MUHAMMAD ASIF RAZA	Grade 17	MEDICAL OFFICER	MN6476	0.032
31534617	WAQAS SHAKIR	Grade 17	MEDICAL OFFICER	MN6476	0.032
31618151	DR. MUHAMMAD HAFEEZ ULLAH	Grade 18	CONSULTANT SURGEON	MN6476	0.032
31628740	MUHAMMAD MOHSIN	Grade 18	SENIOR MEDICAL OFFICER	MN6476	0.032
31631625	AFSHAN MEHVISH	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.016
31674458	SAIMA BATOOL	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.008
31675556	NOVERA JAVED	Grade 17	DENTAL SURGEON	MN6476	0.032
31684811	NADEEM HAIDER	Grade 17	MEDICAL OFFICER	MN6476	0.032
31693158	AMEER ASADULLAH GULL	Grade 17	MEDICAL OFFICER	MN6476	0.032
31723561	DR IQRA SAFDAR	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.019
31763868	ZAHIDA SAEED	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.032
31766802	ANUM ISLAM	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.032
31773922	RABIA JAMIL	Grade 17	WOMEN MEDICAL OFFICER	MN6476	0.032

31804966	MUHAMMAD UMER TAHIR	Grade 17	MEDICAL OFFICER	MN6476	0.016
31813661	MUHAMMAD TARIQ	Grade 17	MEDICAL OFFICER	MN6476	0.028
31825739	MUHAMMAD ORANG ZAIB	Grade 17	MEDICAL OFFICER	MN6476	0.004
31853111	HASEEB AHMED SARGANA	Grade 17	MEDICAL OFFICER	MN6476	0.004
31853122	OMAIMA ZUBAIR KHAN	Grade 17	MEDICAL OFFICER	MN6476	0.012
31853128	MUHAMMAD ASIF	Grade 17	MEDICAL OFFICER	MN6476	0.012
Total					0.643
Period from march 17 to June 17					
Pers.no.	Name of Employee	BPS	Job Title	Cost Center	Total
3115883 2	MUHAMMAD IDREES	Grade 17	MEDICAL OFFICER	MC9019	0.016
3142251 9	AHMAD BILAL AFZAL	Grade 17	MEDICAL OFFICER	MC9019	0.016
3147138 7	DR MOHAMMAD QASIM	Grade 17	MEDICAL OFFICER	MC9019	0.016
3148792 9	AHMAD KHALIL KHAN	Grade 18	ORTHOPEDIC SURGEON	MC9019	0.016
3149403 1	ASMA REHMAN	Grade 17	WOMEN MEDICAL OFFICER	MC9019	0.016
3153200 5	MUHAMMAD ASIF RAZA	Grade 17	MEDICAL OFFICER	MC9019	0.004
3153461 7	WAQAS SHAKIR	Grade 17	MEDICAL OFFICER	MC9019	0.016
3161815 1	DR. MUHAMMAD HAFEEZ ULLAH	Grade 18	CONSULTANT SURGEON	MC9019	0.016
3167555 6	NOVERA JAVED	Grade 17	DENTAL SURGEON	MC9019	0.016
3168481 1	NADEEM HAIDER	Grade 17	MEDICAL OFFICER	MC9019	0.016
3169315 8	AMEER ASADULLAH GULL	Grade 17	MEDICAL OFFICER	MC9019	0.004
3172356 1	DR IQRA SAFDAR	Grade 17	WOMEN MEDICAL OFFICER	MC9019	0.016
3176386 8	ZAHIDA SAEED	Grade 17	WOMEN MEDICAL OFFICER	MC9019	0.008
3176680 2	ANUM ISLAM	Grade 17	WOMEN MEDICAL OFFICER	MC9019	0.008
3177392 2	RABIA JAMIL	Grade 17	WOMEN MEDICAL OFFICER	MC9019	0.016
3185312 2	OMAIMA ZUBAIR KHAN	Grade 17	MEDICAL OFFICER	MC9019	0.016
3188484	AHSAN SHAFIQ	Grade	MEDICAL OFFICER	MC9019	

8		17			0.016
3188519 5	MUHAMMAD HAMID CHAUDHARY	Grade 17	MEDICAL OFFICER	MC9019	0.004
3188520 5	MUHAMMAD ARSALAN TARIQ	Grade 17	MEDICAL OFFICER	MC9019	0.016
3189298 5	MUHAMMAD KAMRAN KHAN	Grade 17	MEDICAL OFFICER	MC9019	0.012
Total					0.264
G. Total					0.907

Table –II

(Rupees in million)

Pers. No.	Name of Employee	Job Title	Wage Type	G. Total
30328095	DR.SHAUKAT HUSSAIN (30)	MEDICAL OFFICER	PCA	0.030
30328912	DR.MUHAMMAD ANWAR (PI-012)	SENIOR MEDICAL OFFICER	PCA	0.030
30329878	DR MUHAMMAD ASLAM (PI-018)	SENIOR MEDICAL OFFICER	PCA	0.030
30332594	DR ABDUL RAHIM (PI-025)	MEDICAL OFFICER	PCA	0.030
30333304	DR M. ILYAS SHEIKH (PI-054)	SENIOR MEDICAL OFFICER	PCA	0.030
30490584	MUHAMMAD MASOOD IQBAL -6	SENIOR MEDICAL OFFICER	PCA	0.030
30537166	DR. BABAR HUSSAIN	MEDICAL OFFICER	PCA	0.030
30859158	IFTIKHAR HUSSAIN	MEDICAL OFFICER	PCA	0.030
30985450	AHMAR FURQAN	MEDICAL OFFICER	PCA	0.030
31448415	FIZZAH MEHWISH	WOMEN MEDICAL OFFICER	PCA	0.030
31505826	SYED ZEESHAN HYEDAR	MEDICAL OFFICER	PCA	0.030
31558758	ERAM AKRAM	WOMEN MEDICAL OFFICER	PCA	0.013
31628518	HASEEB AHMAD AMIN	MEDICAL OFFICER	PCA	0.030
31632449	TAYYABA SALAH UD DIN	WOMEN MEDICAL OFFICER	PCA	0.020
31637401	MUHAMMAD IRFAN AKHTER	MEDICAL OFFICER	PCA	

Pers. No.	Name of Employee	Job Title	Wage Type	G. Total
				0.030
31664419	DR MUHAMMAD ARSHAD MEHMOOD	MEDICAL OFFICER	PCA	0.028
31665773	DR MUHAMMAD FAHED NAZAR	MEDICAL OFFICER	PCA	0.025
31687808	ALLAH NOOR	MEDICAL OFFICER	PCA	0.013
31754273	KAZIM ABBAS ALI KHAN	MEDICAL OFFICER	PCA	0.030
31763852	MAZHAR HUSSAIN	MEDICAL OFFICER	PCA	0.023
31763863	Dr.SHAN ZAFAR	MEDICAL OFFICER	PCA	0.018
31764901	DR.AYESHA UMER	WOMEN MEDICAL OFFICER	PCA	0.028
31766824	MUHAMMAD YASIR	MEDICAL OFFICER	PCA	0.030
31782128	MUHAMMAD ZAFAR IQBAL	MEDICAL OFFICER	PCA	0.030
31782173	DR.IQRA SADAF	WOMEN MEDICAL OFFICER	PCA	0.030
31790650	AFFIFA SYED	WOMEN MEDICAL OFFICER	PCA	0.030
31799546	DR.QAISERA GUL NAZ	WOMEN MEDICAL OFFICER	PCA	0.028
31799602	DR.KASHIF AHMAD	MEDICAL OFFICER	PCA	0.023
31799616	DR.MUHAMMAD ZUBAIR	MEDICAL OFFICER	PCA	0.020
31800615	AYYAZ AHMAD	MEDICAL OFFICER	PCA	0.030
31804978	RABIAA MAHMOOD ALI	WOMEN MEDICAL OFFICER	PCA	0.030
31841873	ANEELA SHAHEEN	WOMEN MEDICAL OFFICER	PCA	0.020
Total				0.855

Annexure AF
[Para 11.2.2.10]

Irregular expenditure on repair and maintenance – Rs 3.688 million
(Rupees in million)

Date	Firm	Voucher No.	Voucher Dated	Detail	Amount
31.10.16	M.S Asif Enterprises Muzaffargarh	92	-	Plumber Items for sanitation work	0.082
08.11.16	M.S Asif Enterprises Muzaffargarh	104	31-10-16	Iron Gril	0.099
10.11.16	SaeedAhamd	-	-	repair of wall&giter	0.038
16.11.16	M.S Qamer Brother Muzaffargarh	211	-	Plumber Items for sanitation work	0.033
16.11.16	M.S Qamer Brother Muzaffargarh	212	-	bathroom Gate	0.031
16.11.16	M.S Qamer Brother Muzaffargarh	213	-	Iron Gate	0.028
16.11.16	M.S Qamer Brother Muzaffargarh	217	-	Plumber Items for sanitation work	0.011
16.11.16	M.S Qamer Brother Muzaffargarh	219	-	iron ward	0.016
16.11.16	M.S Qamer Brother Muzaffargarh	230	-	door iron	0.100
05.12.16	M.S Asif Enterprises Muzaffargarh	150	12-11-16	Plumber Items for sanitation work	0.020
05.12.16	M.S Asif Enterprises Muzaffargarh	163	14-11-16	Iron grill work etc	0.027
05.12.16	M.S Asif Enterprises Muzaffargarh	167	15-11-16	Rent of Cran near TB.& Cardiology	0.025
05.12.16	M.S Asif Enterprises Muzaffargarh	171	18-11-16	Labour Charges	0.020
05.12.16	M.S Qamer Brother Muzaffargarh	239	12-11-16	Construction of waiting Room for labour room	0.199
05.12.16	M.S Qamer Brother Muzaffargarh	240	14-11-16	Door of CCU Ward	0.010
05.12.16	M.S Qamer Brother Muzaffargarh	241	14-11-16	Door of Outdoor Painting Mazdori	0.034
05.12.16	M.S Qamer Brother Muzaffargarh	244	16-11-16	repair of Kitchen for Child ward	0.015
05.12.16	M.S Qamer Brother Muzaffargarh	258	17-11-16	Plumber Items for sanitation work	0.032
05.12.16	M.S Qamer Brother Muzaffargarh	277		Plumber Items for sanitation work	0.016
26.12.16	Bismillah Traders	25	13-12-16	Labour Room Repairing	0.024
26.12.16	Bismillah Traders	356	16-12-16	Plumber Items for sanitation work	0.035
26.12.16	Bismillah Traders	31	16-12-16	OT Paint etc	0.026
26.12.16	Bismillah Traders	346	20-12-16	Yellow Lines for Hospital	0.015
27.12.16	M.S Asif Enterprises	217	-	Painting stand etc	0.024

