



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
DISTRICT HEALTH AUTHORITIES  
OF PUNJAB (NORTH)**

**AUDIT YEAR 2020-21**

**AUDITOR GENERAL OF PAKISTAN**

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## **ABBREVIATIONS & ACRONYMS**

ACL	Audit Command Language
BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
CMW	Community Midwife
CSR	Civil Servant Rules
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DHA	District Health Authority
DHQ	District Head Quarter
DOH	District Officer Health
DRAP	Drug Regulatory Authority Pakistan
FAM	Financial Audit Manual
FBR	Federal Board of Revenue
FD	Finance Department
HCM	Human Capital Management
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
IRMNCH	Integrated Reproductive, Maternal, Neonatal and Child Health
LP	Local Purchase
MEA	Monitoring and Evaluation Assessment
MS	Medical Superintendent
MSD	Medical Store Depot
NAM	New Accounting Model
NPA	Non-practicing Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PCA	Practice Compensatory Allowance
PDP	Proposed Draft Para
PEEDA	Punjab Employees, Efficiency, Discipline and Accountability
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PHFMC	Punjab Health Facilities Management Company
PLGA	Punjab Local Government Act
PMU	Planning and Monitoring Unit
PRSP	Punjab Rural Support Program
PPRA	Punjab Procurement Regulatory Authority
PPSC	Punjab Public Service Commission
P&SHCD	Primary & Secondary Health Care Department
RHC	Rural Health Centre
SAP	System Application Product
S&GAD	Services and General Administration Department
THQ	Tehsil Head Quarter
TS	Technical Sanction

## **PREFACE**

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

The report is based on audit of the accounts of District Health Authorities of 19 Districts of Punjab (North) for the financial year 2019-20. However, in some cases audit for the financial year 2018-9 and previous years was also conducted. The Directorate General Audit, District Governments, Punjab (North), Lahore conducted audit during 2020-21 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the audit report includes systemic issues and audit findings carrying value of Rs 1.00 million or more. Relatively less significant issues are listed in Annexure-A of the Audit Report. The audit observations listed in 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. Sectoral analysis, covering strategic review and overall perspective of audit results has been added in this report.

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

The audit observations included in this report have been finalized in the light of written responses and decisions in DAC meetings.

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 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 (North), Lahore is responsible for carrying out the audit of Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils, Municipal Committees, Union Councils, District Health Authorities and District Education Authorities of nineteen Districts of Punjab (North) namely Attock, Bhakkar, Chakwal, Gujranwala, Gujrat, Hafizabad, Jhelum, Kasur, Khushab, Lahore, Mandi Baha-ud-Din, Mianwali, Nankana Sahib, Narowal, Okara, Rawalpindi, Sargodha, Sheikhupura, Sialkot and eight Public Sector Companies of the department of Local Government and Community Development, Punjab i.e. Cattle Market Management Companies and Waste Management Companies.

The Directorate General Audit is mandated to conduct audit of 456 formations working under the 19 PAOs. Total expenditure and receipt of these formations were Rs 43,223.756 million and Rs 252.248 million respectively for the financial year 2019-20.

As per Section 17(6) of Punjab Local Government Act (PLGA) 2013, the Chairman and the Chief Executive Officer shall be personally responsible to ensure that business of the authority is conducted proficiently, in accordance with law and to promote the objectives of the Authority. As per Section 92(3) of Punjab Local Government Act (PLGA) 2013, the Chief Executive Officer (CEO) is the Principal Accounting Officer of the District Health Authority.

The DHA is formed to establish, manage and supervise primary, secondary health care facilities and institutions, approve budget of the Authority and allocate funds to health institutions. It is entrusted with the task of coordinating health related emergency response during any natural calamity or emergency, 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.

Audit of receipts / revenues was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

**a) Audit Objectives**

Audit of District Health Authorities and allied formations was conducted with the view to ascertain how far the management:

1. Ensured financial propriety while incurring expenditure with the approval of competent authority.
2. Complied with applicable laws, rules & regulations in discharge of official business
3. Exercised due diligence in all financial matters with due consideration to budgetary provisions.
4. Estimated, collected and recovered the revenue / receipt in the books of accounts in accordance with prescribed laws, rules and regulations

**b) Scope of Audit**

Audit scope relating to expenditure for the financial year 2019-20 comprises 208 formations of 19 District Health Authorities having total expenditure of Rs 31,678.412 million. The audit coverage for expenditure was Rs 16,890.051 million which comes to 53% of auditable expenditure.

Audit scope relating to receipt for the financial year 2019-20 comprises 208 formations of 19 District Health Authorities having total receipt of Rs 223.324 million. The audit coverage for receipt was Rs 147.757 million which comes to 66% of auditable receipt.

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

1. Expenditure and receipt of Rs 3,787.340 million and receipt of Rs 13.322 million for the financial year 2018-19.
2. Expenditure and receipt of Rs 663.650 million and Rs 7.686 million pertaining to previous financial years.

In addition to this compliance audit report, Director General Audit, District Governments Punjab North, Lahore conducted financial attest audits, performance audits and special audits. Reports of these audits are being published separately.

**c) Recoveries at the instance of Audit**

As a result of audit, a recovery of Rs 1,555.684 million was pointed out in this report. Recovery effected from January to December 2020 duly verified by Audit was Rs 125.205 million.

**d) Audit Methodology**

Desk Audit techniques mentioned in FAM were applied intensively during the Audit Year 2019-20. ACL was used for analysis of HR data obtained from SAP. This was facilitated by access to live electronic data and availability of permanent files. Desk audit review facilitated auditors in understanding the systems, procedures and environment of the entities before the start of field activity which greatly helped in identification of high risk areas such as payment of inadmissible allowances, payment of salaries after superannuation, high value vouchers for substantive testing in the field.

**e) Systemic issues**

During the course of audit of District Health Authorities three major systemic issues were identified in almost all districts related to non-implementation of government policy regarding provision of service structure to allied health professionals, payment of inadmissible allowances (including SSB, incentive allowance, health sector reforms allowance etc), lapses in procurement of medicines including local purchase of medicines without observing LP guidelines, payment/disbursement/consumption of medicines without securing DTL reports.

**f) Audit Impact**

A number of measures with regard to validity and reliability of SAP/HCM database as suggested by audit since the inception of authorities in 2017 have been initiated by the management of the Authorities and DAOs/AG. Audit impact in relation to effectiveness of SAP processes and designing of role matrix for SAP users to strengthen controls in SAP is yet to be seen in place for effective pre-audit. Changes in relevant rules and regulations to book cost-center wise receipts in SAP/ERP is yet to be materialized as audit report on the accounts of District Health Authorities falling under the Audit jurisdiction of this office is yet to be placed before Public Accounts Committee.

**g) Comments on internal controls and internal audit department.**

Internal control failures have come to surface on recurrent basis reflecting serious instances of non-compliance of rules and regulations, primarily due to the capacity issues and lack of proper training of the staff at regular intervals and inactive monitoring & accountability mechanism. Moreover, internal audit department was not established by the District Health Authorities.



## **h) Key audit findings of the report**

- i. Non-production of record amounting to Rs 283.105 million was pointed out in nine cases.<sup>1</sup>
- ii. Non-implementation of government policy regarding provision of allied health service structure involving payment of Rs 117.979 million was observed in eight cases.<sup>2</sup>
- iii. Misappropriation of Rs 41.771 million was pointed out in five cases.<sup>3</sup>
- iv. HR / employee related irregularities amounting to Rs 1,225.176 million were observed in eighty one cases.<sup>4</sup> Major issues regarding employee related irregularities comprises:
  - a. Payment of Rs 139.783 million on account of social security benefit allowance after regularization of services
  - b. Payment of incentive allowance amounting to Rs 145.199 million to consultants without bio-metric attendance.
  - c. Overpayment of special allowances of Rs 222.888 million to doctors.
- v. Procurement related irregularities amounting to Rs 1,251.838 million were noticed in fifty eight cases.<sup>5</sup> Key issues relating to procurement include:
  - a. Local purchase of medicines of Rs 280.633 million in violation of LP guidelines
  - b. Purchase of medicines at higher rates valuing Rs 35.752 million due to late execution of rate contract of medicines by CEOs.

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<sup>1</sup> Para 11.5.1.1, 12.4.1.1, 13.4.1.1, 14.4.1.1, 17.4.1.1, 18.4.1.1, 19.5.1.1, 20.4.1.1-2

<sup>2</sup> Para 2.4.1.1, 4.4.1.1, 5.4.1.1, 7.4.1.1, 8.4.1.1, 15.4.1.1, 16.4.1.1, 17.4.2.1

<sup>3</sup> Para 13.4.2.1, 14.4.2.1, 17.4.3.1, 20.4.2.1-2

<sup>4</sup> Para 2.4.2.1.1-5, 3.4.1.1.1-2, 4.4.2.1.1, 5.4.2.1.1-8, 6.4.1.1.1-6, 7.4.2.1.1-6, 8.4.2.1.1, 9.4.1.1.1-4, 10.4.1.1.1-2, 11.5.2.1.1-5, 12.4.2.1.1-7, 13.4.3.1.1, 14.4.3.1.1-3, 15.4.2.1.1-4, 16.4.2.1.1-7, 17.4.4.1.1-4, 18.4.2.1.1-2, 19.5.2.1.1-7, 20.4.3.1.1-6

<sup>5</sup> Para 2.4.2.2.1-4, 3.4.2.2.1-6, 4.4.1.2.1-3, 5.4.1.2.1-2, 6.4.1.2.1-3, 7.4.2.2.1-2, 8.4.2.2.1-3, 9.4.1.2.1-3, 10.4.1.2.1, 11.5.2.2.1-2, 12.4.2.2.1-2, 13.4.3.2.1-4, 14.4.3.2.1-3, 15.4.1.2.1-6, 16.4.1.2.1-4, 17.4.4.2.1-3, 18.4.1.2.1-2, 19.5.2.2.1-3, 20.4.3.2.1-2

- vi. Issues of value for money and service delivery involving an amount of Rs 406.809 million were pointed out in twelve cases.<sup>6</sup>
  - a. An amount of Rs 372.422 million was allocated for development schemes but not released due to which schemes remained incomplete.
- vii. Instances of internal control weaknesses amounting to Rs 168.740 million were observed in twenty cases.<sup>7</sup> Major issues of internal control failures include
  - a. Supply of medicines to PHFMC valuing Rs 27.175 million
  - b. Transfer of Rs 12.368 to BHUs from the budget of health council funds
  - c. Payment and creation of pending liabilities of Rs 24.238 million.
  - d. Misuse of DDO powers by sanctioning expenditure of Rs 40.782 million
  - e. Hospital receipt amounting to Rs 29.872 million was credited in account-I instead of account-V

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<sup>6</sup> Para 3.4.3.1-2, 6.4.2.1, 8.4.2.1, 10.4.2.1-3, 11.5.3.1, 16.4.3.1, 17.4.5.1-2, 19.4.3.1

<sup>7</sup> Para 3.4.4.1, 4.4.3.1-2, 5.4.2.1, 7.4.2.1, 9.4.2.1-3, 13.4.4.1-4, 14.4.4.1-2, 17.4.6.1, 18.4.3.1-4, 19.5.4.1

**i) Recommendations**

- i. Effective pre-audit and scale audit of HR payroll be carried out at DAO/ AG's office level.
- ii. Sanctioned strength of the offices working under the administrative control of the respective authority needs to be updated on SAP/HR.
- iii. Monitoring mechanism with regard to payment of various allowances needs to be improved.
- iv. Development budget needs to be enhanced from meager share of 1% for provision of better health facilities.
- v. Disciplinary action may be initiated for fixing the responsibility in cases of misappropriations/ losses and fraudulent / irregular payments.
- vi. Management need to take action against the officer(s) / official(s) responsible for non-production of record along with provision of record for audit scrutiny.
- vii. Capacity building and training of staff engaged in processing financial transactions needs to be launched on priority basis to overcome the lapses which are leading to irregular payments.

## **CHAPTER 1**

### **PUBLIC FINANCIAL MANAGEMENT (SECTORAL ANALYSIS)**

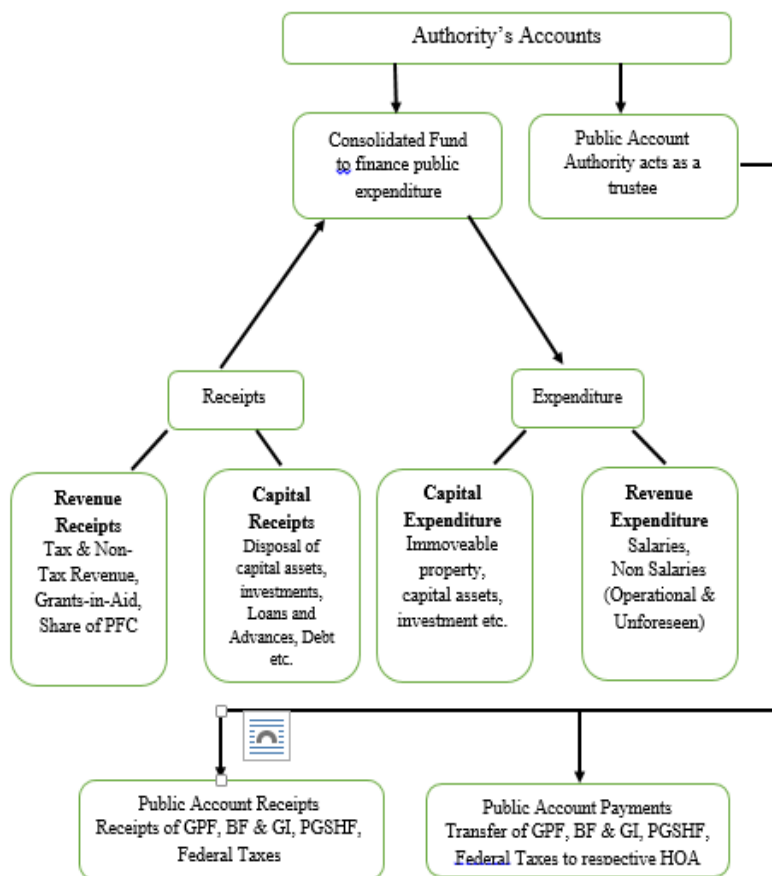
#### **Introduction**

Thirty-six District Health Authorities were established on 01.01.2017 under Punjab Local Government Act, 2013. The purpose of establishing these authorities was to provide better health facilities to the local community. Each Health Authority 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, 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.

Stream of finances of these Health Authorities is given in the flow chart given on next page.



## Resource Mobilization

District Health Authorities of Punjab like previous year relied on PFC share / Grants from Provincial Government during the financial year 2019-20 to meet their administrative and operating expenses. Comparative summary of the tax and non-tax revenue for the financial year 2018-19 and 2019-20 is given as under.

Description	2018-19		2019-20	
	Amount	%	Amount	%
Tax Revenue	17.680	0.04	(0.095)	0.00
<b>Non-Tax Revenue</b>				
Share of PFC / Grants from Provincial Govt.	42,110.841	99.53	43,266.034	99.42
Other receipts	181.071	0.43	252.248	0.58
<b>Total</b>	<b>42,309.592</b>	<b>100.00</b>	<b>43,518.187</b>	<b>100.00</b>

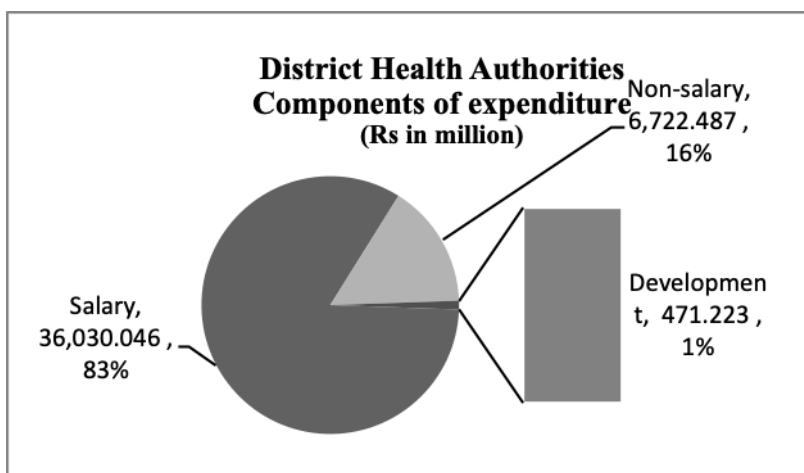
Source: (Financial Statements for the year 2019-20)

**Original Budget Allocation** for the financial year 2019-20 was Rs 51,393.202 million and supplementary grant was Rs 6,544.685 million resulting in final grant of Rs 57,937.887 million. Against the final grant, expenditure of Rs 43,223.756 million was incurred, which was even less than the original grant resulting in savings of Rs 14,714.130 million as given in the following table. Supplementary grants were issued without considering the actual demands during the financial year 2019-20. Authority wise detail of budget and expenditure is placed at **Annexure-B**

Rs in million				
Original Grant	Supplementary Grants / re-appropriations	Final Grant	Actual Expenditure	Savings(-)
				Excess (+)
51,393.202	6,544.685	57,937.887	43,223.756	-14,714.130

Source: (Appropriation Accounts for the year 2019-20)

The breakup of the total expenditure incurred by DHAs is illustrated in the following graph.



Out of the total expenditure of Rs 7,193.71 million on account of non-salary (including development expenditure), an expenditure of Rs 1,582.616 million (22%) was incurred during the month of June, 2020 indicating rush of expenditure at the end of the financial year as a result of budgetary in-discipline as detailed below. However, this ratio was reduced from 38% in financial year 2018-19 to 22% in 2019-20.

Rs in million		
Expenditure (July 2019 to May 2020)	Expenditure June 2020	Total
5,611.090	1,582.616	7,193.71
78%	22%	100%

**Revenue Receipts** of District Health Authorities fell short of the budgeted targets. Authorities did not find themselves in a position to estimate receipts for their operations as they relied on Provincial Government funds. Unpredictability of their shares from PFC and other grants in aid/tied grants coupled with capacity issues of their budget and finance wings forced DHAs to prepare, unjustified and unrealistic estimates of receipts.

**Revenue expenditure** constituted 99% of the total expenditure incurred by the Authorities during the financial year 2019-20. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was 83% of revenue expenditure whereas non-salary was 17% during 2019-20. Revenue Expenditure also fell short of the revised budget projections during the financial year 2019-20 which is quite indicative of the poor quality of the budget making processes.

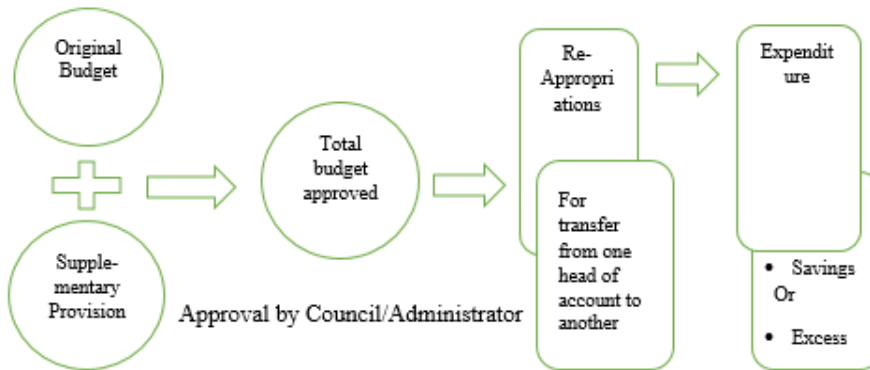
**Capital Receipts** comprise miscellaneous capital receipts such as proceeds from recoveries of loans and advances, debt receipts from internal sources, and loans and advances from government as well as accruals from Public Account. Authorities raised accruals against Public Account and certain heads of account of Consolidated Fund Receipts invariably by retaining an amount of Rs 1,054.475 million on account of GPF, GI, BF, IT, GST during the financial year 2019-20.

<b>Rs in million</b>		
<b>Cash closing balance as on 30.06.2020</b>	<b>Liabilities</b>	<b>Actual cash closing balance</b>
3,364.718	1,054.475	2,310.243

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

Appropriation Accounts captures the data along the entire process of budget formulation and implementation as shown in the following flow chart;

### Flow Chart of Budget implementation



Audit of appropriation accounts seeks to ascertain whether the expenditure actually incurred under the grant/head of account is within the authorization and also spent on the purposes authorized. It also ascertains whether the expenditure so incurred is in conformity with the laws, relevant rules, regulations and instructions. During financial attest audit of appropriation accounts and financial statements of District Health Authorities for the financial year 2019-20, audit emphasized on the following matters:

- a) In DHA Lahore, revised and supplementary budget record was not produced, HR record of seven employees was not available in SAP system.
- b) District Health Authority Sheikhupura was unable to provide reconciliation for un-cashed cheques amounting to Rs 76.901 million.

### Medium Term Development Framework (MTDF)

Availability of better social and physical infrastructure reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects, viz. adequacy of the expenditure (i.e. adequate provision for providing public services); efficiency of expenditure (use) and its effectiveness (assessment of outlay-outcome relationships for selected services). To enhance human development, the government/Authority is required to step up their expenditure on key social services like health, etc. The table given below analyses the fiscal priority and fiscal capacity of the District Health Authorities with regard to development expenditure during 2019-20. Out of total expenditure of 19 District Health Authorities, only 1% was incurred on development activities.



**(Rs in million)**

<b>Description</b>	<b>Amount</b>	<b>Percentage</b>
Non development expenditure	42,752.533	99%
Development expenditure	471.223	1
<b>Total</b>	<b>43,223.756</b>	<b>100</b>

Under Medium Term Development Framework, 113 development schemes were planned against which 10 schemes (9 % target achieved) were completed during the year 2019-20.

## CHAPTER 2

### DISTRICT HEALTH AUTHORITY, ATTOCK

#### 2.1 Audit Profile

There are 26 formations in District Health Authority Attock out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,736.523 and Rs 5.151 million. Expenditure and receipt audited is given in following table which was 44% and 50% respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Attock	26	10	759.401	2.601
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 2.2 Classified summary of audit observations

Audit observations amounting to Rs 67.959 million were raised in this report during current audit of “District Health Authority, Attock.” This amount also includes recoveries of Rs 30.058 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	16.130
3	Reported cases of fraud, embezzlement, and misappropriation	-
	<b>Irregularities:</b>	-
4	a. HR/Employees related irregularities	16.920
	b. Procurement related irregularities	34.909
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	-
6	Others	-
	<b>Total</b>	<b>67.959</b>

### **2.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meeting</b>
1	2017-18	22	Not Convened
2	2018-19	14	Not Convened
3	2019-20	13	Not Convened

## 2.4 AUDIT PARAS

### 2.4.1 Non-implementation of government policies

#### 2.4.1.1 Non-rationalizing the posts under splashing scheme of government for technical staff – Rs 16.130 million

Government of the Punjab, Primary & Secondary Health Department vide Notification No.SO(ND)1-44/2017 dated March 2020, has re-structured the paramedics cadre under 4-tier formula. Allied Health Services Structure whereby the existing incumbents of Clinical and PHC of Punjab were up-graded / re-designated with the ratio 50:34:15:1.

During audit of accounts of different formations of DHA, Attock for the year 2019-20, it was observed that DHA did not implement the above referred notification regarding splashing of posts and re-structuring the paramedics cadre under 4-tier formula for Allied Health Services Structure with the ratio of 50:34:15:1. In most of the cases the incumbents were directly upgraded to higher posts over & above the prescribed ratio.

Rs in million		
Sr. No.	Name of formations	Amount
1	CEO, DHA, Attock	2.142
2	THQ Hospital Jand	0.481
3	SMO RHC Bather	1.182
4	DHO Attock	12.325
	<b>Total</b>	<b>16.130</b>

Due to weak administrative controls re-structuring under splashing of post could not be done which resulted in overpayment of Rs 16.130 million.

The matter was reported to PAO in September, 2020. It was replied that the matter is still pending because the seniority lists are being prepared for review by DGHS, Punjab Lahore, so that uniform process could be adopted. DAC in its meeting held on 24.12.2020 decided to keep para pending till the decision of DGHS Punjab Lahore

Audit recommends that the government policy be implemented in true letter and spirit.

(PDP No. 1, 41, 56 & 68)

## **2.4.2 Irregularities**

### **2.4.2.1 HR / Employee related irregularities**

#### **2.4.2.1.1 Less deduction of house maintenance charges – Rs 4.352 million**

According to instructions contained in Finance Department, Government of the Punjab (Monitoring Wing) Lahore's letter No.FD(M-D)1-15/82-P-I, dated 15<sup>th</sup> January, 2000, in case official residing in the residence higher to its status, 10% rent of the maximum of the scale for the accommodation meant is required to be deducted.

During audit of THQ hospital Jand for the financial year 2019-20 it was found that government accommodation was allotted to twelve employees above their entitlement. Scrutiny of record revealed that house maintenance charges were either not deducted or less deducted which resulted in loss of Rs 4.352 million to government. **Annexure-C**

Compulsory deduction of house maintenance charges was not carried out due to financial indiscipline

The matter was reported to PAO in September, 2020. It was replied by the department that there was no employee of scale 11 to 14 in the hospital who could be allotted these residences. Reply was not tenable because as per rule 10% of maximum of the scale was required to be deducted when allotted accommodation is above entitlement. DAC in its meeting held on 24.12.2020 decided to keep the para pending and directed the department to provide PC-I of residential accommodation to confirm whether the residences under observation were constructed for class-IV or higher grade. No compliance was shown till the finalization of this report.

Audit recommends deduction of maintenance charges and production of PC-I for review.

(PDP-31)

#### **2.4.2.1.2 Unauthorized payment of pay and allowances – Rs 4.211 million**

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall liable to make good the loss.

During audit of DHO Attock for the financial year 2019-20, it was observed that following doctors were either absent from duty or on

training according to attendance register of the BHUs but pay and allowances amounting to Rs 4.211 million for the absence period was paid.

<b>Rs in million</b>				
<b>Name of Doctors</b>	<b>Place of Posting</b>	<b>Leave / absence/ training period</b>	<b>Period of payment</b>	<b>Over payment</b>
Saadia Khatoon	BHU Jaba	One month leave from 1.8.2019 but absent from duty	January -2020	0.691
Humaira Razaq	BHU Lund	20-10-2019	October 2019	0.029
Adnan Ali	BHU Sojhanda	26-2-2020	Pay for the month of May & June-2020	0.209
Fayzan Farooq	BHU Khageani	Resigned from BHU	Paid up to Oct 2019	0.525
Dr. Saqib Allah Dat	BHU Maluwala	Absent from duty - May & June 2020	Pay for the month of May and June 2020	0.206
Dr. Madeeha Mussarat	BHU	Absent from duty since July 2017 to Oct 2019	Pay & allowances July 17 to Oct 19	2.551
		<b>Total</b>		<b>4.211</b>

Payment of pay & allowances during absence / training period was due to weak financial controls which resulted in overpayment of Rs 4.211 million.

The matter was reported to PAO in September, 2020. It was replied by the department that recovery was under process and the progress would be shown in the next meeting. Reply of the department was not tenable because no compliance was shown. DAC in its meeting held on 24.12.2020 decided to keep the para pending till recovery.

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

PDP-73, 78

#### **2.4.2.1.3 Irregular appointment of contingent paid staff - Rs 4.020 million**

As per Wage Rate 2017 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merit.

Scrutiny of health council fund of DHQ Attock revealed that an amount of Rs 4.020 million was paid to computer operators appointed on

daily wages by the health council without advertisement in newspaper. This resulted in irregular appointment and payment of salaries.

Due to internal control failures and financial mismanagement, the appointment procedure was not carried out through advertisement in newspapers to call applications.

The matter was reported to PAO in September, 2020. It was replied that contingent paid staff was hired as per hospital requirement on one year contract basis. Vacancies were properly advertised and hiring process completed by proper written tests and panel interviews. Reply was not tenable because no documentary evidence was provided by the management. DAC in its meeting held on 24.12.2020 decided to keep the para pending for regularization. No compliance was shown till the finalization of this report.

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

PDP-129

#### **2.4.2.1.4 Doubtful payment of pay & allowances to ghost employees – Rs 3.307 million**

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make good the loss.

During audit of DHO Attock for the year 2019-20, scrutiny of HR data revealed that following two doctors were drawing pay & allowances from cost-center AY9010 DHO (BHUs) Attock. Management informed that personal files of these doctors were neither available nor these doctors were posted in district Attock. HR data of last three years revealed that a sum of Rs 3.307 million was paid to them on account of pay and allowances as detailed below:

<b>Rs in million</b>				
<b>Personnel Number</b>	<b>Name &amp; designation</b>	<b>Period of Pay</b>	<b>Amount</b>	<b>Remarks</b>
31910641	Dr Kanwal Shahzadi WMO	2017-18	1.067	Doctor was not posted in DHO Office. Further, date of joining in HR data was shown as 00:00:0000
		2018-19	1.258	
		2019-20	0.323	
31129173	Dr Sabir Hussain MO	11/2018	0.330	Doctor was not posted in DHO Office. He was drawing pay at different intervals
		4/19 to 6/19	0.233	
		7/19 to 9/19	0.096	
		<b>Total</b>	<b>3.307</b>	

Bogus payment was drawn due to weak managerial and financial discipline.

The matter was reported to PAO in September, 2020. It was replied by the department that recovery was under process and the progress would be shown in the next meeting. Reply of the department was not tenable because no compliance was shown. DAC in its meeting held on 24.12.2020 decided to keep the para pending till recovery.

Audit recommends that matter be investigated to fix responsibility against the person(s) at fault besides recovery of pay and allowances to ghost employees.

(PDP-81)

#### **2.4.2.1.5 Overpayment on account of pay and allowances to adhoc doctors – Rs 1.030 million**

According to Rule 9 of revised pay scale 1977, to earn annual increment, stay on a particular stage of the scale must be at least six months. Further according to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make good the loss.

During audit of DHO Attock for the financial year 2019-20 it was noticed that overpayment of Rs 1.030 million was made to various adhoc doctors on account of pay & allowance as given below:

- i. Dr Aftab Hussain S/o Safdar Hussain Shah was appointed adhoc basis for one year on 10.04.2018 and he joined duty at BHU Jangla from 13.04.2018. The adhoc period expired on 09.04.2019 after one year and no further extension was granted by Secretary P&SHCD Lahore. However, as per record, his pay was continuously paid till September 2019 which resulted in over payment of Rs 555,325 for the period i.e 10.04.19 to 30.09.2019.
- ii. Following five Medical Officers were granted annual increments amounting to Rs 474,855 without completing period of six months.

Amount in Rs			
Sr. No.	Name of Doctor	Description	Amount
1	Marium Qazi	One Increment from June-19 to Dec-19	19,320
2	Sadia Khatoon	Five increments granted till Dec-2019	299,000
3	Madiha Mussarat	Two increments granted till Oct-2019	92,300
4	Kishwar Ameer	Two increments granted till Feb-2020	50,010
5	Dr Ammara Ayoub	One increments granted till March-20	14,225
		<b>Total</b>	<b>474,855</b>



Overpayment on account of pay & allowances amounting to Rs 1.030 million was made to adhoc doctors due to weak financial management.

The matter was reported to PAO in September, 2020. It was replied by the department that recovery was under process and progress would be shown in next meeting. DAC in its meeting held on 24.12.2020 decided to keep the para pending till recovery. No further compliance was reported till the finalization of this report.

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

(PDP No. 74, 76, 77)

## 2.4.2.2 Procurement related irregularities

### 2.4.2.2.1 Irregular local purchase of medicines in violation of LP guidelines – Rs 13.861 million

According to Para 2(iv) of LP guidelines circuited vide Notification No. PSHD-TC0-1 (M) 6-14/2017, dated 16<sup>th</sup> December, 2017, that in order to ensure transparency an on line purchase portal has been designed wherein the purchase order may be emailed to the LP supplier through LP portal. Contractor will submit invoice/bill with supply on daily basis. (d) Supply will be received through in-charge Hospital Pharmacist/ Medical Superintendent/ Consultant with same brand that was mentioned in the purchase order with batch and expiry mentioned in Goods Receipt Note.

During audit of following formations of DHA Attock, it was noticed that management incurred expenditure of Rs 13.861 million on local purchase of medicines in violation of LP guidelines regarding, maintaining transparency, tendering, using LP portal and Goods Receipt Note obtained without recording the batch no. and expiry date. This resulted in irregular expenditure of Rs 13.861 million.

<b>Rs in million</b>			
<b>Sr No.</b>	<b>Name of Formations</b>	<b>Financial Year</b>	<b>Amount</b>
1	THQ Hospital Hassanabadal	2019-20	4.542
2	THQ Hospital Jand	2019-20	8.719
3	RHC Rangu, Attock	2019-20	0.600
	<b>Total</b>		<b>13.861</b>

Due to poor financial discipline, local purchase of medicines was made without following LP guidelines.

The matter was reported to PAO in September, 2020. It was replied by the department that LP guidelines were fully followed. The reply was not tenable as no documents were produced for verification. DAC in its meeting held on 24.12.2020 decided to keep the para pending till regularization from the competent authority. No further compliance was reported till the finalization of this report.

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

(PDP-11, 29, 164)

#### **2.4.2.2.2 Less supply of medicines to hospitals– Rs 12.081 million**

According to rule 24 of Punjab District Authorities Budget Rules 2017, all conditional grants shall be budgeted and utilized in accordance with the conditions of the grant. Moreover, according to Government of the Punjab, Finance Department, Lahore letter No. FD(W&M) 22-1/2019-20/DHA/2020 dated.07.02.2020 budget was released for bulk purchase of medicines at CEO (DHA) level for DHQ, THQs and office of CEOs as per breakup of amount.

During audit of following hospitals of DHA Attock for the financial year 2019-20, it was observed that CEO DHA Attock did not supply medicines valuing Rs 12.081 million to the hospitals against the 75% budget of bulk purchase of medicines. **Annexure-D**

<b>Rs in million</b>		
<b>Sr No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	THQ Hospital Hassanabdal	3.399
2	THQ Hospital Jand	3.171
3	DHQ Hospital Attock	4.989
4	THQ Hospital Hazro Attock	0.522
	<b>Total</b>	<b>12.081</b>

Less supply of medicines to hospitals by the CEO DHA Attock was due to weak managerial controls.

The matter was reported to PAO in September, 2020. It was replied by the departments that purchase orders & subsequent supply by the firm was received at district level by CEO DHA Attock after clearance of DTL stock was shifted to the concerned hospitals and CEO was informed regarding less supply of items. Reply was not tenable as no action was initiated by the CEO. DAC in its meeting held on 24.12.2020 decided to keep the para pending till the complete supply of medicines and legal action against the defaulter suppliers.

Audit recommends probe of the matter for fixing of responsibility against officers at fault.

(PDP-13, 33, 116, & 134)

#### **2.4.2.2.3 Irregular purchase by splitting the indents - Rs 4.728 million**

According to Rule 9 of Punjab Procurement Rules 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations for the period 2019-20 it was noticed that expenditure amounting to Rs 4.728 million was incurred by splitting up the indents to avoid tendering process. The procurement was not advertised on PPRA website for competitive bidding. **Annexure-E**

<b>Rs in million</b>		
<b>Sr. No</b>	<b>Name of formations</b>	<b>Amount</b>
1	THQ Hospital, Jand	1.114
2	THQ Hospital Jand	0.436
3	RHC Bather Attock	0.394
4	DHO Attock	0.826
5	-do-	0.297
6	THQ Hospital Pindi gheb	0.228
7	DHQ Hospital Attock	1.135
8	THQ Hospital Hazro	0.298
	<b>Total</b>	<b>4.728</b>

Due to poor financial management, procurement was made by splitting of indents to avoid the tendering as required under PPRA.

The matter was reported to PAO in September, 2020. It was replied by the department that all bills were of different heads, purchases were carried out at different time intervals and of different items. Reply of the department was not tenable because splitting was proved from the bills. DAC in its meeting held on 24.12.2020 decided to keep the para pending till the regularization of expenditure.

Audit recommends regularization besides fixing of responsibility on the persons at fault.

(PDP No., 38, 42, 58, 65, 72, 100, 124 & 139)

#### **2.4.2.2.4 Purchase of day to day medicines for OPD patients - Rs 4.239 million**

According to the Government of Punjab P&SHCD letter No.P&SHD-TCO-I(M)6-14/2017 dated 16.12.2017, Local purchase is permitted for emergencies and indoor patients department of the prescription of authorized medical practitioner.

Scrutiny of record of DO (Health) Attock for the financial year 2019-20 revealed that LP medicines valuing Rs 4.239 million were purchased for the patients treated in OPD of BHUs as indoor facility was not available in BHUs. This resulted in un-authorized purchase of LP medicines for OPD patients.

Due to poor financial management, day-to-day medicines were purchased for OPD patients as BHUs do not provide indoor facility.

The matter was reported to PAO in September, 2020. It was replied by the department that purchase of medicines during the financial year 2019-20 was carried out to meet the MEA criteria which was required to be maintained. The reply was not relevant. DAC in its meeting held on 24.12.2020 decided to keep the para pending till the regularization of expenditure.

Audit recommends regularization besides fixing of responsibility on the persons at fault.

(PDP-66)

## CHAPTER 3

### DISTRICT HEALTH AUTHORITY, BHAKKAR

#### 3.1 Audit Profile

There are 21 formations in District Health Authority Bhakkar out of which audit of 11 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,536.288 and Rs 27.765 million. Expenditure and receipt audited is given in following table which was 50%.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure audited	Receipts audited
1	DHA Bhakkar	21	11	768.144	13.883
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 3.2 Classified summary of audit observations

Audit observations amounting to Rs 105.356 million were raised in this report during current audit of “District Health Authority, Bhakkar.” This amount also includes recoveries of Rs 58.396 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	<b>Irregularities:</b>	-
	a. HR/Employees related irregularities	52.337
	b. Procurement related irregularities	42.192
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	7.827
6	Others	3.000
	<b>Total</b>	<b>105.356</b>

### **3.3 Brief comments on the status of compliance with PAC directives**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	23	Not convened
2	2018-19	17	Not convened
3	2019-20	21	Not convened

### **3.4 AUDIT PARAS**

#### **3.4.1 Irregularities**

##### **3.4.1.1 HR / Employee related irregularities**

###### **3.4.1.1.1 Overpayment of pay & allowances – Rs 39.022 million**

In case a designated residence is available to the government servant for whom it is meant, he cannot draw HRA even if he does not reside in it. Conveyance allowance is not admissible during earned leave. PHSRA allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only to the persons working on contract in lieu of pension. Personal Allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post.

DDOs of various formations of DHA Bhakkar paid Rs 39.022 million on account of pay and allowances to the officials / officers in violation of the rules *ibid*. Due to this negligence of the management overpayment was made to employees which needs to be recovered.

#### **Annexure-F**

Payment of allowances to employees without admissibility was due to weak internal controls.

This resulted in overpayment of pay and allowances amounting to Rs 39.022 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that detailed working and recoveries where applicable are in process. DAC pended the paras for detailed working where recoveries were involved. No progress was intimated till finalization of this report.

Audit recommends examination of the record and recovery of the overpaid allowances besides fixing of responsibility against officers at fault.

###### **3.4.1.1.2 Overpayment of incentive allowance to consultants - Rs 13.315 million**

As per P&SHCD Notification No. PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to



the conduct of evening rounds in hospitals by the consultants “on call basis.” For the purpose consultants shall check out from morning shift through bio-metric attendance system after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through biometric attendance system.

Scrutiny of bio-metric attendance of various formations of DHA Bhakkar for the financial year 2019-20 revealed that specialist doctors neither performed evening visits nor check in, check out after 02:00 pm but drew 100% incentive allowance in violation of instructions ibid. Moreover, duty rosters of the specialist doctors were also not maintained in DHQ and THQ hence they performed duties in morning shifts only. Similarly consultants were also paid incentive allowance during earned leave. Detail is as under:-

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Name of formations</b>	<b>No. of doctors</b>	<b>Total incentive allowance</b>	<b>Incentive allowance to be recovered</b>
1	DHQ Bhakkar	34	19.295	7.718
2	THQ kallurkot	3	2.035	0.814
3	THQ Darya Khan	7	5.318	2.127
4	THQ Darya Khan	2*	0.490	0.490
5	THQ Mankera	5	4.095	1.638
6	RHC Jandanwala	1	1.320	0.528
<b>Total</b>			<b>32.553</b>	<b>13.315</b>

**\*Doctors were on leave**

Owing to the weak administrative and financial controls, incentive allowance was paid to consultants without performing duty in evening.

This resulted in overpayment of incentive allowance to consultant doctors of Rs 13.315 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that recovery has been started for earned leave period. Due to COVID-19, all officers / officials of the health facilities were exempted from biometric attendance and marking their attendance in registers. Audit contended that reply was not based on facts as the record of bio-matric attendance prior to the outbreak of pandemic was not available. The committee upheld the view point of audit and required biometric attendance of doctors for remaining 9 months to confirm evening rounds or recover the amount of allowance. No progress was intimated till finalization of this report.

Audit recommends recovery of overpaid amount besides ensuring the availability of consultants after 05:00 pm in hospitals for all the three shifts.

### **3.4.2.2 Procurement related irregularities**

#### **3.4.2.2.1 Irregular procurement of medicine without observing the sample delivery procedure for DTL – Rs 16.758 million**

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29<sup>th</sup> September, 2001, no drug / medicine shall be accepted & used without the report of drug testing lab (DTL). Moreover, payment on account of drugs / medicines shall be released to the suppliers only on receipt of standard / positive DTL report. Further, as per bidding document issued by Secretary P&SHD, Lahore Government of Punjab Health Department every center was bound to send its own sample of DTL at the company's cost.

Scrutiny of the medicine record of CEO DHA Bhakkar for the financial year 2019-20 revealed that management procured medicines from different vendors. Samples of medicines were collected and sent for DTL prior to delivery. It was further observed that physical verification committee verified the quantity and quality of medicine for which DTL reports were not available in the record. It was also observed samples were sent to DTL Rawalpindi. However DTL reports provided could not be verified from website of DTL Rawalpindi as no report was available against those batch numbers. Bills of medicines were processed and payment was made to supplier without DTL reports and delivery of medicines. **Annexure-G**

Adoption of irregular procedure of sample delivery for DTL by the hospital management was due to weak internal and managerial controls.

This resulted in irregular purchase of medicines amounting to Rs 16.758 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that samples were collected after delivery of medicines and verified by inspection committee. Reply was not acceptable as two members of the inspections committee signed the inspection reports after one month of delivery of medicines. The committee upheld the viewpoint of audit and pended the para for comprehensive inquiry and its findings. No progress was intimated till finalization of this report.

Audit recommends investigation of the matter besides fixing resposnisbility against officers at fault.

(PDP No.1)

### 3.4.2.2.2 Irregular purchase of LP medicine – Rs 13.743 million

According to Para 2(vii) read with sub para of Policy and Operational Guidelines for local purchase of medicines (day-to-day) dated 16<sup>th</sup> December, 2017, contract may be signed with pharmacy license holder through tender advertisement and as per Punjab Procurement Rules 2014. Local Purchase Contractor shall supply all the medicines as per Drugs Act 1976 / DRAP Act, 2012 and rules framed there under. Further, discount will be calculated on maximum retail price fixed by the Drug Regulatory Authority of Pakistan (DRAP)

During audit of various formations of DHA Bhakkar, it was observed that expenditure of Rs 13.743 million was incurred on local purchase of medicines for the financial year 2019-20 without rate contract with medical stores. Secondly, medicines were purchased in bulk quantity. This resulted in irregular expenditure on account of local purchase of medicines as detailed below:

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	THQ Kallurkot	5.929
2	THQ Mankera	3.44
3	RHC Behal	1.79
5	RHC Hyderabad	2.584
<b>Total</b>		<b>13.743</b>

Due to weak managerial control, LP medicines were purchased without any rate contract.

This resulted in irregular/un-economical local purchase of medicine amounting to Rs 13.743 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, departments replied that medicines were purchased by observing all codal formalities, on different times and on dire need basis. Secondly, monthly released funds were less than Rs 100,000 so tendering process could not be adopted. The reply was not tenable as rate contract for LP purchase was to be carried out on annual basis. DAC pended para for probe and directed for production of relevant record.

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

(PDP 96, 148, 170, 186)

### **3.4.2.2.3 Un-justified verification of invoices of service provider - Rs 5.244 million**

As per terms and conditions of the MOU signed between PMU P&SHD and Eastern Medical Services, the service provider was required to provide certain testing facilities in addition to provision of radiologist for each health facility.

During audit of MS DHQ Hospital Bhakkar for the financial year 2019-20, it was observed that CT scan services were outsourced to Eastern Medical services. Resultantly payment advices of Rs 5.244 million were verified by the hospital administration and forwarded to PMU for payment. Audit noticed following irregularities in verification / authentication of the invoices of service provider.

- i. Service provider did not provide radiologist at DHQ Bhakkar while CT scans were being performed by technicians.
- ii. Multiple / maximum 4 scans (contrast/simple) of single patient at a time were performed by service provider to maximize its revenue.
- iii. No internal control mechanism was devised to monitor the scans by the service provider.
- iv. Invoices were never compared with the copy of requisition retained by hospital but it was always compared with the requisition copy in custody of service provider.
- v. Service provider was not penalized despite non-availability of injection for contrast scan for many months
- vi. Instances of non-provision of CT scan films to patients were also reported instead patients were provided screen shots in mobiles during March and September, 2019.
- vii. While conducting CT scans, prior X-rays and other requisite clinical tests were not carried out.

Due to weak internal and financial controls irregular payment was made to the service provider.

This resulted in unjustified payment of Rs 5.244 million to the service provider.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that Eastern Medical Technology Services hired radiologist for each health facility who is doing the central tele / online reporting as per the contract from Lahore. However the Department admitted in reply that injections were not available for contrast scans for certain period as well as films were also

not available during some months. Audit contended that the Eastern Medical Services was required to provide consultant for each health facility which was never provided at DHQ Bhakkar. DAC up held the view point of audit and directed to take up the matter with PMU Primary & Secondary Health Department Government of the Punjab for clarification or recovery.

Audit recommends probe into the matter besides recovery of amount equivalent to the monthly salaries of radiologists.