Date	Firm	Voucher No.	Voucher Dated	Detail	Amount
	Muzaffargarh				
27.12.16	Bismillah Traders	376	22-12-16	Bricks, Mattikitrollyetc	0.041
27.12.16	Bismillah Traders	372	21-12-16	paint black mattika tail	0.013
20.01.17	Shaikh Enterprises, Muzaffargarh	487	02-01-17	Iron Angal	0.010
20.01.17	Shaikh Enterprises, Muzaffargarh	495	06-01-17	Iron Racks	0.086
20.01.17	Shaikh Enterprises, Muzaffargarh	502	12-01-17	Weather Sheet Emergency	0.050
20.01.17	Shaikh Enterprises, Muzaffargarh	503	13-01-17	Color Paint Front OPD	0.050
20.01.17	Shaikh Enterprises, Muzaffargarh	505	16-01-17	Distemper All Wards	0.038
20.01.17	Shaikh Enterprises, Muzaffargarh	508	17-01-17	Distemper Eye, OT, Pathaetc	0.025
21.01.17	M.S Asif Enterprises Muzaffargarh	262	23-12-16	Iron Rack	0.072
21.01.17	M.S Asif Enterprises Muzaffargarh	260	28-12-16	Bathroom Mate	0.017
21.01.17	M.S Asif Enterprises Muzaffargarh	263	02-01-17	Iron Rack	0.072
21.01.17	M.S Asif Enterprises Muzaffargarh	309	12-01-17	Tile Master	0.028
22.02.17	M.S Asif Enterprises Muzaffargarh	341	02-02-2017	Bricks,	0.017
23.02.17	M.S Asif Enterprises Muzaffargarh	340	01-02-2017	steel kial	0.013
23.02.17	Shaikh Enterprises, Muzaffargarh	521	03-02-2017	Tile	0.075
23.02.17	Shaikh Enterprises, Muzaffargarh	522	04-02-2017	Bricks	0.017
23.02.17	Shaikh Enterprises, Muzaffargarh	529	08-02-2017	control room	0.020
11.03.17	Shaikh Enterprises, Muzaffargarh	537	02-03-2017	Iron	0.039
11.03.17	Shaikh Enterprises, Muzaffargarh	536	02-03-2017	iron pipe	0.022
11.04.17	M.S Asif Enterprises Muzaffargarh	330	19-03-2017	Plumber Items for sanitation work	0.021
20.04.17	Shaikh Enterprises, Muzaffargarh	544	30-03-2017	Blocks Cements in front of Laboratory	0.079
20.04.17	Shaikh Enterprises, Muzaffargarh	546	01-04-2017	Tuff Tile for Cycle Stant and outside of peads ward	0.042
20.04.17	Shaikh Enterprises, Muzaffargarh	547	03-04-2017	Cement Bench infront of peads ward	0.057
20.04.17	Shaikh Enterprises, Muzaffargarh	548	04-04-2017	Cement Bench infront of peads ward	0.042
20.04.17	Shaikh Enterprises,	549	05-04-2017	Cement Blocks infront of peads	0.050

Date	Firm	Voucher No.	Voucher Dated	Detail	Amount
	Muzaffargarh			ward	
22.04.17	M.S Asif Enterprises Muzaffargarh	492		Steel Pipe Cresh Hall	0.023
22.04.17	M.S Asif Enterprises Muzaffargarh	443	15-04-2017	Tiles for Kitchen	0.100
22.04.17	M.S Asif Enterprises Muzaffargarh	454	15-04-2017	Kitchen wall Plaster	0.012
22.04.17	M.S Asif Enterprises Muzaffargarh	462	17-04-2017	Room for ladies checking with main gate	0.095
22.04.17	M.S Asif Enterprises Muzaffargarh	474	17-04-2017	Cardiology ward Ramp Constriction	0.042
22.04.17	M.S Asif Enterprises Muzaffargarh	476	17-04-2017	Out Side Emergency Gate	0.035
22.04.17	M.S Asif Enterprises Muzaffargarh	475	17-04-2017	Inside emergency gate	0.043
22.04.17	M.S Asif Enterprises Muzaffargarh	483	-	Bathroom tiles in tb ward	0.038
28.04.17	Bismillah Traders	406	18-04-2017	Iron Shade	0.089
28.04.17	Bismillah Traders	434	25-04-2017	Shade for Electric Water Cooler	0.013
28.04.17	Bismillah Traders	408	18-04-2017	Iron Shade	0.023
28.04.17	Bismillah Traders	400	17-04-2017	Jali Doors, etc	0.097
01.05.17	M.S Asif Enterprises Muzaffargarh	438	29-03-2017	SteriStrips	0.024
03.05.17	M.S Asif Enterprises Muzaffargarh	360	-	Cement Ghassmatti	0.018
03.05.17	M.S Asif Enterprises Muzaffargarh	482	-	Steel Rod, Bush Steel, Teflon Bush, etc	0.012
27.05.17	Shaikh Enterprises, Muzaffargarh	560	25-04-2017	Tuf Tile outside of Trauma Center	0.050
27.05.17	Shaikh Enterprises, Muzaffargarh	583	04-05-2017	Barbed Wire outside of hospital outer wall	0.043
27.05.17	Shaikh Enterprises, Muzaffargarh	582	04-05-2017	Concrete, in front of Peads ward	0.011
27.05.17	Shaikh Enterprises, Muzaffargarh	566	29-04-2017	Tuf Tile with Cycle Stand, Tuf Tile with pump in front cardiology ward	0.036
27.05.17	Shaikh Enterprises, Muzaffargarh	580	02-05-2017	Barbed Wire outside of hospital outer wall	0.087
27.05.17	Shaikh Enterprises, Muzaffargarh	603	12-05-2017	weather sheet peads ward ksamany	0.037
27.05.17	Shaikh Enterprises, Muzaffargarh	606	15-05-2017	Distemper General Store, and Paint	0.046
31.05.17	M.S Asif Enterprises Muzaffargarh	525	16-05-2017	Wal Partiter Lamination Sheet	0.014
31.05.17	M.S Asif Enterprises Muzaffargarh	536	17-05-2017	Installation Tiles in Nursing Superintendent Office	0.040
31.05.17	M.S Asif Enterprises Muzaffargarh	544	19-05-2017	Installation of tiles trauma center	0.068
08.06.17	Bismillah Traders	478	29-05-2017	window with glass for pharmacy	0.099

Date	Firm	Voucher No.	Voucher Dated	Detail	Amount
08.06.17	Bismillah Traders	418	10-05-2017	shade for laboratory net	0.099
08.06.17	Bismillah Traders	464	11-05-2017	shade for labor room	0.097
08.06.17	Bismillah Traders	470	11-05-2017	shade for cardiology ward	0.068
09.06.17	Waqar Enterprises, Muzaffargarh	113	05-06-2017	Dispenser Glass Front	0.048
09.06.17	Waqar Enterprises, Muzaffargarh	123	05-06-2017	Dispensary Glass Front	0.048
08.11.16	M.S Asif Enterprises Muzaffargarh	110	nil	Paint for MO office Childran Ward	0.014
28.12.16	Shaikh Enterprises, Muzaffargarh	468	16-12-16	Door, pharmacy, blood bank and other work	0.017
28.12.16	Shaikh Enterprises, Muzaffargarh	474	17-12-16	Construction of waiting Room for labour room	0.031
28.12.16	Shaikh Enterprises, Muzaffargarh	477	19-12-16	Sewerage system near outdoor	0.049
28.12.16	Shaikh Enterprises, Muzaffargarh	478	20-12-16	Repair of bath Children ward	0.015
28.12.16	Shaikh Enterprises, Muzaffargarh	469	07-12-16	Repair and iron jangla near labour room	0.028
28.12.16	Shaikh Enterprises, Muzaffargarh	466	13-12-16	Repair of kitchen	0.023
Total					3.688

Annexure AG
[Para 11.2.2.15]

Loss due to higher rate of dialyzer items - Rs 1.599 million

(Rupees in million)

Sr. No.	Firm Name	Bill No.	Date	Qty	Rate Paid	Contract Rate	Diff.	Amount
1	MunawarPharma	191	10/10/2016	52	1390	864	526	0.027
2	MunawarPharma	196	10/10/2016	51	1390	864	526	0.027
3	MunawarPharma	197	10/10/2016	50	1390	864	526	0.026
4	MunawarPharma	199	10/10/2016	49	1390	864	526	0.026
5	MunawarPharma	203	10/10/2016	48	1390	864	526	0.025
6	MunawarPharma	204	10/10/2016	50	1390	864	526	0.026
7	MunawarPharma	208	27/10/2016	71	1390	864	526	0.037
8	MunawarPharma	212	31/10/2016	71	1390	864	526	0.037
9	MunawarPharma	215	01/11/2016	71	1390	864	526	0.037
10	MunawarPharma	218	02/11/2016	71	1390	864	526	0.037
11	MunawarPharma	222	03/11/2016	71	1390	864	526	0.037
12	MunawarPharma	224	04/11/2016	71	1390	864	526	0.037
13	MunawarPharma	227	07/11/2016	71	1390	864	526	0.037
14	MunawarPharma	233	09/11/2016	71	1390	864	526	0.037
15	MunawarPharma	238	10/11/2016	71	1390	864	526	0.037
16	MunawarPharma	241	12/11/2016	71	1390	864	526	0.037
17	MunawarPharma	243	14/11/2016	71	1390	864	526	0.037
18	MunawarPharma	246	16/11/2016	71	1390	864	526	0.037
19	MunawarPharma	249	18/11/2016	71	1390	864	526	0.037
20	MunawarPharma	250	19/11/2016	71	1390	864	526	0.037
21	MunawarPharma	252	21/11/2016	71	1390	864	526	0.037
22	MunawarPharma	254	23/11/2016	71	1390	864	526	0.037
23	MunawarPharma	256	24/11/2016	71	1390	864	526	0.037
24	MunawarPharma	258	26/11/2016	71	1390	864	526	0.037
25	MunawarPharma	260	28/11/2016	71	1390	864	526	0.037
26	MunawarPharma	262	29/11/2016	71	1390	864	526	0.037
27	MunawarPharma	263	30/11/2016	71	1390	864	526	0.037
28	MunawarPharma	266	02/12/2016	71	1390	864	526	0.037
29	MunawarPharma	268	03/12/2016	71	1390	864	526	0.037
30	MunawarPharma	270	05/12/2016	71	1390	864	526	0.037
31	MunawarPharma	273	07/12/2016	71	1390	864	526	0.037
32	MunawarPharma	275	09/12/2016	71	1390	864	526	0.037
33	MunawarPharma	277	13/12/2016	71	1390	864	526	0.037
34	MunawarPharma	278	15/12/2016	33	1390	864	526	0.017
35	MunawarPharma	667	27/03/2017	70	1390	864	526	0.037
36	MunawarPharma	669	29/03/2017	70	1390	864	526	0.037
37	MunawarPharma	673	31/03/2017	60	1390	864	526	0.037
38	MunawarPharma	675	01/04/2017	50	1390	864	526	0.026
39	MunawarPharma	677	03/04/2017	50	1390	864	526	0.026
40	MunawarPharma	679	04/04/2017	50	1390	864	526	0.026
41	MunawarPharma	681	04/04/2017	50	1390	864	526	0.026
42	MunawarPharma	683	07/04/2017	48	1390	864	526	0.025

Sr. No.	Firm Name	Bill No.	Date	Qty	Rate Paid	Contract Rate	Diff.	Amount
43	GF Sons	501227	09/05/2017	70	1350	864	486	0.037
44	GF Sons	501231	09/05/2017	30	1350	864	486	0.015
45	GF Sons	4550	02/06/2017	36	1350	864	486	0.017
46	GF Sons	4553	03/06/2017	28	1350	864	486	0.017
47	GF Sons	4558	05/06/2017	36	1350	864	486	0.017
48	GF Sons	4570	05/06/2017	80	1350	864	486	0.039
49	GF Sons	4574	06/06/2017	20	1350	864	486	0.010
50	GF Sons	4576	08/06/2017	36	1350	864	486	0.017
51	GF Sons	4579	09/06/2017	36	1350	864	486	0.017
Total								1.599

Annexure AH

[Para 11.2.2.17]

Non recovery of penalty against late supply of medicines-Rs 1.541 million

(Rupees in million)

Doc No	Date	Item	Supplier	Value (Rs)	Late Days	LD Deducted (Rs)	Should be Deducted (Rs)	Balance
1900088127	22.06.2017	Chromic Gut 140mm	Coral	104,880	39	0	2741	0.003
1900064120	22.06.2017	Syp Salbutamol 5mg	GSK	307,120	40	6790	8231	0.001
1900064121	22.06.2017	InjTranexamic	Bosch	314,400	25	4213	5266	0.001
5100046013	23.06.2017	ORS	Searle	563,400	38	11700	14344	0.003
1900079540	23.06.2017	Tab Gravinate 50mg	Searle	178,000	40	3697	4770	0.001
1900044143	16.06.2017	Tab Atenolol 50mg	Feroz Sons	145,000	17	0	1652	0.002
5100078005	17.06.2017	InjDicloran 75mg	Sami	861,000	16	4615	9230	0.005
5100078003	17.06.2017	Cap Omega 20mg	Feroz Sons	676,000	16	2718	7247	0.005
1900020072	16.06.2017	Inj Lignocaine HCl2%	Surge	81,440	19	710	1037	0.000
1900130080	16.06.2017	Black Silk 1, 30mm	Coral	108,320	49	2975	3556	0.001
1900067031	06.06.2017	Insuline 100 iu/ml	Gets	273,394	140	24179	25644	0.001
1900108046	06.06.2017	Tab Paracetamol	R&B	149,400	15	1402	1501	0.000
5100038003	05.06.2017	Inj Ceftriaxone 500mg	GSK	1,185,000	22	2492	17467	0.015
	do	Cap Folic Acid	do	310,000	23	0	4777	0.005
	do	Do	do	1,500,000	15	0	15075	0.015
	do	SypAmoxil	do	13,752,000	94	0	866101	0.866
5100037003	05.06.2017	Tab Cotrimexazole	GSK	1,185,000	91	67486	72249	0.005
5100033006	06.06.2017	SypDijex	do	1,450,000	30	0	29145	0.029
5100033006	06.06.2017	Tab Brufen 400mg	do	555,000	30	0	11156	0.011
5100055002	06.06.2017	Cream Sulphadaizine	Novartis	1,638,466	41	43910	45009	0.001
5100033007	06.06.2017	SypBrufen	Abbot	4,350,000	30	78692	87435	0.009
5100033009	06.06.2017	IV Cannula 20	Usmanc o	887,500.00	14	7135	8325	0.001
5100033008	06.06.2017	Tab Glibenclamide	Sanofi	1,850,580	85	105113	105391	0.000
	do	Do	do	57,477	25	0	963	0.001
19000800	06.06.20	FollysCathetar	Alhamd	195,000	20	0	2613	0.003

Doc No	Date	Item	Supplier	Value (Rs)	Late Days	LD Deducted (Rs)	Should be Deducted (Rs)	Balance
62	17							
1053	28.2.17	SypDisprol 60ml	R&B	11064368	38	0	281699	0.282
2056	11.5.17	Tab Ciprofloxacin	Novartis	1000000	27	0	18090	0.018
2059	do	Tab Disprol 500mg	R&B	1297619	78	0	67814	0.068
1756	24.4.17	SypSeptran DS50ml	GSK	695450	20	0	9319	0.009
do	do	Do	GSK	695450	99	0	46129	0.045
1880	5.5.17	Cap Amoxicilline	GSK	1632388	67	0	73278	0.072
do	do	Nibulizer Solution	GSK	137576	61	0	5623	0.006
1755	20.4.17	InjHyzonate 250mg	Amson	1515342	23	0	23351	0.023
do	do	Do	Amson	114058	22	0	1681	0.002
1754	24.4.17	SypSeptran DS50ml	GSK	216990	20	0	2908	0.003
801	do	Pyodine solution	Brooks	562800	7	0	2640	0.003
803	13.2.17	Tab Ciprofloxacin	Novartis	2750000	14	0	25795	0.026
Total								1.541

Annexure AI
[Para 12.2.2.6]

Irregular purchase of machinery and equipment - Rs 19.258 million

(Rupees in million)

Sr. No.	Description /Name of Firms	Name of Items	Bill No	Bill date	Qty.	Rate	Amount
1	M/S. G.Med, Lahore	Khan Shaker	149	24.06.2016	1	2.475	2.475
2	M/S. G.Med, Lahore	Emergency Medicine Trolley	158	26.06.2016	2	1.565	3.130
3	M/S. G.Med, Lahore	Ortho Drill	157	24.06.2016	1	4.375	4.375
4	M/S. G.Med, Lahore	Hand Price Drill	157	24.06.2016	1	1.585	1.585
5	M/S. G.Med, Lahore	Cardiac Monitor	148	25.06.2016	15	0.212	3.180
6	M/S. Qazzafi Surgical Lahore	Bed Fowler	786/QS/0380	23.06.2016	50	0.023	1.150
7	M/S. Haier Pakistan (Pvt) Lahore	AC HSU-24HO3	017-06352	09.06.2017	10	0.089	0.780
8	M/S. sajjad Enterprises, Multan	Air Conditioner Cabnet	1230	28.06.2016	2	0.098	0.197
9	M/S. sajjad Enterprises, Multan	AC Dawalance	1229	28.06.2016	2	0.068	0.136
10	M/S. sajjad Enterprises, Multan	AC Pel	1229	28.06.2016	2	0.068	0.136
11	M/S. sajjad Enterprises, Multan	AC Mitsubishi	1229	28.06.2016	2	0.068	0.136
12	M/S. sajjad Enterprises, Multan	WalkiTalki set	1231	28.06.2016	2	0.060	0.120
13	M/S. Apex Enterprises, Lahore	Safe Almirah	Nil	27.06.2016	2	0.014	0.027
14	M/S. Apex Enterprises, Lahore	Stretcher Trolley	Nil	27.06.2016	3	0.020	0.027
15	M/S. Apex Enterprises, Lahore	Waste Trolley	Nil	27.06.2016	4	0.015	0.027
16	M/S. Apex Enterprises, Lahore	Medicine Trolley	Nil	27.06.2016	1	0.045	0.027
	TOTAL						17.508

ii) Health Council purchases through irrelevant tender board

Description /Name of Firms	Name of Items	Bill No	Bill date	Quantity	Rate	Amount
Sajjad Enterprises	Computer with UPS Model HP-400	1857	26.01.17	7	0.095	0.665
Sajjad Enterprises	Computer with UPS Model HP-400	1868	28.03.17	3	0.095	0.285
Kanwar Brothers	Iron Rack 72x36x18	Nil	03.03.17	50	0.010	0.500
Kanwar Brothers	Iron Rack 84x60x24	Nil	03.03.17	15	0.020	0.300
Total						1.750
Grand Total						19.258