(PDP 82)

#### **3.4.2.2.4 Un-economical purchase of medicine in bulk – Rs 2.185 million**

As per policy and operational guidelines for local purchase of medicines, circulated vide No. PSHD-TCO-I (M) 6-14/2017 dated 16.12.2017, local purchase costs government higher price in comparison to bulk purchase. Therefore, aim is to reduce the incidences of local purchase by identifying commonly and frequently purchased items and including them into the list of bulk purchase mandate. Local purchase is permitted for emergencies and indoor on the prescription of authorized medical practitioners only.

During audit of MS DHQ, Bhakkar for the financial year 2019-20, it was noticed that medicines frequently used in the hospital were purchased from LP budget in bulk quantities on retail price. Efforts were not made to purchase these items through rate contract on more economical rates as concluded by CEO DHA Bhakkar. Detail is as under.

<b>Amount in Rs</b>						
<b>Sr. No.</b>	<b>Description</b>	<b>Qty.</b>	<b>Retail Price</b>	<b>Rate as per bulk contract</b>	<b>Difference</b>	<b>Loss</b>
1	Dialyzer Set	2240 Piece	1209	827	382/piece	855,640
2	Bicarb Solution	2839 piece	405.45	278	127.45/ Piece	361,831
3	Ringer Lactate	17420	72.267	41.15	31.117	542,058
4	Mannitol Inj.	1421	143.6	122	21.6	30,693
5	Inj. Heparin	2569	495	350	145	372,505
6	Spinal Needle	2575	123.75	115	8.75	22,531
<b>Total</b>						<b>2,185,258</b>

Due to weak managerial and financial controls, medicines of frequent use were purchased at higher rates from LP vendor which resulted in loss of Rs 2.185 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, the department replied that rate contract was finalized late by CEO. DTLs of received medicines were cleared late hence hospitals had no other option but to purchase these items on retail price after availing maximum agreed discounts. The reply was not tenable because delays and negligence resulted in uneconomical purchases. DAC pended the para for fixing of responsibility for loss against the person (s) at fault.

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

[PDP 65, 73, 74]

### 3.4.2.2.5 Excess purchase of manual syringes - Rs 2.157 million

According to public notice No.PID (I)4372/19 advertised in Nawa e Waqt and Express Tribune dated 07.02.2020, the Drug Regulatory Authority of Pakistan, Ministry of National Health Services, Regulations and Coordination Medical Devices Division, imposed ban on the import of manual disposable syringes w.e.f. 30.09.2020 and manufacturing w.e.f. 31.03.2021 and directed all procurement agencies of Govts. and private hospitals and provincial health departments to plans their procurement plans in view of these dates.

Scrutiny of record of MS DHQ Hospital, Bhakkar for the financial year 2019-20, revealed that hospital's total consumption of syringes was 400,000 for the whole financial year. Audit noticed that while placing order of syringes by the DHA in March, 2020 neither previous year's consumption of the hospital nor ban dates notified by DRAP were considered. It was noticed that excess purchase of 300,000 manual syringes costing Rs 2.157 million without considering Government directives regarding ban of manual syringes.

Description	Qty.
Utilization during 2019-20	400,000
Items purchased for 2020-21	700,000
Excess purchase beyond the ban date as per previous consumption record	300,000
<b>Amount of expected dumping beyond ban (300,000 x 7.19)</b>	<b>2,157,000</b>

Owing to weak internal and financial controls, procurement was carried out without planning.

This resulted in loss to Govt. valuing Rs 2.157 million .

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that award letter for syringes was issued on 11-02-2020, and purchase order issued on 25-02-20 from CEO. Syringes were received at DHQ Hospital Bhakkar on 21-05-2020. In public notice in newspaper on 07-02-2020, there was a ban on manufacturing w.e.f. 31-03-2021 and import of disposable syringes w.e.f. 30-09-2020. There was no direction in this letter/notice to ban use of available stocks. Audit contended that purchase orders of the DHA were placed 15 days after public notice without realistic procurement plan. DAC upheld the view point of audit and pended the para.

Audit recommends fixing of responsibility for lapse against the person (s) at fault.

(PDP No.90)

### 3.4.2.2.6 Purchase and utilization of non-formulary medicines without DTL - Rs 2.105 million

As per policy and operational guidelines for local purchase of medicines, circulated vide No. PSHD-TCO-I (M) 6-14/2017 dated 16.1.2017, a formulary has been designed by the Drugs Control Wing of Primary & Secondary Healthcare Department with all details of approved brands mentioned against each generic. In case any health facility prefers to procure medicine of brands other than mentioned in formulary, the Medical Superintendent/ Incharge of such health facility shall ensure DTL of the said procurement.

Scrutiny of record of MS DHQ hospital, Bhakkar for the financial year 2019-20 revealed that management purchased following non-formulary medicines in violation of LP guidelines. Audit further noticed that medicines were utilized and payment was made without DTL report.

<b>Amount in Rs</b>					
<b>Sr. No.</b>	<b>Name of medicine</b>	<b>Name of Company</b>	<b>Rate / unit</b>	<b>Total Quantity</b>	<b>Total</b>
1	Ringer Lactate	Zeesole Laboratories	72.267	17420	1,258,891
2	Cordion Inj. 250mg	Siza International	195.5	3640	711,620
3	Dosavil Inj.	Dosaco Labortaries	4.25	10920	46,410
4	Rexabicarb Inj.	SJG Fazzal Ellie	19.185	4570	87,673
<b>Total Amount</b>					<b>2,104,594</b>

Procurement and use of non-formulary medicines without DTL report was due to weak managerial and financial controls.

This resulted in purchase and utilization of non-formulary medicines worth Rs 2.105 million without DTL report.



The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that the procured medicines were mentioned in formulary but not available in market. However these are emergency medicine. Quantity of medicine purchased through day to day LP mode was insufficient for DTL sampling and does not meet the sampling criteria. Audit contended that frequently non-formulary brands were purchased despite availability of formulary brands. DAC up held the view point of audit and pended the para for compliance. No progress was intimated till finalization of this report

Audit recommends fixing of responsibility of lapse against the person (s) at fault.

(PDP 75)

### **3.4.3 Value for money and service delivery issues**

#### **3.4.3.1 Non-maintenance of record of consumable items – Rs 4.540 million**

According to rule 15.5 of PFR Vol-1, the material should be issued from stock for departmental use against indent made by properly authorized person.

DDOs of following formations of DHA, Bhakkar consumed general store items, stationery and bedding/clothing items either without indents or properly approved indents from the authorized officers. Materials were consumed in hospitals without fulfilling the conditions i.e. requisition, approval of indents, signatures of authorized officer on proper indent books. In many cases acknowledgements were also not available.

			Rs in million
Sr. No	Name of formations	Items	Amount
1	RHC Behal	Stationery, Others, COS, Printing and Publications etc.	0.979
2	RHC Hyderabad		1.596
3	RHC Dhandla		1.965
<b>Total</b>			<b>4.540</b>

Use of material without indent was due to weak internal controls.

This resulted in doubtful consumption of stores/material of Rs 4.540 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that purchased items were properly entered in stock register, all items were issued to concerned persons for smooth running of RHCs and expense was made properly. Indent books and stock register are available for verification. Audit contended that reply was not supported with documentary evidences. DAC pended the para for appropriate reply along with detailed working of consumption record. No progress was intimated till finalization of this report.

Audit recommends fixing of responsibility of lapse against the person (s) at fault.

(PDP No. 171, 187, 213)

#### **3.4.3.2 Outsourcing of MEPG work at uneconomical rates – Rs 3.287 million**

According to clause 1.2 contract agreement between PMU Primary & Secondary Health Department and M/S STARK Industrial Solutions

Pvt. Ltd., the contract shall be interpreted in accordance with the law of Islamic Republic of Pakistan.

Scrutiny of record of DHQ hospital, Bhakkar for the financial year 2019-20 revealed that MEPG work of the hospital (Mechanical, Electric, Plumbing and Generator work) was outsourced to M/S Stark Industrial Solutions Pvt. Ltd w.e.f. February, 2020. Prior to this, DHQ Hospital Bhakkar managed these works by hiring four daily wagger skilled employees. Audit noticed that payment made to M/S Stark international for this work was seven times higher than previous year's arrangement. Detail is as under;

Designation	No of employees of outsourcing Firm	Rate paid to Stark Industrial Solutions per month	Total Payment of HR Cost to Stark (Feb 20 to Sep 20) 8 months	No. of employees hired by DHQ Hospital prior to outsourcing	Rate paid by DHQ per month	Total HR Cost prior to outsource (Feb 19 to Jan 20) 12 months
Electricians, Plumber, Technician	12	33,300	3196,800	4	19,682	944,736
Generator Mechanic	1	40,500	324,000	-	-	
Supervisor	1	49,500	396,000	-	-	
<b>Total</b>			<b>3916,800</b>			<b>944,736</b>
<b>Per month cost of 14 employees paid to service provide (8 months) = Rs 489,600</b> <b>Per month cost incurred by DHQ for 12 months = Rs 78,728</b> <b>Excess payment / month = 489,600-78,728 = Rs 410,872</b> <b>Total payment (eight months)= 3,286,976</b>						<b>3,286,976</b>

Outsourcing of labour at uneconomical rates was due to weak internal and financial controls.

This resulted in financial loss to public exchequer due to award of uneconomical contract of MEPG valuing Rs 3.287 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that outsourcing agreement/contract for MEPG work of DHQ Hospital Bhakkar was between PMU of P&SHCD, Punjab and M/S Stark Industrial Solutions Pvt. Ltd. at central level. DHQ only processes and forwards the monthly invoices of service provider to PMU of P&SHCD for payment. Audit contended that reply was not tenable as government sustained financial loss. DAC pended the para and directed the department to take up the matter with PMU of Primary & Secondary Health Department by

highlighting financial implications. No progress was intimated till the finalization of this report.

Audit recommends fixing of responsibility for loss against the person (s) at fault.

(PDP No.78)

### 3.4.4 Others

#### 3.4.4.1 Non-auction of unserviceable material - Rs 3.00 million

According to Rule 15.3 of PFR Vol-I, a competent authority may sanction the sale or disposal of stores regarded as surplus, obsolete or unserviceable.

Scrutiny of record of following formations of District Health Authority, Bhakkar for the financial year 2019-20 revealed that large number of fixtures, fittings, electric equipment, medical equipment / machinery and hospital beds were replaced under the development scheme “revamping of DHQ/THQ hospitals.” Audit noticed that auction of old material was not done in spite of lapse of considerable time whereas most of the items were lying in the open space and deteriorating with the passage of time as detailed below:

<b>Rs in million</b>				
<b>Sr. No</b>	<b>Name of Formations</b>	<b>Description of items</b>	<b>Qty</b>	<b>Amount</b>
1	DHQ Bhakkar	Ultrasound, OT Light, Dialysis Machine, X-Ray Machine, Dental X-Ray, Different Analyzers, Photocopy machine etc.	27	2.00
2	THQ Darya khan	Iron Patient Beds, Side Racks, Benches, Drip Stands	180	1.00
<b>Total</b>				<b>3.00</b>

Due to weak internal and financial controls huge quantity of old items / material was not auctioned.

This resulted in loss due to non-auction of old / unserviceable material worth Rs 3.00 million.

The matter was reported to the PAO in September, 2020. In DAC meeting held on 23.12.2020, department replied that most of the listed equipment/machinery is under investigation by the anti-corruption establishment Sargodha since 2013. Condemnation of some other items is under process. DAC pended the para for auction of these un-serviceable stores.

Audit recommends early auction of the old and unserviceable material.

(PDP No. 83, 133)

## CHAPTER 4

### DISTRICT HEALTH AUTHORITY, CHAKWAL

#### 4.1 Audit Profile

There are 33 formations in District Health Authority Chakwal out of which audit of 8 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,601.358 and Rs 12.553 million. Expenditure and receipt audited is given in following table which was 43% and 27% respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Chakwal	33	8	700.115	3.360
2	<ul style="list-style-type: none"><li>Assignment Accounts</li><li>SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 4.2 Classified summary of audit observations

Audit observations amounting to Rs 103.748 million were raised in this report during current audit of “District Health Authority, Chakwal.” This amount also includes recoveries of Rs 25.228 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	11.630
2	Reported cases of fraud, embezzlement, and misappropriation	0
3	<b>Irregularities:</b>	
	a. HR/Employees related irregularities	1.255
	b. Procurement related irregularities	61.992
	c. Management of accounts with commercial banks	-
4	Value for money and service delivery issues	-
5	Others	28.871
	<b>Total</b>	<b>103.748</b>

### **4.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	27	Not Convened
2	2018-19	23	Not Convened
3	2019-20	19	Not Convened

#### 4.4 AUDIT PARAS

##### 4.4.1 Non-implementation of government policies

##### 4.4.1.1 Irregular up-gradation of the posts – Rs 11.630 million

Government of the Punjab, Primary & Secondary Health Department vide Notification No.SO(ND)1-44/2017 dated March 2020, has re-structured the paramedics cadre under 4-tier formula. Allied Health Services Structure whereby the existing incumbents of Clinical and PHC of Punjab were up-graded / re-designated with the ratio 50:34:15:1.

During audit of various formations of DHA Chakwal for the financial year 2019-20, it was observed that one time dispensation was granted to allied health professionals w.e.f 24.11.2011 in BPS-09 and further EDO(H)/(CEO (DHA) Chakwal upgraded them into remaining tiers of BPS-12,14 & 16 on 31.12.2016 w.e.f 24.11.2011 but following observations were noticed:

1. The employees were upgraded in BPS-12, 14 & 16 instead of proper promotion channel i.e. seniority cum fitness and mandatory trainings of relevant technology etc. as prescribed in service rules, 2012 besides the fact that neither were they qualified nor fulfilled the requirements for such promotion.
2. Director General Health, Punjab was competent authority for promotion to BS-16 which was ignored and incumbents were up-graded by EDO/CEO (DHA) Chakwal.
3. As per splashing of posts by Finance Department District Chakwal had only seven posts of BS-16 out of which 25% should be filled by fresh appointment so only five posts were available but 22 officials were upgraded resulting in excess up-gradation of seventeen officials in BS-16.

Irregular up-gradation and non-reversion of 209 posts in BPS-09 resulted in overpayment of pay and allowances of 11.630 million as detailed below:-

Rs in million				
Old BPS	Up-Graded BPS	No of officials	Difference of pay / month per person	Overpayment during the financial year 2019-20
A	B	C	D	E = (Dx12) x C
BPS-09	BPS-12	104	3,950	4.930
BPS-09	BPS-14	51	5,590	3.421
BPS-09	BPS-16	7	9,830	0.826
BPS-12	BPS-14	32	2,850	1.094



BPS-12	BPS-16	15	7,550	1,359
<b>Total</b>				<b>11,630</b>

Due to non-compliance of instructions, higher scales were awarded which resulted in irregular expenditure on pay & allowances.

The matter was reported to PAO on September, 2020. DAC meeting was convened on 22.10.2020 wherein the department replied that posts of paramedic staff were upgraded after completion of due process. Later on Director General Health Services Punjab Lahore issued revised letter regarding splashing of technicians (BS-9,12,14 & 16) District wise sanctioned AHPs of various technologies were identified. In the light of instructions a committee was constituted for review of above said up-gradation / re-designation. The seniority lists had been prepared and under the process to be notified. The process will be completed immediately and recovery will be made from the concerned. Reply of the department is not tenable as no compliance was shown. DAC pended the para and directed for reversion of employees and recovery of overpaid amount but no further progress was intimated till the finalization of this report.

Audit recommends reversion of employees to their original scales and recovery of overpaid amounts besides fixing of responsibility against official(s) at fault.

(PDP - 51, 19, 28, 45)

## 4.4.2 Irregularities

### 4.4.2.1 HR/Employees related irregularities

#### 4.4.2.1.1 Un-authorized hiring of services – Rs 1.255 million

According to Sr. No. 4.7 of Health Council Guidelines issued by Primary & Secondary Health Guidelines only 10 data entry operators can be appointed as contingent paid staff from health council funds.

MS DHQ Hospital, Chakwal hired five facilitators @ Rs 17,500 per month and paid Rs 898,535 from health council fund during the financial year 2019-20 in violation of guidelines of utilization of health council fund. Further, it was noticed that MS DHQ hired services of electrician, plumber and AC technician from M/s Unique Trading Services and paid Rs 356,577 without sanctioned post for the months of November, 2019 to February, 2020 from Account-VI. This resulted in un-authorized payment of Rs 1,255,112 as detailed below:-

Amount in Rs					
Sr. No.	Name of Employee / Firm	Period Observed	Amount	Fund	Remarks
1	Amir Sohail (Facilitator)	June,19 to May,2020	202,308	Health Council Fund	Hiring of Facilitator is not allowed by HC
2	M. Saqlain Akran (Facilitator)	-do-	204,327		
3	M. Aftab (Facilitator)	-do-	198,700		
4	Imdad Hussain (Facilitator)	-do-	151,200		
5	Hafiz Shahid Mustafa (Facilitator)	-do-	142,000		
6	M/s Unique Trading Services, Chakwal	MEP Services for Nov-2019 to Feb 2020	356,577	Account-VI	Services hired without sanctioned posts
<b>Total</b>			<b>1,255,112</b>		

Due to non-compliance of rules, un-authorized payment was made.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 22.10.2020 wherein the department replied that as per the guidelines and business of Health Council, services can be hired with approval of the Chair / Council and the same has been approved in Health Council meeting. Reply of the department was not tenable because neither appointment of facilitators were allowed from health council funds nor appointment of services without sanctioned posts. DAC decided to

keep the para pending till regularization but no compliance was shown till the finalization of this report.

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

(PDP No. 12)

#### 4.4.2.2 Procurement related irregularities

##### 4.4.2.2.1 Less supply of medicines – Rs 28.560 million

According to rule 24 of Punjab District Authorities Budget Rules 2017, all conditional grants shall be budgeted and utilized in accordance with the conditions of the grant. Moreover, according to Government of the Punjab, Finance Department, Lahore letter No. FD(W&M) 22-1/2019-20/DHA/2020 dated.07.02.2020 budget was released for bulk purchase of medicines at CEO (DHA) level for DHQ, THQs and office of CEOs as per break up of amount.

During the audit of following formations of DHA Chakwal, for the financial year 2019-20 it was observed that budget of Rs 100.140 million for bulk medicines was released by Finance Department to CEO of DHA for purchase of medicines for DHQs/THQs as tide grant. However, scrutiny of medicines distribution revealed that medicines were not supplied to the health facilities according to their allocation by concerned CEO. This resulted in less supply of medicines than budget released by Finance Department.

<b>Rs in million</b>			
<b>Name of Health Facility</b>	<b>Budget released by Finance Department</b>	<b>Value of medicines supplied</b>	<b>Value of medicines supplied less</b>
DHQ Hospital Chakwal	84.121	61.859	22.262
THQ Hospital Kallar Kahar	16.019	9.721	6.298
<b>Total</b>	<b>100.140</b>	<b>71.580</b>	<b>28.560</b>

Due to weak managerial controls medicines were less supplied than released budget.

The matter was reported to the CO / PAO in September, 2020. DAC meeting was convened on 22.10.2020 wherein the department replied that the medicines were supplied to health facilities according to demand and utilization. Reply of the department was not tenable as Finance Department released budget for specific health institutions, CEO can increase / decrease the quantity of medicines according to the demand but budget of a tied grant cannot be utilized against any other health facility. DAC kept the para pending till regularization but no further progress was intimated till the finalization of the report.

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

(PDP No. 57,6 & 86)

#### 4.4.2.2 Irregular purchase of different items by splitting the indent - Rs 24.857 million

According to rule 2 12(1) of PPRA 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 from time to time. Further, 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 procurement so planned.”

During audit of various formations of DHA Chakwal for the financial year 2019-20, it was observed that purchases worth Rs 24.857 million were made by splitting the indents to avoid tendering process. This resulted in irregular expenditure.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	DHQ Hospital Chakwal	12.870
2	THQ Hospital Talagang	1.748
3	Government City Hospital Talagang	2.569
4	CEO (DHA) Chakwal	0.585
5	District Officer Health Chakwal	0.428
6	THQ/Trauma Center Kallar Kahar	4.524
7	THQ/Trauma Center Kallar Kahar (Health Council)	1.817
8	RHC Balkasar	0.316
	<b>Total</b>	<b>24.857</b>

Procurement of items by splitting the indents was due to non-compliance of rules.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 22.10.2020 wherein the department replied that items were purchased for emergency need/ during the floating period of tender, purchases were made on different dates / period, therefore no violation of PPRA was made. Reply of the department was not tenable as splitting was made. DAC decided to keep the para pending till regularization but no compliance was shown till the finalization of this report.

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

(PDP No. 15, 23, 39, 67, 77, 84, 90 &109)

#### 4.4.2.2.3 Misclassification of expenditure – Rs 8.575 million

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan.

During audit of various formations of DHA Chakwal for the financial year 2019-20, it was observed that various payments were drawn from wrong heads of accounts. This resulted in misclassified expenditure of Rs 8.575 million

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	DHQ Hospital Chakwal	3.865
2	THQ Hospital Talagang	1.052
3	Government City Hospital Talagang	2.800
4	THQ Hospital Choa Syedan Shah	0.858
	<b>Total</b>	<b>8.575</b>

Expenditure was booked under incorrect object codes due to weak financial controls.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 22.10.2020 wherein the department replied that in some heads no misclassification was made but point is noted for compliance in future. The reply of the department was not tenable as misclassification of expenditure was established. DAC kept the para pending till regularization but no further progress was intimated till the finalization of this report.

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

(PDP No. 13, 26, 41 & 101)

### **4.4.3 Others**

#### **4.4.3.1 Unjustified supply of medicines to PHFMC – Rs 27.175 million**

According to Clause 4.4 of agreement between PHFMC and DHA Chakwal, the DHA Chakwal agrees that it shall, upon the coming into force of this agreement, authorize the Provincial Finance Department to directly transfer from its share determined by PFC, the approved budgetary allocation/finance of the former to PHFMC in the form of Grant in aid in respect of all vacant posts, medicines, maintenance and repair of building and equipment, utilities, stores and office supplies etc.

During the audit of CEO (DHA) Chakwal, for the financial year 2019-20 it was observed that total budget for bulk medicines of Rs 156.940 million was released for different health facilities (DHQ, THQ, CEO) by Finance Department but medicines worth Rs 27.175 million were supplied to RHCs working under PHFMC which is unjustified as budget for purchase of medicines was already transferred to PHFMC by Finance Department directly as CEO (DHA) Chakwal authorized the same as per agreement. This resulted in unjustified supply of medicines to PHFMC.

Supply of medicines to PHFMC in addition to the budget which was already shifted to PHFMC by Finance Department was due to weak managerial controls.

The matter was reported to the CEO / PAO in September, 2020. DAC meeting was convened on 22.10.2020 wherein department replied that medicines were procured by CEO Health as budget for RHCs and GRDs was at his disposal. As per instructions of the P&SHC Department vide No.SO(B&A)1-93/2017 dated 03.06.2020 medicines were handed over to the PHFMC, Chakwal. Reply of the department was not tenable as clarification regarding release of funds for bulk purchase of medicines was issued by Secretary P&SHCD Lahore and not by Finance Department. DAC kept the para pending till clarification from Finance Department regarding non release of funds for purchase of medicines to PHFMC but no further progress was intimated till the finalization of the report.

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

(PDP No. 54)

#### 4.4.3.2 Less collection of government dues- Rs 1.696 million

According to rule 68 (1) of Punjab District Authorities Budget Rules 2017, 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 fund and to record entries under proper receipt head.

During audit of following formations of DHA Chakwal for the financial year 2019-20, it was observed that management did not collect Rs 1.696 million from contractors on account of canteen and parking fee of the hospitals.

<b>Rs in million</b>					
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Description</b>	<b>Amount due</b>	<b>Amount deposited</b>	<b>Recoverable</b>
1	DHQ Hospital Chakwal	Canteen (Auction charges, Income tax, Electricity)	1.170	0.360	0.810
2		Parking (Auction charges, Income tax, Punjab Sales Tax)	2.658	1.867	0.791
3	THQ Hospital Talagang	Canteen (Auction charges, Income tax)	0.077	0.035	0.042
		Parking (Auction charges, Income tax, Punjab Sales Tax)	0.089	0.036	0.053
<b>Total</b>			<b>3.994</b>	<b>2.298</b>	<b>1.696</b>

Due to weak internal control and financial mismanagement neither the amount was collected from contractor nor any action taken against him for blacklisting, which resulted in loss of Rs 1.696 million to government.

The matter was reported to the CO / PAO in September, 2020. DAC meeting was convened on 22.10.2020 wherein the department replied that recovery process had been initiated. Reply of the department was not tenable as no recovery was made. DAC kept the para pending till compliance but no further progress was intimated till the finalization of the report.

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

(PDP No. 9, 10 & 34)



## CHAPTER 5

### DISTRICT HEALTH AUTHORITY, GUJRANWALA

#### 5.1 Audit Profile

There are 21 formations in District Health Authority Gujranwala out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,580.65 and Rs 31.40 million. Expenditure and receipt audited is given in following table which was 51% and 81% respectively.

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujranwala	21	10	815.393	25.434
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 5.2 Classified summary of audit observations

Audit observations amounting to Rs 189.371 million were raised in this report during current audit of “District Health Authority, Gujranwala.” This amount also includes recoveries of Rs 72.857 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	29.400
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	<b>Irregularities:</b>	
	a. HR/Employees related irregularities	145.773
	b. Procurement related irregularities	12.098
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	-
6	Others	2.100
<b>Total</b>		<b>189.371</b>

### **5.3 Brief comments on the status of compliance with PAC directives**

The Audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	18	Not convened
2	2018-19	18	Not convened
3	2019-20	11	Not convened

## **5.4 AUDIT PARAS**

### **5.4.1 Non-implementation of government policies**

#### **5.4.1.1 Irregular up-gradation of post of chief technician - Rs 29.4 million**

Government of the Punjab, Primary & Secondary Health Department vide Notification No.SO(ND)1-44/2017 dated March 2020, has re-structured the paramedics cadre under 4-tier formula. Allied Health Services Structure whereby the existing incumbents of Clinical and PHC of Punjab were up-graded / re-designated with the ratio 50:34:15:1.

Scrutiny of accounts record of DHO Gujranwala revealed that 65 technicians (of all technologies) of CEO office were up graded to the posts of Chief Technicians BPS-16 against admissible 16 seats as per prescribed ratio under 4 tier up gradation structure and services rules 2012 *ibid*. Audit noticed following irregularities in awarding up gradations.

In most of the instances the incumbents were directly up graded to the posts of Chief Technicians from Junior Technicians BPS-09 & Technicians BPS-12.

- i. As per prescribed ratio for the whole district up graded posts of Chief technician BS-16 were only 27 for entire district health authority, Gujranwala against which 53 incumbents of CEO office were awarded BS-16.
- ii. Incumbents were up-graded without mandatory trainings and qualifying examination of Punjab Medical Faculty.
- iii. 25% reserved seats (for B.sc. graduates) of initial recruitments were also filled through up gradation.
- iv. Similarly more than prescribed ratio junior technicians of BS-09 were up-graded to the post of Senior Technicians.

Award of higher scales which resulted in irregular expenditure of Rs 29.40 million on pay & allowances was due to weak internal and financial controls.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein the department replied that the upgradation of technicians was made by the CEO office. DAC shifted the para to CEO DHA with the direction to enquire the matter and recover the overpayment within 6 months.

Audit recommends probe into the matter for fixing of responsibility of illegal up-gradations against the person(s) at fault besides reversion to their original scales and recovery of overpaid amounts after detailed departmental scrutiny.

[PDP No.54]

## 5.4.2 Irregularities

### 5.4.2.1 HR / Employee related irregularities

#### 5.4.2.1.1 Overpayment of special allowances - Rs 115.7 million

According to Clause 6 (ii) of Government of Punjab finance department budget notification No.FD.PC 2-1/2017 dated 14.7.17 those employees who are not in receipt of adhoc allowance- 2010 @50% , the existing amount of special allowance shall be reduced by 50% w.e.f 1.7.2017, and the remaining amount shall continue to be drawn at frozen level.

The management of following formations under jurisdiction of District Health Authority, Gujranwala for the year 2019-20 did not deduct 50% special allowances from the pay of the doctors and nurses as they were not in receipt of adhoc allowance- 2010 @50% before 1-7-17 which resulted in overpayment of special allowances amounting to Rs 115.7 million.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>No. of employees</b>	<b>Amount</b>
1	CEO (DHA) Gujranwala	600	84.72
2	THQ Hospital Nowshera Virkan	21	4.714
3	THQ Hospital Wazirabad	180	23.132
4	SMO RHC Ahmad Nagar	8	1.179
5	SMO RHC Sohdra	16	1.955
<b>Total</b>			<b>115.7</b>

Overpayment of special allowances causing loss of 115.700 million to government was due to weak internal controls.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was convened on 24-12-2020 wherein departments replied that allowances were admissible to the staff and paid by DAO Gujranwala. DAC directed to seek clarification from finance department, Govt. of Punjab.

Audit recommends an early action for clarification from the finance department.

(PDP No. 3, 97, 120, 181, 216)

#### **5.4.2.1.2 Non-recovery of house rent and conveyance allowance - Rs 14.120 million**

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case a government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, in case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made. According to rule 7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

During scrutiny of the record of the officers/officials of the District Health Officer Gujranwala revealed that 600 employees of different designations such as MOs/WMOs, Technician, Dispenser, LHV, Dai and Naib Qasid were allotted designated residences or residing in Govt. accommodations in BHUs. However house rent allowance and conveyance allowance were not deducted. Due to non-deduction of HRA and CA, overpayment was made to the officers.

Due to weak internal controls, overpayment of Rs 14.120 million was made which resulted in loss to government treasury.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein the department replied that the matter was already under consideration in PAC and a letter was written to Xen Buildings Gujranwala to check the status of BHUs buildings. DAC directed the department to recover the amount of HRA and CA.

Audit recommends an early recovery of the amount besides fixing of responsibility against officers at fault.

[PDP No.26 ]

#### **5.4.2.1.3 Overpayment of pay & allowances - Rs 6.121 million**

According to rule 2.31(a) of PFR Volume-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations.

Audit of following health formations of DHA Gujranwala for the financial year 2019-20, revealed that various employees either retired or resigned from service or died during service but pay was credited to their bank accounts after retirement / resignation and death. Similarly, various staff relinquished the charge or absconded but pay was credited to their bank accounts.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	DHO Gujranwala	0.504
2	DHO Gujranwala	0.493
3	DHO Gujranwala	0.399
4	DHO Gujranwala	0.706
5	DHO Gujranwala	0.290
6	MS THQ Hospital Kamonke	0.581
7	DHO Gujranwala ( <b>Annexure-H</b> )	3.148
<b>Total</b>		<b>6.121</b>

Payment of pay and allowances after resignation / retirement or death was due to weak internal controls.

This resulted in unauthorized payment of Rs 6.121 million

The matter was reported to CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein the department replied that notices were issued to the doctors at their home addresses. DAC directed the department to request the Deputy Commissioner Gujranwala to recover the government dues under Land Revenue Act.

Audit recommends recovery from concerned officers / officials, besides fixing of responsibility against the person (s) at fault.

[PDP No.35, 36, 37, 48, 57, 72, 44]

#### **5.4.2.1.4 Overpayment of HSR allowance – Rs 4.196 million**

As per letter No. PMU/PHSRP/G-I-06/61/760 dated the 16<sup>th</sup> March, 2007, Government of the Punjab, Health Department, the HSR allowance is payable only when the doctors / Paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Any doctor / paramedic and other staff whether regular or on contract, posted and drawing pay against the posts of RHCs/BHUs is directed to perform the duty somewhere else will not be entitled to PHSRP (HSR) allowance any such allowance paid should be recovered.

During scrutiny of the accounts record of CEO (DHA) Gujranwala for the financial year 2019-20, audit observed that HSR allowance was

paid to employees in violation of the instructions *ibid*, and doctors were drawing HSR Allowance but they were not doing hospital based practice after duty hours and others were paid HSRA during absence period as detailed below.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1.	DO (H) GW	0.886
2.	DO (H) GW	0.529
3.	DO (H) GW	0.048
4.	DO (H) GW	0.112
5.	MS THQ Hospital Kamonke	1.737
6.	THQ Hospital Wazirabad	0.324
7.	SMO RHC Ghakar	0.119
8.	SMO RHC Ghakar	0.418
9.	SMO RHC Qila Didar Singh	0.023
	<b>Total</b>	<b>4.196</b>

Payment of allowances to officers / officials without admissibility was due to weak internal controls.

This resulted in overpayment of Rs 4.196 million to the employees.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein department replied that DC Gujranwala has been requested to recover the amount of HSRA. DAC directed the department to recover the whole amount of HSRA.

Audit recommends prompt recovery of the irregularly paid pay and allowances.

(PDP No. 09, 39, 43, 63, 65, 76, 122, 152, 153, 192)

#### **5.4.2.1.5 Double drawl of pay - Rs 1.043 million**

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Audit of District Health Officer (MS) Gujranwala revealed that Dr. Azhar Saeed Chaudhry remained on LPR from 01.07.2018 to 30.06.2019. The doctor did not draw pay and allowances from July 2018 to February 2019. Further doctor drew regular salary from March to July 2019. This gap period from July 2018 to February 2019 was claimed in adjustment in the month of April 2019. Later on the doctor again drew pay



and allowances through off cycle in the month of January 2020. Hence the doctor drew double adjustment for same gap period.

**Rs in million**

<b>Adjustment drawn in April 2019</b>			
<b>P. No.</b>	<b>Name &amp; Designation</b>	<b>Drawl month</b>	<b>Amount</b>
30236498	Azhar Saeed Chaudhry, MO	April 2019	1.197
<b>Payment drawn through offcycle in January 2020</b>			
30236498	Azhar Saeed Chaudhry, MO	07.01.2020	1.043

Due to weak internal controls, payment of Rs 1.043 million was drawn through off cycle without entitlement resulting in loss of Rs 1.043 million.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein the department replied that payment was made to the doctor through off cycle. DAC directed the DHO (MS) to probe the matter and submit report within 2 months of the issuance of minutes of meeting.

Audit recommends immediate recovery of the amount paid irregularly, besides fixing of responsibility against the person(s) at fault.

(PDP No.58)

#### **5.4.2.1.6 Overpayment of pay and allowances - Rs 2.166 million**

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

Social Security Benefit @ 30% in lieu of pension was paid to various staff by the CEO DHA Gujranwala during 2019-20. Services of the officials were regularized since January 2015. The pay of these employees was required to be fixed at the initial stage of their pay scales and payment on account of SSB 30% to be discontinued which was not done. Resultantly all these employees were drawing pay continuously without pay fixation at initial stage of pay and were also being paid 30% SSB. This resulted in unauthorized payment of 30%-SSB and pay and allowances amounting to Rs 2.166 million as detailed below.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	MS THQ Hospital Wazirabad	0.623
2	SMO RHC Ghakar	1.117
3	SMO RHC Ali Pur Chatha	0.331
4	SMO RHC Sodhra	0.095
	<b>Total</b>	<b>2.166</b>

Payment of Social Security Benefit allowance @30% in lieu of pension to employees after regularization of their services resulted in overpayment of government money due to non-compliance of rules.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020, the department replied that actual overpayment of SSB is being probed and will be recovered from the concerned. DAC directed the department to recover the actual overpaid amount.

Audit recommends immediate recovery of the amount paid irregularly, besides fixing of responsibility against the person(s) at fault.

[PDP No.125, 147, 164, 209]

#### **5.4.2.1.7 Irregular payment of pay and allowances during EOL – Rs 1.384 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 through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

Scrutiny of accounts record of District Health Officer Gujranwala revealed that Dr. Sana Hadia Qaisar working as WMO in BHU Khusar Baryal under the control of DHO applied for EOL of 4 years for FCPS. The said officer availed EOL w.e.f 13.02.2019, however pay and allowances were credited to her bank account for the period February to July 2019. It was further observed that doctors working under the control of DHO as MO/ WMO in BHUs applied for EOL during the financial year 2019-20. These doctors availed EOL without approval of the Secretary P&SHC Department Lahore whereas pay and allowances were credited to their bank accounts for the EOL period. **Annexure-I**

Due to weak internal controls inadmissible pay and allowances were paid which resulted in loss of Rs 1.384 million to government treasury.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein the department replied that notices were issued to the doctors at their home addresses. DAC directed the department to request Deputy Commissioner Gujranwala to recover the government dues under Land Revenue Act.

Audit recommends for prompt recovery of the amount besides fixing of responsibility against officers at fault.

(PDP No. 25 )

#### **5.4.2.1.8 Overpayment of incentive allowance – Rs 1.043 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

Scrutiny of accounts record of THQ hospital Wazirabad revealed that specialists were drawing full amount of incentive allowance during the financial year 2019-20. However proof of evening visits of the specialists along with biometric attendance was not available on record. In the absence of evening stay register and biometric attendance payment of incentive allowance was not justified.

Overpayment of Rs 1.043 million on account of incentive allowance was made due to weak financial controls.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020, wherein the department replied that specialists/consultants performed duty on emergency basis and also performed evening rounds. In the absence of biometric attendance, DAC did not accept the reply of the department and directed to enquire the matter within one month of the issuance of minutes of meeting.

Audit recommends for enquiry of the matter and recovery of the amount involved.

[PDP No.123]

## **5.4.2.2 Procurement related irregularities**

### **5.4.2.2.1 Irregular expenditure on purchase of day-to-day medicines - Rs 9.509 million**

As per clause 2 (iv) of the Punjab Primary and Secondary Healthcare Department Lahore letter No. PSHD-TCO-I(M) 6-14/2017 dated 16.12.2017 regarding the policy and operational guidelines for local purchase of medicines (day to day) the criteria for LP was notified.

During audit of various hospitals under jurisdiction of CEO (DHA) Gujranwala, it was observed that an amount of Rs 9.509 million was incurred on purchase of LP medicines but the above-mentioned criteria was not fulfilled. The medicine was not purchased for specific patients as prescribed by the doctor rather it was purchased in bulk and kept in main store of medicine and then consumed in routine for all the patients. Moreover, neither supply orders were issued on L.P portal nor bills were received through portal. This resulted in irregular expenditure of Rs 9.509 million as detailed below:

<b>(Rs in million)</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	THQ Hospital Wazirabad	9.025
2	SMO RHC Ahmad Nagar	0.484
	<b>Total</b>	<b>9.509</b>

Due to non-compliance of rules the local purchase medicine worth Rs 9.509 million was made irregularly.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020 wherein the department replied that schedule of requirement of medicine was received from Pharmacy Department. Bulk medicine was received from CEO office in June 2020. DAC directed to prepare trend list and to produce the record of patients to whom the medicines were issued.

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

[PDP No.132, 177]

### **5.4.2.2.2 Purchase of medicines at higher rates – Rs 2.589 million**

According to PPRA Rules 2014, General Provisions 4- Principals of Procurement, 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.

Scrutiny of accounts record of DHO Gujranwala revealed that the rate contract for purchase of paracetmol 120mg/5ml and metronidazole to M/s Lisko Pakistan Pvt. Ltd. under framework contract was executed. However rate of medicine was approved and paid more than rate approved in DHA Gujrat.

<b>Amount in Rs</b>						
<b>Invoice No.</b>	<b>Name of medicines</b>	<b>Rate in DHA Gujrat</b>	<b>Rate in DHA Gujranwala</b>	<b>Diff</b>	<b>Qty</b>	<b>Amount</b>
1382	Paracetmol 120mg/5ml	30.60 (LP)	42.44	11.84	147,000	174,0480
1495	Metronidazole	34 (LP)	50.99	16.99	50,000	849,500
	<b>Total</b>				<b>197,000</b>	<b>2,589,980</b>

Purchase of medicines at higher rates, which resulted in overpayment of Rs 2.589 million to the supplier and loss to government treasury, was due to weak internal control.

The matter was reported to the CEO/PAO in September, 2020. DAC meeting was held on 24.12.2020, wherein the department replied that the rate contract was awarded to M/s Lisko Pakistan Pvt. Ltd. by the CEO DHA. DAC shifted the para to CEO and directed Dy. Director (B&A) to enquire the matter and submit report within 3 months of the issuance of minutes of meeting.

Audit recommends prompt enquiry of the matter and recovery of excess amount besides fixing of responsibility against officers at fault.

[PDP No.28]

### **5.4.3 Others**

#### **5.4.3.1 Non deposit of parking and canteen fee - Rs 2.100 million**

According to rule 68 (1) of Punjab District Authorities Budget Rules 2017, 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 fund and to record entries under proper receipt head.

MS THQ Hospital Wazirabad did not auction parking & canteen contracts and made self-collection of parking fee but did not deposit the same in government treasury. However, on 1.1.2020 the department succeeded in auction of collection rights of parking stand and canteen @ Rs 86,000 / month and Rs 25,500 / month respectively to contractor, but the contractor did not deposit Rs 2.100 million into the government exchequer. Furthermore, neither the deposited security was forfeited nor the contractor was black listed.

Due to weak managerial controls the management was unable to collect government dues which resulted in loss of Rs 2.100 million to government.

The matter was reported to the CEO/PAO in September, 2010. DAC meeting was held on 24.12.2020 wherein department replied that enquiry committee was constituted to check the non-auction of parking and canteen fee. DAC decided to keep para pending till receipt of enquiry report.

Audit recommends for enquiry of the matter besides recovery from the concerned.

[PDP No.137]

## CHAPTER 6

### DISTRICT HEALTH AUTHORITY, GUJRAT

#### 6.1 Audit Profile

There are 32 formations in District Health Authority Gujrat out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,852.754 and Rs 20.584 million. Expenditure and receipt audited is given in following table which was 75% and 86% respectively.

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujrat	22	10	1394.425	17.70
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 6.2 Classified summary of audit observations

Audit observations amounting to Rs 74.327 million were raised in this report during current audit of “District Health Authority, Gujrat.” This amount also includes recoveries of Rs 32.596 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	Irregularities:	
	a. HR/Employees related irregularities	23.616
	b. Procurement related irregularities	48.896
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	1.815
6	Others	-
<b>Total</b>		<b>74.327</b>

### **6.3 Brief Comments on the Status of Compliance with PAC Directive**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	8	Not convened
2	2018-19	8	Not convened
3	2019-20	18	Not convened



## **6.4 AUDIT PARAS**

### **6.4.1 Irregularities**

#### **6.4.1.1 HR / Employee related irregularities**

##### **6.4.1.1.1 Unjustified drawl of incentive allowance – Rs 10.348 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis.” For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

During scrutiny of accounts record of various formations of DHA Gujrat, audit observed that specialist doctors were drawing full amount of Incentive Allowance during the financial year 2019-20. Proof of evening visits along with biometric attendance of the specialists were not available on record. In the absence of evening stay register and biometric attendance, drawl of 100% incentive allowance without deduction of 40% was unjustified.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>No. of specialists</b>	<b>Amount</b>
1	MS THQ Hospital Kharian	13	3.740
2	MS THQ Hospital Sarai Alamgir	04	1.176
3	MS THQ Level Hospital Kunjah	07	2.128
4	MS Trauma Centre Lalamusa	03	2.550
5	MS THQ Level Hospital Lalamusa	05	0.754
<b>Total</b>			<b>10.348</b>

Non-deduction of 40% incentive allowance was due to weak internal controls.

This resulted in unjustified payment of incentive allowance of Rs 10.348 million.

The matter was reported to the PAO in November, 2020. Department replied that all consultants were available on call basis. Reply of the department was not acceptable as record of biometric attendance was not produced. DAC in its meeting held on 29.12.2020, directed the department to recover 40% of incentive allowances if the concerned doctors failed to produce the biometric attendance record and their working details after regular duty hours alongwith a certificate by the

Medical superintendent that the doctor concerned performed night visits continually and satisfied with their performance. For future payments DAC directed that the 40% portion of the incentive allowance should be paid separately through adjustments by the MS after attaching evidence for the conditions required in the notification.

Audit recommends recovery of the overpaid amount besides fixing of responsibility against officers at fault.

[PDP No. 76, 117, 152, 180 & 207]

#### **6.4.1.1.2 Non deduction of house rent and conveyance allowances - Rs 8.005 million**

According to Government of Punjab Finance Department letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case a Government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, In case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made. According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No.(1)-imp.1/77, dated 28th April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

Scrutiny of pay slips of the staff of District Health Officer Gujrat revealed that MOs/WMOs, Technicians, dispenser, LHV, Dai, and Naib Qasid/C-IV were allotted designated residences or residing in Govt. accommodations in BHUs. However their house rent allowance as well as conveyance allowance was not deducted. Due to non-deduction of house rent and conveyance allowances, overpayment was made to the officers / officials.

<b>Rs in million</b>			
<b>Category</b>	<b>Description</b>	<b>No. of Employees</b>	<b>Amount</b>
Doctors	CA &HRA	10	0.666
Paramedics / C-IV	CA &HRA	170	7.339
<b>Total</b>			<b>8.005</b>

Non-deduction of allowances was due to weak internal controls which resulted in overpayment of Rs 8.005 million to concerned employees.

The matter was reported to the CEO / PAO in November, 2020. Department replied that recovery notices were issued to the concerned employees. DAC in its meeting held on 29.12.2020, directed to issue notices to the concerned employees for recovery of the amount.

Audit recommends recovery of the overpaid amount besides fixing of responsibility against officers at fault.

[PDP No. 46]

#### **6.4.1.1.3 Unauthorized recruitment of doctors at GRDs – Rs 1.785 million**

According to appointment order, the doctors were appointed on adhoc basis for a period of one year in District Gujrat or till the availability of regular incumbent/selectee of the Punjab Public Service Commission, Lahore whichever was earlier.

Scrutiny of accounts record of CEO DHA District Gujrat revealed that different doctors were appointed against the posts of MOs in Government Rural Dispensaries (GRDs) during the financial year 2019-20. The appointment was recommended by the District Recruitment Committee and orders issued by the Secretary P&SHC department Lahore vide letter No. SO (WMO)6/November /2019 dated 23.01.2020. However, management of the DHA recommended the appointment of doctors on adhoc basis against inactive posts irregularly.