Annexure AJ
[Para 12.2.2.15]

Unauthorized Purchase of Medicines From Local Market – Rs 1.665 million

(Rupees in million)

PK6164 (Account-IV)					
Document No. / Cheque No.	Date	Name of firm	Name of Items	Bill Date	Amount
1904620394	10.06.2015	Allah Tawakal Medical Store Adda Quarter	Tab. Misoprostol	04.05.2015	0.010
			Inj. Nospa	04.05.2015	
1904488276	26.03.2015	Allah Tawakal Medical Store Adda Quarter	Cap. OTC	03.03.2015	0.095
			Tab. Femotadine	03.03.2015	
			Tab. Glum	03.03.2015	
			BB Lotion	03.03.2015	
1904488275	26.03.2015	Allah Tawakal Medical Store Adda Quarter	Syp. Similon	06.03.2015	0.049
1904488274	26.03.2015	Allah Tawakal Medical Store Adda Quarter	Syp. A/c	15.01.2015	0.099
			Tab. F/s	15.01.2015	
			Tab. BC	15.01.2015	
1904350786	17.02.2015	Allah Tawakal Medical Store Adda Quarter	Inj. Adernaline	11.11.2014	0.050
			Inj. Solocartif	11.11.2014	
5782	02.01.2015	Allah Tawakal Medical Store Adda Quarter	Tab. Femotadine	26.09.2014	0.098
			Syp. Paracetamol	26.09.2014	
1904271924	02.01.2015	Allah Tawakal Medical Store Adda Quarter	Inj. Lasix	11.08.2014	0.099
			Inj. Syntocine	11.08.2014	
1905140585	26.04.2016	Allah Tawakal Medical Store AddaQuarter	Inj. Aminophyline	08.04.2016	0.002
			Tab. Aldomet	08.04.2016	
1905198396	26.04.2016	Allah Tawakal Medical Store AddaQuarter	Inj. Methergine	22.03.2016	0.014
			Inj. Spidexetc	22.03.2016	
		Allah Tawakal Medical Store AddaQuarter	Inj. Ampiciline	03.11.2015	0.073
			Silk Black No. 1 etc	03.11.2015	
1904921595	25.11.2015	Allah Tawakal Medical Store AddaQuarter	Inj. Spidex	20.08.2015	0.076
			Inj. Aviletc	20.08.2015	
1904921596	25.11.2015	Allah Tawakal Medical Store AddaQuarter	Syp. Cotrimexazole	08.09.2015	0.099

			BB Lotion etc	08.09.2015	
1905011453	28.01.2016	Allah Tawakal Medical Store AddaQaurter	Inj. Diclo	20.01.2016	0.100
			Syp. Ampicilineetc	20.01.2016	
1905011454	28.01.2016	Allah Tawakal Medical Store AddaQaurter	Tab. Septran DS	05.01.2016	0.096
			Cap. Amoxicilineetc	05.01.2016	
1905321285	15.06.2016	Allah Tawakal Medical Store AddaQaurter	Syp. Amoxiciline	02.06.2016	0.049
			Empty Bottle	02.06.2016	
1905279778	15.06.2016	Allah Tawakal Medical Store AddaQaurter	Gloves	08.06.2016	0.017
1905279777	15.06.2016	Allah Tawakal Medical Store AddaQaurter	Syp. Cotri	07.06.2016	0.049
			Inj. Atropine etc	07.06.2016	
D01232	01.09.2016	Naveed Medical Store Arifwala	Syp. Antacid	13.08.2016	0.049
			Urine Bag	13.08.2016	
D01230	01.09.2016	Naveed Medical Store Arifwala	Inj. Metronidazole	16.08.2016	0.048
			Inj. Paracetamole	16.08.2016	
D01229	01.09.2016	Naveed Medical Store Arifwala	IV Canola	26.08.2016	0.050
			Inj. Zentic	26.08.2016	
D01231	01.09.2016	Naveed Medical Store Arifwala	Inj. Transamine	05.08.2016	0.049
			Folleys Catheter	05.08.2016	
4435	22.11.2016	Naveed Medical Store Arifwala	Tab. Chloroquine	18.11.2016	0.041
			Inj. Oxytocine	18.11.2016	
4436	22.11.2016	Naveed Medical Store Arifwala	Cap. OTC	09.11.2016	0.038
			Tab. BC	09.11.2016	
		Naveed Medical Store Arifwala	Syp. AC KleenAneema	26.10.2016	0.049
4434	22.11.2016	Naveed Medical Store Arifwala	Syp. AC	26.10.2016	0.049
			KleenAneema	26.10.2016	
4433	22.11.2016	Naveed Medical Store Arifwala	Syp. Antacid	28.10.2016	0.041
Total					1.489
Py9006 (Account VI)					
H09459	05.06.2017	Naveed Medical Store Arifwala	Inj. Adernaline	08.03.2017	0.010
			Tab. CPM etc	08.03.2017	
H09458	05.06.2017	Naveed Medical Store Arifwala	IV Canola	27.12.2016	0.030
H09456	05.06.2017	Naveed Medical Store Arifwala	Inj. Nospa	25.11.2016	0.041
			Neto Tape	25.11.2016	
H09457	05.06.2017	Naveed Medical Store Arifwala	Syp. AC	06.12.2016	0.050
			Inj. Avil	06.12.2016	
H09455	05.06.2017	Naveed Medical Store Arifwala	Syp. Cotrimexazole	15.12.2016	0.044
			Inj. Sodabicarbonat	15.12.2016	
Total					0.175
Grand Total					1.665

Annexure AK**[Para 12.2.3.3]****Irregular withdrawal of Incentive Allowance by Consultants recovery thereof – Rs 2.550 million****(Rupees in million)**

Pers.no.	Name of Employee	BPS	Job Title	Cost Center	Wage Type Description	Total	40% Recoverable
30725083	MUHAMMAD ASIF MUNIR	18	CARDIOLOGIST	PK6166	Incentive Allowance	0.360	0.144
30725193	MUHAMMAD ZAFAR IQBAL	18	PADIATRITION	PK6166	-do-	0.360	0.144
30826230	SHAHID NASIM	18	ANESTHETIST	PK6166	-do-	0.520	0.208
30828133	QASIM ALI	18	OPHTHAMALOGIST	PK6166	-do-	0.360	0.144
30828223	Dr. NIAZ MUHAMMAD	18	PHYSICIAN	PK6166	-do-	0.360	0.144
30828551	TASAWAR HUSSAIN	18	CHEST SPECIALIST	PK6166	-do-	0.360	0.144
30981722	ASMA MEHMOOD	18	CONSULTANT GYNAECOLOGIST	PK6166	-do-	0.360	0.144
31106502	ASMA SHAHEEN	18	GYNECOLOGIST	PK6166	-do-	0.360	0.144
31445526	MUDASSAR ALI	18	CONSULTANT ANESTHETIST	PK6166	-do-	0.520	0.208
31710729	MUHAMMAD ADEEL SHARIF BIN ZAFAR	18	SURGEON	PK6166	-do-	0.360	0.144
31812734	DR. SANA AKBAR	18	GYNECOLOGIST	PK6166	-do-	0.315	0.126
Total						4.235	1.694

Payment from authority period:

Pers.no.	Name of Employee	BPS	Job Title	Cost Center	Wage Type Description	Total	40% Recoverable
30725083	MUHAMMAD ASIF MUNIR	18	CARDIOLOGIST	PY9007	Incentive Allowance	0.180	0.072
30725193	MUHAMMAD ZAFAR IQBAL	18	PADIATRITION	PY9007	-do-	0.180	0.072
30826230	SHAHID NASIM	18	ANESTHETIST	PY9007	-do-	0.260	0.104
30828133	QASIM ALI	18	OPHTHAMALOGIST	PY9007	-do-	0.180	0.072
30828223	Dr. NIAZ MUHAMMAD	18	PHYSICIAN	PY9007	-do-	0.180	0.072
30828551	TASAWAR HUSSAIN	18	CHEST SPECIALIST	PY9007	-do-	0.180	0.072
30981722	ASMA MEHMOOD	18	CONSULTANT GYNAECOLOGIST	PY9007	-do-	0.180	0.072
31106502	ASMA SHAHEEN	18	GYNECOLOGIST	PY9007	-do-	0.180	0.072
31445526	MUDASSAR ALI	18	CONSULTANT ANESTHETIST	PY9007	-do-	0.260	0.104
31710729	MUHAMMAD ADEEL SHARIF BIN ZAFAR	18	SURGEON	PY9007	-do-	0.180	0.072
31812734	DR. SANA AKBAR	18	GYNECOLOGIST	PY9007	-do-	0.180	0.072
Total						2.140	0.856
Grand Total							2.550