<b>Amount in Rs</b>					
<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>	<b>Place of posting</b>	<b>Period</b>	<b>Amount</b>
1	Dr. Khadija Akhtar	WMO	GRD Karrianwala	March to June 2020	357,028
2	Dr. Meera Jamil	WMO	GRD Bokan	-do-	357,028
3	Dr. Mareena Iqbal	WMO	GRD Goral	-do-	357,028
4	Dr. Samia Ijaz	WMO	GRD Poraan	-do-	357,028
5	Dr. Shazma Ansar	WMO	GRD Hayat Garh	-do-	357,028
<b>Total</b>					<b>1,785,140</b>

Recruitment of doctors against dying cadre was made due to weak internal controls.

This resulted in unauthorized recruitment of doctors.

The matter was reported to the CEO / PAO in November, 2020. Department replied that the doctors were appointed as per need and appointment orders were issued by the Primary & Secondary Healthcare Department Lahore. The reply of the department was not acceptable due to initiation of recruitment process including recommendations for

appointments. DAC in its meeting held on 29.12.2020, directed the department to fix responsibility against officers involved in appointment of doctors against the posts of dying cadre.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No. 9]

#### **6.4.1.1.4 Excess drawl of pay & allowances - Rs 1.247 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 through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud.

During audit of MS THQ Hospital Kharian, it was noticed that nine employees remained absent from duty, resigned from duty or availed EOL during the financial year 2019-20. However pay and allowances were transferred to their salary bank accounts during their absence, EOL and even after resignation. **Annexure-J**

Payment of pay and allowances after resignation, absence from duty and leave without pay was due to weak internal controls.

This resulted in non-recovery of pay and allowances of Rs 1.247 million from the doctors.

The matter was reported to the CEO / PAO in November, 2020. Department replied that recovery notices were issued to the concerned employees. DAC in its meeting held on 29.12.2020, directed the department to recover the amount.

Audit recommends recovery of the overpaid amount besides fixing of responsibility against officers at fault.

[PDP No. 74]

#### **6.4.1.1.5 Unauthorized appointment of doctors – Rs 1.144 million**

No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own power of sanction as laid down under Rule 2.10(a)(5) of PFR Vol-I.

Scrutiny of accounts record of District Health Officer Gujrat revealed that five medical officers were appointed by the CEO DHA Gujrat vide letter No. 3831 dated 25.03.2020. However Secretary Primary & Secondary Healthcare Department Lahore was the competent authority

to issue appointment orders instead of CEO DHA Gujrat. The doctors were recruited without approval of competent authority.

<b>Amount in Rs</b>				
<b>Personnel No.</b>	<b>Name</b>	<b>Date of appointment</b>	<b>Monthly Salary</b>	<b>Amount</b>
32144228	Muhammad Ashraf Idrees	25.03.2020	95,324	285,972
32148534	Husnain Ashraf Gondal	25.03.2020	95,324	285,972
32148516	Muhammad Ali	25.03.2020	95,324	285,972
32148521	Ali Asif	25.03.2020	95,324	285,972
	<b>Total</b>			<b>1,143,888</b>

Appointment of doctors without approval of the competent authority was due to weak administrative controls.

This resulted in unauthorized appointment of doctors and payment of salaries amounting to Rs 1.144 million.

The matter was reported to the CEO / PAO in November, 2020. Department replied that the doctors were appointed on the direction of P&SHC Department Lahore after the recommendations of District Recruitment Committee. Reply of the department was not acceptable because appointment orders of the doctors were not produced for verification. DAC in its meeting held on 29.12.2020, directed the department to refer the matter to Secretary P&SHC department Lahore for advice.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No. 35]

#### **6.4.1.1.6 Overpayment due to grant of annual increment - Rs 1.087 million**

According to Contract Appointment Policy 2004, XIII-Pay Package, (ii) where appointment is made on pay package other than the pay and allowances prescribed under the National Pay Scales (a) A package of pay & allowances as approved by the Chief Minister on the recommendations of the Contract Appointment Regulations Committee, keeping in view the specific requirements, including qualification, etc., of the job. (b) Any adhoc / special relief, etc., given to the regular Government servants, shall not be admissible. (c) Annual increment shall not be allowed unless specifically provided in the pay package.

Scrutiny of accounts record of following formations of District Health Authority Gujrat revealed that the doctors were appointed on adhoc basis for one year by the Primary and Secondary Healthcare Department

Lahore. However annual increment and adhoc relief allowance amounting to Rs 1.087 million was paid to the doctors even on adhoc appointment during the financial year 2019-20 in violation of government instructions.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	DHO Gujrat	0.301
2	MS THQ Hospital Kharian	0.575
3	MS THQ Hospital Sarai Alamgir	0.211
	<b>Total</b>	<b>1.087</b>

Payment of annual increment without admissibility was due to weak financial controls.

This resulted in overpayment of Rs 1.087 million to the doctors.

The matter was reported to the CEO / PAO in November, 2020. Department replied that salary change forms were submitted to DAO Gujrat for the recovery of overpayment. DAC in its meeting held on 29.12.2020, decided to keep para pending with the direction to recover entire amount.

Audit recommends recovery of the amount from the concerned employees besides fixing of responsibility.

[PDP No. 41, 69 & 105]

## **6.4.1.2 Procurement related irregularities**

### **6.4.1.2.1 Unauthorized purchase of LP medicines - Rs 40.228 million**

As per clause 2 of the policy and operational guidelines for local purchase of medicines (day to day) issued vide letter No. PSHD-TCO-I(M) 6-14/2017 dated 16.12.2017, complete record including medicine name and its quantities purchased during (previous) financial year would be recorded and made available to bidders as reference trend list for estimation of the frequency of purchases of the hospital and as basis to estimate magnitude of local purchases for offering maximum discounts in tenders.

Scrutiny of accounts record of following formations of DHA Gujrat revealed that management of the hospital did not prepare statement regarding previous use of LP medicines. The LP medicine used last year in major quantity were not demanded in bulk purchase medicine. Trend lists were not prepared. All these medicines / surgical items were procured in LP medicine without maintenance of consolidated record including medicine name and its quantities purchased during previous financial year.

**Rs in million**

<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	CEO DHA Gujrat	34.107
2	DHO Gujrat	4.591
3	MS THQ Hospital Sarai Alamgir	1.529
<b>Total</b>		<b>40.227</b>

Procurement and consumption of day-to-day medicines was due to weak internal controls and non-compliance of LP guidelines.

This resulted in unauthorized purchase and consumption of LP medicine.

The matter was reported to the CEO / PAO in November, 2020. Department replied that the maintenance of stock of essential medicine was mandatory at health facilities according to knock down criteria. Reply of the department was not acceptable as essential medicines were not procured. DAC in its meeting held on 29.12.2020, directed the department that for the purchase of medicine before the central rate contract or for the medicines not included in the rate contract, the procuring agency should adopt the tendering process by executing a frame work agreement and should avoid the purchase procedure of LP medicine on discount basis. Further directed MS THQ Hospital Sarai Alamgir to provide invoices to verify that the items are not included in the rate contract. The certificate by

the CEO office may be obtained that these items were not the part of rate contract.

Audit recommends investigation of the matter besides fixing of responsibility against the person (s) at fault.

[PDP No. 27, 51 & 106]

#### **6.4.1.2.2 Overpayment to the suppliers due to charging of excess rates - Rs 5.196 million**

According PPRRA Rules 2014 clause 38-Procedures for selection of contractors – (b) two stage bidding procedure may be adopted in large and complex contracts where technically unequal proposals are likely to be encountered or where the procuring agency is aware of its options in the market but, for a given set of performance requirements, there are two or more equally acceptable technical solutions available to the procuring agency and the bidding procedure shall be: (First Stage) (i) the technical proposal shall be evaluated in accordance with the specified evaluation criteria and may be discussed with the bidders regarding any deficiencies and unsatisfactory technical features.

Scrutiny of accounts record of CEO DHA Gujrat revealed that tenders were invited for the procurement of medicine during the financial year 2019-20. Technical and financial bids were evaluated by the committees. Rate contracts were awarded to various firms under framework contract. However rate of medicine was approved and paid for more than rate approved in DHAs Mandi Bahauddin and Gujranwala. Due to charging of higher rate, overpayment was made to the suppliers.

#### **Annexure-K**

Exorbitant rates were charged by the suppliers at CEO Gujrat as compared to the procurement made by DHAs at Mandi Bahauddin and Gujranwala due to weak financial controls.

This resulted in overpayment to the suppliers due to charging of excess rates.

The matter was reported to the CEO / PAO in November, 2020. Department replied that LP medicine was procured in accordance with PPRRA Rules 2014. Further there was no rule regarding the same medicine rates all over the Punjab. The reply of the department was not acceptable due to procurement of same salt at lesser rates by other DHAs. DAC in its meeting held on 29.12.2020, directed the department to approach the suppliers for seeking the recovery of rate variation with the neighboring districts.



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

[PDP No. 15, 16, 17 & 18]

### 6.4.1.2.3 Overpayment to the supplier on account of LP/day to day medicine Rs 3.472 million

According to PPRA Rules 2014, General Provisions 4- Principals of Procurement, 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.

Scrutiny of accounts record of CEO DHA Gujrat revealed that tender of LP/day to day medicine was advertised during the financial year 2019-20. The contract was awarded to M/s Saeed & Sons Pharmacy Gujrat vide letter No. 15466 dated 15.10.2019. The medicine and surgical items were purchased from the supplier. However rate was charged more in LP surgical/medicine than its rate in bulk medicine. Due to charging of higher rate, overpayment was made to the suppliers.

Items	Amount in Rs				
	LP Rate	Bulk Rate	Difference	Qty.	Amount
IV Cannula 20	105	52.7	52.3	9,100	475,930
IV Cannula 22	105	52.7	52.3	9,100	475,930
IV Set	42	20	22	27,300	600,600
Mask KN 95 Imported 3M	655	350	305	3,000	915,000
Cotton bandages	297.5	65	232.5	850	197,625
Cap. Omeprazole	10.38	1.47	8.91	16,000	142,560
Disposable Syringe 5CC	21	6.95	14.05	47,300	664,565
		<b>Total</b>			<b>3,472,210</b>

Purchase of medicines at rates in excess of bulk rates was due to weak internal controls.

This resulted in overpayment of Rs 3.472 million to the suppliers due to charging of excess rates.

The matter was reported to the CEO / PAO in November, 2020. Department replied that LP medicine was procured in accordance with PPRA Rules 2014. Further the rates of LP medicine cannot be compared with bulk medicine rates. Reply of the department was not acceptable because almost 50% excess rate was charged in LP medicine. DAC in its meeting held on 29.12.2020, decided to keep the para pending and

directed the department to verify that the goods were supplied according to retail price list of the medicines with brand name.

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

[PDP No. 01 & 04]

## **6.4.2 Value for money and service delivery issues**

### **6.4.2.1 Non imposition of penalty due to late supply of medicine - Rs 1.815 million**

According to bidding documents clause 9 (v) in case of late delivery of goods beyond the period specified in the schedule of requirements and after issuance of subsequent contract / purchase order by the consignee, a penalty @ 0.067% per day of the cost of late delivered supply shall be imposed upon the supplier.

Scrutiny of accounts record of CEO District Health Authority Gujrat revealed that medicines were purchased during the financial year 2019-20 from different suppliers. As per the contract, medicines were required to be delivered within 60 days of the issuance of supply orders. However medicines were supplied after the expiry of delivery period but penalty was not imposed. Due to non-imposition of penalty, govt. revenues amounting to Rs 1.815 million were not realized. **Annexure-L**

Non-imposition of penalty on late supply of medicines was due to non-compliance of rules and weak financial management.

This resulted in non-recovery of government revenues by non-deduction of penalty charges.

The matter was reported to the CEO / PAO in November, 2020. Department replied that actual late delivery charges will be calculated and deducted from the next supplier's bills. DAC in its meeting held on 29.12.2020, directed the department to recover the amount from pending bills of the suppliers.

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

[PDP No. 02 &19]

## CHAPTER 7

### DISTRICT HEALTH AUTHORITY, HAFIZABAD

#### 7.1 Audit Profile

There are 15 formations in District Health Authority Hafizabad out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 959.369 million and Rs 20.696 million. Expenditure and receipt audited is given in following table which was 73% and 75% respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Hafizabad	13	10	696.663	15.522
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 7.2 Classified summary of audit observations

Audit observations amounting to Rs 147.161 million were raised in this report during current audit of “District Health Authority, Hafizabad.” This amount also includes recoveries of Rs 29.735 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	12.542
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	<b>Irregularities:</b>	-
	a. HR/Employees related irregularities	81.813
	b. Procurement related irregularities	40.438
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	0
6	Others	12.368
<b>Total</b>		<b>147.161</b>

### **7.3 Brief comments on the status of compliance with PAC directives**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	12	Not convened
2	2018-19	19	Not convened
3	2019-20	30	Not convened

## 7.4 AUDIT PARAS

### 7.4.1 Non-implementation of government policies

#### 7.4.1.1 Overpayment due to unauthorized upgradation / promotion - Rs 12.542 million

According to Director General Health Services Punjab, letter No.10865-10901/E-I on dated Lahore the 25.10.2019 Para No. 03 “up-gradation / re-designation w.e.f 24.11.2011 is not according to the policy of the Government of the Punjab because promotion is always made prospective, and there is no provision of promotion with retrospective effect. Moreover, promotion is not possible without splashing of post. The incumbents / petitioners are entitled to promotion according to their seniority after splashing of post to be made by the Administrative Department in consultant with Finance Department”

During scrutiny of the office record of the DHA Hafizabad for the year 2019-20, it was observed that in violation of above government instructions, officials of different formations were upgraded/ promoted by CEO (Health) Hafizabad from BS-09 and BS-12 to BS-14, under four tiers. However, posts were not splashed by the government and incumbents / petitioners were entitled to promotion according to their seniority after splashing of post to be made by the Administrative Department in consultant with Finance Department as detailed below.

			Rs in million
Name of formations	No. of Employees	Amount	Annexure-M
DO Health	51	8.774	
THQ Hospital Pindi Bhattian	7	2.268	
RHC Jalalpur Bhattian	5	1.500	
<b>Total</b>		<b>12.542</b>	

Overpayment on account of unauthorized upgradation was because of violating the instructions of Finance Department and weak internal controls.

This resulted in irregular up-gradation of allied health professionals.

The matter was reported to PAO concerned in August, 2020. Department replied that committee has been constituted to probe the matter. DAC in its meeting held on 30-12-2020 decided to keep para pending with the directions that CEO Health would nominate two person(s) along with Dy. Director (B&F) as enquiry officers, to enquire the matter and submit inquiry report within three months after issuance of

minutes of meeting. No compliance was reported till finalization of this report.

Audit recommends an early recovery of the amount from defaulters.

[PDP No. 1, 42, 155]

## **7.4.2 Irregularities**

### **7.4.2.1 HR / Employee related irregularities**

#### **7.4.2.1.1 Irregular payment of pay and allowances without SNE of post-Rs 73.225 million**

According to Government of Punjab Primary & Secondary Healthcare Department letter No. SO (ND) 1-44/2017 dated 11-03-2020 as per notification, the detail of total sanctioned posts from BS-5 to BS-15) of the then unified Health department as on 23-11-2011

During scrutiny of accounting record of the office of CEO District Health Authority, Hafizabad for financial year 2019-20, it was noticed that various posts were not sanctioned for district Hafizabad but they were drawing pay and allowances without SNE of posts. This resulted in irregular payment of pay and allowances. **Annexure-N**

Payment of pay and allowances without SNE of posts was due to weak internal controls and non-compliance of rules.

This resulted in irregular payment of pay and allowances without approval of posts.

The matter was reported to PAO concerned in August, 2020. DAC in its meeting held on 30-12-2020 decided to keep the para pending with the direction to enquire the matter to get it regularized from Govt. of the Punjab Finance Department. No compliance was reported till finalization of this report.

Audit recommends fixing of responsibility against person (s) at fault.

[PDP No. 12, 19]

#### **7.4.2.1.2 Non-deduction of conveyance and house rent allowance – Rs 3.780 million**

As per clarification issued by Government of the Punjab, Finance Department letter No FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available the Government servant for whom it is meant cannot draw HRA even if he does not reside in it as well as conveyance allowance even if the facility is not availed and residence remains vacant during the period.

During scrutiny of the accounts record of DHA Hafizabad for the year 2019-20, it was observed that officer / officials of the following formations were residing in government designated residences of their



respective health facilities but house rent and conveyance allowance was not deducted from salaries in violation of above government instructions.

(Rs in million)	
Name of formations	Amount
DO Health Hafizabad	2.943
SMO RHC Rasoolpur Tarar Hafizabad	0.837
<b>Total</b>	<b>3.780</b>

Overpayment of Rs 3.780 million on account of house rent and conveyance allowance was made due to weak financial controls.

This resulted in overpayment of Rs 3.780 million on account of house rent and conveyance allowance.

The matter was reported to PAO concerned in August, 2020. Department replied that District Manager PHFMC Hafizabad, being in charge has been requested to reply. DAC in its meeting held on 30-12-2020 decided to keep para pending for enquiry. No compliance was reported till finalization of this report.

Audit recommends recovery of over payment from defaulters besides fixing of responsibility.

[PDP No 97,137]

#### **7.4.2.1.3 Unjustified payment of pay and allowance through off cycle without bills Rs 2.035 million**

Every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained through fraud, negligence on the part of the government servant up to the extent to which he has contributed towards the fraud according to Rule 2.33 of the PFR Vol-I.

Scrutiny of accounts record of MS DHQ Hospital Hafizabad revealed that pay and allowances amounting to Rs 2.035 million was paid through off cycle to the officer/officials during the financial year 2019-20. However, bills along with sanction of the competent authority were not available in the record. Budget for arrears bills and allowances were not released by the competent authority. Due drawn statement was also not prepared. In the absence of requisite record, the expenditure was not justified. **Annexure-O**

Improper maintenance of payment record was due to weak internal controls.

This resulted in unjustified payment of pay and allowances amounting to Rs 2.035 million.

The matter was reported to PAO concerned in August, 2020. Department did not provide office copies of off-cycle bills. DAC in its meeting held on 30-12-2020 decided to keep para pending for provision of original record. No compliance was reported till finalization of this report.

Audit recommends justification of the payment without availability of requisite record.

[PDP No 212]

#### **7.4.2.1.4 Unauthorized payment of health sector reforms allowance - Rs 1.615 million**

According to condition (v) of letter No. po(P&E-1) 19-113/2004 dated 13.04.2007, Governor of the Punjab approve the Special Health Sector Reform allowance for the doctors posted / to be posted at DHQ/THQ hospital as per following rates and specialists will be allowed only hospital based practice after duty hours.

<b>Sr. No.</b>	<b>Post</b>	<b>Less attractive THQ hospitals</b>	<b>Less attractive DHQ/THQ hospitals</b>	<b>Other DHQ Hospitals</b>
1	Medical Officer/Dental Surgeon (BS-17)	Rs 8,000	Rs 5,000	NIL
2	WMO/Women Dental Surgeon (BS-17)	Rs 10,000	Rs 6,000	NIL
3	Medical Superintend (THQ Hospitals)	Rs 12,000	Rs 7,000	NIL
4	Anesthetist/Radiologist (BS-18)	Rs 30,000	Rs 23,000	Rs 12,000
5	Other specialist BS-18	Rs 22,000	Rs 15,000	Rs 8,000

During audit of M.S DHQ Hospital Hafizabad for the financial year 2019-20 it was noticed that various specialist doctors were not doing hospital based practice but rather engaged in private practice in private hospitals and were irregularly drawing Special Health Sector Reform allowance. **Annexure-P**

Payment of health sector reforms allowance to doctors engaged in private practice was due to weak internal controls.

This resulted in overpayment on account of pay and allowances of Rs 1.615 million.

The matter was reported to PAO concerned in August, 2020. DAC in its meeting held on 30-12-2020 decided to keep para pending for

clarification from Finance Department Govt. of the Punjab. No compliance was reported till finalization of this report.

Audit recommend recovery of over payment from defaulters besides fixing of responsibility.

[PDP No 209]

#### **7.4.2.1.5 Overpayment of SSB allowance- Rs 1.158 million**

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

Scrutiny of accounts record of MS DHQ Hospital Hafizabad revealed that 39 employees of different categories such as Naib Qasid, Ward Servants, Mali, Attendants and Sanitary Workers were appointed on contract basis in 2016. Their services were regularized in the month of December 2019 w.e.f October 2019. However 30% SSB allowance amounting to Rs 1.158 million in lieu of pension was paid to the officials even after the regularization of their services.

Payment of SSB allowance after regularization of services was due to weak internal controls and poor management.

This resulted in overpayment on account of SSB allowance of Rs 1.158 million.

The matter was reported to PAO concerned in August, 2020. Department replied that recovery of SSB allowance calculated by audit is more than actual recovery. DAC in its meeting held on 30-12-2020 decided to keep Para pending to enquire the matter for actual recovery. No compliance was reported till finalization of this report.

Audit recommends recovery of overpayment from defaulters besides fixing of responsibility.

[PDP. No 222]

#### **7.4.2.1.6 Irregular promotion of head clerk without post**

According to Government of the Punjab Finance Department order dated 02-01-2017, transitional Arrangements under the Punjab Act-2013, posts of Head clerks have been deleted from the sanctioned strength.

During scrutiny of accounts record of the office of CEO District Health Authority, Hafizabad during the financial year 2019-20, it was noticed that a DPC meeting was held in 28-05-2019 for promotion of senior clerks to head clerks without availability of posts which resulted in unjustified promotion made in this DPC meeting.

Irregular promotion was due to weak internal control and non-compliance of rules.

The matter was reported to PAO concerned in August, 2020. DAC in its meeting held on 30-12-2020 decided to keep the para pending with the direction to enquire the matter to get it regularized from Govt. of the Punjab Finance Department. No compliance was reported till finalization of this report.

Audit recommends regularization of matter besides fixing of responsibility against officers at fault.

[PDP No. 11]

## **7.4.2.2 Procurement related irregularities**

### **7.4.2.2.1 Unjustified purchase of medicine for RHCs -Rs 23.390 million**

According to terms and conditions of agreement clause No. 5.3 PHFMC shall be responsible for the cost of utilities, for due maintenance of equipment, furniture, and buildings of the Designated Health Facilities at acceptable and satisfactory standards for the duration of the assignment and their return to an authorized representative of the DHA Hafizabad at the conclusion of the said period. PHFMC shall, for the aforesaid purposes, receive adequate financial resources from the DHA Hafizabad.

During the course of audit of Chief Executive Officer Hafizabad for the financial year 2018-20, it was noticed that RHCs of district Hafizabad were handed over to a company named PHFMC (Punjab health facilities management company) through an agreement dated 03-04-17 but still bulk medicines were purchased and transferred to RHCs through CEO health, whereas PHFMC is taking funds of Rs 44.85 million directly from primary & secondary health department. After entering into an agreement, it was sole responsibility of PHFMC to fulfill the required medicine need of all health facilities.

Unjustified purchase of medicines amounting to Rs 23.390 million for RHCs was due to weak internal and financial controls.

This resulted in unauthorized expenditure on account of purchase of medicines.

The matter was reported to PAO concerned in August, 2020. The RHCs in Hafizabad have been handed over to Punjab Health Facilities Management Company (PHFMC) to run day to day business. DAC in its meeting held on 30-12-2020 decided to keep para pending for clarification from Govt. of the Punjab Finance department to avoid duplication of funds. No compliance was reported till finalization of this report.

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

[PDP No 3]

### **7.4.2.2.2 Unjustified creation of pending liabilities - Rs 17.048 million**

As per Rule 17.17 (A) of PFR Vol, every disbursing officer shall maintain a register of liabilities in P.F.R Form No.27 in which he should enter all those items of expenditure for which payment is to be made by or

through another officer; budget allotment or sanction of a higher authority is to be obtained; or payment would be required partly or wholly during the next financial year or years.

During scrutiny of accounts office record of the CEO (Health) authority Hafizabad, for the financial year 2019-20, it was noticed that liability amounting to Rs 17.048 million was created by the District Health Authority up to March 2020 as claimed by GEPCO vide its letter No. 3239-42 dated 22-04-2020. Now GEPCO stressed upon recovery of the unpaid amount. Audit needs DDO wise detail /bifurcation of the said amount with justification/reasons for huge pending amount. It was further observed that no efforts were made to discharge the pending liability by demanding additional budget from the Government of Punjab Finance Department by the Authority.

Creation of liabilities was due to weak internal and financial controls.

This resulted in unjustified creation of pending liability of Rs 17.048 million.

The matter was reported to PAO concerned in August, 2020. Department replied that liabilities were related to DHQ and THQ hospitals. DAC in its meeting held on 30-12-2020 decided to keep para pending for clearance of liabilities. No compliance was reported till finalization of this report.

Audit recommends discharge of pending liability as early as possible, besides fixing of responsibility against the person(s) at fault.

[PDP No 6]

## **7.4.2 Others**

### **7.4.2.1 Unjustified transfer of health council funds to BHUs - Rs 12.368 million**

According to terms and conditions of agreement clause No.5.3 of PHFMC shall be responsible for the cost of utilities, for due maintenance of equipment, furniture, and buildings of the Designated Health Facilities at acceptable and satisfactory standards for the duration of the assignment and their return to an authorized representative of the DHA Hafizabad at the conclusion of the said period. PHFMC shall, for the aforesaid purposes, receive adequate financial resources from the DHA Hafizabad.

During the course of audit of Chief Executive Officer Hafizabad for the financial year 2018-20, it was noticed that twenty five BHUs of district Hafizabad were handed over to a company named PHFMC (Punjab Health Facilities Management Company) through an agreement dated 03-04-2017 but still funds were transferred to BHUs through health councils, whereas PHFMC got funds directly from primary & secondary health department amounting to 283.06 million in 2018-19 for the same purpose, so it was the sole responsibility of PHFMC to fulfill the financial needs of all health facilities.

Transfer of health council funds to BHUs without justification was due to weak internal control and non-compliance of rules.

This resulted in an undue favor to PHFMC by transferring funds of Rs 12.368 million.

The matter was reported to PAO concerned in August, 2020. It was replied that BHUs in Hafizabad were handed over to Punjab Health Facilities Management Company (PHFMC) to run day-to-day business. DAC in its meeting held on 30-12-2020 decided to keep para pending till clarification from Govt. of the Punjab Finance department to avoid duplication of funds. No compliance was reported till finalization of this report.

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

[PDP No 13]

## CHAPTER 8

### DISTRICT HEALTH AUTHORITY, JHELUM

#### 8.1 Audit Profile

There are 28 formations in District Health Authority Jhelum out of which audit of 8 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,291.153 and Rs 7.153 million. Expenditure and receipt audited is given in following table which was 49% and 42% respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Jhelum	27	8	632.960	2.985
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 8.2 Classified summary of audit observations

Audit observations amounting to Rs 22.455 million were raised in this report during current audit of “District Health Authority, Jhelum.” This amount also includes recoveries of Rs 12.091 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	0
2	Non-implementation of government policies	4.064
3	Reported cases of fraud, embezzlement, and misappropriation	0
4	<b>Irregularities:</b>	
	a. HR/Employees related irregularities	5.469
	b. Procurement related irregularities	10.639
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	2.283
6	Others	-
	<b>Total</b>	<b>22.455</b>



### **8.3 Brief comments on the status of compliance with PAC directives**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meeting</b>
1	2017-18	10	Not Convened
2	2018-19	13	Not Convened
3	2019-20	16	Not convened

## **8.4 AUDIT PARAS**

### **8.4.1 Non-implementation of government policies**

#### **8.4.1.1 Over-payment due to un-authorized up-gradation – Rs 4.064 million**

According to 1<sup>st</sup> schedule of Punjab Health Department Allied Health Professionals (service) Rules, 2012 read with, Para 7 & 11 of letter No.1240/AHP/ dated 28.08.2018, the post of Chief Technician (all categories) will be filled 25% by initial recruitment and 75% by promotion, amongst the senior technicians in the relevant allied health sciences discipline having five year service and after passing examination of health department/Punjab Medical Faculty after attending technical/refresher training for three months at DHDC with the approval of Director General Health, Punjab after DPC.

Scrutiny of record revealed that EDO (Health) Jhelum granted one time dispensation to allied health professionals on 03.05.2012 vide letter No.5189-5423/C w.e.f. 24.11.2011 in BPS-09 which was justified and further upgraded /adjusted them into remaining tiers of BPS-12,14 &16 on 16.12.2016 w.e.f 24.11.2011. This was irregular because they were required to be adjusted through proper promotion channel in these tiers according to promotion criteria i.e. seniority cum fitness and mandatory trainings of relevant technology etc. as prescribed in service rules, 2012 which resulted in overpayment of Rs 4.064 million during financial year 2019-20.

Un-authorized award of higher scales was due to weak internal and financial controls.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 16.12.2020 wherein the department replied that Government of the Punjab P&SHCD Lahore issued splashing of AHP posts vide No. SO(B&A)1-17/2019-20 dated 12.03.2020. Tentative seniority list was prepared and sent to Director General Health Services Punjab Lahore for review but no guidance was received. Reply of the department was not tenable as no compliance was shown. DAC directed to keep the para pending till compliance.

Audit recommends probe into the matter besides fixing of responsibility of un-authorized up-gradations against the person(s) at fault and reversion to original scales.

(PDP No.2)

## 8.4.2 Irregularities

### 8.4.2.1 HR & Employee related irregularities

#### 8.4.2.1.1 Excess payment of pay & allowances - Rs 5.469 million

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

During audit of following formations of DHA Jhelum for the financial year 2019-20, it was observed that various employees drew allowances which were not admissible to them in violation of the said rules. This resulted in overpayment of Rs 5.469 million.

(Rs in million)

Sr. No.	Name of offices	Detail of Recovery	Amount
1	DHO Jhelum	30% SSB	1.778
2	DHQ Hospital Jhelum	EOL, absconded period pay	1.139
3	-do-	HSRA	0.132
4	-do-	Various allowances during leave	0.912
5	THQ Sohawa	-do-	1.055
6	THQ PD Khan	-do-	0.057
7	-do-	30%SSB	0.079
8	-do-	5% & CA	0.162
9	RHC Jalalpur	Over payment due to resignation	0.143
10	RHC Lillah	30%SSB	0.012
	<b>Total</b>		<b>5.469</b>

Overpayment of pay and allowances was due to weak internal controls.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 16.12.2020 wherein the department replied that letters for recovery were written to the concerned. Reply of the department is not tenable as no compliance was shown. DAC directed to keep the para pending till compliance.

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

(PDP No. 17, 44, 45, 50, 64, 82, 84, 89, 98 & 110)

## 8.4.2.2 Procurement related irregularities

### 8.4.2.2.1 Irregular purchase of different items by splitting the indents - Rs 6.429 million

According to rule 8 of PPRA 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.

During audit of following offices of DHA Jhelum, it was observed that DDOs incurred expenditure of Rs 6.429 million on account of purchase of different store items, lab items and medicines under different heads during financial year 2019-20. It was noticed that procurement was not advertised on PPRA website for competitive bidding. The bills were split up in small amounts to avoid tendering process.

(Rs in million)

Sr. No.	Name of Formations	Detail of items purchased	Amount
1	DHO Jhelum	Misc. Items under Cost of other stores & others	3.112
2	RHC Dina	-do-	1.169
3	DHQ Hospital Jlm	-do-	1.250
4	THQ Hospital Sohawa	Lab items, Other building	0.491
5	RHC Lillah	Printing of Forms	0.407
		<b>Total</b>	<b>6.429</b>

Purchases were made by splitting the indents due to weak internal controls.

The matter was reported to PAO in September, 2020. DAC meeting convened on 16.12.2020 wherein the department replied that expenditures have been incurred and purchase of different items in different heads and amount raised by the audit is according to cheque dates issued by the DAO Jhelum. The procurement process was done on need basis for smooth functioning of health centers working under control of this office as well as in better public interest, at lowest market rates. It is further added that rate contract of said items was not awarded by the competent authority. The reply is not tenable. DAC decided to keep the para pending for regularization.

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

(PDP No. 19,33,55,72 & 109)

#### **8.4.2.2.2 Irregular expenditure due to misclassification - Rs 2.481 million**

According to NAM, the budgetary allocation be made according to the chart of accounts/classification approved by the Auditor General of Pakistan.

Scrutiny of accounts of various offices under DHA Jhelum for the financial year 2019-20 reveled that expenditure of Rs 2.481 million was incurred and booked under wrong head of account in violation of chart of classification. This resulted in irregular expenditure.

**(Rs in million)**

<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	DHO Jhelum	0.396
2	RHC Dina	0.108
3	DHQ Jhelum	0.917
4	THQ Hospital Sohawa	1.060
	<b>Total</b>	<b>2.481</b>

Booking of expenditure under incorrect head of account was due to weak internal controls.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 16.12.2020 wherein the department replied that under A03942-cost of other store, budget was consumed due to emergent purchases related to COVID-19 including PPE's and other necessary arrangements. As lab items needs to be procured as per their demand and advertised rate contract according to the PPRA rules. We managed our existing regular budget as there was no additional grant or supplies received from NDMA or Government at that time; in this regard some of Laboratory related essential purchases adjusted into A03927 Purchase of Drugs. The reply was not corrected as expenditure incurred was not related to COVID-19. DAC decided to keep the para pending for regularization.

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

(PDP No.20, 36, 56 & 73)

#### **8.4.2.2.3 Un-authorized local purchase of medicine from bulk medicine budget-Rs 1.729 million**

According to letter No. FD (FR) 11-2/89 dated 1-11-2001, the budget allocation under head of accounts A03927 medicines is to be distributed in the ratio i.e.10% reserved for natural calamities /

emergencies in bulk, 15% day to day purchase for normal medicines and 75% bulk purchase.

Scrutiny of record of CEO (DHA) Jhelum revealed that CEO purchased LP medicine for DHQ Hospital Jhelum from its 75% bulk medicine budget which was at the disposal of CEO (DHA) Jhelum during the financial year 2019-20 unauthorizably as he was only authorized to purchase bulk medicine for DHQ. The remaining 25% budget (15% for LP and 10% for emergency) was at the disposal of MS DHQ Hospitals Jhelum. It was noticed that MS DHQ hospital also utilized 25% medicine budget on Local purchase in addition to CEO (DHA) Jhelum purchase.

Local purchase of medicines from budget of bulk medicines was due to weak internal controls which resulted in unauthorized local purchase of medicines valuing Rs 1.729 million.

The matter was reported to PAO in September, 2020. DAC meeting was convened on 16.12.2020 wherein the department replied Government of the Punjab P&SHCD Lahore instructed this office that requirements may be met out of existing budget of A/c-VI. So, it is further submitted that LP medicines were purchased from medicines budget of CEO DHA Jhelum to ensure 100% availability of medicines. During the wave of COVID-19 it was not acceptable to face the shortage of medicines. The reply was not tenable. DAC decided to keep the para pending for regularization.

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

(PDP No. .8)

### 8.4.3 Others

#### 8.4.3.1 Less recovery of canteen / parking dues – Rs 2.283 million

According to clause 1 of contract agreement for canteen of DHQ Hospital, 10% additional income tax will be deposited and as per clause 2, successful bidder will deposit monthly installment of contract in advance, clause 15 states that if contractor did not fulfill the conditions of the contract the contract can be cancelled and CDR will be forfeited.

Scrutiny of receipt record of DHQ Hospital Jhelum for the financial year 2019-20 revealed that contract for canteen was awarded to M/s Khawaja Shujjat on 29.06.2019 for Rs 610,00 (excluding taxes) per month and contract of parking was awarded to M/s Muhammad Umer Farooq on 26.08.2019 for Rs 450,000 (excluding taxes). Both contractors submitted their application on 25/26.03.2020 for closure of canteen and parking for the time being due to COVID-19 pandemic and waiver of rent but the application was not acceded to by CEO (DHA) Jhelum. The contractor did not deposit Rs 2.283 million as per following detail:

**Rs in million**

Nature of auction	Amount due	Installments paid	Recovery affected in DAC	Less Deposit	Remarks
Canteen	6.062	4.904	0.237	0.921	Installment, tax and electricity charges
Parking	4.737	3.375	0	1.362	Installment, tax and PST
<b>Total</b>	<b>10.799</b>	<b>8.279</b>	<b>0.237</b>	<b>2.283</b>	

Non-recovery of balance amount and non-forfeiture of CDR was due to weak managerial controls.

The matter was reported to PAO in September, 2020. DAC meeting convened on 16.12.2020 wherein the department replied that contractors were requested to clear the pending amount. The reply is not tenable as no effort was shown in this regard. DAC decided to keep the para pending for recovery.

Audit recommends recovery from concerned contractor besides fixing of responsibility against officers at fault.

(PDP No.48, 49 & 54)

## CHAPTER 9

### DISTRICT HEALTH AUTHORITY, KASUR

#### 9.1 Audit Profile

There are 26 formations in District Health Authority Kasur out of which audit of 14 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,753.892 and Rs 2.416 million. Expenditure and receipt audited is given in following table which was 59%

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DHA Kasur	19	12	1030.061
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

#### 9.2 Classified summary of audit observations

Audit observations amounting to Rs 154.760 million were raised in this report during current audit of “District Health Authority, Kasur.” This amount also includes recoveries of Rs 96.361 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	-
2	Reported cases of fraud, embezzlement, and misappropriation	-
3	Irregularities:	-
	a. HR/Employees related irregularities	82.205
	b. Procurement related irregularities	62.000
	c. Management of accounts with commercial banks	0
4	Value for money and service delivery issues	0
5	Others	10.555
<b>Total</b>		<b>154.760</b>



### **9.3 Brief comments on the status of compliance with PAC directives**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	28	Not convened
2	2018-19	25	Not convened
3	2019-20	11	Not convened

## **9.4 AUDIT PARAS**

### **9.4.1 Irregularities**

#### **9.4.1.1 HR/ Employee related irregularities**

##### **9.4.1.1.1 Irregular payment of NPA – Rs 38.910 million**

According to the Government of Punjab, Health Department's order No SO(N.D)2-26/2004(P.II) the non-practicing allowance is admissible only for those doctors who do not opt for private practice.

During audit of following offices under the administrative control of DHA Kasur for the financial year 2019-20, it was revealed that payment of Rs 38.910 million was made in violation of instructions regarding practice by doctors in hospitals.

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>No. of doctors</b>	<b>Period</b>	<b>Amount</b>
1	MS DHQ Hospital Kasur	159	2019-20	35.731
2	MS Cardiac Center Chunian	09	2019-20	1.649
3	MS Trauma Center, Phool Nagar	06	2019-20	1.325
4	DDOH Kasur	01	2019-20	0.205
	<b>Total</b>			<b>38.910</b>

Payment of non-practicing allowance to doctors without seeking affidavits was due to poor financial management.

This resulted in irregular payment of Rs 38.910 million.

The matter was reported to the CEO/PAO during August 2020. DAC meeting was held on 09.11.2020 wherein the departments clarified that the matter had been referred to the Finance Department for clarification. DAC directed for an expeditious follow up. No compliance was made till finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No 26, 01, 03, 01, 03, 06, 07, 04]

##### **9.4.1.1.2 Irregular payment on account of incentive allowance - Rs 24.714 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants "on call basis". For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in

again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

During audit of following offices under the administrative control of DHA Kasur for the financial year 2019-20 it was revealed that incentive allowance of Rs 24.714 million was paid to consultants without fulfilling the criterion. Scrutiny of record revealed that the specialists were getting 100% incentive allowance without performing duties in the evening without verification of attendance on biometric. The DDO did not deduct / adjust incentive allowance of consultants who did not ensure biometric attendance.

(Rs in million)

Sr. No	Name of offices	No. of doctors	Period	Amount
1	MS DHQ Hospital Kasur	41	2019-20	6.122
2	MS THQ Hospital, Pattoki	14	2019-20	3.992
3	MS Govt. Aziz Bibi Hospital Roshan Bheela	05	2017-18 to 2019-20	12.8
4	MS Trauma Center, Phool Nagar	05	2017-18 to 2019-20	1.8
	<b>Total</b>			<b>24.714</b>

Payment of incentive allowance without bio-metric attendance record was due to weak internal controls.

This resulted in excess payment of Rs 24.714 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 09-11-2020 wherein the department replied that doctors had performed duties. DAC did not concede to the reply of the department and directed for recovery from the consultants. No compliance was shown till finalization of this report.

Audit recommends immediate recovery of the amount besides fixing of responsibility against officers at fault.

[PDP No 27, 17, 03, 04 & 13]

#### **9.4.1.1.3 Unauthorized payment of inadmissible allowances - Rs 14.626 million**

According to Treasury Rule 7, conveyance allowance is inadmissible during leave period. Further, as per clarification issued by Government of the Punjab Finance Department's letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case of designated residence, the Government servant cannot draw HRA even if he does not reside in it. According to Serial No.36(e)(rent matter) of letter No. EO(S&GAD)

Policy/2009/345 dated 19.01.2009, penal rent @ 60% of basic pay will be recovered from unauthorized and illegally occupant of Government accommodation.

During audit of offices under the administrative control of DHA Kasur for the year 2019-20 it was revealed that payments of in-admissible allowances of Rs 14.626 million was made to the officials / officers during leave period. The DDOs released both HRA and CA to the employees who were residing in official residences. It was further revealed that penal rent was also not collected from unauthorized occupants of government residences. Moreover, SSB allowance was paid to the employees whose services were regularized. **Annexure-Q**

Payment of allowances without admissibility was due to weak financial controls.

This resulted in loss of Rs 14.626 million.

The matter was reported to the CEO/PAO during August 2020. DAC in its meeting held on 09-11-2020 wherein the departments admitted the lapse directed for an early recovery. No compliance was shown till finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No 2, 17, 21, 28, 29, 6, 12, 13, 16, 1, 3, 4, 16, 11, 12, 14, 17, 1, 2, 7, 2, 14, 15, 10, 1, 1, 6]

#### **9.4.1.1.4 Irregular appointment of contingent paid staff – Rs 3.955 million**

As per para 2(VIII) of austerity measures' notification for the financial year 2019-20 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2016 dated 09.08.2019, Contingent Paid staff can be hired only in extremely emergent cases according to powers specified in Delegation of Financial Powers Rule 2016.

During audit of Cardiac Center Chunian, and Govt. Aziz Bibi Hospital Roshan Bheela for the financial year 2019-20, it was observed that amount of Rs 3.955 million was paid to contingent paid staff that was appointed in violation of aforementioned austerity drive notification.

(Rs in million)

<b>Sr. No.</b>	<b>Departments</b>	<b>No of contingent paid staff</b>	<b>Period</b>	<b>Amount</b>
1	Cardiac Center Chunian	09	2019-20	1.697
2	Govt. Aziz Bibi Hospital Roshan Bheela	11	2019-20	2.258
<b>Total</b>				<b>3.955</b>

Appointments of contingent paid staff were due to non-adherence to austerity measures notified by Finance Department.

This resulted in irregular expenditure of Rs 3.955 million.

The matter was reported to the CEO/PAO during August 2020. DAC in its meeting held on 09-11-2020 directed the department for regularization of matter from Finance Department. No compliance was shown till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility.

[PDP No. 6, 1, 2]

## **9.4.1.2 Procurement related irregularities**

### **9.4.1.2.1 Irregular procurement in violation of PPRA Rules - Rs 40.971 million**

According to rule 9 of PPRA 2014, a procuring agency shall announce in appropriate manner about all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. (2) The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During the audit of formations working under administrative control of District Health Authority, Kasur it was observed that purchases of different items valuing Rs 19.196 million were made without tender, Rs 0.548 million by splitting the indents and Rs 21.227 million without annual planning to avoid open tendering in violation of aforementioned rule.

Procurement of items by violating PPRA rules was due to weak internal controls.

This resulted in irregular procurement of Rs 40.971 million.

The matter was reported to the PAO during August 2020. DAC in its meeting held on 09-11-2020 directed the department to get the expenditure regularized. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No 09, 05, 08, 14, 05, 10, 13, 14, 04, 10, 04, 08, 02 & 02]

### **9.4.1.2.2 Irregular advance payment of examination gloves - Rs 18.686 million**

According to Rule 17.19 of PFR Vol-I drawl of advances just to prevent the lapse of appropriations is restricted. Further according to Sr. 6 of (Rate Contract) Government of Punjab Primary & Secondary Health Department letter No.SO (P-I)4-4/2016, 0.067% per day after sixty days as delivery period shall be deducted by the procuring agency.

During audit of DHQ hospital Kasur for the period 2019-20, it was revealed that advance payment of Rs 18.686 million for the purchase of examination gloves was made during June 2019. The firm supplied gloves during August 2019. However, late delivery charges amounting to Rs 0.468 million were not recovered from the vendors.

Advance payment to supplier and non-recovery of late delivery charges was due to weak financial management.

This resulted in irregular expenditure of Rs 18.686 million and non-recovery of late delivery charges amounting to Rs 0.468 million.

The matter was reported to the CEO /PAO during August 2020. DAC in its meeting held on 09-11-2020 directed the department for recovery of late delivery charges and regularization of expenditure. No compliance was shown till finalization of this report.

Audit recommends fixing of responsibility besides recovery of late delivery charges.

[PDP No 3, 5, 6]

#### **9.4.1.2.3 Doubtful consumption of laboratory kits - Rs 2.343**

According to Rule 15.1 of the PFR Vol-I the departmental officer entrusted with the consumption of materials /stores are responsible for maintaining correct records in respect of stores entrusted to them.

During audit of THQ Hospital Chunian for the financial year 2019-20, it was revealed that laboratory kits worth Rs 2.343 million were issued to laboratory. The consumption record of items issued from store and registration number of patients attended in the hospital were not mentioned in the expense books in the absence of which authenticity of expenditure cannot be verified.

Improper maintenance of consumption of record was due to weak internal controls.

This resulted in irregular expenditure of Rs 2.343 million

The matter was reported to the CEO /PAO during August 2020. DAC in its meeting held on 09-11-2020 directed for holding of inquiry and fixing of responsibility. No compliance was shown till finalization of this report.

Audit recommends fixing of responsibility on the persons at fault.

[PDP No 07]

## **9.4.2 Others**

### **9.4.2.1 Irregular payment of pending liabilities - Rs 4.550 million**

According to Rule 17.17 (A) of PFR Vol, every disbursing officer shall maintain a register of liabilities in P.F.R Form No.27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer; budget allotment or sanction of a higher authority is to be obtained; or payment would be required partly or wholly during the next financial year or years.

During audit of Aziz Bibi Hospital Roshan Bheela for the financial year 2017-20, it was observed that payment of Rs 4.550 million was made against outstanding liabilities of previous year in violation of criterion / rule *ibid*.

Payment of outstanding liabilities in violation of above rules was due to poor financial management.

This resulted in irregular expenditure of Rs 4.550 million.

The matter was reported to CEO/PAO during August 2020. DAC in its meeting held on 09-11-2020 directed the department to get the matter regularized from Finance Department. No compliance was shown till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility.

[PDP No.11]

### **9.4.2.2 Unauthorized retention of cash balance in bank account of DDO – Rs 3.700 million**

According to Rule 2.10(b)(5) of PFR Volume-I, that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

Scrutiny of bank statement of DHQ Hospital Kasur for the financial year 2019-20 revealed that cash amounting to Rs 3.700 million was lying in bank account maintained with National Bank. This reflects that cheques were not disbursed to the quarter concerned.



Undue retention of cash balance was due to weak internal controls and may lead to incidence of embezzlement.

This resulted in unauthorized retention of Rs 3.700 million.

The matter was reported to CEO/PAO during August 2020. DAC in its meeting held on 09-11-2020 directed the department to deposit available balance into government treasury through Finance Department. No compliance was shown till finalization of this report.

Audit recommends investigation of matter to fix responsibility.

[PDP No 11]

### 9.4.2.3 Loss due to delayed auction of canteen and cycle stand – Rs 2.305 million

According to letter No. PMU/P&SHD/OS/CAF/2019/5171 dated 16-4-2019 issued by PMU of P&SHD, Government of Punjab Lahore, the competent authority desired that all Medical Superintendents shall ensure local arrangement of security and parking services for their respective hospitals.

During audit of DHQ Hospital Kasur for the financial year 2019-20, it was observed that management did not auction the canteen and cycle stand parking. Examination of the record revealed instead of initiating auction process in June 2019, management started auction process in January 2020 and contract was awarded on 14-07-2020 for Rs 2.305 million.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Letter No. &amp; date</b>	<b>Subject of letter</b>	<b>Amount</b>
1	No. 14901/MS, dated 14-07-2020	Award of contract for auction of parking stand at DHQ Hospital Kasur for the year 2019-20 and 2020-21 (w.e.f 15-07-2020 to 30-06-2021)	1.605
2	No. 14905/MS, dated 14-07-2020	Award of contract for auction of canteen at DHQ Hospital Kasur for the year 2019-20 and 2020-21 (w.e.f 15-07-2020 to 30-06-2021)	0.700
			<b>2.305</b>

Delay in award of agreement was due to weak internal controls.

This resulted in loss of Rs 2.305 million calculated on the basis of auction of canteen and cycle stand from July 2020 to June 2021.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 09-11-2020 wherein department replied that PMU directed that auction would be called centrally. DAC directed department

to contact PMU for reply of para and identification of responsible person. No compliance was shown till finalization of this report.

Audit recommends recovery of receipt of non-contracted period from the person(s) at fault.

[PDP No 15]

## CHAPTER 10

### DISTRICT HEALTH AUTHORITY, KHUSHAB

#### 10.1 Audit Profile

There are 19 formations in District Health Authority Khushab out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 682.559 and Rs 4.035 million. Expenditure and receipt audited is given in following table which was 50%.

(Rs in million)

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Khushab	18	10	341.279	2.018
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 10.2 Classified summary of audit observations

Audit observations amounting to Rs 44.871 million were raised in this report during current audit of “District Health Authority, Khushab.” This amount also includes recoveries of Rs 35.773 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	-
	<b>Irregularities:</b>	
4	a. HR/Employees related irregularities	17.290
	b. Procurement related irregularities	19.277
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	8.304
6	Others	0
	<b>Total</b>	<b>44.871</b>

### **10.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC meeting</b>
1	2017-18	16	Not convened
2	2018-19	27	Not convened
3	2019-20	17	Not convened

## **10.4 AUDIT PARAS**

### **10.4.1 Irregularities**

#### **10.4.1.1 HR / Employee related irregularities**

##### **10.4.1.1.1 Irregular / overpayment of pay and allowances – Rs 13.599 million**

According to the Government of Punjab, Finance Department's letter No FD-SR-I/6-7/2018 dated: 17<sup>th</sup> January 2020, In case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Conveyance Allowance is also not admissible during earned leave. PHSRA allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension. Personal Allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post.

DDOs of different formations of DHA Khushab paid Rs 13.599 million on account of pay and allowances to the officials/officers in violation of the rules *ibid*. Due to this negligence of the management overpayment was made to employees which needs to be recovered.

#### **Annexure-R**

Irregular payment of pay and allowances to employees was due to weak internal controls.

This resulted in payment of inadmissible allowances amounting to Rs 13.599 million.

The matter was reported to PAO in October 2020. DAC meeting was convened on 16-12-2020 wherein department replied that amount will be recovered from officers / officials wherever applicable and other employees were correctly drawing their allowances without violating any rules. DAC kept the para pending for recovery.

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

[PDP No. 6, 45, 21, 56]

#### **10.4.1.1.2 Irregular payment of incentive allowance - Rs 3.691 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

During audit of various formations under DHA Khushab, it was observed that specialists/consultants were drawing full amount of incentive allowance without visiting the hospital in the evening. There was no proof of evening visits in biometric attendance system of the Hospitals. Audit further noticed that incentive allowance was paid during leaves without any lawful authority.

<b>(Rs in million)</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	THQ Hospital Khushab	1.195
2	THQ Hospital Quaidabad	0.480
3	THQ Hospital Naushera	1.008
4	THQ Hospital Noorpur Thal	1.008
	<b>Total</b>	<b>3.691</b>

Due to weak internal controls, incentive allowance was paid to doctors without performing duties in the evening.

This resulted in irregular payment of incentive allowance without bio metric verification amounting to Rs 3.691 million.

The matter was reported to PAO in October 2020. MS of THQ Khushab replied that incentive allowance was paid as per government rules and regulations, all consultants were on call in evening and night shift, and all consultants visited THQ Hospital Khushab in evening and night shift when needed. MS of THQ Quaidabad replied that bio-metric attendance was not available due to some technical reasons. MS of THQ Naushera and Noorpur Thal replied that incentive allowance was correctly paid to the consultants. DAC in its meeting held on 16.12.2020 did not accept the reply and kept the para pending to probe the matter.

Audit recommends recovery of incentive allowance without bio-metric attendance.

(PDP No. 44, 68, 87, 107)

### 10.4.1.2 Procurement related irregularities

#### 10.4.1.2.1 Irregular local purchase of medicines -Rs 19.277 million

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

During audit of following formations of DHA Khushab for the financial year 2019-20, it was noticed that Rs 19.277 million was incurred for purchase of medicines under LP. The expenditure was held irregular due to following reasons:

1. Generic names of medicines were used for LP medicines for which admissibility of discount for local or multinational could not be verified.
2. Rate contract executed by DHQ Hospital was adopted by all other DDOs i.e., MS's of THQ Khushab, Quaidabad, SMOs of RHC etc., who were purchasing LP medicines from the pharmacist and medical store which was far away from other relevant DDOs and condition of two km radius was violated for existence of medical store.

(Rs in million)

Sr. No.	Name of formations	Amount
1	District Health Officer Khushab	4.093
2	THQ Hospital Khushab	2.006
3	THQ Hospital Khushab	1.096
4	THQ Hospital Khushab	0.343
5	THQ Hospital Quaidabad	5.097
6	THQ Hospital Naushera	1.499
7	RHC Khabeki	1.338
8	RHC Haddali	1.381
9	RHC Roda	1.848
10	RHC Mitha Tiwana	0.243
11	RHC Roda	0.198
12	THQ Hospital Naushera	0.135
<b>Total</b>		<b>19.277</b>

Irregular purchase of medicines was due to weak internal controls and poor financial discipline.

This resulted in irregular expenditure of Rs 19.277 million on purchase of LP medicines.

The matter was reported to PAO in October 2020. DHO replied that medicines were purchased under L.P budget on the rate contract concluded by the purchase committee. MS of THQ Quaidabad replied that tender was published but only one bidder from Mainwali contested, So later on local purchase was carried out through local suppliers. MS of THQ hospital Naushera replied that the rate contract of MSD was finalized by CEO Health Khushab in the month of February 2020. Replies of departments were not acceptable because same formula manufactured by different companies had different rates, so the brand name is mandatory for rate comparison. Purchase of LP from outside two km radius was also made by adopting rate contract of DHQ Hospital, Jauharabad. DAC in its meeting held on 16.12.2020 did not accept the replies and kept the para pending.

Audit recommends investigation of the matter, besides fixing of responsibility against the person(s) at fault.

(PDP No. 29, 47, 49, 52, 61, 78, 86, 118, 123, 124, 134, 137, 142)



## **10.4.2 Others**

### **10.4.2.1 Non-auction of parking stand and old material – Rs 3.50 million**

According to Rule 3 of Punjab Local Government (Auction of Collection Rights) Rules 2016 Subject to sub-rule (2), a local government may award contract, assign right to collect income on its behalf, to the contractor for the next or current financial year.

During audit of THQ Hospital Nurpur Thal for financial year 2019-20, it was noticed that unserviceable machinery / store items valuing Rs 3.500 million were not auctioned by the management.

Owing to weak financial controls & mismanagement, parking stand and unserviceable items could not be auctioned to generate revenue.

This resulted in approximate loss of Rs 3.500 million to the Government treasury.

The matter was reported to PAO in October 2020. MS THQ hospital Noorpur Thal replied that register for the non-bio medical items was under the custody of former MS as he did not handover the record. Furthermore, CEO DHA formulated the committee for the new inventory of existing material so that the auction could be started. He also requested District Police Officer to recover record from concerned officer as without inventory of material to be auctioned, he could not start the auction. DAC in its meeting held on 16.12.2020 did not accept the reply and kept the para pending for probe and fixing of the responsibility.

Audit recommends that matter may be investigated at appropriate level besides fixing of responsibility against the person at fault.

(PDP No. 98, 110)

### **10.4.2.2 Irregular award of contracts – Rs 2.614 million**

As per Tender Document, Income Tax Returns for last three years and Past performance / delivery to Government organizations were required to be submitted. Furthermore, according to Rule 27(1)(a) of Punjab District Authorities (Accounts) Rules 2017, the DDO, Sanctioning Authority, Budget and Accounts Officer of District Authority and the Accounts Officer shall ensure the implementation of requirements in all expenditure transactions that sanction of the expenditure accorded by the District Authority competent to accord sanction.

MS THQ Hospital Khushab declared firms / suppliers as responsive after scrutiny of financial bids without evaluating the technical

evaluation documents during financial year 2019-20. Same practice was found in technical evaluation of general store items / electric & plumbing items / lab kits where past performance and income tax returns were not submitted by the bidders which resulted in irregular award of contract .

<b>Rs in million</b>	
<b>Items</b>	<b>Amount</b>
Electric & Plumbing Items	1.338
Lab Kits	1.276
<b>Total</b>	<b>2.614</b>

Irregular award of contract was due to defective financial discipline and poor internal controls.

This resulted in irregular award of contracts of Rs 2.614 million.

The matter was reported to PAO in October 2020. It was replied that as per tender documents all bidders submitted income tax returns and past performance, tender committee duly verified these documents and qualified them technically before the award of the contract. Reply was not acceptable because no documentary evidence was provided. DAC in its meeting held on 16.12.2020 did not accept the reply and kept the para pending.

Audit recommends investigation of the matter for fixing of responsibility against the person(s) at fault.

(PDP No. 45)

#### **10.4.2.3 Illegal occupancy of staff in hospital private rooms – Rs 2.190 million**

According to Rule 4(1)(a) & (f) of Punjab Local Governments (Property) Rules 2018, the manager shall take such care of property of the local government as a man of ordinary prudence would take care of his own property of like nature and under similar circumstances. He shall prevent use of the property for any purpose and in any manner other than the specified purpose and specified manner.

During physical verification of MS THQ Khushab for financial year 2019-20 revealed that patient's private rooms were illegally occupied by staff of THQ hospital Khushab. Staff of the hospital was allowed to stay in these rooms without any lawful authority.

<b>Amount in Rs</b>				
<b>Private Rooms</b>	<b>Room Rent</b>	<b>AC Charges</b>	<b>Daily projected Receipt</b>	<b>Total projected Receipt</b>
4	1,000	500	6,000	2,190,000

Illegal occupancy of private rooms was due to defective financial discipline and poor internal controls.

This resulted in illegal occupancy of staff in hospital private rooms amounting to Rs 2.190 million.

The matter was reported to PAO in October 2020. It was replied that there were more than 40 doctors in THQ Hospital Khushab for which only 11 rooms were available, due to shortage of rooms, private rooms were used as duty room in evening and night shifts. DAC in its meeting held on 16.12.2020 did not accept the reply and kept the para pending to probe the matter.

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

(PDP No.46)

**CHAPTER 11**  
**DISTRICT HEALTH AUTHORITY, LAHORE**

**11.1 Audit Profile**

There are 32 formations in District Health Authority Lahore out of which audit of 17 formations was conducted. Total expenditure and receipt of formations audited was Rs 2,346.805 and Rs 36.607 million. Expenditure and receipt audited is given in following table which was 65% and 6% respectively.

**Rs in million**

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Lahore	32	17	1531.149	2.318
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

**11.2 Classified summary of audit observations**

Audit observations amounting to Rs 694.953 million were raised in this report during current audit of “District Health Authority, Lahore.” This amount also includes recoveries of Rs 61.929 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

**Rs in million**

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	3.808
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	Irregularities:	-
	a. HR/Employees related irregularities	293.647
	b. Procurement related irregularities	25.076
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	372.422
6	Others	-
	<b>Total</b>	<b>694.953</b>

### **11.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	28	Not convened
2	2018-19	21	Not convened
3	2019-20	17	Not convened

## 11.4 Financial Attest Paras

### 11.4.1 Non-production of Record

According to Section 14 (1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

During certification Audit of Annual Accounts of District Health Authority Lahore for the financial year 2019-20, the following record was demanded but not provided as detailed below:

**Table 1**

Sr No	Area	Description of record
1	Budget related Record	i. Approved and Revised Budget and Approval of Supplementary Budget/Grants issued by District Health Authority Lahore. ii. Record of budget surrender in District Health Authority Lahore. iii. Detail of Tied grants (opening balance, expenditure and closing balance)

**Table 2 (List of Employees for HR verification)**

Sr No	Pers.no.	Name of Employee	BPS	Job Title	Cost Center	Hiring Dates	
1	32148694	Muhammad Zubair	9	JR Technician	LV9005	01.05.2020	Services book, appointment order
2	32096343	M Mustansar Nawaz	9	JR Technician	LV9111	01.08.2018	LPC counter signed by DAO Kasur awaited
3	32044483	Maryam Naz	5	LHV	LV9042	01.02.2018	LPC counter signed by DAO Faisalabad
4	31876733	Tahira Ramzan	17	Head Nurse	LV9001	01.03.2017	
5	32048499	Moin Ahmad	2	Dava COB	LV9006	01.03.2018	
6	32102304	Tahir Arshad	15	Hakeem	LV9026	01.09.2018	
7	32057059	Maria Qibtia	18	Dy. Drugs Controller	LV9031	01.04.2018	

Record was not produced due to weak internal controls and defective financial discipline.

The matter was reported to management on 26.10.2020. Record relating to budget and HR verification of employees was not produced. Department (DHA) and concerned section assured for provision of record. DAC directed for provision of record within two days positively.

Audit recommends for provision of record for audit scrutiny besides fixing of responsibility on persons at fault

#### **11.4.2 Fraudulent payment against Fake / Bogus employees – Rs 6.003 million**

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

During certification Audit of Annual Accounts of District Health Authority Lahore for the financial year 2019-20, it was observed that payment of Rs 55.105 million was paid on account of contingent paid staff to DDHO Lahore Cantt. Pre-audit authority did not obtain copies of CNIC of contingent paid staff. Audit Team selected some CNIC from claim vouchers for verification / Genuineness of persons (recruited as contingent paid staff). NADRA verification report revealed that CNIC of employees were bogus. Hence it is evident from NADRA verification fraudulent / fake payment was made to department by pre-audit authority as detailed below:

<b>Sr No</b>	<b>Name of Office</b>	<b>Document No</b>	<b>Date</b>	<b>Fake / Bogus Workers</b>	<b>Period</b>	<b>Payment to fake workers</b>
1	DDHO Cantt	1900443392	6/2/2020	18	Oct 19 to Dec 19	1,091,376
2	DDHO Cantt	1900502481	6/26/2020	16	Jan20 to March 20	837,824
3	DDHO Cantt	1900502482	6/26/2020	16	Apr 20 to June 20	948,064
4	DDHO Cantt	1900502483	6/26/2020	16	Oct 19 to Dec 19	948,064
5	DDHO Cantt	1900380273	10/9/2019	16	Sep 2019	329904
6	DDHO Cantt	1900392064	10/8/2019	16	August 2019	295776
7	DDHO Cantt	1900392063	10/8/2019	16	July 2019	352656
8	DDHO Cantt	1900367884	4/21/2020	20	Sep 19 to Nov 19	1,198,860
<b>Total</b>						<b>6,002,524</b>

Fake persons were shown as contingent paid employees due to defective financial discipline and weak internal controls.

It results in misappropriation of Rs 6.003 million

The matter was reported to management on 26.10.2020. In DAC meeting held on 26.11.2020, Concerned Section of AG Office explained

that payments were authorized after obtaining certificate from DDOs that all the codal formalities have been fulfilled. Further, verification of CNIC from Nadara is not pre-audit mandate. Audit briefed that audit objection was pre audit failure in obtaining copy of CNIC while authorizing contingent paid staff payments. Chances of bogus / fake employees could be minimized by obtaining copy of CNIC. DAC directed for recovery besides proper inquiry to fix responsibility.

Audit recommends for recovery of embezzled amount besides fixing of responsibility on person(s) at fault.



## **11.5 AUDIT PARAS**

### **11.5.1 Non-production of Record**

#### **11.5.1.1 Non-production of vouched account - Rs 3.808 million**

According to Section 14 (2, 3) of Auditor General of Pakistan (Functions, Powers & Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office shall afford all facilities and provide record for audit inspection and comply with requests for information in complete as possible and with all reasonable expedition.

Management of the following offices of District Health Authority Lahore did not produce record of Rs 3.808 million relating to purchase of medicines and cost of other stores during 2019-20. In the absence of record, authenticity, validity, accuracy and genuineness of expenditure could not be verified as detailed below;

<b>(Rs in million)</b>	
<b>Name of formations</b>	<b>Amount</b>
DDOH Nishter Town	0.308
Epidamic Control Office	0
DDOH Cantt	3.5
<b>Total:-</b>	<b>3.808</b>

Non-production of procurement related record was due to weak internal controls.

This resulted in incurrence of doubtful expenditure of Rs 3.808 million.

The matter was reported to the CEO/PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that the concerned DDOs were requested to provide requisite record. DAC pended the para with the direction to produce the requisite record. No compliance was shown till finalization of this report.

Audit recommends production of the record besides fixing of responsibility.

[PDP No. 11, 5, 1, 2]

## 11.5.2 Irregularities

### 11.5.2.1 HR / Employee related irregularities

#### 11.5.2.1.1 Irregular appointment of contingent paid staff - Rs 263.133 million

As per para 2(VIII) of austerity measures' notification for the financial year 2019-20 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2016 dated 09.08.2019, Contingent Paid staff can be hired only in extremely emergent cases according to powers specified in delegation of Financial Powers Rule 2016. However, department shall remain within the budgetary allocations for the purpose under object head "A01277-Contingent Paid Staff". Moreover, no additional funds as supplementary grant shall be provided for this head during financial year 2019-2020.

During audit of following offices of DHA Lahore for the year 2019-20 it was observed that an amount of Rs 263.133 million was disbursed to 1,800 contingent paid staff for a period of six months who were appointed in violation of aforementioned austerity drive notification. It was further observed that payment was made in cash by issuing cheques in the name of DDOs instead of direct credit to bank accounts of employees.

Rs in million				
Sr. No.	Name of Formations	No. of CPS	No. of months	Amount
1	DDOH Nishtar Town	175	6	21.146
2	DDOH Shalimar Town	150	6	15.919
3	DDOH Allama Iqbal Town	200	6	27.751
4	DDOH Wagha Town	150	6	14.065
5	DDOH Samanabad Town	175	6	19.929
6	DDOH Cantt Town	300	6	112.850
7	DDOH Ravi Town	200	6	23.226
8	DDOH Aziz Bhatti Town	350	6	28.247
	<b>Total:</b>	<b>1,800</b>		<b>263.133</b>

Appointments of contingent paid staff were made due to non-adherence to austerity measures notified by Finance Department.

This resulted in incurrence of irregular expenditure of Rs 263.133 million.

The matter was reported to the CEO/PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that due to urgency the staff was hired without advertisement. DAC

pended the para considering the recruitment process inviolable. No compliance was shown till finalization of this report.

Audit recommends regularization of matter besides fixing of responsibility.

[PDP No. 2, 2, 1, 3, 3, 8, 1, 2, 4]

#### **11.5.2.1.2 Irregular appointment of overaged employees - Rs 13.441 million**

As per clause 3.7 of Civil Service Rules (Punjab), a person whose age exceeds 25 years with a general relaxation of five years may not ordinarily be admitted into pensionable service under Government.

During the audit of THQ Hospital Mian Meer, Lahore for the year 2019-20, it was revealed that twelve employees were appointed at the age of 38 years and total salary drawn during the period was Rs 13.441 million in violation of rule *ibid*.

Appointment was made by violating the Civil Services Rules due to weak administrative and financial controls.

This resulted in incurrence of irregular expenditure of Rs 13.441 million.

The matter was reported to CEO/PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that matter would be referred to CEO DHA being competent authority. DAC pended the para for corrective action by CEO DHA, Lahore. No compliance was shown till finalization of this report.

Audit recommends regularization from Finance Department besides fixing of responsibility.

[PDP No. 5]

#### **11.5.2.1.3 Doubtful drawl and disbursement of funds - Rs 11.443 million**

As per rule 2.10(b)(5) of PFR Vol-1, no money should be withdrawn from treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury for the execution of works, the completion of which is likely to take a considerable time.

During audit of DDOH (Lahore cantt) for the financial year 2019-20 it was revealed that an amount of Rs 11.443 million was not disbursed to the contingent paid staff and record to this effect was not produced for verification as detailed below:

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Year</b>	<b>Salary drawn</b>	<b>Salary distributed</b>	<b>Salary not distributed</b>
1	2016-17	15.930	12.397	3.533
	2017-18	24.152	19.741	4.410
2	2016-17	3.500	0	3.500
	<b>Total</b>	<b>43.582</b>	<b>32.138</b>	<b>11.443</b>

Non-disbursement of funds was due to poor financial discipline.

This resulted in loss of Rs 11.443 million.

The matter was reported to the PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that letter to concerned DDOs had been written to provide requisite record. DAC pended the para for want of recovery and directed to hold fact finding inquiry. No compliance was shown till finalization of this report.

Audit recommends retrieval of funds and subsequent deposit in the treasury besides fixing of responsibility for the said irregularity.

[PDP No. 1, 3]

#### **11.5.2.1.4 Unjustified payment of salaries to dying cadre - Rs 2.942 million**

As per Primary and Secondary Healthcare Department's Notification No. SO(G-II) 22-4/15 dated 02.02.2016, Competent Authority has been pleased to ban recruitment of Homeopathic Doctors, Home Dispensers, Hakeems and Dawa Saaz and Dava Cob in future with immediate effect and declare these as "Dying Cadre".

During audit of following offices of District Health Authority, Lahore for the financial year 2019-20, it was found that following employees were drawing salaries of Rs 2.942 million in violation of aforementioned instructions regarding appointment of homeopathic doctors and their recruitment in dying cadre. The DDOs were unaware of the fact that these employees were on their payrolls. The observations are based on FI data of SAP.

<b>Amount in Rs</b>						
<b>Department</b>	<b>Name</b>	<b>Designation</b>	<b>Date of appointment</b>	<b>G. Pay</b>	<b>Months</b>	<b>Amount</b>
DHO (PS)	Moin Ahmad	Dava Cob	20.01.2018	20,376	28	570,528
	Tahir Arshad	Hakeem	14.05.2018	45,434	25	1,135,850
DDOH Shalimar	M. Faheem	Junior Technician	01.07.2019	27,815	12	333,787
DDOH	M.	N/Q	16.07.2018	22,869	22	503,119

Wagha	Akram					
DDOH Wagha	Saif Ullah	Sanitary worker	25.05.2018	16,630	24	399,135
<b>Total:</b>						<b>2,942,419</b>

Appointment of employees against recruitment policy of the Government of Punjab was due to weak internal controls.

This resulted in loss of Rs 2.942 million.

The matter was reported to the PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that salaries of the concerned officials have been stopped. DAC pended the para with the direction to recover the amount. No compliance was shown till finalization of this report.

Audit recommends holding of inquiry for fixing of responsibility, besides termination of employees and effecting recovery.

[PDP No. 2, 3, 1]

#### **11.5.2.1.5 Double payment of pay and allowances - Rs 2.687 million**

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

During audit of DDOH Cantt, it was found that DDO twice paid an amount of Rs 2.687 million on account of salaries to 85 number contingent paid staff during 2017-18 and 2019-20 as detailed below;

<b>Rs in million</b>				
<b>Period</b>	<b>No. of staff</b>	<b>Amount</b>	<b>No. of employee paid twice</b>	<b>Amount</b>
07.09.2017 to 04.12.2017	140	5.543	36	1.376
12.11.2017 to 30.12.2017	182	4.186	47	1.019
(07/2019 to 6/2020)	1	0	1	0.233
(03.09.2019 to 31.12.2019)	1	0	1	0.059
<b>Total</b>	<b>324</b>	<b>9.729</b>	<b>85</b>	<b>2.687</b>

Double payment of salary was due to poor financial discipline and weak internal controls which resulted in loss of Rs 2.687 million.

The matter was reported to the PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that

recovery will be made. DAC pended the para with the direction to recover the amount. No compliance was shown till finalization this report.

Audit recommends for recovery besides disbursement of amount by DDO through banks in future.

[PDP No. 7]

## 11.5.2.2 Procurement related irregularities

### 11.5.2.2.1 Irregular procurement in violation of PPRA rules 2014- Rs 24.239 million

According to rule 9 of PPRA 2014, a procuring agency shall announce in appropriate manner about all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned. (2) The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

During audit of following formations of District Health Authority, Lahore it was revealed that department incurred an expenditure of Rs 24.239 million on purchases of different consumable and store items. The purchases were made without annual requirement for procurement and procedure adopted in violation of PPRA Rules 2014.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	DDOH Allama Iqbal	4.058
2	DDOH Allama Iqbal	2.256
3	DDOH Allama Iqbal	1.653
4	DDOH Allama Iqbal	0.408
5	Eye and General Hospital Swami Nagar	2.806
6	DDOH Cantt	1.114
7	DDOH cantt	1.645
8	DDOH cantt	0.550
9	Govt. Shahdara Hopital	3.502
10	CEO DHA Lahore	4.893
11	Epidemic Control Office	0.958
	<b>Total</b>	<b>23.843</b>

Annual requirements for procurement were not prepared due to defective planning and weak internal controls.

This resulted in irregular procurement of Rs 24.239 million.

The matter was reported to the CEO/PAO DHA in August 2020. DAC meeting was held on 23.11.2020 wherein department replied that purchases were made on need basis. DAC pended the para for regularization of expenditure besides fixing of responsibility. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 2, 5, 8, 13, 4, 9, 10, 13, 14, 5, 16, 14]

#### **11.5.2.2.2 Non-deposit of Income Tax- Rs 1.233 million**

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person making a payment in full or part for the sale of goods shall deduct tax Income Tax @ 4.5% of the gross amount payable.

Scrutiny of record of certain offices under the administrative control of District Health Authority Lahore for the year 2019-20, it was observed that DDOs incurred expenditure on the purchase of consumable items like stationery, printing material, cost of store etc., but Income Tax amounting to Rs 1.233 million was not deducted from the bills of the supplier.

Non-deduction of Income Tax was due to weak internal controls and defective financial management.

This resulted in loss of Rs 1.233 million.

The matter was reported to the CEO/PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that compliance will be made and shown to audit. DAC pended the para for want of regularization.

Audit recommends recovery of Income Tax from the concerned suppliers.

[PDP No. 18, 16, 4, 15, 13, 5]



### **11.5.3 Value for money and service delivery issues**

#### **11.5.3.1 Non-release of funds for development schemes – Rs 372.422 million**

Rule 32 of Punjab District Authority Budget Rules 2017 states that “as far as possible development projects shall be completed within the financial year.”

During audit of CEO District Health Authority, Lahore, scrutiny of record of development schemes revealed that funds of Rs 372.422 million were allocated for 16 number development schemes in the budget for financial year 2019-20. However, the funds lapsed due to non-release of budget. Resultantly, the expenditure already incurred was wasted due to non completion of schemes well in time as detailed below:

**Rs in million**

<b>Schemes pertaining to Fin. Year</b>	<b>Total approved cost</b>	<b>Expenditure up to 30.06.2018</b>	<b>Funds allocated during 2019-20</b>	<b>% age of completion</b>
2017-18	611.636	371.02	372.422	50%

Non-release of funds resulted in non-completion of envisioned development schemes and lapse of funds.

The matter was reported to the CEO/PAO DHA, Lahore during August 2020. DAC meeting was held on 23.11.2020. Department replied that major work was completed at site. DAC pended the para as progress report / status of the development schemes were not provided for audit verification. No compliance was shown till finalization of this report.

Audit recommends inquiry into the matter and fixing of responsibility against officers at fault .

[PDP No. 1, 2]

## CHAPTER 12

### DISTRICT HEALTH AUTHORITY, MANDI BAHAUDDIN

#### 12.1 Audit Profile

There are 17 formations in District Health Authority M.B.Din out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,326.905 million and Rs 13.179 million. Expenditure and receipt audited is given in following table which was 69% and 86 % respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA MB din	17	10	916.915	11.315
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 12.2 Classified summary of audit observations

Audit observations amounting to Rs 118.001 million were raised in this report during current audit of “District Health Authority, Mandi Bahauddin.” This amount also includes recoveries of Rs 45.647 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	9.722
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	Irregularities:	
	a. HR/Employees related irregularities	96.745
	b. Procurement related irregularities	11.534
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	-
6	Others	-
<b>Total</b>		<b>118.001</b>

### **12.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	13	Not convened
2	2018-19	12	Not convened
3	2019-20	11	Not convened

## **12.4 AUDIT PARAS**

### **12.4.1 Non-production of record**

#### **12.4.1.1 Non-production of record - Rs 9.722 million**

According to Section 14(1) (b) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, "The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extent, shall be sent to such place as he may direct for his inspection."

SMO RHC Mong, M.B.Din did not produce original records i.e. vouchers, stock register, indents/demands, consumption records of consumable stores, log books, history sheets etc. in respect of contingent expenditure of Rs 9.722 million during the financial year 2019-20 for audit verification.

Relevant record of the expenditure was not maintained and produced to Audit for verification due to weak internal controls.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20 the department replied that they issued letter to the concerned officer to produce relevant record, however the record was not produced. DAC directed to enquire the matter and submit report within 3 months of the issuance of minutes of meeting. No reply was received till finalization of this report.

Audit recommends production of original record besides fixing of responsibility against the person (s) at fault.

[PDP No 132]

## **12.4.2 Irregularities**

### **12.4.2.1 HR / Employee related irregularities**

#### **12.4.2.1.1 Inadmissible drawl of special allowances - Rs 58.497 million**

According to Clause 6 (ii) of Government of Punjab finance department budget notification No. FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of adhoc allowance- 2010 @ 50%, the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.2017. The remaining amount shall continue to be drawn at frozen level.

During scrutiny of accounts record of following formations of DHA Mandi Bahauddin, audit noticed that 100% various special allowances i.e. health sector reform allowance, health professional allowance, incentive allowance, special healthcare allowance etc. the aggregate of which is more than the initial stage of their pay scales in 2008 were allowed to doctors who were entitled for 50% of these special allowances according to rule ibid.

(Rs in million)

<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
1	MS DHQ Hospital Mandi Bahauddin	38.616
2	MS THQ Hospital Phalia	12.693
3	SMO RHC Mong	4.693
4	SMO RHC Challianwala	2.495
<b>Total</b>		<b>58.497</b>

Due to weak internal controls, excess payment of allowances was made to the officers and officials.

This resulted in inadmissible drawl of special allowances amounting to Rs 58.497 million

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20 the department replied that similar nature para was already printed in DHA Audit Report for the financial year 2016-17 and will be discussed in PAC. DAC decided to keep para pending till the decision of the PAC.

Audit recommends either matter may be referred to the Finance Department for clarification or recovery may be effected.

[PDP No. 61, 98, 119, 133]

#### 12.4.2.1.2 Overpayment due to non-deduction of HRA & CA - Rs 13.834 million

According to Government of Punjab Finance Department Letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case of Government servant is allotted above entitlement residence, he / she will not draw the house rent and will pay 10% of the maximum of the scale for which residence is meant, in case of availability of designated residence, deduction of house rent allowance at the prescribed rate should be made whether a government. According to Rule-7 of Treasury Rules, conveyance allowance is not admissible during leave period. Further, according to Finance Division O.M. No. (1)-imp.1/77, dated 28<sup>th</sup> April 1977, conveyance allowance would not be admissible in cases where office and residential buildings are located within the same boundary wall even if the residential building are far away from the office building.

During scrutiny of accounts record of the certain formations of District Health Authority Mandi Bahauddin, audit observed that conveyance allowance, house rent allowance and 5% repair charges were not deducted from the pay & allowances of officers/officials who were on leave, allotted official vehicles, designated residences or residing in government accommodations within the hospital premises. Due to non-deduction of HRA, CA and 5% repair charges, overpayment of Rs 13.834 million was made to the officers/officials. Detail is as under;

**(Rs in million)**

Sr. No.	Name of Formations	Description	Amount
1	CEO DHA M.B.Din	CA	2.585
2	DHO M.B.Din	CA	0.806
4	DHO M.B.Din	CA	4.233
5	DHO M.B.Din	5% repair charges	1.862
6	DHQ Hospital M.B.Din	Penal Rent	2.413
8	MS THQ Hospital Malikwal	HR & CA	1.534
9	MS THQ Phalia	5% repair charges	0.401
<b>Total</b>			<b>13.834</b>

Due to weak internal controls, CA and HRA was not deducted from the pay and allowances of officers/officials who were allotted official vehicles and residences.

This resulted in overpayment of Rs 13.834 million to the officers/officials.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20, departments replied that letters were issued to

DAO Mandi Bahauddin to recover the overpayment. DAC decided to keep the para pending with the direction to recover the amount within 6 months of the issuance of minutes of meeting.

Audit recommends early recovery of the overpaid amount.

[PDP No. 13, 57, 38, 36, 66, 152, 101]

### 12.4.2.1.3 Irregular payment of SSB allowance - Rs 8.951 million

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

CEO Health and its allied formations did not refix the pay and allowances of the employees whose services were regularized from the contract appointment. Consequently, 30% social security benefit in lieu of pension was being paid to these employees and their pay was not brought to the initial stage of their pay scales.

(Rs in million)

Sr. No.	Name of Formations	Amount
1	CEO Health M.B.Din	1.987
3	DHO M.B.Din	2.450
5	MS DHQ Hospital M.B.Din	1.987
6	MS DHQ Hospital M.B.Din	1.028
7	MS THQ Hospital Phalia	1.499
<b>Total</b>		<b>8.951</b>

Social Security Benefit allowance was paid to the employees due to weak internal controls.

This resulted in overpayment of Rs 8.951 million

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20 department replied that letter was issued to DAO Mandi Bahauddin for recovery of overpayment.

Audit recommends early recovery of the amount besides fixing of responsibility upon the person at fault.

#### **12.4.2.1.4 Unjustified drawl of pay and allowances for absence period - Rs 5.353 million**

According to Government of the Punjab, Health Department, Secretary Health letter No.PS(SH)30-06-2010 dated 30-06-2010, half of the monthly HSR allowance of the Doctor or staff member concerned on one unauthorized absence during a month will be made and stoppage of HSR allowance for three months at the minimum but may be up to six months on two unauthorized absences during a month. In case of absence from duty the official/office shall not be entitled for pay and allowance.

During scrutiny of accounts record of following formations of District Health Authority Mandi Bahauddin, audit observed that certain officers / officials were absent from their duties during the financial year 2019-20 as per biometric attendance report. The absence period was not regularized by the authority.

**(Rs in million)**

<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Amount</b>
2	MS THQ Hospital Malakwal	1.372
3	SMO RHC Bosal	3.981
<b>Total</b>		<b>5.353</b>

Disbursement of pay and allowances for the absence period was due to weak internal controls.

This resulted in unjustified drawl of pay and allowances of Rs 5.353 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20 MS THQ Hospital Malakwal replied that the doctor was posted on duties for medico-legal and postmortem. However, the doctor did not mark attendance in register as well as not enrolled on biometric. DAC directed DDHO Malakwal and MS THQ Hospital Malakwal to inquire the matter and submit report within 3 months of the issuance of minutes of meeting whereas, SMO RHC Bosal replied that HSRA was not paid to the doctor during training. However, department did not produce the salary slips of the doctor for the concerned period. DAC directed to check the drawl of HSRA and PCA.

Audit recommends for early inquiry and recovery of overpaid amount.

[PDP No. 150, 207]



#### **12.4.2.1.5 Unjustified drawl of incentive allowance – Rs 4.949 million**

According to Notification No.PA/DS (G)4-8/2016 dated August 3, 2016 “the specialist should visit the hospital in the evening and stay for one hour for round in the wards after check in on the biometric system otherwise 40% of the incentive allowance should be deducted”.

During scrutiny of accounts record of following formations of DHA Mandi Bahauddin, audit observed that Specialist doctors were drawing full amount of incentive allowance during the financial year 2018-19. However, proof of evening visits along with biometric attendance of the specialists was not available on record. In the absence of evening stay register and biometric attendance, drawl of 100% incentive allowance without deduction of 40% was unjustified.

(Rs in million)

Sr. No.	Name of Formations	No. of Specialists	Amount
1	MS DHQ Hospital M.B.Din	16	3.254
2	MS THQ Hospital Phalia	07	1.695
<b>Total</b>			<b>4.949</b>

Incentive allowance paid to the officers without verification of biometric attendance was due to weak internal controls.

This resulted in drawl of unjustified incentive allowance of Rs 4.949 million.

The matter was reported to PAO in September, 2020. In DAC meeting held on 26.12.20 the departments produced attendance register of the specialists / consultants during the evening time. However, DAC did not accept the evidence of attendance register and demanded biometric attendance. DAC directed to recover the amount and keep the para pending.

Audit recommends recovery of the irregular payment of allowance.

[PDP No 64, 105]

#### **12.4.2.1.6 Unjustified payment of arrears of pay and allowances - Rs 4.041 million**

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

The Honorable Supreme Court of Pakistan regularized the services of active Lady Health Workers and Lady Health Supervisors on 29.07.2016 w.e.f 01.07.2012. District Coordinator IRMNCH M.B.Din paid Rs 4.041 million through off-cycle upon the directions of the office of the Program Director Lahore to 42 LHWs, who were already terminated before 29.07.2016 from the project “National Program”. It is pertinent to mention here that their services were terminated on the basis of misconduct or disciplinary actions and remunerations for the served period during the project period were already paid as per their agreement. Audit further observed that the appointment orders were issued in June 2020 for these terminated LHWs from the back date i.e. 01.7.2012. A clause of the appointment orders clearly stated that “you will not be terminated from any government department”

Payment was unjustified and be recovered from the persons involved along with stoppage of further payment to the remaining 60 enlisted persons.

This resulted in unjustified payment of Rs 4.041 million to the terminated LHWs

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20 department replied that LPCs were issued by the Provincial Coordinator IRMNCH Program Lahore and funds for the payment of arrear bills were released by the Finance Department. However, DAC did not accept the justification of the matter and directed Dy. Director (B&A) to enquire the matter and submit report within 3 months of the issuance of minutes of meeting. No evidence for the provision of separate funds by the finance department was provided

Audit recommends recovery of amount and fixing of responsibility against the person at fault.

[PDP No 03]

#### **12.4.2.1.7 Irregular drawl of arrears of pay and allowances without supporting record - Rs 1.120 million**

According to PFR rule 2.20, as a general rule 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. As far as possible, the particular form of voucher applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms.

SMO RHC Miana Gondal paid arrears of pay and allowances to various employees through adjustments of pay and allowances in SAP system. But the copy of claimed vouchers duly countersigned by the head of department, office orders and other relevant record in this regard were not available with the departments. This resulted in irregular payment of Rs 1.120 million

Payment of arrears without obtaining the office copy and preparation of due drawn statement was due to weak internal controls.

This resulted in irregular payment of Rs 1.120 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 26.12.20 department replied that relevant record is being traced. DAC directed to produce the relevant record within 3 months of the issuance of minutes of meeting.

Audit recommends that the relevant records may be provided along with fixing of responsibility against the person at fault for non-maintenance of records.

## 12.4.2.2 Procurement related irregularities

### 12.4.2.2.1 Splitting of job orders to avoid open tender – Rs 9.429 million

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA’s website.

MS DHQ Hospital M.B.Din and MS THQ Hospital Phalia paid Rs 9.429 million for the purchase of different supplies by splitting the indents in small orders to avoid open tender. Partial supply orders were issued to the suppliers / contractors to procure huge quantity of various item during the financial year 2019-20.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Description</b>	<b>Amount</b>
1	MS DHQ Hospital M.B.Din	General items	2.498
2	MS DHQ Hospital M.B.Din	Medical Items	3.882
3	MS THQ Hospital Phalia	General Items	3.049
<b>Total</b>			<b>9.429</b>

Due to non-compliance of government rules and regulations, purchases were split up to avoid open competition.

This resulted in irregular expenditure of Rs 9.429 million from the public exchequer.

The matter was reported to PAO in September, 2020. In DAC meeting held on 26.12.20 MS DHQ Hospital replied that items were purchased on need basis through quotations whereas MS THQ hospital, Phalia replied that different items were purchased on different dates. The items were purchased on the requisition of the concerned wards/rooms. DAC did not accept the reply of the department and directed to inquire the matter and produce report within 3 months of the issuance of minutes of meeting. No progress was intimated till finalization of this report.

Audit recommends investigation of the matter besides fixing of responsibility for non-compliance of PPRA rules.

[PDP No. 89, 90, 116]

#### **12.4.2.2.2 Loss due to non-execution of rate contract - Rs 2.105 million**

Further according to rule 9 read with rule 12(1) of PPRA 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’S from time to time.

MS DHQ Hospital Mandi Baha-ud-din incurred an expenditure of Rs 14.135 million on purchase of LP medicine on quotations against instead of executing contract through PPRA. and sustained loss of Rs 2.105 million due to non-obtaining of 15% discount on LP medicine. Previously the department executed a framework agreement with M/S Ahsan Medical Store, who provided the medicine on 15% discount on retail price. It was further observed that MS DHQ Hospital requested Chief Executive Officer to grant permission to advertise the tender for LP Medicine but no response was received. Despite that tender was advertised in the national and local newspaper and then cancelled from DGPR for which Rs 84,686 were also paid to the DGPR and local newspaper. This resulted in loss of 15% discount and payment of advertisement charges of Rs 2.105 million.

<b>Budget allocation</b>	<b>Expenditure incurred</b>	<b>%age of discount during 2018-19</b>	<b>Loss to government</b>	<b>Expenditure incurred on advertisements</b>
23.235	14.135	14% on multinational and 15.5% on national medicine	2.020	0.085

LP medicine was not purchased through framework agreement due to weak financial controls.

The matter was reported to PAO in September, 2020. In DAC meeting held on 26.12.20 Department replied that LP medicines were purchased from Ahsan Pharmacy and Safqo Healthcare by calling quotations instead of rate contract. DAC directed to produce the record to account branch of CEO within two months of the issuance of minutes of meeting.

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

[PDP No 80]

## CHAPTER 13

### DISTRICT HEALTH AUTHORITY, MIANWALI

#### 13.1 Audit Profile

There are 22 formations in District Health Authority Mianwali out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 727.996 and Rs 0.283 million. Expenditure and receipt audited is given in following table which was 50%.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Mianwali	22	10	363.998	0.142
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 13.2 Classified summary of audit observations

Audit observations amounting to Rs 76.143 million were raised in this report during current audit of “District Health Authority, Mianwali.” This amount also includes recoveries of Rs 35.623 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	4.757
2	Non-implementation of government policies	0
3	Reported cases of fraud, embezzlement, and misappropriation	3.031
4	Irregularities:	<b>0</b>
	a. HR/Employees related irregularities	32.803
	b. Procurement related irregularities	24.073
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	0
6	Others	11.479
<b>Total</b>		<b>76.143</b>

### **13.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	14	Not convened
2	2018-19	22	Not convened
3	2019-20	24	Not convened

## 13.4 AUDIT PARAS

### 13.4.1 Non-production of record

#### 13.4.1.1 Doubtful expenditure without supporting documents – Rs 4.757 million

According to Rule, 2.20 of PFR Vol-I, every payment must be supported by a voucher setting forth full and clear particulars of the claim.

Management of the following formations incurred an expenditure of Rs 3.557 million but supporting documents and vouched accounts were not produced to audit for scrutiny.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Nature of expenditure</b>	<b>Amount</b>
1	THQ hospital Piplan	Arrears of pay and allowances through off-cycle	3.557
2	RHC Tarag	Expenditure from health council fund	1.200
	<b>Total</b>		<b>4.757</b>

Non-availability of supporting documents was due to weak internal controls and poor financial management.