Annexure AL**[Para 12.2.4.7]****Unjustified Purchases without immediate requirement Rs 1.011 million****(Rupees in million)**

Firm Name	Description	Supply Order NO	Supply Order Date	Invoice No.	Date	Amount
Haseeb& Co	Electric Chiller	NO.PO/50/2017/MS	19/5/2017	1434	24.05.2017	0.099
Haseeb& Co	Electric Chiller	NO.PO/54/2017/MS	20/5/2017	1439	24.05.2017	0.099
Haseeb& Co	Electric Chiller	NO.PO/54/2017/MS	20/5/2017	1443	25.05.2017	0.099
Haseeb& Co	Electric Chiller	NO.PO/59/2017/MS	22/5/2017	1450	25.05.2017	0.099
Haseeb& Co	LED 42"	PO/15-04/17	12/4/2017	1303	18.04.2017	0.059
Haseeb& Co	PLNTER 12"	NO.PO/46/2017/MS	18/5/2017	1369	23.05.2017	0.037
Haseeb& Co	Planter 14"	NO.PO/46/2017/MS	18/5/2017	1370	23.05.2017	0.040
Haseeb& Co	Planter 16"	NO.PO/48/2017/MS	18/5/2017	1371	23.05.2017	0.049
Haseeb& Co	Electric Wire 7/64 Single coil	NO.PO/78/2017/MS	25/5/2017	1467	30.05.2017	0.088
M/s The Best PC	HP Pro Book 450 G3 (Lap TOP)	Nil	Nil	Nil	08-02-17	0.071
M/s The Best PC	HP Pro Book 450 G4	Nil	Nil	Nil	16/2/17	0.071
M/s The Best PC	HP Pro Book 450 G5	Nil	Nil	Nil	24/2/17	0.071
M/s The Best PC	HP Pro Book 450 G6	Nil	Nil	Nil	13/3/17	0.063
M/s The Best PC	HP Color Laser Jet Printer	NO. PO/277/2017/MS	16/6/2017	6991	19/6/2017	0.066
Total						1.011

Annexure AM
[Para 13.2.2.8]

Purchase of Sub-Standard medicines due to doubtful Drug Testing
Laboratory Reports – Rs 1.132 million

(Rupees in million)

Sr. No.	Firm Name	Name of item	Date of P.O	Qty Purchased	Batch Number	Rate Per Unit	Invoice No.	Invoice Date	Amount
1	Bosch Pharma	Inj. Amikacin 250 mg	13.10.16	3000	M17053	27.5	1710029317MA	29.03.17	0.08
2	Bosch Pharma	Inj. Amikacin 250 mg	28.12.17	5000	M17053	27.5	21712932017MA	29.03.17	0.14
3	Bosch Pharma	Tab. Amoxicillin + Clavanic Acid	28.12.16	5000	C17609	7.9	21712932017MA	29.03.17	0.04
4	Bosch Pharma	Inj. Ciprofloxacin 100 ml	28.12.16	1500	Q17042	67	21712932017MA	29.03.17	0.10
5	Bosch Pharma	Tab. Clathromycin 500 mg	28.12.16	1500	17451	25	21712932017MA	29.03.17	0.04
6	Bosch Pharma	Inj. Meronidazol 100 ml	13.10.16	1040	F17256	49.69	21712932017MA	29.03.17	0.05
7	Bosch Pharma	Inj. Meronidazol 100 ml	28.12.16	8960	F17252	49.69	1710029317MA	29.03.17	0.45
8	Bosch Pharma	Inj. Omeprazol 40 mg	13.10.16	2000	OM17094	47.5	17833037MA	16.03.17	0.14
9	Bosch Pharma	Inj. Omeprazol 40 mg	02.01.17	3000	OM17100	47.5	1710029317MA	29.03.17	0.10
Total									1.13

Annexure AN
[Para 13.2.3.3]

Loss due to theft of Electricity from Departmental Connection – Rs 1.106 million
(Rupees in million)

Sr. No.	Name of employee	Designation	Period	No. of Months	Monthly bill (approx)	Recovery since 2012
1	Dr. Mohammad Azam	SMO	01.01.17 to 31.10.17	10	12,000	0.12
2	Dr. Ansa Nisar	WMO	01.01.17 to 31.10.17	10	12,000	0.12
3	Dr. Maaz Akmal	MO	01.01.17 to 31.10.17	10	12,000	0.12
4	Dr. Shafqat Khan	MO	01.01.17 to 31.07.17	7	12,000	0.084
5	Dr. M. Aamir Aslam	MO	08/2017 to update	3	12,000	0.36
6	Syed Asif Bukhari	Dispenser	01.01.17 to 31.10.17	10	5,000	0.05
7	Mumtaz Bashir	Dispenser	01.01.17 to 31.10.17	10	5,000	0.05
8	Shaheen Kousar	LHV	01/2017 to update	10	5,000	0.05
9	Fouzia Nazeer	CN	01.01.17 to 31.10.17	10	5,000	0.05
10	Abdul Hameed	SW	01.01.17 to 31.10.17	10	1,500	0.015
11	M. Akram	D/K	01.01.17 to 31.10.17	10	1,500	0.015
12	M. Ramzan	Driver	01.01.17 to 31.10.17	10	3,000	0.03
13	Abdul Jabbar	SW	01.01.17 to 31.10.17	10	1,500	0.015
14	Abbas Raza	SP	01.01.17 to 31.8.17	8	1,500	0.012
15	Shakeela Saddique	Midwife	01.01.17 to 31.10.17	10	1,500	0.015
Recovery						1.106

Annexure AO**[Para 14.2.2.2]****Inadmissible grant of house rent, conveyance allowances and non deduction of maintenance charges – Rs 10.017 million****(Rupees in million)**

Sr. No.	DDOs	Nature of allowance	Amount
1	DO (Health)	Conveyance allowance	0.580
		House rent allowance	1.760
		Maintenance charges	1.241
		Conveyance allowance	3.562
		Conveyance allowance	0.060
2	SMO RHC KotMilthan	Conveyance allowance	0.033
		House rent allowance	0.037
		House rent allowance	0.238
3	MS THQ Hospital Rojhan	Conveyance allowance	0.100
		House rent allowance and maintenance charges	0.090
4	SMO Civil Hospital Shahwali	Conveyance allowance	0.067
		House rent allowance	0.030
5	SMO RHC Fazilpur	Conveyance allowance	0.052
		House rent allowance	0.121
		House rent allowance	0.041
6	SMO RHC Muhammadpur	House rent allowance and maintenance charges	0.568
7	Principal Nursing School	House rent allowance	0.101
8	MS THQ Hospital Jampur	Conveyance allowance	0.080
		House rent allowance	0.044
9	SMO RHC Dajal	Conveyance allowance	0.074
		House rent allowance	0.016
		Maintenance charges	0.029
10	MS DHQ Hospital	House rent allowance	0.235
		Maintenance charges	0.045
		House rent allowance	0.094
		House rent allowance	0.683
11	SMO RHC Bangla Icha	Conveyance allowance	0.023
		House rent allowance	0.013
Total			10.017

Annexure AP

[Para 14.2.2.8]

Recovery of withdrawal of inadmissible allowance – Rs 1.792 million

(Rupees in million)

Sr. No.	DDOs	Description	Amount
1	DO (Health)	Overpayment payment due to inadmissible social security benefit to permanent employee	0.009
2	SMO RHC KotMilthan	Recovery unauthorizeddrawal of practice compensatory allowance	0.039
3	MS THQ Hospital Rojhan	Non recovery of conveyance allowance during leave	0.017
		Recovery of unauthorized drawal of health sector reform allowance during general duty	0.048
		Unauthorizeddrawal of practice compensatory allowance /NPA due to inadmissible allowance	0.028
4	SMO Civil Hospital Shahwali	Unauthorized drawal of inadmissible allowances	0.064
		Loss due to payment of inadmissible Health Sector Reforms during general duty	0.017
5	SMO RHC Fazilpur	Unauthorizeddrawal of practice compensatory allowance	0.055
		Recovery of unauthorized payment of conveyance allowance and HSRA during leave on full pay	0.023
		Unauthorized drawal of inadmissible allowances	0.053
		Loss due to payment of inadmissible health sector reforms	0.022
6	SMO RHC Muhammadpur	Recovery of inadmissible health sector reforms and conveyance allowance	0.044
		Recovery of unauthorized payment of SSB	0.072
		Loss due to payment of inadmissible Health Sector Reforms Allowance	0.029
7	Principal Nursing School	Recovery of unauthorized payment of conveyance allowance during leave (LFP)	0.034
8	MS THQ Hospital Jampur	Recovery due to non deduction of conveyance allowance and HSRA during leave (LFP)	0.073
		Recovery of unauthorized payment of salaries	0.159
		Recovery of unauthorized payment of social security benefit after regularization	0.052
9	SMO RHC Dajal	Recovery of inadmissible health sector reforms and	0.040