This resulted in doubtful payment of arrears and expenditure of Rs 4.557 million.

The matter was also reported to PAO during October 2020. MS THQ hospital Piplan replied that evidence regarding arrears claims were available. SMO RHC Tarag replied matter would be inquired and reort submitted accordingly. DAC in its meeting held on 28.12.2020 did not accept the reply and kept the para pending for compliance.

Audit recommends production of record besides fixing of responsibility against the person(s) at fault.

(PDP No. 117, 155)



## **13.4.2 Fraud / Misappropriation**

### **13.4.2.1 Doubtful expenditure on fake / ante-dated invoices – Rs 3.031 million**

According to Section 23(A) of Sales Tax Act 1990, “a registered person making a taxable supply shall issue a serially numbered tax invoice at the time of supply of goods.”

Scrutiny of record of following formations of Health Authority Mianwali for the financial year 2019-20, revealed that management paid Rs 3.031 million under different heads to suppliers on fake / ante-dated invoices.

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	THQ Hospital Isakhel	2.482
2	RHC Tabbisar	0.549
	<b>Total</b>	<b>3.031</b>

Audit holds that due to weak internal controls fake bills were prepared.

This resulted in doubtful expenditure of Rs 3.031 million

The matter was also reported to PAO during October 2020. MS THQ Isakhel replied that sometimes bills / invoices were rejected due to wrong calculations, manipulation by vendors, extra / less quantity, or misbranded items. Therefore vendors regenerate the bills on new invoices which lead to ante date issue. MS of RHC Tabbisar replied that there were mistakes in invoice numbers by suppliers. DAC did not accept the reply and kept the para pending for want of probe of the matter.

Audit recommends investigation of the matter for fixing of responsibility against the person(s) at fault.

(PDP No. 104, 128)

### **13.4.3 Irregularities**

#### **13.4.3.1 HR/employee related irregularities**

##### **13.4.3.1.1 Irregular / overpayment of pay & allowances – Rs 32.803 million**

In case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Conveyance Allowance is also not admissible during earned leave. PHSRA allowance is payable only when the doctors, para-medical & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension. Personal allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post.

Different formations of DHA Mianwali during financial year 2019-20 paid Rs 32.803 million on account of pay and allowances to the officers / officials in violation of the rules **ibid Annexure-S**

Inadmissible allowances were paid to employees due to weak internal controls.

This resulted in payment of inadmissible allowance of Rs 32.803 million.

The matter was also reported to PAO during October 2020. It was replied that recovery from concerned staff was under process. DAC in its meeting held on 28.12.2020 kept the para pending till final recovery.

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

### 13.4.3.2 Procurement related irregularities

#### 13.4.3.2.1 Un-economical local purchase of medicine - Rs 9.503 million

According to Rule 2.10(a) of 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 the expenditure of own money.

During audit of following formations of DHA Mianwali it was observed that an expenditure of Rs 23.180 million was incurred on the purchase of medicines. However, medicines were purchased at higher rates than the prevailing market rates resulting in loss of Rs 9.503 million.

#### Annexure-T

Rs in million				
Sr. No.	Name of formations	Total Amount	Loss	Remarks
1	DHQ Hospital	8.875	1.836	Different rates for same items from same supplier
2	DHQ Hospital	12.964	7.158	Purchases were made at higher rates as compared to prevailing market rates
3	THQ Hospital Kala bagh	1.341	0.509	
	<b>Total</b>	<b>23.18</b>	<b>9.503</b>	

Purchase of medicines at higher rates was due to weak internal controls and poor financial discipline.

This resulted in un-economical purchase of LP medicine and loss of Rs 9.503 million to public exchequer.

The matter was reported to PAO during November 2020. In DAC meeting held on 28-12-2020, It was replied that tender for bulk purchase of medicine was initiated at district level by the office of CEO DHA Mianwali. District level tendering had three phases and after completion in March 2019 there was no time to initiate and complete hospital's own tender. The items were purchased on the basis of MRP. DAC did not accept the reply and kept the para pending for re-verification of complete record.

Audit recommends investigation of the matter to fix responsibility against officers at fault.

(PDP No. 37, 44, 59, 60, 92)

#### **13.4.3.2.2 Purchase of LP medicines without rate contract – Rs 6.228 million**

According to Para 2(vii) read with sub para of Policy and Operational Guidelines for Local Purchase of Medicines (day to ay) dated 16<sup>th</sup> December, 2017, contract may be signed with pharmacy license holder through tender advertisement and as per Punjab Procurement Rules 2014. Local purchase contractor shall supply all the medicines as per Drugs act 1976 / DRAP Act, 2012 and rules framed there under. Further, discount will be calculated on Maximum Retail Price fixed by the Drug Regulatory Authority of Pakistan (DRAP).

MS THQ Hospital Kala Bagh made local purchase of medicines for Rs 6.228 million without entering into rate contract through advertisement on PPRA website and purchased medicines from suppliers of their own choice.

Purchase of medicines without rate contract was due to weak financial controls.

This resulted in irregular purchase of medicines without entering into rate contract.

The matter was also reported to PAO during November 2020. In DAC meeting held on 28-12-2020, department replied that tender was uploaded with codal formalities in November 2019 but no local medical stores participated in this procedure. Reply was not tenable because no evidence was provided during verification. DAC directed to get the matter regularized from competent forum.

Audit recommends regularization of the matter besides fixing of responsibility against officers at fault.

[PDP No. 95]

#### **13.4.3.2.3 Irregular purchase without delivery record – Rs 4.306 million**

According to instructions mentioned on purchase orders issued by MS THQ Hospital Isakhel, fifteen Days of Delivery Period was allowed for purchase of different Lab Items.

During audit of THQ Isakhel for the financial year 2019-20, it was noticed that MS paid Rs 4.306 million under different heads as detailed below. The expenditure was held irregular because neither delivery challan was found in record nor dates of delivery were mentioned on physical inspection reports. In the absence of which the aspect of late delivery of supplies and non-imposition of penalty cannot be ruled out. Detail is as under:

**Rs in million**

<b>Sr. No.</b>	<b>Suppliers</b>	<b>Items</b>	<b>PO date</b>	<b>Delivery period</b>	<b>Amount</b>
1	Seico Scientific Traders	Lab items	16.03.2020	15 Days	0.360
2	Fuji Film	Digital X-Rays	15.01.2020	15 Days	0.372
3	Uqba Traders	Lab Items	25.11.2019	15 Days	0.151
4			09.01.2020	15 Days	0.183
5	Fuji Film	X-Ray Films	NIL	NIL	0.308
6	Fuji Film	X-Ray Films	NIL	NIL	0.077
7	Islamabad Surgical Vision	Bicarb solution	22-02-2020	15 Days	0.228
8	Fresenius Medical Care	Dylasis material	29-05-20	15 Days	2.627
<b>Total</b>					<b>4.306</b>

It was further observed that supply order for purchase of lab items from Uqba Traders was issued on 09-01-2020 and invoice date was 20-12-2020 with no invoice number.

Procurement of items without delevivery record was due to weak financial and internal controls.

This resulted in irregular purchase of Rs 4.306 million

The matter was also reported to PAO during October 2020. It was replied that items received in general store / medicine store were properly dated, signed and stamped on invoices / bills as and when received by Logistic Officer / Pharmacist. Reply was not acceptable because no documentary evidence was provided regarding delivery of supplies. DAC in its meeting held on 28.12.2020 did not accept the reply and kept the para pending for production of consumption record.

Audit recommends investigation of the matter for fixing of responsibility against the person(s) at fault and recovery of late delivery charges if applicable.

(PDP No. 101)

#### **13.4.3.2.4 Irregular purchase due to mis-classification – Rs 4.036 million**

According to NAM, the budgetary allocation be made according to the chart of accounts / classification approved by the Auditor General of Pakistan.

Scrutiny of accounts of various offices under DHA Mianwali for the financial year 2019-20 revealed that expenditure of Rs 4.036 million

was incurred and booked under wrong head of account in violation of rule ibid. Detail is given below:

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	DHQ Hospital Mianwali	3.668
2	THQ Hospital Kala Bagh	0.368
<b>Total</b>		<b>4.036</b>

Due to weak internal controls and mismanagement, wrong head of accounts were used for incurring expenditure.

This resulted in irregular purchase due to misclassification of Rs 4.036 million.

The matter was reported to PAO during October 2020. MS of DHQ replied that letter has been written to District Accounts Officer, Mianwali to regularize payment made in case of stationery items and Hakeem medicine in correct heads. MS THQ replied that all the bills were correctly punched under relevant head by the auditor at DAO Mianwali. DAC in its meeting held on 28.12.2020 did not accept the reply and kept the para pending for regularization of the matter.

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

(PDP No. 55, 99)

#### **13.4.4 Others**

##### **13.4.4.1 Loss due to non-auctioning of old material – Rs 5.00 million**

According to rule 11 of Punjab Local Govt. Auction of Collection Rights Rules 2016, “At least three attempts shall be made to award the contract through open bid, equal to the reserve price or more, by the administration of local government before the commencement of financial year”.

MS DHQ Hospital Mianwali did not auction old material which was replaced during revamping of DHQ Hospital for Rs 5.00 million (approx.).

Due to weak financial controls, material was not auctioned.

This resulted in loss of Rs 5.00 million to the Health Authority.

The matter was reported to PAO during October 2020. MS of DHQ Hospital replied that auction process will be conducted in near future. DAC in its meeting held on 28.12.2020 did not accept the reply and kept the para pending for want of compliance.

Audit recommends early initiation of auction process besides fixing of responsibility for lapse and negligence.

(PDP No. 80)

##### **13.4.4.2 Less recovery of auction value and income tax at source of parking contract – Rs 3.615 million**

According to Rule 14(d)(e) of Punjab Local Government (Accounts) Rules 2017, the collecting officer shall collect the receipts of the local government in a transparent manner beyond any doubt of misappropriation, fraud, embezzlement or compromise. He further cause to credit the money so collected against any demand in local fund and make necessary entries in D&C register, cash collection register and other relevant books of accounts and reconciled with the bank concerned.

MS DHQ Hospital Mianwali auctioned canteen / parking stand for Rs 3.615 million during financial year 2019-20 but did not recover the total auctioned amount from contractors causing loss to government exchequer. Detail is as under:

Sr. No.	Description of observations	Rs in million
		Amount
1	Less collection from Canteen’s Contractor	0.923

2	Late auction process of parking and canteen	2.520
3	Less recovery of auction amount and income tax	0.172
		<b>3.615</b>

Due to weak financial controls, arrears of auction value and income tax were not recovered from contractor.

This resulted in less recovery of auction value and income tax at source of parking contract of Rs 3.615 million.

The matter was reported to PAO during October 2020. MS of DHQ replied for Sr. # 1 that matter was under litigation. For Sr no. 2, it was replied that no bids were received for first two attempts of auction. For Sr no. 3, para was reduced to Rs 172,393 after recovery of balance amount. DAC in its meeting held on 28.12.2020 did not accepted the reply and kept the para pending for want of compliance.

Audit recommends early recovery besides fixing of responsibility for lapse and negligence.

(PDP No. 49, 50, 51)

#### **13.4.4.3 Un-authorized provision of PPE kits and substandard purchase of sanitizers – Rs 1.783 million**

As per agreement between Primary and Secondary Health Department Government of the Punjab and the service providers of janitorial services and disposal of infectious material of each hospitals, the service provider will ensure provision of all kind of protective clothing and equipment's to its janitorial staff.

Scrutiny of record of DHQ Hospital Mianwali for the financial year 2019-20 revealed that the management provided protective kits, i.e. face masks, polythene bags etc. to the staff of janitorial services provider valuing Rs 1.783 million. Provision of protective kits to janitorial staff was responsibility of the service providers and not that of hospital management.

<b>Amount in Rs</b>			
<b>Date</b>	<b>Issued To</b>	<b>Items</b>	<b>Amount</b>
29.10.2019	Janitorial Staff	Face Mask	24,150
04.01.2020	Janitorial Staff	Face Mask	24,300
18.11.2019	Khurram Admin Asstt.	Polythene Bags	875,000
01.02.2020	Khurram Admin Asstt.	Polythene Bags	350,000
06.02.2020	Khurram Admin Asstt.	Polythene Bags	350,000
18.10.2019	Waqas Khan (Supplier)	Hand Wash	160,000
	<b>Total</b>		<b>1,783,450</b>



Due to weak internal controls and financial mismanagement, unauthorized expenditure was made.

This resulted in un-authorized provision of PPE kits and substandard purchase of sanitizers valuing Rs 1.783 million

The matter was also reported to PAO during October 2020. It was replied that there was no provision in janitorial services outsourcing contract for service provider to supply said items to hospital and for hand sanitizers, the contractor was bound to provide only specific quantity. DAC in its meeting held on 28.12.2020, did not accept the reply and kept the para pending for regularization of the matter.

Audit recommends recovery from the contractor besides fixing of responsibility for lapse and negligence.

(PDP No. 46, 48)

#### **13.4.4.4 Doubtful issuance of stock – Rs 1.081 million**

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

During audit of MS DHQ Hospital, Mianwali for the period 2019-20, scrutiny of the stock register of main general store of the hospital revealed that various general store items were shown issued to the wards but neither entered in expense books nor consumption account was maintained in the wards. Indents were not counter signed by the competent authority.

Due to weak managerial and financial controls, stock and stores were misappropriated.

This resulted in misappropriation of stock valuing Rs 1.081 million.

The matter was also reported to PAO during October 2020. It was replied that concerned employee (Logistic Officer) has resigned. Bio-Medical Engineer has been assigned additional charge of store who is sorting out the record and needs more time. DAC kept the para pending to probe the matter.

Audit recommends investigation of the matter besides fixing of responsibility for lapse and negligence.

(PDP No.61)

## CHAPTER 14

### DISTRICT HEALTH AUTHORITY, NANKANA SAHIB

#### 14.1 Audit Profile

There are 20 formations in District Health Authority Nankana Sahib out of which audit of 11 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,502.394 and Rs 28.792 million. Expenditure and receipt audited is given in following table which was 79% and 74% respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Nankana Sahib	16	13	1,189.124	21.220
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 14.2 Classified summary of audit observations

Audit observations amounting to Rs 401.243 million were raised in this report during current audit of “District Health Authority, Nankana Sahib.” This amount also includes recoveries of Rs 76.023 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	212.826
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	6.174
4	Irregularities:	-
	a. HR/Employees related irregularities	24.385
	b. Procurement related irregularities	112.379
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	
6	Others	45.479
	<b>Total</b>	<b>401.243</b>

### **14.3 Brief comments for the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	23	Not convened
2	2018-19	23	Not convened
3	2019-20	23	Not convened

## 14.4 AUDIT PARAS

### 14.4.1 Non-production of record

#### 14.4.1.1 Non-production of record- Rs 212.826 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, "The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection."

During audit of CEO DHA Nankana Sahib and THQ Hospital Sangla Hill for the financial year 2019-20 it was observed that an expenditure of Rs 212.826 million was incurred but the record was not produced to audit for scrutiny as detailed below.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Offices</b>	<b>Description of record</b>	<b>Amount</b>
1	CEO Health Nankana Sahib	Expenditure related to IRMNCH	186.675
2	THQ Hospital Sangla Hill	LP Medicines, others, cost of others, etc.	26.151
	<b>Total</b>		<b>212.826</b>

Record related to health program and procurement of medicaments was not produced to audit due to weak internal controls.

The matter was reported to the CEO/PAO DHA, Nankana Sahib during August 2020. DAC meeting was held on 11.12.2020. Department did not produce the record. DAC directed the department for production of record. No compliance was shown till finalization of this report.

Audit recommends fixing of responsibility for non-production of record besides ensuring submission of record.

[PDP No. 8, 7]

## **14.4.2 Fraud / misappropriation**

### **14.4.2.1 Doubtful procurement of LP medicine – Rs 6.174 million**

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

During audit of District Headquarter Hospital Nankana Sahib for 2019-20, it was observed that Rs 6.174 million were drawn on account of LP medicine on bogus invoices by suppliers. The signatures of hospital staff were found on invoices provided by the suppliers. These invoices were also used in cases processed for payment by Ali Medical Store and Star Pharmacy.

Fictitious invoices were used to draw payments from treasury due to defective financial discipline.

This resulted in doubtful payment of Rs 6.174 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020. Department explained that invoices were designed for facilitation of supplier. DAC directed for holding fact finding inquiry to fix responsibility. No compliance was shown till finalization of this report.

Audit recommends inquiry to fix responsibility and recovery of embezzled amount.

[PDP No.01]

### 14.4.3 Irregularities

#### 14.4.3.1 HR/ Employee related irregularities

##### 14.4.3.1.1 Overpayment on account of incentive allowance - Rs 20.366 million

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance system after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

During audit of following offices of DHA Nankana Sahib for the financial year 2019-20 it was revealed that incentive allowance of Rs 20.366 million was paid to consultants without fulfilling the criterion. Scrutiny of the record revealed that the specialists were getting 100% incentive allowance without performing duties in the evening hours as witnessed by non-verification of biometric attendance. The DDO did not deduct 40% of incentive allowance of consultants who did not attend hospital in evening shift.

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Name of Offices</b>	<b>No of doctors</b>	<b>No of months</b>	<b>Amount</b>
1	DHQ Hospital Nankana Sahib	24	12	2.792
2	THQ Hospital Shakhkot	13	12	15.090
3	THQ Hospital Sangla Hill	06	12	2.484
<b>Total</b>				<b>20.366</b>

Overpayment of incentive allowance was due to weak internal controls and poor financial management.

This resulted in excess payment of Rs 20.366 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020 wherein the department explained that consultants marked their attendance of evening rounds in manual register. DAC did not concede to the reply of the department and directed for recovery from the consultants. No compliance was shown till finalization of this report.

Audit recommends immediate recovery of the overpaid amount.

[PDP No 2,2,10]

#### 14.4.3.1.2 Unauthorized payments of inadmissible allowances – Rs 2.388 million

According to Treasury Rule 7, Conveyance allowance is inadmissible during leave period. Further, as per clarification issued by Government of the Punjab Finance Department's letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case of designated residence, the Government servant cannot draw HRA even if he does not reside in it. According to Serial No.36(e)(rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009, Penal Rent @ 60% of basic pay will be recovered from unauthorized and illegal occupant of Government accommodation.

During audit of offices under the administrative control of District Health Authority Nankana Sahib for financial year 2019-20 it was revealed that payments of inadmissible allowances of Rs 2.388 million were made to the officials /officers during leave period. Further, the DDOs released both HRA and CA to employees who were residing in official residences. It was revealed that penal rent had also not been collected from unauthorized occupants of government residences.

**Rs in million**

Sr. No.	Departments	Description	Amount
1	CEO DHA Nankana Sahib	Conveyance Allowance	0.389
2	CEO DHA Nankana Sahib	E.O.L (regular pay & allowances were paid)	0.365
3	THQ Hospital Shahkot	Recovery of water charges	0.540
4	THQ Hospital Shahkot	Recovery during leave of health professional allowance and special health care allowance	0.130
5	THQ Hospital Sangla Hill	Conveyance Allowance	0.035
6	DHQ Hospital	Conveyance Allowance	0.101
7	RHC Bucheki	Penal Rent	0.828
<b>Total</b>			<b>2.388</b>

Payment of inadmissible allowances was due to poor financial management.

This resulted in loss of Rs 2.388 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020. Department agreed for recovery of overpaid allowances. DAC directed for recovery. No compliance was shown till finalization of this report.

Audit recommends ensuring prompt recovery of the overpaid emoluments besides fixing of responsibility.

[PDP No.10, 21, 13, 16, 12, 18, 2]

#### **14.4.3.1.3 Irregular payments to contingent paid staff - Rs 1.631 million**

As per para 2(VIII) of austerity measures' notification for the financial year 2019-20 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2016 dated 09.08.2019, Contingent Paid staff can be hired only in extremely emergent cases according to powers specified in delegation of Financial Powers Rule 2016.

During the audit of District Health Officer (Preventive Services) Nankana Sahib for financial year 2019-20, it was observed that an amount of Rs 1.631 million was disbursed to three contingent paid staff in 2019-20 in DHO Office in violation of aforementioned austerity drive notification.

Appointments of contingent paid staff were made due to non-adherence to austerity measures notified by Finance Department.

This resulted in incurrence of irregular payment worth Rs 1.631 million

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020 wherein the department epartment replied that staff was appointed with the permission of P&SHC Department. DAC directed for inquiry besides termination of contract employees. No compliance was shown till finalization of this report.

Audit recommends regularization of expenditure besides fixing of responsibility.

[PDP No.02]



### **14.4.3.2 Procurement related irregularities**

#### **14.4.3.2.1 Irregular finalization of rate contract of medicines- Rs 97.695 million**

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

During audit of Chief Executive Officer Health Nankana Sahib for financial year 2019-20, it was observed that estimated rates of medicines were included in tender documents issued for making rate contract for supply of medicines. In the presence of estimated rates economical rates could not be ascertained during competition.

Estimated rates were included in tender document to favour the bidders.

This resulted in irregular award of rate contract of medicines.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020. Department explained that estimated rates were provided to determine 2% bid security. Audit apprised DAC that estimated rates of medicine were provided to influence the bidding process. DAC directed for regularization of matter from Finance Department. No compliance was shown till finalization of this report.

Audit recommends regularization of matter besides fixing of responsibility.

#### **14.4.3.2.2 Irregular purchase of LP medicine - Rs 8.794 million**

According to policy and operational guidelines for local purchase of medicine circulated vide letter No. SO(P-D)H/3-64/2008 dated 12-09-2013 of Health Department, Government of Punjab, Local purchase in Government hospitals is allowed to ensure fulfillment of immediate need of medical treatment that is otherwise not possible from medicines and surgical disposable available within the hospital. Local purchase is permitted for emergencies and indoor patients department on the prescription of authorized medical practitioner.

During the audit of District Health Officer Nankana for the financial year 2019-20, it was observed that LP medicine was purchased for store purposes instead of case to case basis.

LP medicine was procured in contravention of Government policy due to defective financial discipline and weak internal controls.

It resulted in irregular expenditure of Rs 8.794 million from public exchequer.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020 wherein the department replied that BHUs, RDs and other health facilities were spread across the district. Procurement of LP on prescription of medical practitioner is not possible. DAC directed for fact finding inquiry to fix responsibility on delinquent and case for necessary changes in LP policy be forwarded on recommendation of inquiry committee. Expenditure in question be regularized from finance department.

Audit recommends regularization of expenditure from Finance Department.

[PDP No.01]

#### **14.4.3.2.3 Excess expenditure over & above budget allocation - Rs 5.890 million**

According to Notification of Government of Punjab Primary & Secondary Health care Department Lahore dated NO.50 (EP&C) 3-5/2016, the medicines against the funds of bulk purchase Medicine (75%) will be provided through Central Purchase and the funds for Local Purchase (15%) and Natural Calamities (10%) will be allocated by concerned District Health Authorities out of its own resources.

Medical Superintendent THQ Hospital Shahkot made payment of Rs 11.50 million on account of purchase of LP medicines against the allocated budget of Rs 5.61 million.

Purchase of LP medicine in excess of allocated budget was due to weak internal controls and poor financial discipline.

This resulted in incurrence of excess expenditure of Rs 5.890 million than the allocated budget.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020. Department replied that medicines could not be procured due to late finalization of rate contract by DHA Nankana Sahib and all emergency and routine need was fulfilled from LP Medicine. DAC directed for fact finding inquiry to fix responsibility. No compliance was shown till finalization of this report.

Audit recommends regularization of expenditure from Finance Department.

[PDP No.03]

#### **14.4.4 Others**

##### **14.4.4.1 Unlawful exercise of drawing & disbursing powers – Rs 40.782 million**

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

During audit of District Health Officer (Preventive Services) Nankana Sahib for the financial year 2019-20, it was observed that Muhammad Kamran Wajid was appointed as District Health Officer (PS) Nankana Sahib and assumed charge of the post on 21.01.2020. Prior to his posting, the Drawing and Disbursing powers of District Health Officer (PS) Nankana Shaib were exercised by Dr. Shakeel Ahmad Shahid CEO Health DHA Nankana Sahib. Dr Shakeel Ahmad Shahid accorded sanction for contingency bills of Rs 40.782 million with stamp of DHO (HR &MIS). It is pertinent to mention here that no post of DHO (HR&MIS) is sanctioned in DHA Nankana Sahib.

CEO DHA NNS willfully neglected the rules of business and used the DDOs powers of the office of DHO (PS) due to weak internal controls.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020. Department failed to submit reply. DAC directed for fact finding inquiry to fix responsibility. No compliance was shown till finalization of report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 9]

##### **14.4.4.2 Doubtful expenditure of lab items Rs 4.697 million**

According to Rule 15.4 (a) and 15.5 of the PFR Vol-I “all materials received should be examined, counted, measured and weighted by in charge responsible government servant as per PFR form 26”

During audit of THQ Hospital Shah kot for the year 2019-20, it was observed that consumption record of lab materials, syringes branulas etc. was not maintained properly. Only a statement to this effect was found as “item used” instead of mentioning OPD / indoor registration number of patients. Details of expenditure is tabulated.

**Rs in million**

<b>Sr. No.</b>	<b>Description of material</b>	<b>Amount</b>
1	Lab material	3.492
2	syringes branulas, IV canulas etc	1.205
	<b>Total</b>	<b>4.697</b>

Issuance of medicines without proper maintenance of record was due to weak inventory management.

This resulted in incurrence of doubtful expenditure of Rs 4.697 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 11-12-2020. Department failed to produce the consumption record. DAC pended the para for provision of record. No compliance was shown till finalization of report.

Audit recommends fact finding inquiry to ascertain the reasons that lead to poor and insufficient maintenance of record.

[PDP No. 7, 11]

## CHAPTER 15

### DISTRICT HEALTH AUTHORITY, NAROWAL

#### 15.1 Audit Profile

There are 15 formations in District Health Authority Narowal out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,884.713 and Rs 12.414 million. Expenditure and receipt audited is given in following table which was 57 % and 33% respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Narowal	15	10	1,077.283	4.096
2	• Assignment Accounts • SDAs	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 15.2 Classified summary of audit observations

Audit observations amounting to Rs 305.442 million were raised in this report during current audit of “District Health Authority, Narowal.” This amount also includes recoveries of Rs 20.858 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	10.080
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	Irregularities:	0
	a. HR/Employees related irregularities	59.966
	b. Procurement related irregularities	235.396
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	0
6	Others	-
<b>Total</b>		<b>305.442</b>

### **15.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years were submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	20	Not convened
2	2018-19	31	Not convened
3	2019-20	16	Not convened

## **15.4 AUDIT PARAS**

### **15.4.1 Non-implementation of government policies**

#### **15.4.1.1 Irregular Up-Gradation to the Post of Chief Technician in Excess of Prescribed Ratio - Rs 10.080 million**

Government of the Punjab, Primary & Secondary Health Department vide Notification No.SO(ND)1-44/2017 dated March 2020, has re-structured the paramedics cadre under 4-tier formula. Allied Health Services Structure whereby the existing incumbents of Clinical and PHC of Punjab were up-graded / re-designated with the ratio 50:34:15:1.

During audit of Chief Executive Officer Health, District Health Authority Narowal, it was observed that 16 technicians (of all technologies) of DHA Narowal were up graded to the posts of Chief Technicians BPS-16 against admissible 5 seats as per prescribed ratio under 4 tier up gradation structure and service Rules 2012 *ibid*. Moreover, 87 technicians (of all technologies) were up graded to the posts of Senior Technicians BPS-14 against admissible 77 seats. This resulted in irregular up-gradation of 11 Chief Technicians and 10 Senior Technicians and unauthorized payment of pay and allowances for Rs 10.080 million approximately were paid to them during 2012-20 as posts were upgraded in 2012.

Due to weak internal controls, irregular up-gradation was made by the department.

The matter was discussed in DAC meeting held on 28.12.2020. No reply was submitted by the department. DAC directed the department to remove the irregularity and effect recovery from concerned.

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

[PDP No.05]

## **15.4.2 Irregularities**

### **15.4.2.1 HR / Employee related irregularities**

#### **15.4.2.1.1 Inadmissible drawl of special allowances - Rs 49.188 million**

According to Clause 6 (ii) of Government of Punjab finance department budget notification No.FD.PC 2-1/2017 dated 14.7.17 those employees who are in receipt of an allowance equal to 100% of initial of their basic pay in BPS-2008 as on 30.6.2011 and not in receipt of adhoc allowance- 2010 @50% , the existing amount of 100% allowance shall be reduced by 50% w.e.f 1.7.2017. The remaining amount shall continue to be drawn at frozen level.

During scrutiny of records, audit observed that 231 doctors in District Narowal under jurisdiction of CEO Health Narowal were drawing various special allowances i.e. Health Sector Reforms Allowance, Health Professional Allowance and Special Healthcare Allowance, the aggregate of which was more than the initial stage of pay scales in 2017. The DDOs did not reduce these allowances by 50%, which resulted in overpayment of Rs 49.188 million.

Due to weak internal controls, excess payment was made to the officers.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that all allowances are being paid to the doctors as per notifications of government. DAC directed the department to seek clarification from Finance Department Govt of the Punjab.

Audit recommends recovery of the amount on actual basis from the concerned employees.

[PDP No. 69, 83]

#### **15.4.2.1.2 Unjustified drawl of incentive allowance - Rs 5.989**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance system after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

Medical Superintendents of DHQ hospital Narowal and THQ hospital Shakargarh, paid full amount of incentive allowance to eighty



specialist doctors during the financial year 2019-20. However, proof of evening visits along with biometric attendance of the specialists were not available in record. In the absence of evening stay register and biometric attendance, payment of 100% incentive allowance without deduction of 40% i.e. Rs 5.989 million was unjustified. **Annexure-U**

Due to weak internal controls, incentive allowance was paid to the officers without deduction of 5.989 million.

This resulted in drawl of unjustified incentive allowance of Rs 5.989 million.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that all the specialists conducted evening round on daily basis and due to COVID-19, bio-metric attendance was not available. DAC did not accept the justification and directed the department to enquire the matter and actual recovery may be effected from concerned.

Audit recommends actual recovery from the concerned employees.

[PDP No. 68, 82]

#### **15.4.2.1.3 Unauthorized payment of health sector reforms allowance - Rs 3.696 million**

According to Letter No. PO(P&E-1) 19-113/2004 dated 13.04.2007, Governor of the Punjab approved the Special Health Sector Reforms allowance for the doctors posted/ to be posted at DHQ/THQ hospital as per following rates and specialists will be allowed only hospital based practice after duty hours.

<b>Sr. No</b>	<b>Post</b>	<b>Less attractive THQ hospitals</b>	<b>Less attractive DHQ/THQ hospitals</b>	<b>Other DHQ Hospitals</b>
1	Medical Officer/Dental Surgeon (BS-17)	Rs 8,000/-	Rs 5,000/-	NIL
2	WMO/Women Dental Surgeon (BS-17)	Rs 10,000/-	Rs 6,000/-	NIL
3	Medical Superintend (THQ Hospitals)	Rs 12,000/-	Rs 7,000/-	NIL
4	Anesthetist/Radiologist (BS-18)	Rs 30,000/-	Rs 23,000/-	Rs 12,000/-
5	Other specialist BS-18	Rs 22,000/-	Rs 15,000/-	Rs 8,000/-

During audit of M.S DHQ Hospital Narowal and M.S THQ hospital Shakargarh for the period 2019-20 it was observed that various specialist doctors were not doing hospital based practice and engaged in private practice in private hospitals. Special Health Sector Reforms

allowance was not admissible to them but M.S DHQ & THQ hospitals paid them HSRA for Rs 3.696 million.

Due to weak internal controls, Health Sector Reforms Allowance was paid to the doctors without their entitlement.

This resulted in inadmissible payment of Rs 3.696 million to the specialists.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that health sector reforms allowance was paid to specialists as per direction of the govt. DAC did not accept the reply and directed the department to seek clarification from Finance Department Govt of the Punjab.

Audit recommends recovery of overpaid amount from the concerned.

[PDP No.67 &92]

#### **15.4.2.1.4 Unauthorized payment of non-practicing allowance - Rs 1.093 million**

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

During audit of M.S THQ Hospital Shakargarh for the period 2019-20 it was noticed that four doctors were doing private practice after duty hours but they are drawing Non-practicing allowance every month. This resulted in unauthorized payment of NPA for Rs 1.093 million as detailed below.

<b>Amount in Rs</b>						
<b>Name of Employees</b>	<b>BPS</b>	<b>Job Title</b>	<b>Pers.no.</b>	<b>Period</b>	<b>Rate</b>	<b>Total</b>
Jameel Khalid	17	MO	31560920	Sep19-Aug-20	22,777	273,324
Hafiz Muhammad Asim	17	DS	31929645	Sep19-Aug-20	22,777	273,324
Adnan Karamat	17	SMO	32132225	Sep19-Aug-20	22,777	273,324
Ahsan Javaid	17	MO	32133774	Sep19-Aug-20	22,777	273,324
		<b>Total</b>				<b>1,093,296</b>

Non-practicing allowance was paid to the doctors who were doing private practice due to weak financial controls.

This resulted in unauthorized payment of NPA of Rs1.093 million.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that NPA is paid to the doctors after sanction of competent authority. DAC directed the department to effect recovery from concerned.

Audit recommends recovery from concerned besides fixing of responsibility.

[PDP No. 80]

## **15.4.2.2 Procurement related irregularities**

### **15.4.2.2.1 Purchase of bulk medicine without demand of subordinate offices - Rs 147.361 million**

According to Rule 8 of PPRA 2014, A procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the objective of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During scrutiny of record of CEO Health Narowal, it was observed that bulk medicine was purchased by CEO Health Narowal for subordinate offices during 2019-20 for Rs 147.361 million. Medicine was purchased without taking any demand from the subordinate offices especially from DHQ hospital Narowal (Major consumer of medicine). It is pertinent to mention that M.S THQ hospital Shakargarh sent requisition to CEO Health Narowal for purchase of misc. medicine in bulk quantity which was not available in medicine store. However, not a single medicine was purchased as per demand of requisite office except injection Ciprofloxacin. This resulted in unjustified purchase of medicine without considering requirements of end user.

Due to defective financial discipline, purchase was made without any demand of subordinate offices.

This resulted in irregular purchase of medicine for Rs 147.361 million.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that demand was taken from DHQ and THQ hospitals but no documentary evidence was provided. DAC directed the department to regularize the matter from competent authority.

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

[PDP No. 4]

### **15.4.2.2.2 Irregular expenditure on purchase of day-to-day medicines - Rs 43.123 million**

According to Para 2(iv) of LP guidelines circuited vide Notification No. No. PSHD-TC0-1 (M) 6-14/2017, dated 16<sup>th</sup> December, 2017, that in order to ensure transparency an online purchase portal has been designed wherein the purchase order may be emailed to the LP supplier through LP portal. Contractor will submit invoice/bill with supply on daily basis. (d) Supply will be received through in-charge Hospital

Pharmacist/ Medical Superintendent/ Consultant with same brand that was mentioned in the purchase order with batch and expiry mentioned in GRN (Goods Receipt Note).

During audit of DHQ Hospital Narowal and THQ hospital Shakargarh it was observed that expenditure of Rs 43.123 million was incurred on purchase of LP medicines but the above mentioned criteria was not fulfilled. The medicines were not purchased for specific patients as prescribed by the doctor. The medicine was purchased in bulk and kept in main store of medicine and then consumed in routine for all the patients. Moreover, neither supply orders were issued on L.P Portal nor bills were received through portal. This resulted in irregular expenditure of Rs 43.123 million as detailed below:

<b>Rs in million</b>		
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	MS DHQ Hospital	39.851
2	MS THQ Hospital	3.272
<b>Total</b>		<b>43.123</b>

Due to weak financial controls, L.P medicine was not purchased as per Govt. instructions.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that all codal formalities were fulfilled for purchase of L.P medicine but no documentary evidence was provided. DAC directed the department to get the matter regularized from competent authority.

Audit recommends regularization of the matter besides fixing of responsibility for non-compliance of rules.

[PDP No. 53, 89]

#### **15.4.2.2.3 Splitting of job orders to avoid open tender – Rs 35.490 million**

According to Rule 12(2) read with of Rule 9 Punjab Procurement Rules 2014, procurements 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting of the procurements so planned. The annual requirements thus determined would be advertised in advance on the PPRA's website.

Management of following formations of District Health Authority, Narowal incurred an expenditure of Rs 35.490 million for the purchase of different items from various supplies by splitting the indents in small orders instead of advertising the tender on PPRA website. Supply orders were issued in piecemeal during the financial year 2019-20.

**(Rs in million)**

<b>Sr. No.</b>	<b>Name of formations</b>	<b>Amount</b>
1	DHO	3.797
2	DHO	1.786
3	DHO	0.943
4	DHO	4.173
5	DHO	4.226
6	DHO	3.254
7	MS DHQ Hospital	7.024
8	MS DHQ Hospital	2.943
9	MS THQ Hospital	1.938
10	MS THQ Hospital	5.406
<b>Total</b>		<b>35.490</b>

Due to non-compliance of government rules and regulations, purchases were split up to avoid the advertisement in newspaper as well as on PPRA website.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that purchase was made for requirement of the office after approval of competent authority. DAC did not accept the reply being irrelevant and directed the department to regularize the matter from competent authority.

Audit recommends regularization of the matter besides fixing of responsibility for non-compliance of PPRA rules.

[PDP No.24, 25, 26, 34, 43, 44, 70, 71, 84, 90]

#### **15.4.2.2.4 Irregular purchase of medicines without DTL reports Rs 6.273 million**

According to the instructions laid down in the Government of the Punjab Health Department letter No. SO(P-I)H/RC/2001-02/01 dated 25-09-2001, testing at Drug Testing Laboratory was a pre-requisite for acceptance of the medicines purchased. As per provisions of the Drugs Act 1976, the medicines / drugs including medical / surgical items declared substandard by the Drugs Testing Laboratory Lahore are required to be destroyed / got replaced or / and its cost recovered from the supplier.

CEO Health Narowal, purchased medicines from different firms for Rs 6,273,157 during financial year 2019-20 but payment was made to suppliers without obtaining DTL reports of medicines as detailed below.

<b>Rs in million</b>					
<b>Suppliers</b>	<b>Description</b>	<b>Bill No.</b>	<b>Date</b>	<b>Batch No.</b>	<b>Amount</b>
Roche Pakistan Limited	Recormon PD Syr5000 IU	8150157092	06.03.20	H0701H02	4.690
Star Laboratories Pvt. Limited	Artimax Plus suspension	58	06.05.20	HF161	0.622
SJ&G. Fazal Ellahie (Private)	Inj. Meparix 500 MG	018-019	28.04.20	L20037	0.585
AMSON Vaccine & Pharma	Polyvalent Inj 10ml	IP-6142	17.06.20	251	0.376
<b>Total</b>					<b>6.273</b>

Due to defective financial discipline, payment was made to supplier without obtaining DTL reports.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that DTL reports have been received in office but no documentary evidence was provided. DAC directed the department to regularize the matter from competent authority.

Audit recommends regularization of the matter besides fixing of responsibility for non-compliance of rules.

[PDP No.12]

#### **15.4.2.2.5 Less deduction of discount on L.P medicine - Rs 1.793 million**

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

During audit of DHQ Hospital Narowal, it was observed that rate contract for purchase of LP medicine was awarded to M/S Al-shifa Pharmacy Narowal during 2019-20. M/S Al-Shifa Pharmacy offered discount rate @14.02% on L.P Medicine but in rate contract, it was written as 9.52%. **Annexure-V**

Due to defective financial discipline, less discount on medicine was deducted.

This resulted in excess payment of Rs 1.793 million

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that rate offered by the supplier was inclusive of

income tax. DAC did not accept the reply and directed the department to effect recovery from concerned.

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

[PDP No.54]

#### 15.4.2.2.6 Non deduction of income tax - Rs 1.356 million

According to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 7.5% respectively on accounts of supplies and services rendered.

During audit of Chief Executive Officer Health Narowal for the period 2019-20, it was observed that an amount of Rs 30.131 million was paid to different suppliers on account of purchase of medicine, medical equipment and furniture but income tax for Rs 1.356 million was not deducted while making the payment as detailed below.

Rs in million					
Suppliers	Items	Bill No.	Date	Amount	I. Tax
Lab Link Enterprises	Disposable syringes	3015	11.03.20	16.709	0.752
Novo Nordisk Pharma (Private) Ltd	Actrapid 100IU 10ML	DHA-012-19/20	11.04.20	0.419	0.019
M/S Al-Hamd Enterprises	Foley's Catheter Two way Size silicon coated	10775	21.04.20	1.320	0.059
B. Braun Pakistan (Private) Limited	Gelofusin EP 500 ML	765013625	20.04.20	0.940	0.042
B. Braun Pakistan (Private) Limited	Medical and Laboratory Equipment	SI/0151	29.05.17	3.250	0.146
Green Appliances Pvt. Ltd.	-do-	0550-19	19.12.17	0.749	0.034
Sigma International	-do-	20393	15.06.17	0.687	0.031
Qazzafi Surgical	Furniture and Fixture	786/QS/0516	10.06.17	6.057	0.273
<b>Total</b>				<b>30.131</b>	<b>1.356</b>

Due to weak internal controls, income tax was not deducted at source.

This resulted in excess payment of Rs 1.356 million.

The matter was discussed in DAC meeting held on 28.12.2020. Department replied that some suppliers provided tax exemption



certificates and some were importers and withholding tax is not applicable to them but no documentary evidence was provided. DAC directed the department to effect recovery from concerned.

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

**[PDP No.11]**

## CHAPTER 16

### DISTRICT HEALTH AUTHORITY, OKARA

#### 16.1 Audit Profile

There are 24 formations in District Health Authority Okara out of which audit of 12 formations was conducted. Total expenditure and receipt of formations audited was Rs 2,269.970 and Rs 20.890 million. Expenditure and receipt audited is given in following table which was 30% and 25% respectively.

**Rs in million**

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Okara	19	10	680.991	5.072
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 16.2 Classified summary of audit observations

Audit observations amounting to Rs 200.609 million were raised in this report during current audit of “District Health Authority, Okara.” This amount also includes recoveries of Rs 150.668 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

**Rs in million**

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Non-implementation of government policies	31.990
3	Reported cases of fraud, embezzlement, and misappropriation	-
	<b>Irregularities:</b>	-
4	a. HR/Employees related irregularities	81.874
	b. Procurement related irregularities	83.752
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	2.993
6	Others	-
	<b>Total</b>	<b>200.609</b>

### **16.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	25	Not convened
2	2018-19	27	Not convened
3	2019-20	12	Not convened

## **16.4 AUDIT PARAS**

### **16.4.1 Non-Implementation of government policies**

#### **16.4.1.1 Unauthorized up gradation of posts Rs 31.990 million**

Government of the Punjab, Primary & Secondary Health Department vide Notification No.SO(ND)1-44/2017 dated March 2020, has re-structured the paramedics cadre under 4-tier formula. Allied Health Services Structure whereby the existing incumbents of Clinical and PHC of Punjab were up-graded / re-designated with the ratio 50:34:15:1.

District Health Authority, Okara implemented up-gradation / promotion of 4-Tier Service Structure of Allied Health professionals in 2011 whereas sanctioned strength of the health facilities were to be splashed by the Secretary Health and its subsequent approval to be obtained by Finance Department. Moreover, this up gradation was one time dispensation. The up-gradation was made without observing the aforementioned policy. **Annexure-W**

Employees were up-graded / promoted to higher scale posts without splashing in each category due to weak administrative controls.

This resulted in incurrence of unauthorized expenditure of Rs 31.990 million

The matter was reported to CEO / PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that matter is under investigation. DAC pended the para for holding fact-finding inquiry. No compliance was shown till finalization of this report.

Audit recommends for implementation of policy in accordance with Finance Department's notification *ibid*, and reversion of those officials in their original scales who had got up-gradation more than once. Besides, effecting recovery and fixing of responsibility.

[PDP No. 6]

## **16.4.2 Irregularities**

### **16.4.2.1 HR/Employee related Irregularities**

#### **16.4.2.1.1 Disbursement of inadmissible allowances - Rs 62.299 million**

As per clarification of Finance Department vide letter No. FD(M-1)1-15/82-P-I dated 15.1.2000 in case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Finance Department vide letter No.FD.SR-1.9.4/86(P)(PR) dated 21.4.2014 stated that the officers who are availing government vehicles are not entitled the facility of Conveyance Allowance w.e.f. 01.3.2014. According to Government of Punjab Health Department Letter No.PMU/PHSRP/G.1-06/61/270-340 dated 16<sup>th</sup> March 2007, the PHSRP allowance is payable only when the doctors, para-medic & other staff perform their duties under the PHSRP at RHCs and BHUs.

Scrutiny of record of offices under DHA Okara for the financial year 2019-20 revealed that payments of inadmissible allowances of Rs 62.299 million was made to the officials / officers during leave period, HRA & CA to the employees who were residing in official residences, NPA without having affidavits, HSRP and SSB was paid to the employees which was held inadmissible to non-entitled employees. **Annexure-X**

Payment of inadmissible allowances was due to poor financial management.

This resulted in excess payment of Rs 62.299 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that recovery will be made from the concerned and shown to the audit. DAC directed the departments to recover the stated amount. No compliance was shown till finalization of this report.

Audit recommends recovery of amount besides fixing of responsibility.

#### **16.4.2.1.2 Un-authorized payment of incentive allowance – Rs 6.486 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in

again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

Scrutiny of record of DHQ Hospital Okara for financial year 2019-20 revealed that incentive allowance of Rs 6.486 million was paid to consultants without fulfilling the criterion. The specialists were getting 100% incentive allowance without performing duties in the evening hours as witnessed by non-verification of attendance on biometric. The DDO failed to deduct / adjust 40% of incentive allowance of consultants who did not attend hospital in evening shift in the light of biometric attendance report.

Unauthorized payment of incentive allowance was due to weak internal controls and poor financial management.

This resulted in excess payment of Rs 6.486 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that recovery has been started. No evidence was provided in support of reply. DAC upheld the para. No compliance was shown till finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 17]

#### **16.4.2.1.3 Non- recovery of penal rent - Rs 5.908 million**

According to Serial No.36(e)(rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009, Penal Rent @ 60% of basic pay will be recovered from unauthorized and illegal occupant of Government accommodation.

Scrutiny of record of DHQ hospital City Okara and RHC Hujra Shah Muqem for the year 2019-20 revealed that following number of officers / officials of other formations occupied the residences of hospitals illegally. Neither penal rent of Rs 5.908 million due from the unauthorized occupants could be recovered nor residences were got vacated.

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Formations</b>	<b>No. of officials</b>	<b>Months</b>	<b>Amount</b>
1	DHQ Hospital City Okara	16	12	3.253
2	RHC Hujra Shah Muqem	03	302	2.655
	<b>Total</b>			<b>5.908</b>

Non-recovery of penal rent was due to poor financial management.

This resulted in non-recovery of penal rent of Rs 5.908 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that illegal occupants of government departments are not vacating despite taking the matter with the SHO Hujra Shah Muqem. DAC directed to get residences vacated from illegal occupants and effect recovery thereupon. No compliance was shown till finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 11, 6]

#### **16.4.2.1.4 Unauthorized drawl of pay & allowances – Rs 3.156 million**

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make the loss good.

Scrutiny of record of District Health Officer, Okara for year 2019-20 revealed that following employees were appointed on contract basis and terminated whereas the salaries of terminated staff remained active since the date of termination from service and an amount of Rs 3.156 million was paid un-authorizedly as detailed below:

<b>Rs in million</b>					
<b>Personnel No.</b>	<b>Name</b>	<b>Date of Termination</b>	<b>Gross Pay</b>	<b>Months</b>	<b>Amount</b>
30385185	Abida Tabassum	29-09-2007	31,050	62	1.925
30973746	Shah Nawaz Junior Technician	23-12-2016	27,448	35	0.960
31910351	Mr. Zaheer Abbas Sanitary worker	30-08-2016	16,946	16	0.271
	<b>Total</b>				<b>3.156</b>

Unauthorized payment of pay and allowances was due to weak financial controls.

This resulted in incurrence of unauthorized expenditure of Rs 3.156 million

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that the case has already been forwarded to CEO DHA Okara to resolve the matter. DAC directed to initiate a fact-finding inquiry besides fixing of responsibility. No compliance was shown till finalization of this report.

Audit recommends recovery of unauthorized payment besides fixing of responsibility.

[PDP No. 4, 7, 14]

#### **16.4.2.1.5 Un-authorized payment to retired employee – Rs 1.689 million**

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make the loss good.

Scrutiny of record of District Health Officer, Okara for the financial year 2019-20 revealed that Mr. Sabir Ali Zahid, Chowkidar of BHU Guddar Mulkana retired w.e.f 31.08.2015 from service vide letter No 9350-55/C dated 27-09-2014 issued by District Officer Health Okara. Salary of the retired employee was required to be stopped w.e.f 01-09-2015. The employee was paid salary for 50 months @ Rs 33,784 resulting in unauthorized payment of salary amounting to Rs 1.689 million.

Unauthorized payment of salary to an employee who retired from service with the connivance of DDO and DAO Okara was due to weak internal controls.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that the recovery is under process and compliance will be shown at the earliest. DAC directed to initiate a fact-finding enquiry to fix responsibility besides effecting recovery. No compliance was shown till finalization of this report.

Audit recommends recovery of unauthorized payment besides fixing of responsibility.

[PDP No. 03]

#### **16.4.2.1.6 Irregular appointment of contingent paid staff – Rs 1.285 million**

As per para 2(VIII) of austerity measures' notification for the financial year 2019-20 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2016 dated 09.08.2019, Contingent Paid staff can be hired only in extremely emergent cases according to powers specified in delegation of Financial Powers Rule 2016. However, department shall remain within the budgetary allocations for the purpose under object head "A01277"-Contingent Paid Staff".



Moreover, no additional funds as supplementary grant shall be provided for this head during financial year 2019-2020.

Scrutiny of record of THQ Hospital Depalpur for the financial year 2019-20 revealed that amount of Rs 1.285 million was paid to contingent paid staff that was appointed in violation of aforementioned austerity drive notification.

Amount in Rs				
Sr. No.	Name of Employees	Designation	Rate / month	Salary Paid
1	Ghazi Lal Shah	Data Entry Operator	21,429	257,148
2	Hafiz M. Kamran Tariq	Data Entry Operator	21,429	257,148
3	M. Amir Hamza	Data Entry Operator	21,429	257,148
4	Ali Ahmed	Data Entry Operator	21,429	257,148
5	Humaira Saifullah	Data Entry Operator	21,429	257,148
<b>Total</b>				<b>1,285,740</b>

Appointments of contingent paid staff were made due to non-adherence to austerity measures notified by finance department.

This resulted in incurrence of irregular expenditure of Rs 1.285 million

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that all the contingent paid staff has been recruited after obtaining approval from Finance Department, all relevant documents are available and will be produced at the time of verification, but no record was provided. DAC directed for regularization of expenditure. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 18]

#### **16.4.2.1.7 Un-authorized appointments and regularization of class-IV employees - Rs 1.051 million**

According per Government of the Punjab Finance Department letter No. FD.SO (GOODS) 44-4/2011 dated 23<sup>rd</sup> July, 2012, hiring of contingent paid staff shall not be allowed except with the prior approval of the austerity committee. Further, as per Wage Rate Act, 2007 the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

Scrutiny of record of Medical Superintendent DHQ Hospital South City Okara for the year 2019-20 revealed that following officials were appointed in the hospital and regularized afterwards. The appointments were held unauthorized as MS was not competent to appoint and regularize class-IV employees. Non-advertisement of vacancies, non-conduct of written test / interview and non-availability of biometric attendances could be found on the record.

**(Rs in million)**

<b>Sr. No.</b>	<b>Personal No.</b>	<b>Name &amp; Designation</b>	<b>Amount</b>
1	31819265	Mr. Waheed Rasool, Ward servant	0.270
2	31850668	Mr. Muhammad Tariq Hanif, Ward Servant	0.277
3	31822302	Mr. Mujahid Iqbal, Ward Servant	0.233
4	31828057	Mr. Muhammad Younas, Ward Servant	0.270
<b>Total</b>			<b>1.051</b>

Appointments were made in violation of recruitment policy of government due to weak administrative controls.

This resulted in unauthorized appointments and regularization of class-IV employees of Rs 1.051 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that the employees were appointed by competent authority and the recruitment process was held in the office of CEO (DHA) but vacancies were not advertised in daily newspapers. DAC directed to conduct enquiry to fix responsibility. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 20]

## 16.4.2.2 Procurement related irregularities

### 16.4.2.2.1 Irregular payment of outstanding liabilities - Rs 50.425 million

As per Rule 17.17 (A) of PFR Vol, every disbursing officer shall maintain a register of liabilities in P.F.R Form No.27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer; budget allotment or sanction of a higher authority is to be obtained; or payment would be required partly or wholly during the next financial year or years.

Scrutiny of record of following offices DHA Okara for the financial year 2019-20 revealed that payment of Rs 50.425 million was made against outstanding liabilities of previous year in violation of criterion / rules ibid.

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Name of Health Center</b>	<b>Nature of liabilities</b>	<b>Type of payment</b>	<b>Amount</b>
1.	DHQ Hospital City Okara	Medicine, Android tablets, Elisa Micro-plate reader	Cross cheque	35.878
2,	THQ Hospital Depalpur	Medicines	-do-	4.932
3	DHQ Hospital South City Okara	Medicines	-do-	2.992
4	THQ Hospital Haveli Lakha	Medicines	-do-	4.468
5	RHC Hujra Shah Mugeem	Medicines	-do-	2.155
	<b>Total</b>			<b>50.425</b>

Payment of outstanding liabilities was due to weak financial management.

This resulted in irregular expenditure of Rs 50.45 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that MS DHQ Hospital was competent to discharge pending liability during current financial year by considering the availability of budget. DAC directed the department to get the expenditure regularized from the competent authority. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 5, 17, 9, 3, 9]

#### 16.4.2.2.2 Procurement of equipment in violation of PPRA Rules - Rs 19.793 million

According to Rule 12(1) read with Rule 9 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 PPRA regulation from time to time. According to PPRA Rules 2014 (2) v) fraudulent practice by any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation.

Scrutiny of record of following formations of DHA Okara for the financial year 2019-20 revealed that the DDOs purchased different store items for Rs 19.793 million by splitting the job orders to avoid tendering process. The DDOs of RHC Renala Khurd and Hujra Shah Muqem purchased hospital equipment without opening financial bids of the technically responsive firms in violation of rule *ibid*.

(Rs in million)			
Sr. No.	Name of Entity	Description of purchase	Amount
1	RHC Renala Khurd	Equipment	1.772
2	RHC Hujra Shah Muqem	Equipment	1.183
3	DDHO Renala Khurd	Printing, COS, repair,	1.451
		COS, Printing, stationery	0.828
4	DHQ Hospital Okara	Civil Works	1.257
		Printing	5.389
		Civil Work	1.570
		Face mask, sanitizers	2.376
5	RHC Hujra Shah Muqem	Medicine	2.397
6	CEO DHA	Stationery	0.683
7	RHC Gogera	Medicine	0.887
	<b>Total</b>		<b>19.793</b>

Open competitive process could not be carried out due to non-observance of PPRA rules.

This resulted in irregular procurement of Rs 19.793 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020 wherein department replied that matter is under investigation. DAC directed for holding inquiry and regularization of expenditure from Finance Department and PPRA. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 32, 32, 1, 3, 12, 13, 24, 36, 7, 19, 13]

### 16.4.2.2.3 Excess procurement of LP medicines - Rs 8.012 million

According to Notification of Government of Punjab Primary & Secondary Health care Department Lahore dated NO.50 (EP&C) 3-5/2016, the medicines against the funds of bulk purchase Medicine (75%) will be provided through Central Purchase and the funds for Local Purchase (15%) and Natural Calamities (10%) will be allocated by concerned District Health Authorities out of its own resources.

Medical Superintendent DHQ Hospital South City Okara incurred an amount of Rs 8.012 million on purchase of L.P & emergency medicines. The medicine was purchased in excess of the admissible limit fixed by health department as detailed below:

Description	Rs inmillion				Excess Expenditure
	Total medicine budget	Bulk Medicine	Local Purchase	Natural Calamities	
	100%	75%	15%	10%	
Budget Allocated	30.487	22.865	4.573	3.049	
Expenditure	30.485	14.851	9.352	6.282	
	-	-	4.779	3.233	8.012

Excess payment of LP medicine than the permissible limit was due to poor financial discipline.

This resulted in incurrence of excess expenditure of Rs 8.012 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. Department replied that contract of bulk purchase of medicine was retained by CEO DHA. DAC directed to probe the matter besides regularization of expenditure from Finance Department. No compliance was shown till finalization of this report.

Audit recommends regularization from Finance Department.

[PDP No. 10]

### 16.4.2.2.4 Non deduction of income tax - Rs 5.522 million

According to Section 153 (1) of Income Tax Ordinance 2001, every prescribed person under this ordinance making any payment in full or part including a payment by way of advance to a resident person will follow (a) that payment made for the sale of goods shall be deductible @ 4.5% Income Tax of gross amount payable in case of filer, otherwise the rate of tax deductible at source in case of non-filer will be 6.5% income tax (b) For rendering of services shall be liable for tax payment@ 10% of the gross amount to be paid in case of filer and 15% in case of non-filer respectively.

Scrutiny of record of following offices under the administrative control of DHA Okara for the financial year 2019-20 revealed that DDOs incurred expenditure on the purchase of consumable items but income tax amounting to Rs 5.522 million was not deducted from the bills of the suppliers and doctor's share as detailed below:

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of formations</b>	<b>Remarks</b>	<b>Amount</b>
1	DHQ Hospital City Okara	Purchase of medicines	4.756
2	DHQ Hospital Okara	I, Tax @ 10% doctor share	0.339
3	THQ Hospital Depalpur	-do-	0.172
4	DHQ Hospital South City	-do-	0.151
5	THQ Hospital Haveli Lakha	-do-	0.104
<b>Total</b>			<b>5.522</b>

Non-deduction of Income Tax from supplier's bills was due to weak internal controls and defective financial management.

This resulted in non-deduction of income tax amounting to Rs 5.522 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020 wherein Department replied that firms were exempted from tax deduction but did not produce the exemption certificates on account of Income Tax. DAC directed the department to recover the amount from the supplier. No compliance was shown till the finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 8, 28, 19, 11, 20]

### **16.4.3 Others**

#### **16.4.3.1 Non-realization of government receipts - Rs 2.993 million**

According to Section 68 of the Punjab District Authorities (Budget) Rules 2017, 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 fund and to record entries under proper receipt head.

Scrutiny of record of DHQ Hospital Okara for the year 2019-20 revealed that the contract for auction of canteen and cycle stand was awarded for Rs 6.381 million. The contractor deposited Rs 3.381 million only. The management failed to recover the remaining amount of Rs 2.993 million.

Non-realization of government receipts was due to poor financial management.

This resulted in non-realization of government receipts of Rs 2.993 million

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 25.11.2020. DAC directed for recovery of outstanding dues from the contractors. No compliance was shown till finalization of report.

Audit recommends recovery of outstanding amount besides fixing of responsibility against officers at fault.

[PDP No. 23]

## CHAPTER 17

### DISTRICT HEALTH AUTHORITY, RAWALPINDI

#### 17.1 Audit Profile

There are 27 formations in District Health Authority Rawalpindi out of which audit of 9 formations was conducted. Total expenditure and receipt of formations audited was Rs 1,824.727 and Rs 35.575 million. Expenditure and receipt audited is given in following table which was 49% and 5% respectively.

(Rs in million)

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Rawalpindi	19	9	892.493	1.78
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 17.2 Classified summary of audit observations

Audit observations amounting to Rs 144.322 million were raised in this report during current audit of “District Health Authority, Rawalpindi.” This amount also includes recoveries of Rs 35.435 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	20.249
2	Non-implementation of government policies	2.143
3	Reported cases of fraud, embezzlement, and misappropriation	1.204
4	<b>Irregularities:</b>	0
	a. HR/Employees related irregularities	26.007
	b. Procurement related irregularities	84.676
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	8.235
6	Others	1.808
	<b>Total</b>	<b>144.322</b>



### **17.3 Brief comments on the status of compliance with PAC directives**

The audit report pertaining to the following period was submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meeting</b>
1	2017-18	27	Not Convened
2	2018-19	25	Not Convened
3	2019-20	18	Not Convened

## **17.4 AUDIT PARAS**

### **17.4.1 Non-production of record**

#### **17.4.1.1 Non production of record -Rs 20.249 million**

According to Section 14 (2, 3) of Auditor General of Pakistan (Functions, Powers & Terms and Conditions of Service) Ordinance 2001, the officer in charge of any office shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete as possible and with all reasonable expedition. Any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Scrutiny of record of the CEO (DHA) and DO (Health) for the year 2019-20 revealed that an amount of Rs 20.249 million was expended but the record of civil works and vouched account of contingent expenditures of BHUs was neither maintained nor produced to Audit for necessary verification, which leads to doubtful expenditure.

		<b>Rs in million</b>
<b>Name of formations</b>	<b>Nature of record</b>	<b>Amount</b>
CEO (DHA)	Development	19.673
DO (Health) Rawalpindi	Health council record of five BHUs	0.576
	<b>Total</b>	<b>20.249</b>

Due to weak internal controls and negligence on the part of management, relevant record was not produced.

The matter was reported to CEO/PAO in September, 2020. It was replied that efforts will be made for producing the record. DAC in its meeting held on 05.11.2020 directed to produce the record.

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

(PDP No. 5, 144).

## 17.4.2 Non-implementation of government policies

### 17.4.2.1 Overpayment due to upgradation of midwife category into 4 tier service structure –Rs 2.143 million

Government of the Punjab, Primary & Secondary Health Department vide Notification No.SO(ND)1-44/2017 dated March 2020, has re-structured the paramedics cadre under 4-tier formula. Allied Health Services Structure whereby the existing incumbents of Clinical and PHC of Punjab were up-graded / re-designated with the ratio 50:34:15:1.

During course of audit of RHC Khayaban-e-sir syed Rawalpindi for the financial year 2017-18 it was noticed that posts of 18 midwives of post of BPS-04 & BPS-05 were up graded to BPS-09, 16 & 14 respectively in violation of above criteria. The un-authorized up-gradation resulted in overpayment of Rs 2.143 million as detailed below:-.

Amount in Rs								
Sr. No.	Name	Old Designation & BPS		Awarded up Gradation with BPS & Re-Designation on 24.11.2011		ROP w.e.f 03.05.2017 to 30.06.2020	Arrears drawn (24.11.2011 to 02.05.2017)	Total
1	Tanveer akhtar	Midwife	5	Chief Tech. (MCH)	16	135,533	409,968	545,517
2	Perveen akhtar	Midwife	5	Chief Tech. (MCH)	16	13,440	515,909	529,365
3	Ghulam Kubra	Midwife	4	Sr.Tech. (MCH)	14	103,440	441,558	545,012
4	Saima Butt	Midwife	4	Sr.Tech. (MCH)	14	103,440	419,441	522,895
<b>Total</b>								<b>2,142,789</b>

Due to weak internal and financial controls unauthorized higher scales were awarded.

The matter was reported to CEO/PAO in September, 2020. It was replied that matter will be checked. DAC in its meeting held on 05.11.2020 directed to keep para pending till compliance.

Audit recommends probe in the matter for fixing the responsibility of illegal up-gradations against the person(s) at fault, besides reversion to their original scales and recovery of overpaid amounts after detailed scrutiny departmentally.

(PDP No. 1)

### **17.4.3 Fraud / Embezzlement**

#### **17.4.3.1 Doubtful payment of pay & allowances – Rs 1.204 million**

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make good the loss.

During audit of RHC Mandra it was noticed that Dr. Ahmed Choudhary was appointed on one year adhoc basis by Primary & Secondary Health Care Department, Lahore vide order No.SO(North)1-2/2019 dated 4<sup>th</sup> November 2019 against the vacant post of SMO. The officer joined duty on 12.11.2019 and granted 20 days EOL from 01.02.2020 to 20.02.2020. According to record and attendance registers, he did not join the duty after availing EOL and remained absent without intimation till the date of audit. CEO DHA Rawalpindi also intimated the Secretary Primary & Secondary Health Care Department, Lahore vide its letter No. MO/11291-98/E&A dated 06.06.2020 regarding absence from duty and for termination of Adhoc service. However, scrutiny of HR data of DHA Rawalpindi revealed that pay was not granted from actual cost-center of RHC Mandara rather pay and allowances of Rs 1,204,494 was paid from cost-center RV 9008- RHC Bagga Sheikhan instead of cost-center RV-RHC Mandra for the period 21.02.2020 to 31.08.2020.

Overpayment of pay and allowances during absence period was due to defective financial discipline and weak internal controls.

The matter was reported to CEO/PAO in September, 2020. It was replied that said doctor did not join his duty since 20-2-2020. SMO RHC Mandra sent absence report vide letter no 290/RHC Mandra and 465/RHC Mandra CEO office. Dr Ahmed Chaudary after joining to till date he had not withdrawn any salary in head of SMO RHC Mandra. He had drawn his salary in head of RHC Bagga sheikhan. So SMO /DDO Bagga sheikhan may kindly be asked to explain the matter how he got salary from RHC Bagga sheikhan. DAC in its meeting held on 05.11.2020 directed the CEO DHA to hold an enquiry.

Audit recommends initiation of inquiry and recovery of the amount besides fixing of responsibility against officers at fault.

(PDP No. 51)

#### **17.4.4 Irregularities**

##### **17.4.4.1 HR / employee related irregularities**

##### **17.4.4.1.1 Unauthorized expenditure on contingent paid staff – Rs 27.344 million**

As per Wage Rate 2018, the appointment to a post included in the schedule shall be advertised properly in leading newspapers and recruitment to all posts in the schedule shall be made on the basis of merits specified for regular establishment vide Para 11 of the Recruitment Policy issued by the S&GAD vide No. SOR-IV(S&GAD)10-1/2003 dated 17.9.2004.

Management of DHA Rawalpindi paid Rs 27.344 million to contingent paid staff during financial year 2019-20. Payment was held unauthorized because staff was appointed without proper advertisement in leading newspapers as mentioned in the recruitment policy. This resulted in unauthorized expenditure of Rs 27.344 million on contingent paid staff. As detailed below:

<b>Rs in million</b>	
<b>Name of Formations</b>	<b>Amount</b>
DO (Health)	26.351
THQ Hospital Gujar Khan	0.993
<b>Total</b>	<b>27.344</b>

Payment made to contingent paid staff without fulfillment of codal formalities due to weak administrative and financial controls.

The matter was reported to CEO/PAO in September, 2020. It was replied that due to Dengue Epidemic in District Rawalpindi, human resource was required for dengue surveillance. Therefore the District Health Officer (HRM & MIS), DHA Rawalpindi in the best interest of public made the appointments. Reply was not tenable due to violation of codal formalities. DAC in its meeting held on 05.11.2020 directed to keep para pending.

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

(PDP No. 121, 154)

##### **17.4.4.1.2 Un-authorized payment of incentive allowance – Rs 15.768 million**

As per P&SHCD notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to

the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

Audit of the following formations working under District Health Authority, Rawalpindi, for the year 2019-20, revealed that 71 specialists / consultants were drawing full amount of incentive allowance without visiting the hospital in the evening. There was no proof of evening visits in biometric attendance system. This resulted in overpayment of Rs 15.768 million. **Annexure-Y**

<b>Rs in million</b>				
<b>Sr. No.</b>	<b>Name of formations</b>	<b>No. of doctors</b>	<b>Gross Amount</b>	<b>40% incentive allowance</b>
1	THQ Kallar Syedan	11	9.667	3.867
2	Wah General Hospital	28	11.922	4.769
3	THQ Murree	9	4.297	1.719
4	THQ Kahuta	10	5.477	2.191
5	THQ Gujar Khan	2	0.661	0.264
6	THQ Hospital Taxila	11	7.395	2.958
	<b>Total</b>	<b>71</b>	<b>39.419</b>	<b>15.768</b>

Due to weak internal controls, 40% incentive allowance was not deducted. This resulted in violation of government rules and loss to the government.

The matter was reported to CEO/PAO in September, 2020. No tenable reply was submitted by the Department. DAC in its meeting held on 05.11.2020 directed to keep para pending till compliance.

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

(PDP No. 67, 39, 87, 108, 150, 75)

#### **17.4.4.1.3 Non-recovery of house rent allowance –Rs 9.166 million**

According to Government of the Punjab Finance Department letter No.FD(M-I)1-15/82-P-I dated 22.01.2000. In case of designated residence, the officer / official for which residence is meant cannot draw House Rent Allowance even if he does not avail the facility and residence remains vacant during the period.

During audit of DHO (MS) Rawalpindi for the year 2019-20, it was noticed that designated residences were available in BHUs for doctors

but the 216 doctors did not avail accommodations and were drawing house rent allowance amounting to Rs 9.166 million.

Due to weak internal controls house rent and conveyance allowance was not deducted from officials whose designated residence were available in the premises of the hospital.

The matter was reported to CEO/PAO in September, 2020. It was replied that residences at BHUs are un-habitable and are not worth living. Reply was not tenable as these buildings were not declared “dangerous” by the competent authority. DAC in its meeting held on 05.11.2020 directed to keep para pending till compliance.

Audit recommends detailed inquiry and recovery besides fixing of responsibility against officers at fault.

(PDP No. 130)

#### **17.4.4.1.4 Unjustified drawl of SSB allowance - Rs 1.073 million**

According to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay, in lieu of pension, was admissible only for the persons working on contract basis. However, after regularization of services this allowance would be stopped and pay be fixed on the initial of basic pay scale and the difference of pay would be paid as their personal allowance.

Audit of the following formations of DHA Rawalpindi revealed that social security benefit @ 30% in lieu of pension was paid to the staff by the CEO DHA Rawalpindi during 2019-20. Services of the officials were regularized. The pay of these employees was required to be fixed at the initial stage of their pay scales and payment of SSB 30% was to be discontinued which was not done. This resulted in unjustified payment of 30%-SSB and pay and allowances of Rs 1.073 million and overpayment of pay and allowances as detailed below:-

**Amount in Rs**

<b>Name of Formations</b>	<b>Name of officials</b>	<b>Designation</b>	<b>Date of Regularization</b>	<b>Amount</b>
PHC Khayabane Sir Syed	Habib ur Rehman	Naib Qasid	13.01.2018	87,648
-do-	Saima Butt	LHV	14.10.2009	230,836
THQ Hospital Murree	Mr Azhar Hussain	Chowkidar	27.11.2014	183,513
-do-	Mr Muhammad Shahid	Gate keeper	23.11.2015	150,645
-do-	Mr Muhammad	Ward Servant	19.10.2018	54,780

	Mehran			
-do-	Mr. Ali Wajahat Shah	Ward Servant	29.12.2015	147,906
Wah General Hospital	MR Samsun	Sanitary Worker	14.10.09	218,033
			<b>Total</b>	<b>1,073,361</b>

Due to non-compliance of rules Social Security Benefit @30% in lieu of pension was paid even after the regularization of the services.

The matter was reported to CEO/PAO in September, 2020. It was replied that matter will be checked. DAC in its meeting held on 05.11.2020 directed to keep para pending till compliance.

Audit recommends recovery of SSB payment and adjust pay of employees at initial of basic pay besides fixing of responsibility against officers at fault.

(PDP No. 50, 28, 101)



#### **17.4.4.2 Procurement related irregularities**

##### **17.4.4.2.1 Non-supply of medicines by the firms – Rs 38.904 million**

According to Clause 7 of supply orders issued by CEO (DHA) Rawalpindi, delivery period is 60 days after the issue date of the supply order.

During audit of the following formations of DHA Rawalpindi for the year 2019-20 it was observed that CEO DHA issued supply orders to the firms vide letter No. FD(PFC)1-48/2017-18 dated 31.12.2019, but medicines amounting to Rs 38.904 million were not supplied by the firms.

<b>Rs in million</b>		
<b>Period</b>	<b>Name of Formations</b>	<b>Amount</b>
2019-20	THQ Hospital Kaller Syedan	19.260
2019-20	THQ Hospital Taxila	1.388
2019-20	Wah General Hospital	5.189
2019-20	THQ Hospital Kahuta	9.573
2019-20	THQ Hospital Gujar Khan	3.494
	<b>Total</b>	<b>38.904</b>

Due to weak administrative controls, supply of medicines was not ensured by the District Health Authority.

The matter was reported to CEO/PAO in September, 2020. It was replied that funds of Account VI were not lapsable. Reply was not tenable as community was deprived of the medical supplies. DAC in its meeting held on 05.11.2020 directed for compliance.

Audit recommends forfeiture of security and black listing of the firms.

(PDP No. 62, 82, 89, 109, 152)

##### **17.4.4.2.2 Irregular purchase in violation of PPRA rules - Rs 30.368 million**

According to rule 9 of PPRA 2014, “save as otherwise provided and subject to the regulations, 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. (2) The procuring agency shall advertise in advance annual requirements for procurement on the website of the Authority as well as on its website.

Scrutiny of record of various offices of DHA Rawalpindi for the period 2019-20 revealed that DDOs incurred expenditure under different

heads of accounts without uploading tender. This resulted in irregular and un-economical expenditure.

Splitting of indents to avoid tendering process was due to defective financial discipline.

The matter was reported to CEO/PAO in September, 2020. It was replied that funds from PFC share received on monthly basis so expenditure was split up. Reply was not tenable. DAC in its meeting held on 05.10.2020 directed to regularize the matter.

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

(PDP No. 53, 73, 76, 98, 107, 123, 133, 137, 138, 142, 149, 152, 14)

#### **17.4.4.2.3 Irregular local purchase of medicine - Rs 15.404 million**

According to Para 2(vii) read with sub para of Policy and Operational Guidelines for Local Purchase of Medicines (Day To Day) circulated vide letter No. PSHD-TC0-1 (M) 6-14/2017 dated 16<sup>th</sup> December, 2017, contract may be signed with pharmacy license holder through tender advertisement and as per Punjab Procurement Rules 2014.

Following formations of DHA Rawalpindi incurred an expenditure of Rs 15.404 million on local purchase of medicine during 2019-20. The medicines were purchased without executing the tender as detailed below:-

<b>Rs in million</b>		
<b>Name of Formations</b>	<b>Period</b>	<b>Amount</b>
THQ Hospital Gujar Khan	2019-20	7.997
THQ Kaller Syedan	2019-20	3.514
THQ Hospital Taxila	2019-20	3.893
	<b>Total</b>	<b>15.404</b>

Local Purchase guidelines were not followed due to weak financial controls.

The matter was reported to CEO/PAO in September, 2020. It was replied that LP guidelines will be followed in future. DAC in its meeting held on 05.11.2020 directed to regularize the matter.

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

(PDP No. 161, 59, 79)

## **17.4.5 Value for money and service delivery issues**

### **17.4.5.1 Irregular expenditure on repair work -Rs 4.335 million**

According to Para 1.71 of PWD Code, No civil work could be commencing prior to obtaining of technical sanction

During course of audit of THQ Hospital, Kahuta for the FY 2019-20 it was observed that MS THQ Hospital Kahuta awarded civil work of Rs 4.335 million from Health Council`s funds. It was noticed by the audit that payment of Rs 4.335 million was made to contractor in excess of contract amount. Neither rough cost estimate and TS Estimate was made nor completion certificate was found on record. This resulted in irregular expenditure amounting to Rs 4.335 million as detailed below;

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Work Description</b>	<b>Amount of Bill</b>	<b>Bill Date</b>
1	Electric Wiring	1.115	19.09.2019
	Power Wiring	1.764	
2	Ceiling and Paneling	0.190	09.01.2020
	Paint Work	0.148	
	Sewerage Line	0.864	
	Water Supply	0.121	
	Car Parking Shed	0.132	
<b>Total Gross</b>		<b>4.334</b>	

The matter was reported to CEO/PAO in September, 2020. It was replied that technical guidelines and rough cost estimate will be asked from Building Department. DAC in its meeting held on 05.10.2020 directed to regularize the matter.

Audit recommends fixing of responsibility on person(s) at fault, besides justification and recovery of extra paid amount and penalty.

(PDP No. 105)

### **17.4.5.2 Wastage of public funds on account of purchase of dialysis machine - Rs 3.900 million**

According to Rule 9(b) of Punjab District Authorities (Accounts) Rules, 2017, the DDO or payee of pay & allowances, contingent or any of the other expense signing and authorizing the payments shall be personally responsible for any erroneous payment and shall be liable to make good the loss.

Scrutiny of permanent stock register of THQ Hospital Murree revealed that Dialysis machines valuing Rs 3.900 million were purchased by Ex EDO (Health) Rawalpindi during Financial year 2016-17 and

shifted to THQ hospital Murree for installation in dialysis room. The machinery was purchased before the construction of dialysis room. The dialysis room was still under construction and the machines have completed their warranty period before installation. This resulted in loss of value of asset, due to depreciation and deprived the public of said facility from as detailed below:-

<b>Amount in Rs</b>						
<b>Received on</b>	<b>Stock register page No.</b>	<b>Name of Item</b>	<b>Warranty Status</b>	<b>Quantity</b>	<b>Price</b>	<b>Amount</b>
16.05.2017	208	Hemo dialysis Machine Model 4008s	Expired	6	500,000	3,000,000
20.06.2017	355	Dialysis Chair Model HT-991A	Expired	6	150,000	900,000
		<b>Total</b>				<b>3,900,000</b>

Due to non-compliance of rules, public money was wasted.

The matter was reported to CEO/PAO in September, 2020. No reply was submitted by the Department. DAC in its meeting held on 05.11.2020 kept the para pending till compliance.

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

(PDP No. 20)

## **17.4.6 Others**

### **17.4.6.1 Non-recovery of canteen dues from contractor - Rs 1.808 million**

According to PLG (Property) Rules 2018, the manager shall ensure that the rented property fetches the maximum rent, keep all title deeds and other documents in duplicate in safe study.

The receipts record revealed that MS THQ Hospital Murree did not recover the dues of Rs 1.808 million from the contractor of canteen including rent, Sui gas charges and electricity charges during financial year 2019-20.

Recovery of government receipt was not made due to weak financial/internal controls.

The matter was reported to CEO/PAO in September, 2020. No tenable reply was submitted by the Department. DAC in its meeting held on 05.11.2020 directed the MS to recover the amount within 14 days.

Audit recommends recovery from the contractor besides fixing of responsibility against officers at fault.

(PDP No. 14)

## CHAPTER 18

### DISTRICT HEALTH AUTHORITY, SARGODHA

#### 18.1 Audit Profile

There are 39 formations in District Health Authority Sargodha out of which audit of 15 formations was conducted. Total expenditure and receipt of formations audited was Rs 2,469.231 and Rs 1.891 million. Expenditure and receipt audited is given in following table which was 50% and 50% respectively.

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure audited	Receipts audited
1	DHA Sargodha	39	15	1,234.620	0.946
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 18.2 Classified summary of audit observations

Audit observations amounting to Rs 130.994 million were raised in this report during current audit of “District Health Authority, Sargodha.” This amount also includes recoveries of Rs 16.727 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	4.487
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	-
4	Irregularities:	-
	a. HR/Employees related irregularities	13.964
	b. Procurement related irregularities	70.311
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	0
6	Others	42.232
	<b>Total</b>	<b>130.994</b>

### **18.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	11	Not convened
2	2018-19	16	Not convened
3	2019-20	32	Not convened

## **18.4 AUDIT PARAS**

### **18.4.1 Nonproduction of record**

#### **18.4.1.1 Non-production of record on account of payment of arrears through off cycle – Rs 4.487 million**

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

During scrutiny of off-cycle data of DHO, Sargodha it was observed that arrears of pay and allowances were paid through off cycle payroll during financial year 2019-20. However, approval, due drawn statement and change forms were not available in record. Furthermore income tax at prescribed rates was not deducted due to charging it through off cycles.

Due to weak internal and financial controls employees were paid through off cycle without any record at DHO.

This resulted in unjustified payment of Rs 4.487 million.

The matter was reported to PAO during October 2020. It was replied that in most of the payments in question the employees joined Govt. service but were not hired accordingly whereas some employees were up-graded, hence their claims were processed through off cycle payroll. DAC in its meeting held on 06.01.2021 did not accept the reply because no documentary evidence was provided and kept the para pending for compliance.

Audit recommends probe in the matter besides fixing of responsibility.

(PDP No.60)



## **18.4.2 Irregularities**

### **18.4.2.1 HR / Employees related irregularities**

#### **18.4.2.1.1 Irregular/ overpayment of pay & allowances – Rs 12.396 million**

In case a designated residence is available to the Government servant for whom it is meant, cannot draw HRA even if he does not reside in it. Conveyance Allowance is also not admissible during earned leave. PHSRA allowance is payable only when the doctors, para-medics & other staff perform their duties under the PHSRP at RHCs and BHUs. According to (XIII)(i)(b) Contract Appointment Policy in 2004 issued by Government of the Punjab S&GAD, Social Security Benefit @ 30% of minimum of basic pay is admissible only for the persons working on contract in lieu of pension. Personal Allowance was not admissible for fresh appointment, promotion, retirement and posting to another cadre post

DDOs of various formations of DHA Sargodha paid Rs 12.396 million on account of pay and allowances of the officials/officers in violation of the rules *ibid*. Due to this negligence of the management overpayment was made to employees which needs to be recovered.

#### **Annexure-Z**

Inadmissible allowances were paid to employees due to weak financial controls.

This resulted in payment of inadmissible allowances of Rs 12.396 million.

The matter was reported to PAO during October 2020. It was replied that amount will be recovered from concerned wherever applicable. DAC in its meeting held on 06.01.2021 kept the para pending for recovery.

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

#### **18.4.2.1.2 Irregular payment of incentive allowance - Rs 1.568 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance system after 02:00 pm and shall check in

again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

During audit of THQ Bhalwal for the period 2019-20, it was observed that 6 specialists/consultants were drawing full amount of incentive allowance of Rs 1.568 million without visiting the hospital in the evening. There was no proof of evening visits in biometric attendance system of the hospitals. In absence of bio-metric attendance, 40% of incentive allowance was required to be deducted amounting to Rs 1.568 million.

Due to weak internal controls, incentive allowance was paid to doctors without performing duties in the evening .

This resulted in irregular payment of incentive allowance without bio metric verification Rs 1.568 million.

The matter was reported to PAO during October 2020. It was replied that recovery process have been initiated. DAC in its meeting kept the para pending for recovery.

Audit recommends recovery of overpaid allowances from concerned employees.

(PDP No. 209)

## **18.4.2.2 Procurement related irregularities**

### **18.4.2.2.1 Un-authorized purchase of LP medicine – Rs 68.844 million**

According to Para 2(vii) read with sub para of Policy and Operational Guidelines for Local Purchase of Medicines (Day To Day) dated 16<sup>th</sup> December, 2017, contract may be signed with pharmacy license holder through tender advertisement and as per Punjab Procurement Rules 2014. Local Purchase Contractor shall supply all the medicines as per Drugs act 1976/ DRAP Act, 2012 and rules framed there under. Further, discount will be calculated on Maximum Retail Price fixed by the Drug Regulatory Authority of Pakistan (DRAP)

During audit of various formations under DHA Sargodha, it was observed that expenditure of Rs 68.844 million was incurred on local purchase of medicines for the financial year 2019-20. The rate contract concluded by TB Hospital was endorsed by CEO to be adopted by other DDOs. The award of rate contract by TB Hospital was defective because supplier had no experience in supply of medicines. **Annexure-AA**

Due to weak managerial control, LP medicines were purchased without any rate contract.

This resulted in loss due to purchase of un-economical LP medicine of Rs 68.844 million.

The matter was reported to PAO during October 2020. DHO replied that medicines were purchased on rate contract with the approval of CEO being competent authority. MS THQ Hospital Silanwali, Kot Momin and TB Hospital, SMO RHC Hujjan replied that budget was utilized after observing all codal formalities under PPRA. SMO RHC 75 SB replied that medicines were received from CEO. DAC in its meeting held on 06.01.2021 did not accept the reply and kept the para pending for regularization of the matter from competent forum.

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

### **18.4.2.2.2 Non-imposition of penalty due to late supply – Rs 1.467 million**

According to section 10 (V) of Rate Award issued by secretary Health Punjab, in case of late delivery of goods beyond the periods specified in the Schedule of requirements and after issuance of subsequent

purchase order by the consignee, a penalty @ 0.067% per day of the cost of late delivered supply shall be imposed upon the Supplier.

During audit of CEO DHA Sargodha for the financial year 2019-20, it was noticed that CEO issued supply orders for Rs 36.516 million for the procurement of medicine to vendors. The suppliers did not supply machines within the stipulated time period. Audit noticed that management neither imposed nor recovered liquidated damages. Due to this negligence Government had to sustain a loss of Rs 1.467 million.

Liquidated damages were not recovered due to weak internal controls.

This resulted in loss to the government for Rs 1.467 million.

The matter was reported to PAO during October 2020. CEO replied that all the supplies were received within 60 days hence no recovery was involved. DAC in its meeting held on 06.01.2021 did not accept the reply and kept the para pending for recovery of penalty for late delivery.

Audit recommends recovery of late delivery charges from suppliers besides fixing of responsibility against the officers at fault.

(PDP No. 36)

### 18.4.3 Others

#### 18.4.3.1 Irregular credit of receipts into Account-I instead of Account-VI – Rs 29.872 million

According to Section 68 of the Punjab District Authorities (Budget) Rules 2017, 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 fund and to record entries under proper receipt head. The head of offices or institutions shall supervise and take corrective measures in respect of the activities of the collecting officers. Accounts of receipts and expenditure of District Authority shall be maintained in such form and in accordance with such principles and methods as given in New Accounting Model (NAM) duly prescribed by the Auditor General of Pakistan, from time to time.

DDOs of following formations of DHA Sargodha realized Rs 29.872 million on account of public receipts during financial year 2019-20, but the receipts were credited into Provincial A/C-I instead of Health Authority A/C-VI as detailed below:

(Rs in million)		
Sr. No	Name of formations	Amount
1	CEO Health Sargodha	25.28
2	TB Hospital Sargodha	1.116
3	THQ Shahpur	1.775
4	RHC Mid Ranjha	0.936
5	RHC Mid Ranjha	0.279
6	RHC Lillani	0.486
<b>Total</b>		<b>29.872</b>

The management credited the receipt into District Health Authority Accounts due to weak internal and financial controls.

This resulted in non-credit of receipt under proper account of DHA of Rs 29.872 million.

The matter was reported to PAO during October 2020. It was replied that CEO tried to create Account VI for Sargodha but NBP refused to do so. DAC in its meeting held on 06.01.2021 kept the para pending to take up the matter with Finance Department.

Audit recommends that matter be taken up with the Finance Department for creation of Account VI at District Sargodha level.

(PDP No. 15, 107, 171, 293, 298, 314)

### **18.4.3.2 Irregular printing of work without obtaining NOC from Government printing press – Rs 5.039 million**

According to Rule 7.1 to 7.6 of Printing & Stationery Manual, no office or department should get any amount of printing work etc from a private printing press except to the extent permitted by a general or special sanction by the Government. The Controller of Printing press will call for tenders from as many private printing press as are on its approved list and will entrust the work to the lowest tender below or at par with the scheduled rates approved by the controller for work at private presses.

DDOs of the following formation got printing work done of Rs 5.039 million from private printing press without taking no objection certificate from the Government Printing Press.

<b>Rs in million</b>			
<b>Sr. No</b>	<b>Name of Formations</b>	<b>Description of items</b>	<b>Amount</b>
1	DHO	OPD Tickets / Registers, Stock Registers, Attendance Registers etc.	2.738
2	THQ Silanwali		1.973
3	RHC Hujjan		0.328
			<b>5.039</b>

NOC was not obtained from Government printing press due to weak internal controls.

This resulted in irregular expenditure without obtaining NOC from Government printing press Rs 5.039 million.

The matter was reported to PAO during October 2020. It was replied that printing work was done in emergency during COVID-19. DAC in its meeting held on 06.01.2021 did not accept the reply and kept the para pending for regularization of the matter.

Audit recommends that matter may be got regularized from competent authority.

(PDP No. 46, 114, 357)

### **18.4.3.3 Loss due to theft of electricity – Rs 4.721 million**

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

During audit of THQ Silanwali for the financial year 2019-20 it was noticed that electricity being provided from electric meters of the

hospitals to the residents in official residences. However, no electricity charges were found recovered from them which resulted in theft of electricity and loss to the government for Rs 4.721 million

Theft and overbilling/usage of electricity was due to poor financial discipline and weak internal controls.

This resulted in doubtful payment of electricity and arrears of Rs 4.721 million.

The matter was reported to PAO during October 2020. It was replied that matter is already under investigation. DAC in its meeting held on 06.01.2021 kept the para pending for probe of the matter.

Audit recommends that matter may be inquired at appropriate level besides fixing of responsibility against the person(s) at fault.

(PDP No. 111)

#### **18.4.3.4 Loss to government due to non-auction of parking & canteen – Rs 2.600 million**

According to letter dated 19.07.2018 issued by PMU, P&SHD, Government of Punjab Lahore, the security and parking services contract is concluded on 30.06.2018 and the competent authority has desired that all Medical Superintendents shall ensure local arrangement of security and parking services for their respective hospitals out of its resources. According to PLG (Property) Rules 2018, the manager shall ensure that the rented property fetches the maximum rent, keep all title deeds and other documents in duplicate in safe study.

During audit of following hospitals of District Sargodha for the financial year 2019-20, it was noticed that despite clear instructions of the P&SHCD, the parking and canteens of the hospitals were not auctioned during the year which resulted in non-realization of receipts of Rs 2.600 million (approx.) as compared to hospitals in other districts.

(Rs in million)

Sr. No.	Name of formations	Amount
1	THQ Bhera	1.300
2	THQ Hospital Sahiwal	1.300
	<b>Total</b>	<b>2.600</b>

Due to weak managerial control auction of the parking and canteen was not done.

This resulted in loss to government due to non-auction of parking & canteen amounting to Rs 2.600 million (approx.)

The matter was reported to PAO during October 2020. It was replied that there was no parking space available in the hospital. DAC in its meeting held on 16.01.2020 did not accept the reply and kept the para pending for compliance.

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

(PDP No. 236, 264)



## CHAPTER 19

### DISTRICT HEALTH AUTHORITY, SHEIKHUPURA

#### 19.1 Audit Profile

There are 25 formations in District Health Authority Sheikhpura out of which audit of 13 formations was conducted. Total expenditure and receipt of formations audited was Rs 2,134.990 million. Expenditure audited is given in following table which was 30% of the total expenditure.

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DHA Sheikhpura	25	13	640.50
2	<ul style="list-style-type: none"><li>• Assignment Accounts</li><li>• SDAs</li></ul>	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

#### 19.2 Classified summary of audit observations

Audit observations amounting to Rs 314.304 million were raised in this report during current audit of “District Health Authority, Sheikhpura.” This amount also includes recoveries of Rs 151.336 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	17.840
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	
4	Irregularities:	-
	a. HR/Employees related irregularities	120.609
	b. Procurement related irregularities	162.007
	c. Management of accounts with commercial banks	0
5	Value for money and service delivery issues	3.000
6	Others	10.848
	<b>Total</b>	<b>314.304</b>

### **19.3 Brief comments on the status of compliance with PAC directives**

The audit reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	20	Not convened
2	2018-19	20	Not convened
3	2019-20	13	Not convened

## 19.4 Financial Attest Paras

According to the Rule 2.32 (a) of PFR Vol-I, It is essential that the records of payments and transactions in general must be clear, explicit and self-contained.

Comparison of FI data revealed that Payments made from NBP Cheque Clearing Account were more than the payments shown in the Financial Statement. Cheques in clearing more than the actual expenditure needs justification / reconciliation which was not available.

Items	Chq Clearing-FI Data	FS	Rs in million
			Difference
Payment	3274.128	3197.227	76.901

Due to poor financial management, difference of Rs 76.901 million was not reconciled.