Sr. No.	DDOs	Description	Amount
		conveyance allowance during leave	
		Recovery of unauthorized payment of pay and allowances during absent from duty period	0.201
		Recovery of inadmissible health sector reforms and conveyance allowance during leave	0.040
		Recovery of inadmissible payment of health sector reforms allowance during general duty	0.062
		Recovery of unauthorized payment of social security benefit after regularization	0.050
10	MS DHQ Hospital	Overpayment on account of inadmissible Health Sector Reform Allowance	0.060
		Unjustified payment of hard area and unattractive area allowance	0.018
		Unauthorized payment of non-practicing allowance	0.268
		Unauthorized payment of non-practice compensatory allowance	0.040
		Loss due to payment of conveyance allowance and inadmissible health sector reforms	0.136
11	SMO RHc Bangla Icha	Recovery of inadmissible payment of health sector reforms allowance during general duty	0.039
Total			1.792

Annexure AQ

[Para: 15.2.1.4]

**Irregular development expenditure without approval of schemes - Rs
9.472 million**

(Rupees in million)

Name of Scheme	Items purchased	Rate Awarded	Name of firm	Amount
Missing Facilities of RHC Kassowal	Ultrasound Machine, HS-2600	Govt. awarded rates	Bio-Tech Services Lahore	1.123
	Office Chair MOD-LE-30C 30Nos. @5000, Office Tables 7 No.@32000	Advance Payment to TEVTA	Light Engineering Service Center, Gujranwala	0.438
	20 No. Mattress Foams with Rexene Cover Size 6x3 4" (Master Molty Foam-A C) @7265, 4 Steel Almirah @14958	CEO Office	Arham Traders, Jhang	0.240
	20 fowler Beds, over bed tables and bed side lockers @62607	Govt. awarded rates	New Era Technology, Lahore	1.252
	Suction Pump C451 Germany	Advance Payment to Secretary Health	M/S Total Technologies Lahore	0.167
Missing Facilities of RHC Harappa	Office Chair MOD-LE-30C 30Nos. @5000, Office Tables 8 No.@32000	Advance Payment to TEVTA	Light Engineering Service Center, Gujranwala	0.475
	20 No. Mattress Foams with Rexene Cover Size 6x3 4" (Master Molty Foam-A C) @7265, 20 Steel Almirah @14958	CEO Office	Arham Traders, Jhang	0.520
	20 fowler Beds, over bed tables and bed side lockers @62607	Govt. awarded rates	New Era Technology, Lahore	1.252
	Operating Table Practico	Advance Payment to Secretary Health	M/S Vertex Lahore	0.873
Missing Facilities of RHC Noor Shah	Office Chair MOD-LE-30C 23Nos. @5000, Office Tables 2 No.@ Rs 32000	Advance Payment to TEVTA	Light Engineering Service Center, Gujranwala	0.209
	20 No. Mattress Foams with Rexene Cover Size 6x3 4" (Master Molty Foam-A C) @7265, 4 Steel Almirah @14958	CEO Office	Arham Traders, Jhang	0.240
	20 fowler Beds, over bed tables and bed side lockers @62607	Govt. awarded rates	New Era Technology, Lahore	1.252
	Operating Table Practico Ceiling Operating Light Mach LED300DFR Finland Suction Pump C451 Germany	Advance Payment to Secretary Health	M/S Vertex Lahore M/S Sahar International Lahore M/S Total Technologies Lahore	1.431
Total				9.472

Annexure AR**[Para 15.2.1.10]****Irregular expenditure on repair work from Health Council Funds - Rs 1.756 million****(Rupees in million)**

Sr. No.	Name of firm	Amount
1	FZ Builders (Tuff pavers)	0.183
2	FZ Builders (False Ceiling waiting area)	0.115
3	M&R FZ Builder construction of Generator room	0.225
4	M&R FZ Builder construction of Tuff Pavers	0.217
5	M/S Ahmad Brothers Road Side grill	0.204
6	M&R FZ Builders construction of Culvert and old building windows etc.	0.086
7	M&R FZ Builder partition in gyne ward	0.033
8	FZ Builders	0.050
9	FZ Builders	0.050
10	FZ Builders	0.050
11	FZ Builders	0.016
12	M/S F.Z Builders	0.046
13	M/S F.Z Builders	0.046
14	M/S F.Z Builders	0.050
15	M/S F.Z Builders	0.050
16	M/S F.Z Builders	0.042
17	M/S FZ Builders	0.100
18	M/S F.Z Builders	0.193
	Total	1.756

Annexure AS**[Para: 15.2.2.2]****Irregular / unjustified issuance of medicines to PRSP - Rs 5.835 million**

(Rupees in million)

Sr. No.	Name of medicines	Rate Per Unit (Rs)	Quantity	Amount
1	Solution Pyodine 450 ml	286.85	500	0.143
2	Inj. Tranexamic Acid 250mg (Brino),	32.98	430	0.014
3	Cap. Tranexamic Acid 500mg (Brino)	6.65	12,000	0.080
4	Inj. Diclofenac Sodium 75 mg/3 ml	17.22	4,000	0.069
5	Cap. Omeprazole 20 mg (Teph-20)	9.29	9,000	0.084
6	Tab. Artemether + Lumefantrine (ARCVA)	15.3	5,000	0.077
7	Inj Hydrocortisone 250 mg	81.47	700	0.057
8	Inj. 5%D/w 1000 ml with IV set	56.4	2,800	0.158
9	Inj. 0.9%D/s 1000 ml with IV set	58.6	1,576	0.092
10	Inj Ringer lactate 1000ml with IV set	47.43	1,000	0.047
11	Cap. Amoxicillin 500 mg (Amoxil)	2.15	65,000	0.140
12	Cap. Amoxicillin 500 mg (Amoxil)	2.15	20,000	0.043
13	Tab. Paracetamol 500 mg (CALPOL)	0.7475	850,000	0.064
14	Syp Zinc Sulphate (Zinc day)	22.23	3,982	0.089
15	Tab. Atenolol (Atenorm) 50 mg	1.45	29,880	0.043
16	Tab. Cotrimoxazol (Septran) 400 mg	1.58	18,880	0.030
17	Susp. Cotrimoxazol + Trimethoprim (Septran DS)	31	9,000	0.279
18	Black Silk Size 1, 30mm, ½ Circle Round Body	54.16	174	0.009
19	Sterilized Surgical Gloves (Pair)	30.89	700	0.022
20	Sterilized Surgical Gloves (Pair)	30.89	700	0.022
21	Sol.Salbutamol 30ml (VENTOLIN)	35.5	166	0.006
22	Sol.Salbutamol 30ml (VENTOLIN)	35.5	162	0.006
23	Ferrous sulphate 150mg+Folic Acd 0.5 mg	1.55	199,600	0.309
24	Tab. Chlorphinearmin 4mg (Piriton)	0.22	463,840	0.102
25	Tab. Chlorphineramin 4MG (PIRITON)	0.22	280,000	0.062
26	Syp Amoxicillin 250 mg /5ml(Amoxil)	60	1,793	0.108
27	Syp Amoxicillin 250 mg /5ml (Amoxil)	60	6,900	0.414
28	Tab. Diclofenac Sodium (VOLTRAL) 50mg	3.75	299,840	1.124
29	Inj. Amoxicillin 500 mg (Supramox)	32.85	7,000	0.230
30	Eye Drops Chloramphenicol (Chloroptic)	23.39	2,443	0.057
31	Iv Cannula No. 24	49.7	2,500	0.124
32	Absorbent Cotton 500Gm	177	1,492	0.264
33	Cotton Bandage 6.5Cmx6M	15.5	12,928	0.200
34	Susp. Ibuprofen (BRUFEN), 90ML	29	6,000	0.174
35	Adhesive Plaster BPC. Spool of 7.5cm x5to9 meter	40	3,000	0.120
36	Syp Amoxicillin 250 mg /5ml (Amoxil)	60	2,992	0.180

Sr. No.	Name of medicines	Rate Per Unit (Rs)	Quantity	Amount
37	Cap.Fefol	1.55	59,860	0.093
38	Tab. Albendazole (Zantel) GZEAP,2/17, 2/20	7.5	3,000	0.023
39	Syp. Cotrimoxazol (Septran DS)	31	11,000	0.341
40	Tab. Cetirizine (Zyrtec) GZXAP,	2.9	5,000	0.015
41	Foly's Catheter	65	518	0.034
42	ORS	9.29	20,000	0.186
43	Tab. Drotavarine 40 mg (Relispa)	2.02	50,000	0.101
Total				5.835

Annexure AT

[Para: 15.2.3.1]

Purchase of medicine in excess of demand – Rs 4.370 million

(Rupees in million)

Name of Firms	Name of Items	Demand	Qty purchased	Excess purchase	Rate (Rs)	Amount
M/S Sami Pharma	Tab. Artemether + Lumesantrine 20/120mg	6150	21000	14850	15.3	0.227
M/S Barrett	Syp. Zinc Sulphate Monohydrate	10000	14000	4000	22.23	0.089
M/S Bosch Pharma	Injection Amikacin	4400	8000	3600	27.5	0.099
M/S Bosch Pharma	Inj. Metronidazole 500 mg	0	5500	5500	49.69	0.273
M/S Bosch Pharma	Inj. Metronidazole 500 mg	16500	17000	500	49.69	0.025
M/S Bosch Pharma	Susp. Clarithromycin 125 g/5ml	0	1000	1000	125	0.125
M/S Bosch Pharma	Tab. Clarithromycin 500 mg	0	1400	1400	25	0.035
M/S AmsonPharma	Inj. Hydrocortisone Sodium Succinate 250mg	2250	7200	4950	81.47	0.403
M/S Asto Life	Auto-Disable Syringe 5ml with needle	0	10000	10000	7.56	0.076
M/S Hiwarble	Inj. Varivac Vaccine 0.5 ml	0	500	500	1487.5	0.744
M/S GSK	Cap. Amoxicillin	550000	700000	150000	3.89	0.584
M/S GSK	Susp. Sulphamethoxazole + Trimethoprim)400 mg / 80 mg	0	41250	41250	31	1.279
M/S GSK	Susp. Sulphamethoxazole + Trimethoprim)400 mg / 80 mg	41750	50000	8250	31	0.256
M/S GSK	Susp. Sulphamethoxazole + Trimethoprim)400 mg / 80 mg	0	5000	5000	31	0.155
Total						4.370