This resulted in non-reconciliation of Rs 76.901 million

The matter was reported to DAO Sheikhpura in October, 2020. Management accepted that the difference was due to uncashed cheques that were reversed. DAC directed for reconciliation of difference between the statements, data and provision of details of cheques along with justification of such reversals after 30<sup>th</sup> June being an un-reconciled figure.

Audit recommends that expenditure and Financial Statements be prepared after due reconciliation of record.

## 19.5 AUDIT PARAS

### 19.5.1 Non-production of record

#### 19.5.1.1 Non-production of record - Rs 17.840 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service), Ordinance, 2001, "The Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for inspection."

During audit of following offices under the administrative control of DHA Sheikhpura for the financial year 2019-20, it was revealed that an expenditure of Rs 17.840 million was incurred on account of arrears of pay & allowances through off-cycle and regular payroll but the record was not produced to audit for scrutiny as detailed below:

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Description</b>	<b>Amount of Arrears</b>
1	Chief Executive Officer, Sheikhpura	Regular & Off- Cycle Payroll	2.589
2	THQ Hospital, Ferozwala	Arrears of Pay	3.723
3	THQ Hospital, Muridke	Arrears of Pay	10.495
4	SMO RHC Kala Shah Kaku	Arrears of Pay	1.033
		<b>Total</b>	<b>17.840</b>

Due to weak internal controls and negligence on the part of management, relevant record was not produced to Audit.

This resulted in non-verification of record of Rs 17.842 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. DAC upheld the para with the direction to provide the record for verification. No compliance was shown till finalization of this report.

Audit recommends provision of record for verification besides fixing of responsibility.

[PDP No.7,17,12,9]

## **19.5.2 Irregularities**

### **19.5.2.1 HR/ Employee related irregularities**

#### **19.5.2.1.1 Inadmissible payment of allowances - Rs 37.789 million**

According to the Government of Punjab, Health Department's order No SO(N.D)2-26/2004(P.II) the non-practicing allowance is admissible only for those doctors who do not opt for private practice. Further, according to the Health Department Government of the Punjab No.SO (ND)6-1/B-II dated 09.02.2011, Practice Compensatory Allowance @ Rs 2,500 p.m. is admissible to doctors serving in Rural Areas/ BHUs.

During audit of DHQ Hospital Sheikhpura for the financial year 2019-20 it was revealed that payment of Rs 37.789 million was made on account of non-practicing and practice compensatory allowance without obtaining affidavit from doctors.

NPA & PCA was paid to doctors due to poor financial management.

This resulted in loss of Rs 37.789 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department did not submit reply. DAC directed recovery of inadmissible allowances. No compliance was shown till finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 9, 8, 2, 2, 7]

#### **19.5.2.1.2 Irregular payment of special health care allowance - Rs 28.065 million**

According to notification No.SO(B&A) Misc/2013 dated 27 August 2019 of the government of the Punjab special health care allowance was sanctioned for the doctors in BS-17-20. The disbursement of the allowance was subject to the report of DDO regarding compliance of the KPIs approved by the provincial cabinet.

During audit of DHQ Hospital Sheikhpura for the financial year 2019-20, it was observed that special health care allowance amounting to Rs 28.065 million was paid to the doctors without verification of key performance indicators (KPIs) in violation of aforementioned criterion.

Overpayments were made due to poor financial management.

This resulted in incurrence of irregular expenditure of Rs 28.065 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that formal request has been forwarded to Secretary P&SHCD for provision of approved KPIs. DAC directed for pursuing the matter in letter and spirit. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No. 6,15]

### 19.5.2.1.3 Overpayment of incentive allowance – Rs 27.795 million

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance System after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

During audit of following offices under the administrative control of DHA Sheikhpura for the financial year 2019-20 it was revealed that incentive allowance of Rs 27.795 million was paid to consultants without fulfilling the criterion. During scrutiny of record it was observed that specialists were getting 100% incentive allowance without performing duties in the evening shift as witnessed by non-verification of attendance generated on biometric. The DDO did not deduct/adjust 40% of incentive allowance of consultants who did not attend hospital in evening shift in the light of report generated on biometric.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Health Facility</b>	<b>No. of consultants</b>	<b>Overpayment (i.e.40% of the incentive allowance)</b>
1	DHQ Hospital, Sheikhpura	42	12.545
2	THQ Hospital Muridke	22	7.110
3	THQ Hospital Sharqpur Sharif	17	6.336
4	THQ Hospital, Safdarabad	06	1.804
<b>Total</b>			<b>27.795</b>

Overpayment of incentive allowance was due to weak internal control and poor financial management.

This resulted in excess payment of Rs 27.795 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that affidavits have been received from doctors and consultants but no evidence was provided. DAC upheld the para with the direction to effect recovery. No compliance was shown till finalization of this report.

Audit recommends recovery of overpaid amount besides fixing of responsibility against officers at fault.

[PDP No. 43, 10,5, 14]

#### **19.5.2.1.4 Unauthorized payments of inadmissible allowances – Rs 20.952 million**

According to Treasury Rule 7, Conveyance allowance is inadmissible during leave period. Further, as per clarification issued by Government of the Punjab Finance Department's letter no. FD (M-1)1-15/82-P-I dated 15.1.2000, in case of designated residence, the Government servant cannot draw HRA even if he does not reside in it. According to Serial No.36(e)(rent matter) of letter No. EO(S&GAD) Policy/2009/345 dated 19.01.2009, Penal Rent @ 60% of basic pay will be recovered from unauthorized and illegal occupant of Government accommodation.

During audit of offices under the administrative control of DHA Sheikhupura for the year 2019-20 it was revealed that payments of inadmissible allowances of Rs 20.952 million was made to the officials / officers during leave period. Moreover, the DDOs released both HRA and CA to the employees who were residing in official residences. It was further revealed that penal rent had also not been collected from unauthorized occupants of residences.

Payment of inadmissible allowances was due to poor financial management.

This resulted in loss of Rs 20.952 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020 wherein the Department admitted the lapse. DAC directed for an early recovery. No compliance was shown till the finalization of this report.

Audit recommends recovery besides fixing of responsibility.

[PDP No. 10, 5, 6, 21, 16, 5, 24, 27, 15, 2, 10]

### **19.5.2.1.5 Irregular appointment of contingent paid staff - Rs 2.862 million**

As per para 2(VIII) of austerity measures' notification for the financial year 2019-20 issued by Finance Department, Government of the Punjab vide letter No. FD.SO(GOODS)44-4/2016 dated 09.08.2019, Contingent paid staff can be hired only in extremely emergent cases according to powers specified in delegation of Financial Powers Rule 2016.

During audit of CEO (Health) Sheikhpura and THQ Hospital, Safdarabad for the financial year 2019-20 it was revealed that amount of Rs 2.862 million was paid to contingent paid staff that was appointed in violation of aforementioned austerity drive notification.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Departments</b>	<b>Description</b>	<b>Expenditure</b>
1	CEO DHA Sheikhpura	Contingent paid staff	1.838
2	THQ Hospital Safdarabad	Contingent paid staff	1.024
	<b>Total:-</b>		<b>2.862</b>

Appointments of contingent paid staff were made due to non-adherence to austerity measures notified by finance department.

This resulted in irregular expenditure of Rs 2.862 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that contingent paid staff was appointed due to outbreak of COVID-19 under emergency. No record was produced for verification. DAC directed to provide the relevant record besides regularization from Finance Department. No compliance was shown till finalization of report.

Audit recommends regularization besides fixing of responsibility.

[PDP No.18&17]

### **19.5.2.1.6 Irregular payment of pay & allowances - Rs 1.970 million**

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



During audit of THQ Hospital Safdarabad for the financial year 2019-20, it was revealed that payment of Rs 1.970 million was made to the employees who were either transferred or on EOL.

Unauthorized payment of pay and allowances was due to weak financial controls.

This resulted in loss of Rs 1.970 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. DAC upheld the para and directed for adjustment and recovery. No compliance was shown till finalization of this report.

Audit recommends adjustment and recovery of amount.

[PDP No.12]

#### **19.5.2.1.7 Appointment on bogus documents - Rs 1.176 million**

According to Chief Minister of Punjab letter no.5957 dated 22-12-16 verification of educational degrees/ testimonials, medical certificate, police report are mandatory conditions for appointment in government service.

During scrutiny of record of CEO Health Sheikhpura for the year 2019-20, it was observed that Mr. Muhammad Usman sanitary patrol was appointed on 04.07.2015, whose testimonials were declared bogus by EDO (Education) Sheikhpura vide No. 15/E-II(F)/6890 dated 22.10.2015. The incumbent employee had drawn salary to the tune of Rs 1.176 million but management did not take punitive action till conclusion of audit.

Appointment of employee on bogus document was due to administrative failure.

This resulted is loss of Rs 1.176 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that inquiry committee is constituted to probe the matter. DAC upheld the para till finalization of report by inquiry committee. No compliance was shown till finalization of report.

Audit recommends for termination of employee and initiation of criminal proceedings.

[PDP No.8]

## **19.5.2.2 Procurement related irregularity**

### **19.5.2.2.1 Irregular purchase of medicines – Rs 123.673 million**

According to Para 2(vii) read with sub para of Policy and Operational Guidelines for Local Purchase of Medicines (Day To Day) circulated vide letter No. PSHD-TC0-1 (M) 6-14/2017 dated 16<sup>th</sup> December, 2017, contract may be signed with pharmacy license holder through tender advertisement and as per Punjab Procurement Rules 2014.

During audit of following offices under the administrative control of DHA Sheikhpura for the financial year 2019-20 it was revealed that LP medicines of Rs 123.673 million was purchased without executing rate contract and procurement on patient to patient basis in violation of rule *ibid*.

LP medicines were purchased without any rate contract due to weak managerial controls.

This resulted in purchase of LP medicine by violating the procedure.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that rate contract of bulk purchase of medicine was called and concluded by CEO Health, Sheikhpura. Rates of these items were not offered by any supplier in the bid. DAC upheld the para for regularization of the expenditure. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility

[PDP No.12, 15, 7, 7, 3, 5, 5, 9]

### **19.5.2.2.2 Payment of outstanding liabilities - Rs 22.215 million**

As per Rule 17.17 (A) of PFR Vol, every disbursing officer shall maintain a register of liabilities in P.F.R Form No.27 in which he should enter all those items of expenditure for which payment is to be made by or through another officer; budget allotment or sanction of a higher authority is to be obtained; or payment would be required partly or wholly during the next financial year or years.

During audit of offices under administrative control of DHA Sheikhpura for financial year 2019-20, it was observed that payment of Rs 22.215 million was made against outstanding liabilities of previous years in violation of criterion / rules *ibid*.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of the office</b>	<b>Description</b>	<b>Amount</b>
1	CEO, DHA, Sheikhuwara	Bulk Medicines	12.508
2	THQ Hospital, Safdarabad	Bulk Medicines	4.910
3	DHQ Hospital, Sheikhuwara	X-Ray Films	4.797
	<b>Total</b>		<b>22.215</b>

Pending liabilities were discharged without fulfilling codal formalities due to weak internal controls.

This resulted in irregular payment of Rs 22.215 million from public exchequer.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that the amount remained pending for unknown reasons. DAC pended the para for regularization of expenditure. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No.15, 8 & 14]

### **19.5.2.2.3 Non-renewal of contracts- Rs 16.119 million**

As per PPRA rule 9, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year. Moreover as per clause 11 of the rule ibid, the agency shall provide clear authorization and delegation of powers for different categories of procurement and shall initiate procurements after approval of competent authority.

During the audit of following offices under the administrative control of DHA Sheikhuwara for the year 2019-20, it was observed that payment of Rs 16.119 million was made without fresh contract under District Health Authority after the dissolution of District Governments on 31<sup>st</sup> December, 2016 in violation of the rule mentioned above.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Health Facility</b>	<b>Type of Services</b>	<b>Amount</b>
1	DHQ Hospital, Sheikhuwara	Laundry Services	5.540
2	THQ Hospital, Muridke	Janitorial Services	6.925
3	THQ Hospital Ferozwala	Janitorial Services	3.654
	<b>Total</b>		<b>16.119</b>

Non-renewal of contract for janitorial services was due to poor financial management.

This resulted in irregular payment of Rs 16.119 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. DAC upheld the para with the direction to regularize the amount from Finance Department. No compliance was shown till finalization of this report.

Audit recommends regularization besides fixing of responsibility.

[PDP No.13,1, 13]

### **19.5.3 Value for money and service delivery issues**

#### **19.5.3.1 Wasteful expenditure on X-Ray Departments - Rs 3.000 million**

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

During audit of RHC Kala Shah Kaku District Sheikhpura for the financial year 2019-20 it was observed that DDOs did not make functional the X-ray units valuing Rs 3.000 million with a view to provide the requisite facilities to the patients.

Management’s inability to make the X-ray unit functional was due to weak managerial controls.

This resulted in blockage of Rs 3.000 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13.11.2020. Department replied that no operator was available. DAC upheld the para with the direction to probe the matter for non-utilization of equipment. No compliance was shown till finalization of this report.

Audit recommends immediate posting of x-ray machine operator for optimal utilization of resources.

[PDP No 04]

## **19.5.4 Others**

### **19.5.4.1 Unauthorized retention of cash balance in bank account of DDO – Rs 10.848 million**

According to Rule 2.10(b)(5) of PFR Volume I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already, been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

Scrutiny of bank statement of CEO DHA Sheikhpura for the financial year 2019-20 revealed that cash amounting to Rs 10.848 million lying in bank account of CEO DHA Sheikhpura as on 30<sup>th</sup> June 2020 remained un-utilized. This shows that cheques were not disbursed to the quarter concerned.

Undue retention of cash balance may lead to incidence of embezzlement which is indicative of weak internal controls.

This resulted in unauthorized retention of Rs 10.848 million.

The matter was reported to CEO/PAO during August 2020. DAC meeting was held on 13-11-2020. Department replied that the amount consists of residual balance from SDO building & recoveries from employees. Account VI is not operative for such receipts. DAC directed that clarification be sought from Finance department for deposit of the same in government treasury. No compliance was shown till finalization of this report.

Audit recommends early deposit of residual balance into government treasury.

[PDP No 10]

## CHAPTER 20

### DISTRICT HEALTH AUTHORITY, SIALKOT

#### 20.1 Audit Profile

There are 14 formations in District Health Authority Sialkot out of which audit of 10 formations was conducted. Total expenditure and receipt of formations audited was Rs 2,196.128 million and Rs 30.733 million. Expenditure and receipt audited is given in following table which was 55% and 30 % respectively.

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Sialkot	14	10	1,224.544	9.22
2	<ul style="list-style-type: none"> <li>• Assignment Accounts</li> <li>• SDAs</li> </ul>	-	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-	-

#### 20.2 Classified summary of audit observations

Audit observations amounting to Rs 199.469 million were raised in this report during current audit of “District Health Authority, Sialkot.” This amount also includes recoveries of Rs 65.696 million as pointed out by the audit. Summary of audit observations classified by nature is as under:

Rs in million

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	9.415
2	Non-implementation of government policies	-
3	Reported cases of fraud, embezzlement, and misappropriation	31.362
	<b>Irregularities:</b>	-
4	a. HR/Employees related irregularities	48.898
	b. Procurement related irregularities	110.193
	c. Management of accounts with commercial banks	-
5	Value for money and service delivery issues	-
6	Others	-
	<b>Total</b>	<b>199.469</b>

### **20.3 Brief comments on the status of compliance with PAC Directives**

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. However, PAC meeting to discuss these audit reports is yet to be convened.

<b>Sr. No.</b>	<b>Audit Year</b>	<b>No. of Paras</b>	<b>Status of PAC Meetings</b>
1	2017-18	18	Not convened
2	2018-19	26	Not convened
3	2019-20	15	Not convened



## 20.4 AUDIT PARAS

### 20.4.1 Non-production of record

#### 20.4.1.1 Non-production of record - Rs 4.816 million

According to Section 14(1)(b) of Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, the Auditor-General shall have authority to require that any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection.

District Health Officer Sialkot incurred an expenditure of Rs 4.816 million on account of Others, Cost of others, Stationery, LP Medicines & Bulk Medicines during the financial year 2019-20 but vouched accounts of the expenditure were not produced for audit scrutiny. In the absence of such record the actual expenditure could not be verified as detailed below:-

<b>Rs in million</b>			
<b>Cost Center</b>	<b>Description of health facility</b>	<b>Description of Record</b>	<b>Amount</b>
SX-9003	BHUs	Others, Stationery, LP & Bulk Medicines	2.505
SX-9017	PS	Others, Cost of Others LP Medicines	0.801
SX-9012	GRDs	Others	0.023
SX-9014	MCH	Others	0.585
SX-9019	DHO	Others, Stationery, Cost of other & Printing	0.902
		<b>Total</b>	<b>4.816</b>

Relevant record was not produced to Audit due to weak administrative controls.

This resulted in non-verification of the expenditure due to non-production of record.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the record was available for audit but no record was produced at the time of verification. DAC kept the para pending till production of record. No progress was made till finalization of this report.

Audit recommends fixing of responsibility for non-production besides ensuring submission of record.

[PDP No.55]

### 20.4.1.2 Irregular appointment under deceased quota - Rs 4.600 million

According to Rule 17-A of the Punjab Civil Servants (Appointment & Condition of Services) Rules, 1974 whenever a civil servants dies while in service or is declared invalidated/incapacitated for further service, one of his unemployed children or his wife/widow may be employed by the appointing authority against a post to be filled under Rule 16 & 17 for which he/she possesses the prescribed qualification and experience.

During the scrutiny of service record of following officials working in the office of CEO (DHA) Sialkot it was observed that important record such as educational credentials, original appointment orders, and service books neither available in the record nor provided after repeated request.

<b>Rs in million</b>				
<b>Name of employee</b>	<b>Designation</b>	<b>Date of Appointment</b>	<b>Place of Posting</b>	<b>Amount</b>
Muhammad Waqar	Junior Clerk	Record Not Provided	CEO (DHA) Sialkot	2.300
Muhammad Qadeer	Junior Clerk	Record Not Provided	CEO (DHA) Sialkot	2.300
<b>Total</b>				<b>4.600</b>

Relevant record was not provided for scrutiny due to weak financial and administrative controls.

This resulted in doubtful payment on account of pay & allowances for Rs 4.600 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the appointments were made as per rule and record was available for ready reference but no record was produced at the time of verification. DAC directed to inquire the matter that the persons involved are falling under the eligibility criteria under sec 17-A of the Punjab Civil Servants (Appointment & Condition of Services) Rules,1974.No progress was made till finalization of this report.

Audit recommends fixing of responsibility for non-production of service record.

(PDP No.12)

## 20.4.2 Fraud / Misappropriation

### 20.4.2.1 Shortage of medicines in the stock - Rs 26.601 million

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

District Health Officer, Sialkot incurred huge amount for purchase of various medicines under Bulk Purchase process and stored at various DHO medicines stores during the financial year 2019-20. During the physical inspection of stores and stocks it was found that different medicines worth Rs 26.601 million were short in the stock as compared to the quantity and batch number of medicines written in the stock register. Audit was of the view that the medicines were stolen from the stock which resulted in loss to government as detailed below.

Table 1

Rs in million		
Name of Formations	Location of Store	Amount
DHO Sialkot	DHO Medicines Store Pasrur, Sialkot	1.436
DHO Sialkot	DHO Medicines Store Samberial Sialkot	14.221
DHO Sialkot	DHO Medicines Store Chitti Sheikaha Sialkot	1.184
DHO Sialkot	EPI Store Muradpur	1.616
<b>Total</b>		<b>18.457</b>

Table 2

Rs in million				
Sr. No.	Location of Store	Description	Amount	Remarks
1	DHO Main Medicines Store,	Local Purchase Medicines	5.426	Batch Nos. of medicines lying in the store not matched
2	Chaoni Salariyan, District Sialkot	Bulk Medicines	2.718	Batch Nos. of medicines lying in the store not matched
<b>Total</b>			<b>8.144</b>	

Due to defective financial discipline and weak internal controls, complete stock of medicines was not available.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that medicines were

properly entered in the stock register and distributed to concerned health facilities. Reply was not relevant, DAC directed to hold a joint inquiry by deputing an impartial person under the supervision of CEO Health. No progress was made till finalization of this report.

Audit recommends that matter be looked into at appropriate level besides fixing of responsibility against the person(s) at fault.

(PDP No.116,117,118,119, 114, 115)

#### **20.4.2.2 Misappropriation due to excess quantities shown in the local purchase stock - Rs 4.761 million**

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

District Health Officer, Sialkot incurred huge amount on purchase of various medicines under Local Purchase process and stored at DHO medicines store Chaoni during the financial year 2019-20. During the physical inspection of store and stock it was found that different medicines were available in excess quantity as compared to the quantity written in the stock register.

<b>Rs in million</b>				
<b>Name of Formation</b>	<b>Location of Store</b>	<b>Description</b>	<b>Amount</b>	<b>Remarks</b>
DHO Sialkot	DHO Medicines Store Chaoni, Sialkot	Bulk Medicines (Drip Set)	1.220	Excess Quantity
	DHO Medicines Store Pasrur, Sialkot	Bulk Medicines	2.965	
	DHO Medicines Store Samberial, Sialkot	Bulk Medicines	0.408	
	Medicines Store Chitti Sheikha, Sialkot	Bulk Medicines	0.168	
<b>Total</b>			<b>4.761</b>	

Stock of medicines was managed inefficiently due to defective financial discipline and weak internal controls.

This resulted in shortage of stock worth Rs 4.761 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that Store Keeper could

not maintain the said entries on stock register on time due to some busy schedule of office assignments. Moreover, the entries in stock register were maintained properly. Reply was not relevant, DAC directed to hold a joint inquiry by deputing an impartial person under the supervision of CEO Health. No progress was made till finalization of this report.

Audit recommends that matter be looked into at appropriate level besides fixing of responsibility against the person(s) at fault.

(PDP No. 110, 111, 112, 113)

### **20.4.3 Irregularities**

#### **20.4.3.1 HR / Employee related irregularities**

##### **20.4.3.1.1 Doubtful payment of pension – Rs 14.625 million**

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

CEO (DHA), Sialkot made payment of Rs 14.625 million on account of pension to the 78 retired officials of Municipal Committee during the year of 2019-20. During scrutiny of pension record the following irregularities were noticed;

- Personal file of pensioners including important service record such as Service Book, Original appointment and retirement order, LPC, List of Family members and Pension Payment History. CEO (DHA) Sialkot was not produced during audit.
- There was no entry on broad sheet register since October 2018 to date of audit.
- Pictures and CNIC either not affixed or unattested on the broad sheet register page.

Pension was paid without maintenance of prescribed record due to weak financial and administrative controls.

This resulted in irregular pension payment of Rs 14.625 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the record is available for ready reference but no record was produced at the time of verification. DAC directed that a scrutiny committee be constituted to certify / verify that all the pension files are available according to number of pensioners and are complete in all respect. No progress was made till finalization of this report.

Audit recommends that matter be looked into at appropriate level besides fixing of responsibility for non-maintenance of record.

(PDP No.01)

##### **20.4.3.1.2 Irregular payments of allowances during leave period - Rs 13.165 million**

According to Govt. of Punjab Finance Department letter No. FD.SR-I/6-8/2018 dated 30.09.2020 it is advised that the Doctors are not

entitled to grant of Health Professional Allowance, Special Health Care Allowance, non-practicing allowance and Health Sector Reforms Allowance during leave period. According to the provisions of national pay scales conveyance allowance is admissible to meet the expenses of travelling from house to duty place, as conveyance allowance is not admissible during leave period, similarly C.A is not admissible to employees who are residing within the premises of duty place.

Management of following formations of District Health Authority Sialkot did not make deduction of various allowances from the employees who remained on leave during the financial year 2019-20 resulting in excess payment on account of allowances by the amount of Rs 13.165 million.

<b>Rs in million</b>			
<b>Sr. No.</b>	<b>Name of Formations</b>	<b>Descriptions</b>	<b>Amount</b>
1	THQ Hospital Pasrur	Allowance paid during leaves	4.506
2	THQ Hospital Daska	-do-	8.659
<b>Total</b>			<b>13.165</b>

Excess payment of allowances without making deductions against leave period was due to weak financial controls,.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the officials were maintaining attendance on biometric system. There were technical faults in the system. The leave period, day offs and period before joining was shown as absent. DAC did not accept the contention of the department and kept the para pending for recovery of overpayment. No progress was made till finalization of this report.

Audit recommends recovery of overpaid allowances from concerned besides fixing of responsibility against officers at fault.

(PDP No.130 & 182)

#### **20.4.3.1.3 In-admissible payment of incentive allowances - Rs 10.748 million**

As per P&SHCD Notification No.PA/DS (G)4-8/2016 dated August 3, 2016, 40% of the incentive allowance shall be paid subject to the conduct of evening rounds in hospitals by the consultants “on call basis”. For the purpose consultants shall check out from morning shift through bio-metric attendance system after 02:00 pm and shall check in again at 05:00 pm. Their attendance and evening rounds timings shall be strictly monitored through Biometric attendance system.

Management of under mentioned formations of District Health Authority Sialkot paid an amount of Rs 10.748 million to various doctors during the financial year 2019-20 on account of incentive allowance but neither the bio metric record nor the evening notes were available.

Sr. No.	Name of Formations	Rs in million	
		No. of doctors	Amount
1	THQ Hospital Pasrur	08	2.589
2	THQ Hospital Daska	11	3.377
3	THQ Kotli Loharan	07	0.980
4	MS THQ Hospital Samberial	13	3.802
<b>Total</b>		<b>39</b>	<b>10.748</b>

Incentive allowance was drawn without justification due to weak internal controls.

This resulted in unjustified drawl of incentive allowance amounting to Rs 10.748 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the doctor/consultant performed the duty in the evening but no evidence was available in this regard at the time of verification. DAC directed to recover the amount involved if the doctor/consultant fails to produce evidence for working on call basis, MS will also certify the performance of the consultant No progress was made till finalization of this report.

Audit recommends recovery of incentive allowance from the concerned.

(PDP No.139,184,225,250)

#### **20.4.3.1.4 Less recovery of house rent allowance - Rs 4.479 million**

According to Govt. of Punjab Finance Department Letter No. FD/SR I-3-4/85 dated 12<sup>th</sup> July 1989 that house rent from the occupant of the houses above their entitlement would be paid @ 10% of the highest of the pay scale/ category fixed by the Govt. for the entitlement of such house.

During scrutiny of record of M.S THQ Hospital Daska Sialkot it was observed that the designated residences of BPS 11-15 and of Medical Superintendent were illegally occupied by six employees having below scales but the house rent allowance was not being deducted @ 10% of the highest of the pay scale for which the accommodation was entitled.

Due to weak internal controls government residences remained occupied by the employees illegally without paying the prescribed HRA.



This resulted in loss of Rs 4.479 million to the government.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that in order to avoid financial loss to government, residences were allotted to lower grade officials. DAC directed to recover the amount from the persons who were residing in the residences above their entitlement. No progress was made till finalization of this report.

Audit recommends recovery of HRA from concerned employees.

(PDP No.195)

#### **20.4.3.1.5 Excess payment of HSRA - Rs 3.057 million**

According to letter No. PO (P&E-I)19-113/2004 dated 13.04.2017 of Punjab Finance Department, Health Sector Reforms Allowance will be given to the Staff at prescribed rates at less attractive DHQ/THQ hospitals.

Management of following formations of District Health Authority Sialkot drew an amount of Rs 3.057 million and paid to various officers/officials on account of Health Sector Reforms Allowance in violation of the rule *ibid*. Detail is as under:-

Sr. No.	Name of Formations	No of employees	Rs in million
			Amount
1	DHO Sialkot	4	0.255
2	Dy. DHO Sialkot	10	0.582
3	THQ Kotli Loharan	25	2.220
<b>Total</b>			<b>3.057</b>

HSRA was paid without entitlement due to weak financial controls.

This resulted in unauthorized payment of Rs 3.056 million on account of HSRA.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that changes for recovery were submitted in DAO Sialkot but evidence for deduction was not produced during verification. DAC kept the para pending till full recovery. No progress was made till finalization of this report.

Audit recommends recovery from the concerned.

(PDP No. 22, 52, 82, 223)

#### 20.4.3.1.6 Irregular appointment under invalidated / incapacitated quota - Rs 2.424 million

According to Rule 17-A of the Punjab Civil Servants (Appointment & Condition of Services) Rules,1974 ' whenever a civil servants dies while in service or is declared invalidated/incapacitated for further service, one of his unemployed children or his wife/widow may be employed by the appointing authority against a post to be filled under Rule 16 & 17 for which he/she possesses the prescribed qualification and experience.

Management of following formations of District Health Authority Sialkot appointed various officials under 17-A quota. Audit further probed the personal record of the concerned which revealed that Medical Certificate of authorized medical board was not on record which justified the nature of disability whether he fell under above mentioned category. Furthermore educational credentials were also not available on record. In the absence of disability certificate appointment cannot be considered regular.

<b>Rs in million</b>				
<b>Name</b>	<b>Designation</b>	<b>Date of appointment</b>	<b>Appointed Against</b>	<b>Amount</b>
Hafiz Muhammad Zubair	JC	11.12.2018	Shahid Abbas	0.768
M.Azam	Chowkidar	11.12.2018	Salamat Ali	0.396
Arslan Tariq	Store Keeper	26.04.2017	Tariq Javaid	1.260
<b>Total</b>				<b>2.424</b>

Record related to appointments was not provided for scrutiny due to weak internal controls.

This resulted in doubtful appointments under 17-A quota

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the appointments were made as per rule and record was available for ready reference but no record was produced at the time of verification. DAC directed to inquire the matter that the persons involved are falling under the eligibility criteria under sec 17-A of the Punjab Civil Servants (Appointment & Condition of Services) Rules,1974.No progress was made till finalization of this report.

Audit recommends the investigation of the matter for fixing of responsibility of irregular appointments.

(PDP No. 13, 16, 17)

## 20.4.3.2 Procurement related irregularities

### 20.4.3.2.1 Expenditure over & above allocation of LP budget - Rs 104.474 million

According to Government of the Punjab Health Department letter No.PSHD-TC0-1(M)6-14/217 dated 16<sup>th</sup> December, 2017, policy and operational guidelines for Local Purchase of Medicines (Day to Day). Currently, 15% of the total budget of medicine is earmarked in hospitals for local purchase system.

- i. Management of under mentioned formations of District Health Authority Sialkot incurred huge amount for purchase of LP medicines during the financial year 2019-20. Contrary to above rule expenditure on local purchase was incurred amounting to Rs 79.736 million (45% of total medicine budget) which was beyond the prescribed limit of Rs 26.141 million (15% of total medicines budget). This resulted in excess expenditure on Local Purchase amounting to Rs 53.594 million (205% more than prescribed LP limit) as detailed below:-

<b>Rs in million</b>					
<b>Formations</b>	<b>Total Budget of Medicines</b>	<b>Limit for LP (15%)</b>	<b>Exp. on LP</b>	<b>Excess Exp.</b>	<b>% age of Excess</b>
DOH Sialkot	73.321	10.998	40.656	29.658	269%
DHQ Pasrur	22.221	3.783	15.999	12.216	322%
DHQ Daska	68.634	10.295	20.241	9.945	97%
RHC Satrah	7.102	1.065	2.840	1.775	167%
<b>Total</b>	<b>171.278</b>	<b>26.141</b>	<b>79.736</b>	<b>53.594</b>	

- ii. District Health Officer (DHA) District Sialkot incurred an amount of Rs 40.655 million for purchase of LP medicines during the financial year 2019-20 for 88 BHUs, MCH and GRDs. As per guidelines Local Purchase of Medicines (Day to Day) was allowed for emergencies of indoor patients only on a prescription of authorized medical practitioners. Contrary to guidelines District Officer Health Sialkot had no need to purchase LP Medicines because neither BHUs, MCHs and GRDs deal with emergency nor indoor department established in any health facilities under his jurisdiction.
- iii. District Health Officer (DHA) District Sialkot incurred an amount of Rs 10.225 million for purchase of medicines for different health facilities (BHUs, MCHs & GRDs), but not a single medicine was issued to any health facility at the end of financial year on

30.06.2020. These medicines were lying in the stock and were losing their shelf life as depicted in below mentioned table.

Rs in million			
Financial year	No of Medicines involved	% age of Saving	Amount
2019-20	21	100%	10.255

Unjustified expenditure was made on LP medicines due to weak financial controls.

This resulted in irregular expenditure on Local Purchase of medicines amounting to Rs 104.474 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that medicines were purchased through LP process to meet the requirement of knockdown criteria. DAC directed the department to get the matter regularized as the DHO cannot adopt the procedure of purchase of LP medicines because it is only for health facilities. The DAC further directed that the department may enter into a framework agreement under PPRA rules 2014 for the purchase of medicines other than the rate contract items. No progress was made till finalization of this report.

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

(PDP No. 37, 39, 40, 150, 200, 268)

#### **20.4.3.2.2 Irregular purchase of medicines through LP instead of bulk - Rs 5.719 million**

According to Government of the Punjab Health Department letter No.PSHD-TC0-1(M)6-14/217 dated 16th December, 2017, policy and operational guidelines for Local Purchase of Medicines (Day to Day) Local purchase costs government higher price in comparison to bulk purchases. Therefore, the aim is to reduce the incidences of local purchase by identifying commonly and frequently purchased items and including them into the list of bulk purchase mandate. Currently, 15% of the total budget of medicine (Rs 73,320,523) is earmarked in District Health Officer (DHA) District Sialkot for local purchase system.

District Health Officer (DHA) District Sialkot incurred an amount of Rs 40.655 million for purchase of medicines during the financial year 2019-20 for 88 BHUs, MCH and GRDs. During scrutiny of record it was noticed that amount of Rs 40.655 million was incurred for LP which was 55% of the total budget of medicines (Rs 73.320 million). Although the

process of bulk purchase was started on November 11, 2019 but the supply orders were issued to already prequalified firms as per their total annual demand. District Officer Health Sialkot made Local Purchase of medicines and issued short quantity of supply orders for bulk purchase of various medicines to keep annual demand less than the requirement to create the shortage of medicines in future, so that it could be fulfilled through Local Purchase. **Annexure-AB**

LP medicines were purchased irregularly due to weak financial discipline.

This resulted in excess payment made on purchase of LP medicines amounting to Rs 5.719 million.

The matter was reported to PAO in September, 2020. In the DAC meeting held on 04.01.2021, department replied that the process of bulk purchased medicine was started in the month of November- 2019 by the competent authority. The Supply of bulk purchase was being received till the end of the financial year and stored till the arrival of DTL report . Later on, due to the lockdown policy of the Govt. of the Punjab from February 2020,the supply of medicines was disturbed badly. DAC directed the department to get the matter regularized due to late award of bulk rate contract and the medicines were purchased on local purchase mode.

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

(PDP No.42)

## **ANNEXURES**

## Annexure-A

### Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2020-21

Rs in million

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
<b>District Health Authority Attock</b>				
1	CEO DHA Attock	Loss to government due to non-recovery of SSB after regularization of employees	HR related	1.313
2		Loss to government due to non-forfeiting performance guarantee	Procurement	1.145
3		Non/less imposing of liquidity charges against late supply	procurement	0.401
4	THQ Hospital Hassan Abdal	Irregular payment of pending liability of bulk medicine from LP budget	procurement	5.330
5		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	2.771
6		Irregular supply of medicine by CEO over and above the hospital demand/ requirement	procurement	1.772
7		Overpayment of CA and HSRA during leave period	HR related	0.721
8		Irregular expenditure due to misclassification	procurement	0.299
9		Overpayment due to allowing higher grade and benefit of annual increment	HR related	0.271
10		Inadmissible payment of allowance	HR related	0.219
11		Non-surrendering of Anticipating Savings	Value for money	0.189
12		Irregular purchase through splitting	procurement	0.189
13		Non-verification of GST	procurement	0.126
14		Less deposit of test fees, government share	Value for money	0.095
15		Overpayment due to award of higher grade	HR related	0.088
16		Un-authorized drawing of consultant share by MS	Value for money	0.081
17		THQ Hospital, Jand	Loss to government due to non-deduction of house maintenance charges	HR related
18	Non-approval of accounting systems of Health Council from Finance Department Punjab		Value for money	3.736
19	Overpayment due to allowing higher rate of personal allowance		HR related	2.470
20	Non-surrendering of Savings		Value for money	1.469
21	Un-Authorized Drawing Hospital Share Fee		Value for money	0.771
22	Irregular expenditure due to misclassification		procurement	0.299
23	Inadmissible Payment Of Allowances		HR related	0.139
24	Less deposit of government fee		Value for money	0.127
25	Overpayment Due To Award Of Extra Increment		HR related	0.121
26	Overpayment Of Health Sector Reform Allowance		HR related	0.096
27	Unjustified Grant Of Annual Increment On Adhoc Appointment, Over Payment		HR related	0.094
28	Shortage of store items		Value for money	0.061

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
29	RHC Bahter	Non-approval of accounting systems of Health Council from Finance Department Punjab	Value for money	2.228
30		Irregular local purchase of medicines in violation of LP guidelines	procurement	0.350
31		Non-surrendering of Savings	Value for money	0.215
32		Non-verification of GST	procurement	0.170
33		Overpayment due to drawing NPA on wrong rate	HR related	0.113
34		Overpayment due to allowing higher grade and benefit of annual increment	HR related	0.115
35		DHO, Attock	Un-authorized payment of inadmissible allowance	HR related
36	Non-recovery of SSB after regularization of service		HR related	0.355
37	Unjustified payment of SSB after regularization of services		HR related	0.509
38	Non-deduction of Conveyance Allowance and HSRA during leave		HR related	0.800
39	Overpayments of conveyance allowance to vaccinators provided motorcycles		HR related	0.410
40	Doubtful payment of different allowances under A01270		HR related	16.824
41	Non-approval of accounting systems of Health Council from Finance Department Punjab		Value for money	5.058
42	Non-surrendering of Anticipating Savings		Value for money	198.753
43	Less drawn pension contribution of officers of Zila Council		HR related	0.755
44	Unjustified payment of TA/DA without performance		HR related	0.247
45	Loss due to non-residing in BHUs residences by the staff		HR related	25.096
46	THQ Hospital Pindigheb	Clearance of previous year liabilities without approval	Value for money	5.710
47		Non-completion of civil work	Value for money	5.000
48		Non-surrendering of Anticipating Savings	Value for money	0.972
49		Expenditure in excess of Budget allocation	Value for money	30.220
50		Less provision of bulk medicines by CEO DHA Attock	procurement	5.368
51		Non-utilization of Health council funds of revamping of Hospital	Value for money	5.000
52		Non deduction of HRA, 5% HR and Conveyance allowance	HR related	0.613
53		Over payment of account of Misc. allowances	HR related	0.320
54		Misclassification on account of Lab reagent from A03927	procurement	0.099
55	THQ Hospital Fateh Jang	Non-deduction of Conveyance Allowance and HSRA during leave	HR related	0.977
56		Clearance of previous year liabilities without approval	Value for money	4.877
57		Less provision of bulk medicines by CEO DHA	procurement	1.832



**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Attock		
58		Expenditure in violation of financial discipline under head A01277	HR related	0.508
59		Non-surrendering of Anticipating Savings	Value for money	2.155
60	IB District Hospital, Attock	Un-lawful purchase of medicines without DTL	procurement	9.319
61		Shortage of medicine in Hospital due to non-supply of Medicine during the year	procurement	12.400
62		Non-deduction of conveyance allowance during leave	HR related	0.110
63		Over payment due to Unauthorized drawl of HSRA	HR related	1.059
64		Overpayment on account of 30% SSB due to not fixation of Pay after regularization	HR related	0.126
65		Unjustified Expenditure due to clearance of Pending Liabilities	procurement	4.780
66		Unjustified and irregular payment	procurement	3.017
67		THQ Hospital Hazro	Un-lawful purchase of medicines without DTL	procurement
68	Irregular payment to CPS without approval of FD		HR related	1.262
69	Overpayment of CA and HSRA during leave period		HR related	0.066
70	Irregular/Misclassification of expenditure		procurement	4.117
71	Non maintenance of High Dependency Unit		Value for money	-
72	Non recovery of Ranitidine medicine		Procurement	0.136
73	RHC Rangoo	Irregular expenditure due to un-identifying head	Value for money	0.790
74		Non-production vouched account	-do-	0.000
75		Overpayment of CA and HSRA during leave period	HR related	0.087
76	DHQ Hospital, Attock	Purchase of medicines without DTL report	Procurement	1.610
<b>District Health Authority Bhakkar</b>				
1	CEO DHA	Un-lawful up-gradation of Para-medic post	HR	-
2		Non Procurement of required medicine	Procurement	27.271
3		Un-authorized excess purchase of medicine more than actual demand	-do-	36.477
4		Overpayment on account of Incentive allowance	HR	32.243
5		Unjustified Payment of Fixed Pay / Salary	HR	3.12
6		Un-Justified rate award to firm without having clinical experience	Procurement	-
7	DHO	Irregular expenditure by splitting of job orders to avoid quotations/Advertisement on PPRA Website	-do-	0.593
8		Irregular purchase of LP medicine without frame work rate award	-do-	0.754
9		Irregular expenditure on others by splitting bills	-do-	1.495
10	DHQ Hospital	Undue financial benefit to contractor by non-recovery of income tax on account of auction money of stand	-do-	0.462
11		Irregular purchase of LP medicines beyond limit	-do-	7.402
12		Non recovery of electricity charges from contractor of Canteen	Value for money	0.1
13	THQ Hospital	Payment of GST to suppliers for GST exempted		0.156

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount	
	Kallur Kot	items supplied to hospitals			
14		Excessive usage of LP budget then prescribed limit		3.811	
15		Non deduction of allowances of during leave	HR	0.597	
16		Un-authorized appointment of adhoc doctor into higher scale		-	
17		Doubtful treatment of patients at indoor without observing prescription of doctor	Others	-	
18		Non procurement of essential medicine	Procurement	1.816	
19		High rate of absentee in the hospital and non recovery of pay & allowances	HR	-	
20		Non availability of 24/7 Vaccination Facility at THQ Hospital	Others	-	
21		Irregular Unjustified extension in the period of Ad Hoc Appointment	HR	-	
22		Doubtful payment on account of purchase of machinery and equipment	Value for money	0.144	
23		Unjustified Payment of Dress/ Uniform Allowance	HR	0.003	
24		THQ Darya Khan	Irregular purchase of LP medicines beyond limit	Procurement	0.285
25			Un-authorized purchase of cell phone for personal use, Recovery thereof		0.065
26			Overpayment on purchase of X-Ray		0.038
	Non-recovery of cost of banned medicine			0.148	
27	THQ Mankera	Doubtful treatment of patients at indoor without observing prescription of doctor	Others	-	
28		High rate of absentee in the hospital and non recovery of pay & allowances	HR	-	
29		Irregular auction of Canteen & Parking contract and less recovery of Income Tax	Value for money	0.213	
30		Overpayment of conveyance allowance and house rent allowance	HR	0.117	
31	RHC Behal	Physical verification of stores & stock	Others	-	
32		Over Payment of HSRP, Mess Allowance, Dress Allowance & Conveyance Allowance worth	HR	-	
33		Irregular payment of Health Risk allowance to staff of BPS-05 and above, recovery thereof	HR	0.054	
34		Inadmissible payment of Integrated Allowance		0.004	
35	RHC Hyderabad	Non utilization of funds	Value for money	1.806	
36		Physical verification of stores & stock	Others	-	
37		Over Payment of HSRP, Mess Allowance, Dress Allowance & Conveyance Allowance	HR	-	
38		Non Deduction of Income Tax on Doctor Share		-	
39		Irregular payment of Health Risk allowance to staff of BPS-05 and above, recovery thereof		0.006	
40		RHC Jandanwala	Non deposit of income tax	Value for money	0.021
41	Non deposit of RHC Receipt into Govt. Treasury			0.044	
42	Physical verification of stores & stock		Others	-	
43	Inadmissible payment of Integrated Allowance		HR	0.04	
44	RHC Dhandla	Physical verification of stores & stock	Others	-	

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
45	DHDC	Irregular payment of Health Risk allowance to staff of BPS-05 and above, recovery thereof	HR	0.015
46		Inadmissible payment of Integrated Allowance		0.004
47		Physical verification of stores & stock	Others	-
48		Overpayment/loss due to un-economical purchase	Procurement	0.067
<b>District Health Authority Chakwal</b>				
1	DHQ Hospital Chakwal	Overpayment of pay & allowances	HR	2.086
2		Irregular grant of Annual increment of December 2019, Recovery thereof	HR	0.083
3		Overpayment on account of SSB	HR	0.539
4		Non recovery of pay & allowances during leave	HR	0.531
5		Overpayment due to non-deduction of conveyance allowance	HR	0.182
6		Overpayment due to non-deduction of inadmissible allowances	HR	0.27
7		Non/Less accountal of Stock & Store	Procurement	0.401
8		Non receipt of DTL reports	Procurement	0.35
9		Loss to the Government on account of Service Contract	Value of money	2.760
10		Non-approval of accounting systems of Health Council from FD	Others	3.949
11	THQ Hospital Talagang	Irregular payment of 40% Incentive Allowance	HR	3.407
12		Unjustified expenditure on electric store material	Procurement	0.652
13		Doubtful expenditure	HR	0.575
14		Less deposit of Fee to government	Value for money	0.129
15		Over drawl of pay & allowance due to non fixation	HR	0.557
16		Overpayment due to non-deduction of inadmissible allowances	HR	0.13
17		Overpayment of pay & allowances	HR	0.094
18		Difference in Bank Balance and Cash Book	Internal controls	0.149
19		Blockage of government money due to wasteful expenditure (approx)	Others	5.000
20		Irregular drawal of pay and allowances	HR	1.814
21		Excess suply of medicine	Procurement	1.462
22		Un-authorized expenditure	Procurement	0.084
23	Govt City	Non-approval of accounting systems of Health Council from FD	Others	2.489