Annexure AU

[Para: 15.2.3.2]

**Unauthorized withdrawal of conveyance allowance by the employees of
Health Department - Rs 3.355 million**

(Rupees in million)

Pers. No	Name of Employee	Job Title	Amount
30364870	MUHAMMAD ASHFAQ	BEARER	0.022
30365262	GHULAM MUSTAFA	TECHNICIAN	0.026
30365272	MUHAMMAD IQBAL	DISPENSER	0.028
30365286	NAZIR AHMAD	NAIB QASID	0.022
30365296	BASHIRAN BIBI	DAI	0.022
30365299	ALTAF AHMAD KHAN	SANITARY WORKER	0.022
30365308	GHULAM MOHI UD DIN	DISPENSER	0.025
30365310	MUHAMMAD ASLAM	CHOWKIDAR	0.022
30365316	MUAMMMAD ASHFAQ	CHOWKIDAR	0.022
30365346	ROBINA QASIM	LHV	0.034
30365352	SARDERAN BIBI	DAI	0.022
30365354	ABDUL MAJEED	CHOWKIDAR	0.022
30365356	SHAUKAT ALI	DISPENSER	0.027
30365357	ABDUL RAFEH	DISPENSER	0.023
30365360	HABIB AHMAD	CHOWKIDAR	0.022
30365371	BASHIR AHMAD	CHOWKIDAR	0.022
30365376	ABDUL RAZZAQ	NAIB QASID	0.022
30365381	MUHAMMAD ISHAQ	CHOWKIDAR	0.022
30365441	MUHAMMAD SALEEM	SANITARY WORKER	0.022
30365466	ALLAM SHER	SANITARY WORKER	0.022
30365467	ARSHAD RASOOL	NAIB QASID	0.022
30365468	TARIQUE MEHMOOD	CHOWKIDAR	0.022
30365472	FATEH DIN	CHOWKIDAR	0.022
30365473	RAZIA BIBI	DAI	0.022
30365475	ABDUL KHALIQ KHALID	DISPENSER	0.024
30365477	MUHAMMAD AKBAR	CHOWKIDAR	0.022
30365483	MUHAMMAD RIAZ	NAIB QASID	0.022
30365484	ADIL KHAN	CHOWKIDAR	0.022
30365485	FALIK SHER	CHOWKIDAR	0.022
30365486	NABI BUKHSH	NAIB QASID	0.022
30365488	SAIF UR REHMAN	NAIB QASID	0.022
30365492	KHUSHI MUHAMMAD	NAIB QASID	0.022
30365498	MUHAMMAD AYYUB KHAN	CHOWKIDAR	0.022
30365502	MUHAMMAD ASHRAF	NAIB QASID	0.022
30365503	TAHIR HUSSAIN TOOR	CHIEF TECHNICIAN	0.060
30365504	SYED KHUSAR ABBAS	DISPENSER	0.023
30365506	MUHAMMAD RAFIQUE	CHOWKIDAR	0.022
30365509	RIAZ AHMAD KHAN	NAIB QASID	0.022
30365510	SAJID MASOOD	CHOWKIDAR	0.022
30365520	MUNIR AHMAD	TECHNICIAN	0.034

Pers. No	Name of Employee	Job Title	Amount
30365522	GHULAM SHABBIR	CHOWKIDAR	0.022
30365525	SAFIA BIBI	DAI	0.022
30365526	MUHAMMAD SULMAN	NAIB QASID	0.022
30365534	KATURIN PROMILA	CHIEF TECHNICIAN	0.060
30365555	MUHAMMAD ASHRAF	CHIEF TECHNICIAN	0.060
30365558	SHOUKAT ALI	NAIB QASID	0.021
30365562	MUHAMMAD NAVEED RAZA	JUNIOR TECHNICIAN	0.023
30365590	MUNIR AHMAD	JUNIOR TECHNICIAN	0.024
30365591	LIAQAT ALI	DISPENSER	0.024
30365599	MUHAMMAD RAFIQ	DISPENSER	0.023
30365612	MUHAMMAD ASHRAF	NAIB QASID	0.021
30365613	KHADIM MASIH	CHOWKIDAR	0.021
30365614	ZUBADA BIBI	DAI	0.021
30365615	MAHMOOD ALI KHAN	NAIB QASID	0.021
30365623	SURRYA BAGUM	DAI	0.021
30365624	MUHAMMAD RIAZ	NAIB QASID	0.021
30365625	ABDUL HAMID	CHOWKIDAR	0.021
30365626	MUHAMMAD IBRAHIM	SANITARY WORKER	0.021
30365629	SHAMIM AKHTAR	DAI	0.021
30365630	SAFDAR ALI	CHOWKIDAR	0.021
30365635	MUHAMMAD TUFAIL	JUNIOR TECHNICIAN	0.023
30365636	NAZIR AHMAD	JUNIOR TECHNICIAN	0.023
30365655	MUHAMMAD SHABAN	CHOWKIDAR	0.021
30365748	MUHAMMAD SIDDIQUE SIDDIQI	DISPENSER	0.023
30365752	SYED WAQAR HUSSAIN SHAH	DISPENSER	0.028
30365753	ROBINA TARIQ	CHIEF TECHNICIAN	0.039
30365760	MUHAMMAD IQBAL	TECHNICIAN	0.026
30366289	TAHIRA HAMEED	LHV	0.034
30372638	MUHAMMAD ASHRAF	WATER CARRIER	0.021
30372962	NOOR AHMAD	HEAD CLERK	0.047
30373668	RAQUIA GILL	MID WIFE	0.028
30373709	HAMEEDA BIBI	DAI	0.021
30374005	AMJAD JAVID	HEALTH TECHNICIAN	0.023
30374129	FAQIR HUSSAIN	JUNIOR TECHNICIAN	0.023
30374144	MUHAMMAD SADIQUE	CHOWKIDAR	0.021
30374194	ILYAS MASIH	DISPENSER	0.023
30374197	ABDUL MONAFF	CHOWKIDAR	0.021
30374235	MUHAMMAD SADIQ	SANITARY WORKER	0.021
30374237	AMIRAN BIBI	DAI	0.021
30374239	MUHAMMAD AFZAL	DISPENSER	0.023
30374240	ABDUL HAMEED	CHOWKIDAR	0.021
30374245	MUHAMMAD SAJID	CHOWKIDAR	0.021
30374252	KHURSHID BAGUM	DAI	0.021
30374277	TALIB HUSSAIN	SANITARY WORKER	0.021
30374292	MUHAMMAD ASHRAF	NAIB QASID	0.021
30374300	KHLIL UR REHMAN	NAIB QASID	0.021
30374303	ALTAF UR RAZA SAJID	SENIOR TECHNICIAN	0.025
30374434	PERVEEN AKHTAR	DAI	0.021

Pers. No	Name of Employee	Job Title	Amount
30374508	NASREEN AKHTAR	DAI	0.021
30374515	MUHAMMAD RAFIQ	JUNIOR TECHNICIAN	0.027
30374533	MUHAMMAD ASLAM	NAIB QASID	0.021
30374561	KHALID MAHMOOD	SANITARY WORKER	0.021
30374570	GHULAM MURTAZA	CHIEF TECHNICIAN	0.060
30374582	LIAQAT ALI	NAIB QASID	0.021
30374600	SAEED ANWAR	DISPENSER	0.023
30374629	MUMTAZ AKHTAR	MID WIFE	0.027
30374637	MUHAMMAD ASLAM	NAIB QASID	0.021
30374646	HADAYAT MASIH	CHOWKIDAR	0.021
30374652	MUHAMMAD RAMZAN	SANITARY WORKER	0.021
30374661	FARZANA KOUSAR	MID WIFE	0.025
30374685	PERVEEN SHARIF	DAI	0.021
30374699	MUHAMMAD IQBAL	DISPENSER	0.023
30374707	MUHAMMAD JAFFAR	NAIB QASID	0.021
30374725	TARIQ ALI	CHOWKIDAR	0.021
30374735	MUHAMMAD IQBAL	CHOWKIDAR	0.021
30374737	FAIZ AHMAD	JUNIOR TECHNICIAN	0.023
30374741	MST SALLAN BIBI	SANITARY WORKER	0.021
30374770	TAHIRA ASLAM	JUNIOR TECHNICIAN	0.028
30374791	TANVEER AHMAD	DISPENSER	0.017
30374799	MUHAMMAD AKRAM	DISPENSER	0.023
30374815	PERVAIZ IQBAL	CHOWKIDAR	0.021
30375268	KHIZAR HAYAT KATHIA	MEDICAL OFFICER	0.060
30375271	SAJJAD HAMEED	DISPENSER	0.023
30375328	SHABANA RASOOL	WMO	0.060
30375331	ALSHIBAH KANWAR GILL	JUNIOR TECHNICIAN	0.024
30375333	SAIRA SULTANA	DAI	0.022
30375336	PATHANI	DAI	0.022
30375338	TALIB HUSSAIN	CHOWKIDAR	0.021
30375357	SHEHNAZ AKHTAR	SENIOR TECHNICIAN	0.034
30375389	MUHAMMAD KHALID	DISPENSER	0.023
30375406	KHALDA ZAIB UL NISSA	SENIOR TECHNICIAN	0.034
30378320	CH TARIQ HUSSAIN	JUNIOR TECHNICIAN	0.023
30726595	ULFAT RASOOL	HEALTH TECHNICIAN	0.034
30844257	NOSHEEN ASHRAF	LHV	0.034
30844302	WASEEM LIAQAT	NAIB QASID	0.021
30845118	SUMAIRA YASMIN	TECHNICIAN	0.034
31433030	MUIHAMMAD RAZAQ	SANITARY INSPECTOR	0.026
30374570	GHULAM MURTAZA	CHIEF TECHNICIAN	0.060
30374582	LIAQAT ALI	NAIB QASID	0.022
30374600	SAEED ANWAR	DISPENSER	0.023
30374629	MUMTAZ AKHTAR	MID WIFE	0.027
30374637	MUHAMMAD ASLAM	NAIB QASID	0.022
Total			3.355

Annexure AV

[Para: 16.2.2.1]

Irregular payment of previous year liabilities – Rs 3.494 million

(Amount in Rupees)

Sr. No.	Name of Supplier	Bill No.	Date	Cheque No.	Date	Amount
1	Al-Hamad	8926	12.06.2016	663103	14.12.2016	207,050
2	Bosch Pharmaceutical	16065611	14.06.2016	663105	14.12.2016	572,700
3	Noor Pharmacy	Nil	Nil	663107	14.12.2016	694,099
4	Lahore Pharma	714	Nil	663120	14.12.2016	463,500
5	Iqbal & Co.	2701	Nil	663114	16.12.2016	777,000
6	Unisa Pharmaceuticals	500	20.06.2016	663113	16.12.2016	780,000
Total						3,494,349

Annexure AW

[Para No. 17.2.2.15]

Purchase of machinery and equipment without requirements – Rs. 1.795 million

Invoice #	Date	Particular	QTY Purchased	Per Unit Rate	Amount (Rs in Million)	Remarks
1157	07.06.17	Lead Apron	8	0.045	0.360	Lying pack in store
422	07.06.17	Pulse Oximeter	5	0.088	0.440	Lying pack in store
170601	07.06.17	Nebulizer Heavy Duty	3	0.109	0.327	One out of order and two not in use
2028	15.06.17	Curtain Cloth Silky	500	0.000	0.100	Lying in store
2021	15.06.17	Curtain Cloth Silky (Rs 200 each)	500	0.000	0.100	Lying in store
801	06.06.17	Digital Sealer Printer	1	0.085	0.085	Lying in store
557	16.06.17	Multimedia Projector	1	0.097	0.097	One projector was also provided by PMU
675	20.06.17	Laptop With Printer(HP)	1	0.099	0.099	Purchases for Hepatitis Camp but also provided laptop and printer by PMU.
805	06.06.17	Air Curtain	2	0.023	0.045	Lying pack
137	20.06.17	Waste Trolley	1	0.042	0.042	Lying pack
138	20.06.17	Laundry Trolley	1	0.030	0.030	Laying pack
139	20.06.17	Medicine Trolley	2	0.035	0.070	Lying in store
Total					1.795	

Annexure AX
[Para No.17.2.4.7]

Doubtful expenditure due to non-maintenance of stock register and consumption record – Rs 1.541 million

(Rupees in million)

Name of Firm	Name of Item	Bill No.	Bill Date	Qty	Amount
Health Care Pharma	SharbatFaulad	10922	15.12.16	800	0.112
	Sharbat Toot Siah			800	0.064
	Hub-e-Suranjaan			100	0.006
	Majoon-Arad Khurma			100	0.009
	Tab Karmeena			100	0.004
	SharbatAkseerPaychash			100	0.010
	MajoonTaryaq-e-Nazla			100	0.007
	JawarishAnaareen			100	0.009
	JawarishAmla			100	0.007
	JawarishShahi			100	0.011
	Sharbat-e-Sadar			700	0.070
	Sharbat Peppermint			700	0.042
	SharbatFaulad			10812	05.05.17
	Sharbat Toot Siyah			400	0.029
Health Care Pharma, Jinnah Road Vehari	Diclofenic Sodium Tb 50 mg	9690	08.10.16	14,000	0.026
	Ciprofloxacin Tab			6,000	0.056
	Tab Citrizine			2,000	0.004
	Cap Omeprazole 20 mg			1,000	0.005
	Inj Dexamethasone			600	0.005
	Tab CPM			8,000	0.002
	Tab MTZ			2,000	0.003
M/S Irshad& Brothers, Near DHQ Hospital Vehari	Surgical Gloves	65	17.10.16	1,250	0.099
Health Care Pharma, Jinnah Road Vehari	Tab. Chloroquine	10921	05.12.16	88,000	0.198
Health Care Pharma, Jinnah Road Vehari	ORS Sachet	10923	15.12.16	50,000	0.599
Health Care Pharma, Jinnah Road Vehari	Tab. Citrizine	10932	15.12.16	3,000	0.008
	Tab. Diclo			5,000	0.009
	Tab. Levodor 500mg			1,000	0.016
	Tab. Famotodine			2,000	0.013
	Tab. Paracetamol			1,000	0.001
	Cap. Oxytocyline			1,000	0.002
HealthCare Pharma, Jinnah Road Vehari	ORS Sachet	10813	10.05.17	12,500	0.095
Total					1.541

Annexure AY

[Para No.17.2.4.8]

Unauthorized acceptance of medicine without date of manufacturing and date of expiry – Rs 1.247 million

(Rupees in million)

Ao 3927 Medicine Rate Contract 2014.2015						
Sr. No.	Name of Firm	Bill No	Date	Name of Medicine	Batch No	Amount
1	Care Pharma Lahore	708	12.3.15	SypPanecare 90ml	pc 934	0.015
2	EPOCH Pharma Karachi	10	23.02.15	Epoxil 100mg Cap	20	0.045
3	EPOCH Pharma Karachi	10	23.02.15	Epoxil 250mg Cap	41	0.068
4	EPOCH Pharma Karachi	10	23.02.15	InjFenacold 3ml	26	0.036
5	Care Pharma Lahore	782	12.3.15	SypLactocare 120ml	24	0.024
VR 6272 R.C Medicine AO 3927 2015-2016						
1	Aptcure (PVT) LTD Lahore	1205	30.4.15	Tab Ciprofloxacin 500mg	15091	0.075
2	Friends phramelahore	786327	14.4.15	TAB Atenolal 100mg	15D311	0.047
3	Friends phramelahore	786406	28.5.15	Tab Glibenlamide	15E452	0.070
4	BatalaPharmaGujrnwala	3719	5.6.15	Tab CPM 4mg	3458	0.064
5	Friends phramelahore	786328	17.4.15	Tab Alprazolam .5mg	14A003	0.089
6	Friends phramelahore	786330	17.04.15	Tab Fluconazole	15D334	0.099
7	Sapintphrama Lahore	308	2.3.15	SypSaptmole	8086	0.013
8	Karim Industries Lahore	3	7.5.15	Cotton Babdge	110	0.016
9	Care Pharama Lahore	433	12.3.15	Pincare Suspension	pc-934	0.038
10	NovoNordiskPharma Karachi	43.15	14.4.15	Insulim 70.30	Es6p965	0.015
11	NovoNordiskPharma Karachi	43.15	14.4.15	Insulimreugular	es6p207	0.015
12	Ameerpharma	705	18.6.2014	Inj.Amefenac	Ds681	0.034
13	UnisapharmaNowshera	171	22.1.16	Unisole 5%	6011052,53,	0.013
14	UnisapharmaNowshera	171	22.1.16	Normalsline	6011010	0.012
15	UnisapharmaNowshera	171	22.1.16	Ringer	6011011,29.30	0.020
16	Rascopharmalahore	1618	18.12.15	ResgylSuspniion	5m164,168,170	0.044
17	Arson pharmalahore	AR.1012	3.3.16	Tab.Cipro 500mg	20416	0.037
18	Macterkarchi	90138514	21.1.16	Syp.maxil 125mg	5117	0.043
19	star Laboratories lahore	94	8.1.16	Cap.Doxy	HA 362	0.017

				100mg		
20	SemoesKarchi	1599-15	19.11.15	Tab.PCM 500	15p90	0.055
21	Shrooqpharmalahore	176	26.2.16	Syp.Ibrprofen 100mg	93	0.030
22	GeofmanKarchi	GPM02160219	17.2.16	Inj.Dexa	681005	0.013
23	Miracle islamabad	1	6.11.15	Cap.Omerprazole 40mg	2012	0.009
24	Hoover pharama Lahore	02-00067	21.01.16	Sentobcream	725	0.010
25	Cotton Craft Lahore	377	15.1.16	Cotton Roll	30K15	0.016
26	Stallion Pharama Lahore	1954	11.3.16	Amoxicilline 250	37	0.027
27	Stallion Pharama Lahore	2012	29.3.16	Amoxicilline 500mg	141	0.039
28	Miracle PharamaIsalambad	2	10.3.16	Syp.Iron	2055	0.009
29	K.M Enterprise	972	17.2.15	paper tap 5cm	151101	0.008
30	Al Hamd	8766	12.3.16	IV Cannula No.24	44.15CA24	0.012
31	Friends pharmalahore	781470	15.6.16	Inj.Keto 30mg	5492	0.072
Total						1.247