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
24	Hospital Talagang	Irregular payment of 40% Incentive Allowance	HR	1.949
25		Doubtful expenditure	HR	0.518
26		Less deposit of Fee to government	Value for money	0.431
27		Over drawl of pay & allowance due to non-fixation	HR	0.076
28		Overpayment due to non-deduction of inadmissible duty allowances during long leave	HR	0.529
29		Overpayment due to non-deduction of Allowances	HR	0.2
30		Excess suply of medicine	Procurement	0.175
31	CEO DHA	Overpayment of pay & allowances	HR	0.06
32		Non-approval of accounting systems of Health Council from FD	Others	7.171
33		Irregular payment of 40% Incentive Allowance	HR	1.883
34		Irregular purchase of substandard medicines	Procurement	0.302
35		Non Collection of receipts into Account –VI	Others	0.25
36		Reduction of shelf life of medicines due to non-clearness of DTL	Procurement	5.935
37		Irregular drawal of pay and allowances	HR	1.901
38	DO Health	Non recovery of performance security	Procurement	0.618
39		Overpayment of pay & allowances	HR	0.135
40		Excess/less allotment of budget for LP medicines	Others	0.955
41		Overpayment on account of SSB	HR	0.805
42		Irregular grant of Annual increment of December, Recovery thereof	HR	0.28
43		Un-authorized payment of Health Sector Reform Allowance to non-entitled staff	HR	0.229
44		Trauma Center Kallar Kahar	Overpayment of pay & allowances	HR
45	Misclassified Expenditure		Procurement	0.065
46	Non-submission of annual financial statement/accounts by PHFMC		Others	-
47	Over payment due to transfer of pay after resignation		HR	0.549
48	Overpayment on account of SSB		HR	0.175
49	Overpayment of pay & allowances		HR	0.18
50	Non recovery of pay & allowances during leave		HR	0.297
51	Overpayment due to non-deduction of allowances of Govt. allotted accommodation	HR	0.312	

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
52		Non receipt of DTL	Procurement	0.474
53		Non refund of amount of balance quantity of Ranitidine	Procurement	0.117
54		Unauthorized appointment of daily wages out of health council	HR	0.193
55		Non deduction of GST & PST	Procurement	0.086
56		Irregular addition of income tax	Procurement	0.045
57	THQ Hospital Choa Saidan Shah	Extra supply of medicine than quantity demand/required	Procurement	0.734
58		Non-approval of accounting systems of Health Council from FD	Others	4.112
59		Less provision of budget regarding LP Medicine	Others	2.840
60		Irregular payment of 40% Incentive Allowance	HR	0.372
61		Over payment due to transfer of pay after expiry of contract	HR	0.206
62		Overpayment of pay & allowances	HR	0.218
63		Non recovery of pay & allowances during leave	HR	0.685
64		Overpayment due to less deduction of discount on LP Medicines	Procurement	0.054
65		Non refund of amount of balance quantity of Ranitidine	Procurement	0.06
66		RHC Balkasar	Unauthorized appointment of daily wages out of health council	HR
67	Non-surrendering of Savings		Others	3.643
68	Non-approval of accounting systems of Health Council from FD		Others	1.254
69	Excess provision of budget regarding LP Medicine		Others	1.259
70	Irregular payment of 40% Incentive Allowance		HR	1.531
71	Overpayment due to non-deduction of allowances of Govt. allotted accommodation		HR	0.144
72	Non-surrendering of Savings		Others	1.251
73	Less deposit of hospital receipts		Value for money	0.146
74	Over payment of pay & allowances due to wrong fixation		HR	0.054
75	Non-approval of accounting systems of Health Council from FD		Others	0.513
76	Non-submission of annual financial statement/accounts by PHFMC		Others	-
<b>District Health Authority Gujranwala</b>				

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
01.	CEO DHA GRW	Doubtful payment through POL for IRMNCH Vehicles	HR	4.15
02.		Non deduction of Income Tax	Prcurement	0.010
03.		Illegal Up-Gradation to the Post of Chief Technician in Excess of Prescribed Ratio	HR	-
04.		Irregular payment of HSRA	-do-	0.0249
05.	DHO GRW	Non deduction of Income Tax on account of Health Council	-do-	0.641
06.		Overpayment to the doctor due to drawl inadmissible pay & allowances	-do-	0.912
07.		Unjustified payment of pay and allowance through off cycle without bills	-do-	7.108
08.		Overpayment of pay and allowances due to annual increment	-do-	0.603
09.		Unjustified appointment of dispenser	-do-	0.638
10.		Unjustified drawl of pay and allowances	-do-	0.499
11.		Non deduction of GPF, BF,GI and overpayment of CA, QA etc	-do-	0.643
12.		Unjustified drawl of funds in cash	-do-	7.241
13.		Recovery of pay & allowances	-do-	0.519
14.		MS THQ Kamonke	Non-recovery from contractor on account of auction of Parking Stand	-do-
15.	Over Payment of Pay and Allowances due to transfer		-do-	0.673
16.	Irregular appointment of doctor recovery of pay & allowances for THQ Kamonke		-do-	2.405
17.	Unauthorized payment of annual increments		-do-	0.257
18.	Non refund of substandard medicine and loss thereof		-do-	0.192
19.	Non transparent record of MLC and non deposit of MLC Fee		-do-	0.151
20.	Non deduction of 5% accommodation charges		-do-	0.173
21.	Over Payment of annual increment		-do-	0.0597
22.	Non deduction of HRA, Conveyance allowance & 5% accommodation charges		-do-	0.053
23.	Irregular Expenditure by splitting Indents for		-do-	3.635
24.	Excess payment of pay & allowances		-do-	0.024
25.	Irregular expenditure on M&R		Procurement	0.928
26.	Irregular payment of pay and allowances in cash		-do-	1.142
27.	Loss to government due to non-auction of collection rights amounting		-do-	0.838
28.	Irregular expenditure on account of printing amounting		-do-	0.760
29.	Irregular purchase from un-registered person amounting		-do-	0.599
30.	Irregular expenditure on account of POL for vehicles		-do-	0.243
31.	Non-auction of unserviceable declared items		-do-	0.321
32.	Non-deduction of H.R.A, C.A & 5% of B.P amounting		-do-	0.125
33.	Irregular payment of Pay & Allowances amounting		-do-	0.254
34.	MS THQ	Unjustified payment of personal allowance	-do-	0.148
35.	Hospital	Non deduction of conveyance allowance, incentive	-do-	0.499

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
	Wazirabad	allowance and HSRA		
36.		Non Deduction of 5% repair charges, House rent and Conveyance allowance due to government accommodation	-do-	0.445
37.		Non deduction of Provincial Services Tax on the contractual supplies	-do-	1.893
38.		Unjustified payment of pay and allowances, incentive allowance and HSRA	HR	3.150
39.		Non-accountal of Stores/stock	Procurement	5.104
40.		Embezzlement/Non Deposit of test charges collected in the blood Bank	Others	0.480
41.		Less deposit of various government receipts	-do-	0.129
42.		Non deduction of income Tax on received Lab Share, X-Ray Share, MLC Share, Dental Share, Ultrasound Share and ECG Share	-do-	0.228
43.		Non deduction of Income Tax	-do-	0.051
44.		Non-Recovery of Overpaid Pay & Allowances	HR	0.274
45.		Recovery of Non Practicing Allowance	-do-	0.010
46.		Unauthorized Arrears bills amounting	-do-	1.918
47.	SMO RHC Ghakar	Less Collection from indoor patients	Others	0.099
48.		Less Deposit of public receipts into government treasury		0.0174
49.	RHC Ali Pur Chatha	Unjustified Payment of Pathologist/ Radiologist Shares To Doctor	HR	0.112
50.		Less Collection from indoor patients	Others	0.095
51.		Non-recovery of pay & allowance	HR	0.315
52.		Irregular utilization of health council funds	Others	0.435
53.		Non-recovery of 5% of Basic Pay, HRA and Conveyance Allowance	HR	0.525
54.		Irregular purchase from unregistered person	Procurement	0.282
55.		Non-verification of deposits of Govt. receipts worth	Others	0.460
56.	RHC Ahamd Nagar	Loss to government due to non-deduction / deposit of government taxes	Others	0.058
57.		Loss to government due to non-obtaining of discount on LP amounting	Procurement	0.0484
58.		Un-lawful grab of government share of lab fee	Others	0.0284
59.		Unjustified Payments of pay & allowances	HR	0.088
60.		Non-maintenance of Personal Files	-do-	--
61.		Irregular drawl in DDO Account instead of direct transfer to venders account	-do-	4.841
62.		Unjustified Payment of Pathologist Shares to Doctor	-do-	0.117
63.	SMO RHC Qila Didar Singh	Less Collection from indoor patients	Others	0.0277
64.		Less Deposit of public receipts into government treasury	Others	0.133
65.		Non deduction of 5% repair Charges recovery		0.233
66.	SMO RHC Sodhra	Unjustified payment of personal allowance	HR	0.258
67.		Unjustified Pay and allowances due to absent from duty	HR	0.543
<b>District Health Authority Gujrat</b>				
1	CEO DHA	Overpayment to the supplier on account of LP/day to	Procurement	1.768

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
	Gujrat	day medicine		
2		Unauthorized purchase of LP medicines amounting	Procurement	34.107
3		Unauthorized consumption of LP medicines	Procurement	34.107
4		Unjustified purchase of LP/day to day medicine	Procurement	34.107
5		Unauthorized consumption of LP medicine	Procurement	34.107
6		Unjustified payment on account of ranitidine	Procurement	0.202
7		Unauthorized drawl of pay and allowances		3.154
8		Excess payment to the contractor on account of LP medicine	Procurement	0.961
9		Excess payment to the supplier on account of LP/day to day medicine	Procurement	1.865
10		Illegal up gradation to the post of chief technician in excess of prescribed ratio	HR related	-
11		Non deduction of Benevolent Fund and Group Insurance	-do-	1.119
12		Unjustified payment of Ph.D / M.Phil allowance, increment and non-deduction of BF,GI	-do-	0.138
13		Overpayment of pay and allowances	-do-	0.132
14		Unjustified drawl of pay and allowances	-do-	1.054
15		Unjustified payment of SSB and non-deduction of GPF, BF & GI	-do-	0.349
16		Recovery of HSR allowance	-do-	1.275
17		Recovery of pay & allowances	-do-	0.360
18		Unjustified drawl of pay and allowances	-do-	0.35
19		Unjustified drawl of HSRA – recovery thereof	-do-	0.529
20		Overpayment on account of pay and allowances	-do-	0.621
21		Recovery of pay & allowances	-do-	0.169
22		Unauthorized consumption of LP medicine	Procurement	4.592
23		Recovery of pay & allowances from doctors	-do-	0.346
24	DHO Gujrat	Recovery of SSB and non-deduction of GPF,BF & GI	-do-	0.603
25		Non deduction of conveyance allowance during leave	-do-	0.339
26		Recovery of pay & allowances	-do-	0.11
27		Unauthorized drawl of funds in cash	Procurement	2.16
28		Unauthorized expenditure on account health council	Procurement	0.684
29		Non deduction of GST on account of Health Council	Procurement	1.31
30		Non deduction of Income Tax on account of Health Council	Procurement	0.745
31		Unauthorized expenditure on account health council	Procurement	0.367
32		Unjustified payment of Ph.D./M.Phil. allowance	HR related	0.555
33		Recovery of SSB and compulsory deductions	-do-	0.380
34		Unauthorized payment on account purchases/repairs	Procurement	0.294
35	MS THQ Hospital	Irregular payments of allowances during leave period recovery thereof	HR related	0. 779
36	Kharian	Recovery of Pay	-do-	0.289



**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
37		Recovery of Pay of Absence period	-do-	0.198
38		Recovery of Pay of Extra Casual Leaves	-do-	0.0 20
39		Unauthorized Drawl of Pay	-do-	1.391
40		Overpayment of PCA	-do-	0.020
41		Non-obtaining the Performance Security	-do-	0. 228
42		Less Collection from indoor patients	-do-	0.026
43		Less Deposit of X-Ray Fees	Other	0.118
44		Less Deposit of Ultrasound Fees	Other	0. 285
45		Non deduction of income tax	Procurement	0.036
46		Non Recovery Installments from Contractor of Canteen	Other	0.51
47		Non Recovery Installments from Contractor of Parking	Other	0.660
48		Non Submission of account of income by the contractor	Other	1.710
49		Non deduction of PST @16% from the contracts of auction of collection rights of	Other	0. 336
50		MS THQ Hospital SaraiAlamgir	Recovery of pay & allowances (GI, GPF, BF)	HR related
51	Recovery of pay and allowances amounting		-do-	.0 167
52	Unauthorized drawl of pay and allowances		-do-	3.929
53	Non deduction of conveyance allowance and salaries		-do-	0.632
54	Unauthorized drawl of Health Sector Reform Allowance		-do-	0.258
55	Unauthorized consumption of LP medicine		Procurement	1.530
56	Unauthorized drawl of pay and allowance through off cycle		HR related	0. 386
57	Unauthorized drawl of pay and allowances		-do-	.0 689
58	Unjustified drawl of pay & allowances		-do-	1.058
59	Recovery of pay & allowances		-do-	0.594
60	Unjustified payment of pay & allowances -recover thereof		-do-	0.0 97
61	MS THQ Level Hospital Dinga	Lapse of government money	Value for money	4.664
62		Irregular payment of pay & allowance to Adhoc appointees	HR related	21.465
63		Unjustified payment of pay & allowances		2.106
64		Non-recovery / non-recoupment of Health Council Funds	Value for money	1.250
65		Overpayment of special allowances	HR related	4.722
66		Excess payment of incentive allowances	-do-	0.234
67		Un-authorized grab of Receipt Share	Other	0.240
68		Un-justified / irregular payment of pay & allowances	HR related	0.652
69		Non-deduction of maintenance charges	-do-	0.121
70		Overpayment of allowances	-do-	0.079
71		Loss to government due to non-deduction / deposit of government taxes	Other	0.051
72	MS Major	Unjustified payment of allowances	HR related	0.738
73	Shabir Sharif	Unjustified drawl of NPA & PCA	-do-	3.749
74	Shaheed	Inadmissible/Overpayment of special allowances	-do-	13.089
75	Hospital	Recovery of -in respect of HSRA and Deputation	-do-	1.489

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
	Kunjah	allowance and Pay and allowances		
76		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts of	-do-	3.729
77		Recovery of SSB, Adhoc Relief Allowance &GPF	-do-	1.319
78		Non deduction of Provincial Services Tax on the contractual supplies	Other	2.076
79		Unjustified payment of pay and allowances, incentive allowance and HSRA	HR related	3.150
80		Non recovery of Parking fee	Other	0.725
81		Non refund of banned Ranitidine Injection	Procurement	0.078
82		Non deduction of income Tax- on received Lab Share, X-Ray Share, MLC Share, Dental Share, Ultrasound Share and ECG Share	Other	0.221
83		Non deduction of Income Tax	Other	0.051
84		Irregular Printing in violation of PPRA rules	Procurement	0.918
85		Irregular drawl of conveyance and house rent allowance	HR related	0.421
86		Non Deduction of 5%repair charges due to govt. accommodation	-do-	0.105
87		Irregular expenditure on purchase of day-to-day medicine	Procurement	3.346
88	MS Government Trauma Centre Lalamusa	Unauthorized Arrears bills	HR related	0.304
89		Non Deduction of Income Tax	Procurement	0.134
90		Irregular payment of allowances during leave period	HR related	0.037
91		Non collection of performance security on Local Purchase	Procurement	0.165
92		Inadmissible/Overpayment of special allowances	HR related	0.660
93		Irregular expenditure	Procurement	1.643
94		Irregular grant of annual increment to Ahoc employee	HR related	0.09
95		Unauthorized drawl of HSRA and incentive allowance	-do-	0.21
96	SMO Civil Hospital Kotla Arab Ali Khan	Recovery of payment due to annual increment to adhoc employee	-do-	0.213
97		Recovery due to payment of annual increment to adhoc employees	-do-	0.602
98		Non deduction of Income Tax on account of Health Council	Procurement	0.067
99		Non deduction of GST on account of Health Council	Procurement	0.136
100		Overpayment of conveyance allowance	HR related	0.035
101		Inadmissible/Overpayment of special allowances	-do-	5.143
102		Inadmissible drawl of Health Sector Reform Allowance	-do-	0.288
103	SMO Civil Hospital Jalal purJattan	Non deduction of 5% repair Charges	-do-	0.296
104		Unjustified payment of adjustments of account of pay and allowances	-do-	2.215
105		Unjustified payment of personal allowance	-do-	0.26
106		Overpayment of pay and allowances due to non-deduction of GP Fund GI and BF	-do-	0.166
107		Unjustified payment	-do-	5.9

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
108	MS THQ Level Hospital Lalamusa	Unjustified drawl of PCA	-do-	0.134
109		Unjustified payment of pay and allowances	-do-	1.6
110		Unauthorized purchase of LP medicines	Procurement	0.759
111		Unjustified payment of pay and allowances	HR related	0.195
112		Non-recovery of maintenance charges @ 5% of Basic Pay	-do-	0.131
113		Irregular payment of allowances during leaves period recovery thereof	-do-	0.105
114		Unauthorized printing from M/S Sabri printing press		1.102
<b>District Health Authority Hafizabad</b>				
1	CEO DHA Hafizabad	Irregular expenditure pay and allowances due to unjustified regularization	HR related	184.68
2		Mis-use of District Health Authority vehicles	Value for money	3.9
3		Unjustified pay and allowances without post	HR related	2.089
4		Doubtful reimbursement of medical bills	HR related	3.574
5		Wastage of Government property due to non Auction of condemn Motor Cycles	Other	1.08
6		Irregular payment of allowances during leaves period	HR related	1.174
7		Loss to Government due to non-auction of old / unserviceable vehicles	Other	17.65
8		Irregular inclusion of post in annual budget without SNE from the competent Authority	HR related	4.8
9		Non production of record transfer of amount to PHFMC for running their business	-do-	44.85
10		Unjustified transfer of medicine to RHCs	Procurement	16.713
11		Improper store of medicine without construction of store	-do-	
12		Non execution of agreement	-do-	
13		Non independent third party baseline appraisal of the performance of the designated health Facilities	Value for money	
14		Non-convening of steering committee and non achieving targets for provision of health facilities to general public.	Others	0
15		Non consideration and importance DHA in budget	Value for money	
16		Non provision of financial statement	NPR	
17		Non inspection of health facilities record by DHA	NPR	
18		Non record keeping of vacant posts of Health Facilities staff	HR related	
19		Non repair and maintenance of buildings, equipment etc.	Others	
20		Non submission of quarterly progress report to DHA Hafizabad by PHFMC	others	
21		Non submission of detail of posting additional staff in PHFMC	HR related	
22		Non submission of audit report to DHA Hafziabad by PHFMC	NPR	
23		Non filling the posts in best interest of the service	HR related	

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		delivery to general public		
24		Non finalization of pending enquiries	Others	
25		Recovery due to Absent Period	HR related	0.574
26		Irregular Payment of NPA recovery	-do-	0.978
27		Unjustified Occupation of Govt. Residence recovery of Penal rent	-do-	1.493
28		Unauthorized/Unjustified Payment of Pay and allowances Recovery	-do-	0.42
29		Non deduction of House rent and	-do-	0.335
30		Non Deposit of Govt. share of receipt Fee	Others	0.339
31		Wastage of government property due to excessive availability	-do-	1.752
32		Non auction of cycle Stand and car parking and cafeteria loss to government	-do-	0.24
33		Irregular payment of allowances during leave period recovery	HR related	0.15
34		Un-justified payment of GST on electricity bill of more than fifty bedded hospital	Others	0.914
35		Un-justified creating pending liability on electricity bill	Others	3.679
36		Unjustified Payment of Pay and allowances	HR related	0.18
37		Unjustified Payment of Pay and allowances	-do-	0.145
38		Unjustified Payment of Pay and allowances	-do-	0.1
39		Unauthorized payment of Risk Allowance	-do-	0.037
40		Irregular payment of arrears of pay & allowances	-do-	5.9
41		Unauthorized/Unjustified Payment of Pay and allow	-do-	0.188
42		Non auction of condemn items of hospital	Others	0.3
43	THQ Pindi Bhattian	Non-utilization of budget	Vaue for money	3.627
44		Unjustified purchase of Mobile Phone	Procurement	0.269
45		Unjustified Purchase of Batteries	-do-	0.252
46		Unjustified Execution of Civil work	-do-	1.359
47		Unjustified purchase by splitting the indent to avoid quotations/Advertisement	-do-	0.627
48		Recovery of over payment	-do-	1.731
49		Recovery of unjustified drawl of C.A	HR related	0.073
50		Recovery of unjustified drawl of C.A	-do-	0.119
51		Recovery of unjustified drawl of C.A	-do-	0.12
52		Irregular payment of arrears of pay & allowances	-do-	2.647
53		Irregular drawl of Conveyance and House Rent Allowance recovery	-do-	0.277
54		Non deduction of Sales Tax	Procurement	0.842
55		Non deduction of Income tax	-do-	0.495
56		Non maintenance of residential area of BHU	Others	0
57		Irregular expenditure on P.O.L	-do-	1.996
58	DHO Hafizabad	Unjustified travelling claimed recovery of over payment	-do-	0.07
59		Non-recovery of house rent	RH related	0.109
60	RHC Kassoki	Non functional of ambulance	Value for money	1.5

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
61		Non-functional of x-Ray Unit from last six months and wastage of Government Property	-do-	1
62		Loss of government property due to non repair and maintenance of residences	HR related	
63		Mis presentation of receipt due to Receipt Book printing without serial No	Procurement	0
64		Non provision of medicines by PHFMC	-do-	0
65		Un-due relation of Government many due to non-utilization of stock.	-do-	0
66		Misclassification	-do-	0.165
67		Non transfer of government taxes to concerned department	Others	0.677
68		Irregular expenditure	-do-	0.174
69		Irregular expenditure from Health Council-	-do-	1.158
70		Unjustified expenditure from Health Council	-do-	1.153
71		Irregular advance Drawl from Health Council	-do-	0.025
72		Less/Non deduction of Income Tax	-do-	0.038
73		Unjustified receipt of doctor share	Others	0.842
74		Mis presentation of receipt due to Receipt Book printing without serial No	Procurement	0
75		Non provision of medicines by PHFMC	-do-	0
76		Non transfer of government taxes to concerned department	Others	0.115
77		Irregular expenditure from Health Council	-do-	0.44
78		Unjustified expenditure from Health Council	Procurement	0.44
79		Recovery of water charges	Others	0.306
80	RHC Rasool Pur Tarar	Irregular purchase of medicine due to no warranty certificate by the supplier	Procurement	0
81		Recovery of over payment of pay and allowances	HR related	0.525
82		Recovery of unjustified payment of house rent and conveyance allowance	-do-	0.136
83		Unauthorized/Unjustified Payment of Pay and allowances Recovery	-do-	0.085
84		Unjustified drawl of house rent and conveyance allowance	-do-	0.232
85		Recovery Due to Absent Period	-do-	0.089
86		Unjustified payment of Pay and allowances	-do-	0.011
87	RHC Jalal Pur Bhattian	Recovery Overpayment of pay & Allowances	-do-	0.992
88		Irregular payment of allowances during leave period	-do-	0.055
89		Drawl of POL for Generator	Procurement	0.208
90		Irregular payment of arrears of pay & allowances	HR related	1.019
91		Recovery of house rent	-do-	0.638
92	RHC Kaliki	Improper storage of medicine	Others	0
93		Unlawful consumption of 1310 Nos. Ranitidine Injections.	Others	0
94		Loss to government due to payment of taxes on behalf of vendors	Procurement	0.057
95	RHC Skhuki	Inadmissible/Overpayment of special allowances	HR related	0.266
96	RHC Vanike	Doubtful expenditure on account of medical charges	-do-	0.364
97	Tarar	Irregular expenditure on account of TA / DA	-do-	0.249

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
98		Unjustified Payments of pay & allowances	-do-	0.174
99		Non-deduction of 10% Income Tax	Procurement	0.039
100		Un-justified payment of HSRA	HR related	0.018
101		Unjustified drawl of pay and allowances	-do-	0.97
102		Unjustified drawl of pay and allowances by the resigned and absent doctors	-do-	1.063
103		Loss to the government under framework contract	Procurement	0.747
104		Drawl of pay and allowances during EOL	HR related	0.777
105		Overpayment to the supplier on account of LP/day to day medicine	Procurement	3.241
106		Unauthorized purchase of surgical items from LP medicines	-do-	5.1
107		Unjustified drawl of pay and allowance after the relinquish of charge	HR related	0.412
108		Non verification/collection of govt. receipts	Others	8.702
109		Unjustified drawl of pay and allowances due to EOL	HR related	0.712
110		Unjustified drawl of pay and allowance due to absent	-do-	0.53
111		Non deduction of conveyance allowance	-do-	0.941
112		Unjustified drawl of NPA	-do-	15.599
113		Unjustified drawl of funds	-do-	8.022
114		Overpayment of SSB and non deduction of GPF,BF,GI	-do-	0.331
115		Unjustified drawl of pay and allowance due to resignation	-do-	0.518
116		Unauthorized consumption of LP medicines	Procurement	21.49
117		Unauthorized expenditure due to appointment of contingent paid staff	HR related	1.002
118		Overpayment due to payment of pay and allowances in EOL	-do-	0.607
119		Unjustified payment of qualification/M.Phil allowance	-do-	0.827
120	DHQ	Unjustified payment of pay and allowances	-do-	1.877
121	Hafizabad	Unauthorized consumption of LP medicines	Procurement	8.594
<b>District Health Authority Jhelum</b>				
1		Non Supply of Medicine Rs330,000 and non recovery of performance security @5% 16500	Others	0.33
2		Non Collection of receipts into Account –VI	-do-	5.241
3		Non utilization of development budget	-do-	6.12
4		Non deduction of income tax	-do-	0.640
5	CEO DHA JLM DHO Jlm	Over drawl of pay & allowance due to non fixation	HR related irregularities	0.108
6		Overpayment due to irregular up gradation to the post	HR related irregularities	12.388
7		Expenditure in violation of financial discipline	Others	12.242
8		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	4.7
9		Non deduction of pay & allowances	HR related irregularities	0.141

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>	
10	RHC Dina DHQ JLM THQ Hospital Sohawa THQ PD Khan -do-	Non deduction of due taxes	Others	0.065	
11		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	1.069	
12		Irregular grant of Annual increment of December 2019, Recovery thereof	HR related irregularities	0.129	
13		Overpayment on account of SSB	-do-	0.237	
14		Irregular payment of anesthesia allowance	-do-	0.120	
15		Overpayment due to non-deduction of House rent allowance	-do-	0.038	
16		Non deduction of income tax	Others	0.045	
17		Irregular Drawal of Pay and Allowances	HR related irregularities	2.352	
18		Un-authorized payment of incentive allowance	-do-	3.200	
19		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	3.348	
20		Overpayment due to non-deduction of allowances of Govt. allotted accommodation	-do-	0.116	
21		Overpayment of pay & allowances	-do-	0.162	
22		Non receipt of DTL	Procurement related irregularities	0.568	
23		Overpayment on account of SSB	HR related irregularities	0.038	
24		Irregular drawl of pay and allowances	-do-	0.182	
25		Un-authorized payment of incentive allowance	HR related irregularities	1.69	
26		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	5.015	
27		Un-lawful purchase of medicines without DTL	Procurement related irregularities	0.341	
28		Non maintenance of High Dependency Unit	Others	0	
29		Irregular expenditure due to un-identifying head	-do-	0.790	
30		Un-authorized payment of incentive allowance	HR related irregularities	0.084	
31		Overpayment of NPA	-do-	0.275	
32		RHC Jalal Pur	Irregular expenditure due to un-identifying head	-do-	2.769
33			Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Others	2.705
34		RHC Lillah	Irregular Purchase of Local Purchase Medicine	Procurement related irregularities	0.364
35			Non deduction of income tax, Punjab sales tax & sales tax	Others	0.063
36			Misclassification of expenditures	-do-	0.328
37			Irregular expenditure due to un-identifying head	-do-	2.563
38	Non-approval of accounting systems of Health		Others	2.65	

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Council from Finance Department Punjab of expenditure		
<b>District Health Authority Kasur</b>				
1	CEO DHA Kasur	Irregular payment of Income tax and sales tax deducted at source in excess of deductions	Irregularity	-
2		Unauthorized and doubtful payments of on account of arrears of pay	Irregularity	0.735
3		Non credit of receipts in DHA account	Irregularity	
4		Non-maintenance of pension contribution funds account of defunct zila council employees – Irregular payment of pension	Irregularity	47.115
5	DHQ Kasur	Unjustified payment of GST on electricity bills	Overpayment	-
6		Non Production of Property Stock Register.	Irregularity	-
7		Non Deduction of Income Tax on Shares	Recovery	0.519
8		Irregular Drawl of Funds Through Bearer Cheques in Favour of DDO Instead of Actual Payees	Irregularity	5.524
9	DO Health Kasur	Unauthorized and doubtful payments of on account of arrears of pay	Irregularity	0.439
10	Medical Superintenden THQ Hospital Chunian	Unauthorized and doubtful payments of on account of arrears of pay	Irregularity	0.888
11		Irregular payment of pay and allowances	Recovery	0.741
12		Irregular / unauthorized issue of medicine and prescribed by the unauthorized person	Irregularity	-
13		Imprudent management of Assets and Liabilities	Irregularity	-
14	Medical Superintendent THQ Hospital, Pattoki	Illegal time scale promotion of driver and extra burden on public exchequer	Irregularity	-
15		Irregular utilization of more than 15% budget for local Purchase of medicines	Irregularity	-
16		Non Deduction of Income Tax on Shares of doctors	Recovery	-
17		Irregular payment of pay and allowances	Irregularity	0.837
18	Medical Superintendent Cardiac Center Chunian	Irregular Purchase of L.P & emergency medicines due to more utilization of budget for LP	Irregularity	-
19		Irregular payment of pay and allowances	Recovery	0.320
20		Irregular payment of pay and allowances	Irregularity	-
21		Non disposal of misbranded medicine	Irregularity	0.301
22		Non Deduction of Income Tax on Shares	Overpayment	0.101
23		Unauthorized Payment to DDOs	Irregularity	1.284
24	THQ Kot Radha Kishan	Non Deduction of Income Tax	Recovery	0.088
25		Non Depositing of With Held Income Tax	Irregularity	0.057
26		Defective Reconciliation of Expenditure	Irregularity	-
27		Unjustified/ Doubtful expenditure	Irregularity	0.182
28		Supply of Sub Standard Medicines	Irregularity	0.301
29		Non Transparent Purchase of AC from Health Councils	Irregularity	0.731
30		Irregular Local Purchase of Medicines beyond limit	Irregularity	0.441
31	Doubtful expenditure due to cash drawn by DDO	Irregularity	11.253	
32	THQ Kot Radha Kishan	Non Transparent installation of Turbine and Purchase of X-Ray	Irregularity	0.246
33		Irregular expenditure due to Misclassification of account head	Irregularity	-



**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
34		Non-Verification of Documents/ Degrees – Irregular Payment of	Irregularity	-
35		Irregular payment of health sector reform allowance	Irregularity	0.265
36		Irregular / unauthorized payment of encashment	Irregularity	0.575
37		Irregular Expenditure	Irregularity	0.237
38		Irregular payment of liabilities	Irregularity	0.076
39		Non-reconciliation of Receipts	Irregularity	-
40		Non maintenance of record.	Irregularity	-
41		Irregular payment of arrears of pay and allowances	Irregularity	-
42		Irregular Expenditure due to shortcomings in invoices	Irregularity	-
43	Aziz Bibi Hospital Roshan Bheela	Non-conducting of Annual Stock Taking	Irregularity	-
44		Irregular change of status of hospital as THQ Hospital	Irregularity	-
45		Unlawful payment to MS Trauma Center Phool Nagar	Irregularity	0.020
46	Trauma Center Phool Nagar	Non-forfeiture of performance guaranty / security	Irregularity	0.414
47		Irregular expenditure on LP medicine over and above prescribed limit of 15% of budget	Irregularity	-
48		Overpayment on account of GST to suppliers	Irregularity	0.538
49		Purchase of Sub-standard Medicines	Irregularity	0.081
50		Payment of Pending Liabilities	Irregularity	0.149
51		Un-authorized expenditure due to cash payment	Irregularity	11.924
52	DDHO Kasur	Invalid / unnecessary / doubtful expenditure on publicity	Irregularity	0.417
53		Irregular expenditure on purchase of printing material	Irregularity	0.134
54		Un-authorized expenditure due to cash payment	Irregularity	2.541
55	Nursing School Kasur	Less Deduction of GST on Account of Purchase from Unregistered Vendor	Irregularity	0.122
56		Less Deduction of Income Tax on Account of Purchase from Unregistered Vendor	Irregularity	0.018
57	DDO H KRK	Irregular expenditure due to non availability of consumption record	Irregularity	-
58		Irregular drawl of arrears of pay and allowances	Irregularity	-
59		irregular expenditure due to non conducting annual physical verification	Irregularity	-
60		Irregular Expenditure on POL	Irregularity	0.814
61		Irregular payment of inadmissible pay & allowances	Irregularity	0.689
62		irregular utilization of funds	Irregularity	0.495
63		Non production of record	Irregularity	0.444
64		Irregular payment of pending liabilities	Irregularity	0.333
65		Irregular payment of pay and allowances	Irregularity	0.288
66		Less deduction of GST & Income Tax	Irregularity	0.287
67		Overpayment of Daily and Mileage Allowance	Irregularity	0.245
68		Overpayment of Conveyance Allowance	Irregularity	0.09
69		Overpayment of Mileage Allowance Rate	Irregularity	0.088
70		Overpayment of Daily Allowance	Irregularity	0.029
71		Overpayment of pay and allowances during leave	Irregularity	0.023
72	Overpayment of Travelling Allowance due to Excess	Irregularity	0.014	

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Mileage		
73		Irregular cash payment instead of cross cheque	Irregularity	7.095
<b>District Health Authority Khushab</b>				
1	CEO (Health) Khushab	Embezzlement/non deposit of Tender Fee	Value for money	0.211
2		Over payment on account of sales tax due to printing by CEO instead of RHCs	Procurement	0.182
3		Doubtful expenditure on Transportation of goods	Others	0.075
4		Irregular clearance of previous year medicine bills	-do-	2.136
5		Doubtful expenditure on repair of vehicles	-do-	0.553
6		Extravagant expenditure on POL in violation of Austerity measures	-do-	2.035
7		Unauthorized expenditure on advertisement without DGPR	Procurement	0.045
8		Irregular Expenditure on pay and allowances in absence of schedule of establishment	HR related	1280.925
9		Non-Monitoring of Expenditure by Health Authority and Non-reconciliation by the offices of DHA	Others	1561.48
10		Un-authorized Credit of Receipt of AC-VI in AC-I	Value for money	4.8
11		Loss to the Govt. due to non forfeiture of performance Guaranty of defaulter contractors	Procurement	0.364
12		Non-reconciliation of bank account with the proposed revised budget estimate	Others	8.434
13		Non-collection of pension contribution of MC/ZC employees	Value for money	1.661
14		Irregular payment to DDO instead of venders through Cross Cheque/Pay Order	Others	0.668
15		Incorrect figures of last year opening balance taken in the budget estimates	Others	-
16		Incorrect figures of expenditure in bank statement and revised budget estimates	Others	932.656
17		Irregular Payment of Pension without PPO register	Others	-
18		Difference between FI data expenditure and reconciled Exp	Others	0.455
19		Illegal Appointment/payment of DHO (HRM) and DHO (MS) at CEO office	HR related	3.841
20		Non deduction of House rent/Conveyance Allow from Govt. Resident	-do-	0.156
21	District Health Officer Khushab	Irregular Expenditure on Pending Liabilities	Others	6.368
22		Irregular Purchase of Medicines without DTL Report	Procurement	2.194
23	THQ Hospital Khushab	Irregular Purchase of Dialysis Material	Procurement	10.273
24		Irregular Expenditure on Pending Liabilities	Others	7.969
25		Doubtful payment of Adjustments in Pay and Allowances	HR related	5.112
26		Irregular Payment of Salaries to Drivers	-do-	0.669
27		Irregular drawl of Allowances by staff residing in official residences	-do-	0.422
28		Irregular award of annual increments to Adhoc	-do-	0.186

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		employees		
29		Useless Purchase of Dengue Kits	Procurement	0.186
30		Doubtful Repair Work	Value for money	0.093
31		Misclassification of Expenditure	Procurement	0.089
32	THQ Hospital Quaidabad	Irregular purchase of medicines beyond allocated budget	Procurement	5.739
33		Unauthorized payment to Drivers	HR related	0.761
34		Irregular Expenditure on Pending Liabilities	Others	0.601
35		Irregular payment of Health Sector Reform Allowance	HR related	0.326
36		Non maintenance and non-production of residential accommodation record	Others	-
37	THQ Hospital Naushera	Recovery of conveyance allow and 5% maintenance charges	HR related	0.223
38		Non Utilization of Funds	Others	7.77
39		Non-Deduction of Income Tax on Doctor's Share	-do-	0.048
40		Non deposit of Income Tax on FBR account	-do-	0.029
41		Un-Authentication of deposits of GST	-do-	0.368
42		Non deposit of sale proceed of fixers and developers of x-ray films	-do-	0.03
43		Loss due to purchases at exorbitant rates	Procurement	0.191
44		Doubtful expenditure on POL in violation of Austerity measures	Procurement	0.396
45		Unauthorized Payment without performing Duty	HR related	7.924
46		Loss to Government due to non-auction of Parking of hospital	Others	1
47		Irregular payment to DDO instead of vendors through Cross Cheque/Pay Order	-do-	30.61
48	THQ Hospital Noorpur Thal	Recovery of Conveyance Allow and 5% maintenance charges	HR	0.17
49		Non Utilization of Funds	Others	1.579
50		Non Deduction of Income Tax on Doctor's Share	Others	0.054
51		Non deposit of Income Tax on FBR account	Others	0.034
52		Irregular Purchases through Splitting/Without framework rate contract	Procurement	5.641
53		Illegal receiving of Doctor Share by MS	HR	0.153
54		Non deposit of sale proceed of fixers and developers of X-ray films	Others	0.041
55		Misappropriation on usage of Lab Items	Procurement	0.018
56		Irregular clearance of previous year medicine bills	Others	5.123
57	RHC Haddali	Irregular expenditure in violation of PPRA rules	Procurement	1.71
58		Irregular expenditure in violation of PPRA rules through Health Council	-do-	-
59		Overpayment of General Sales Tax	-do-	0.211
60	RHC Mitha Tiwana	Doubtful payment on account of SSB	HR related	0.069
61		Irregular expenditure in violation of PPRA rules through Health Council	Procurement	-
62		Overpayment of General Sales Tax on purchases made through Health	-do-	-

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
63		Loss due to non deduction of Income Tax on purchase through Health	-do-	-
64		Doubtful/Dual drawl of bill through Health Council	-do-	0.049
65		Irregular expenditure in violation of PPRA rules	-do-	1.521
66		Doubtful expenditure due to fake invoices	-do-	2.654
67		Overpayment of General Sales Tax	-do-	0.193
68	RHC Roda	Loss due to less deduction of Income Tax on local purchase of medicine	-do-	-
69		unjustified payment of pay and allowance without performance of duty	HR related	-
<b>District Health Authority Lahore</b>				
1	CEO (DHA) Lahore	Non-creation / opening of pension contribution fund account- irregular payment of	Irregularity	69.252
2		Irregular payment of Health Sector Reform Allowance to non-entitled employees	Irregularity	8.240
3		Irregular payment of personal allowance to non-entitled employees	Irregularity	76.830
4		Irregular payment of Health Professional Allowance to non-entitled employees	Irregularity	3.419
5		Irregular payment of NPA without having affidavit	Irregularity	3.024
6		Non-recovery of inadmissible allowances	Irregularity	2.189
7		Loss due to non-replacement of sub-standard medicines	Irregularity	-
8		Non-utilization / blockage of funds	Irregularity	6.00
9		Payment of Pay & allowances against invalid CNIC	Irregularity	
10		Irregular expenditure due to Illegal up-gradation of Chief Technicians	Irregularity	1.080
11		Non transparent framework contract for the purchase of medicine	Irregularity	1.066
12		Unjustified Heavy payments of electricity bills against defective meters	Irregularity	4.351
13		Double drawl of telephone bills	Irregularity	0.104
14		Unjustified expenditure on POL	Irregularity	3.20
15		Un-authorized expenditure due to cash payment	Irregularity	5.954
16		Unauthorized appointments of Cooks	Irregularity	31.408
17	DDHO Nishter Zone	Un-authorized expenditure over and above the sanctioned posts	Irregularity	17.208
18		Doubtful Payment of Pay & Allowances due to Wrong CNIC Number	Irregularity	7.216
19		Irregular payment of pay & allowances without performing duties	Irregularity	7.138
20		Overpayment on Account of HSRA	Irregularity	3.238
21		Irregular Payment of NPA	Irregularity	2.780
22		Non-recovery on accounts of conveyance allowance	Irregularity	2.167
23		Over payment on Account of Conveyance Allowance during Leave Period & Drawl of SSB after regularization	Irregularity	0.526
24	DDOH Shalimar Town	Overpayment of house rent & conveyance allowances	Irregularity	0.278

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
25		Irregular / Doubtful Expenditure on POL	Irregularity	1.71
26		Irregular payment of pay & allowance to employees	Irregularity	-
27		Irregular cash drawl of from bank	Irregularity	1.062
28		Irregular drawl of amount by DDO	Others	5.150
29	DDOH AllamaIqbal Town	Unjustified Expenditure on pay and allowances due to un-authorized Sanction of three year study leave	Irregularity	3.419
30		Irregular Drawl of pay and allowances	Irregularity	3.125
31		Unauthorized purchase of medicines	Irregularity	2.160
32		Irregular expenditure of PCA and NPA	Irregularity	2.098
33		Fraudulent / Doubtful drawl of salary	Irregularity	1.450
34		Irregular payment of pay and allowances	Irregularity	1.092
35		Overpayment of pay and allowances during leave	Irregularity	0.805
36		Overpayment of Social Security Benefit after regularization	Irregularity	0.482
37		Inadmissible payment of pay & allowance	Irregularity	0.196
38		Non-Fixation of pay	Irregularity	0.183
39		Wrong fixation of pay with excess annual increment	Irregularity	0.119
40		Recovery on account of 5% HRA	Irregularity	0.107
41		Overpayment of Pay & Allowances	Irregularity	0.262
42		Eye and General Hospital Swami Nagar	Non Utilization of budget	Irregularity
43	Non recovery of PCA and NPA		Irregularity	3.777
44	Irregular Drawl of pay and allowances		Irregularity	3.125
45	Irregular expenditure from Health Council funds without Pre-Audit		Irregularity	2.806
46	Irregular incurring of expenditure through misclassification		Irregularity	2.314
47	Irregular Expenditure on Previous Year's Liabilities		Irregularity	1.991
48	Non-utilization of health council funds		Irregularity	1.570
49	Irregular payment of pay and allowances		Irregularity	1.142
50	Overpayment of pay and allowances during leave and absent period		Irregularity	0.757
51	Loss due to purchases at exorbitant rates		Irregularity	0.734
52	Overpayment on account of Social Security Benefit after regularization		Irregularity	0.709
53	Un-authorized payment of incentive / special allowance to specialists without biometric attendance		Irregularity	0.576
54	Inadmissible payment of pay & allowance		Irregularity	0.232
55	Non-Fixation of pay		Irregularity	0.171
56	DDOH Wagha Town Lahore	Overpayment of House rent allowance @ 45% instead of 30%	Irregularity	0.852
57		Working of staff over and above sanctioned strength	Irregularity	-
58		Irregular cash drawl from bank	Irregularity	3.156
59		Irregular drawl of amount by DDO		4.888
60	DDOH Samanabad Town	Non-utilization of funds	Irregularity	29.812
61		Un-authorized expenditure over and above the sanctioned posts	Irregularity	19.079
62		Over-payment of NPA	Irregularity	7.863
63		Inefficient use of resources and recurring loss	Irregularity	3.200
64		Unjustified increase in expenditure on account of	Irregularity	3.504

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		Medical Allowance		
65		Doubtful Payment of Pay & Allowances due to Wrong CNIC Number	Irregularity	1.718
66		Doubtful/ Unjustified payment of arrears through off-cycle Payroll	Irregularity	-
67		Irregular consumption of POL	Irregularity	1.090
68		Overpayment on Account of HSRA, SSB Allowance & Conveyance Allowance	Irregularity	0.576
69		Irregular drawl of amount by DDO		23.655
70	DDOH Cantt	Irregular release of supplementary grant	Irregularity	20.104
71		Irregular expenditures on printing material	Irregularity	0.698
72		Expenditure on account of POL without maintenance of Log Book and sanctioned strength of vehicles	Irregularity	4.054
73		Defective Repair of Vehicle	Irregularity	0.467
74		Non-verification of GST invoices		0.612
75		Temporary embezzlement and non-production of disbursement record	Irregularity	<b>3.500</b>
76		Irregular expenditure on hiring of vehicles	Irregularity	<b>1.645</b>
77		Irregular drawl of amount by DDO		<b>65.938</b>
78	DDOH Ravi Town	Irregular expenditures on printing material	Irregularity	<b>0.698</b>
79		Non-recovery on accounts of conveyance allowance	Irregularity	6.158
80	Epidemac Control Office / DOH (MS)	Overpayment on Account of HSRA	Irregularity	2.139
81		Doubtful payment of pay & allowances due to Wrong CNIC Number	Irregularity	1.316
82		Loss due to overpayment of HRA and un-authorized occupation of government residencies	Irregularity	1.211
83		Irregular payment of pay & allowances without performing duties	Irregularity	1.074
84		Over payment on account of conveyance allowance during Leave Period & Drawl of SSB after regularization	Irregularity	0.162
85	Mian Meer Hospital, Lahore	Unjustified expenditure on POL for the vehicles not at the strength of the department	Irregularity	3.322
86		Doubtful consumption of diesel for dengue spray	Irregularity	0.334
87		Loss to Government due to irrational decision	Irregularity	0.710
88		Unjustified consumption of strychnine	Irregularity	0.333
89		Doubtful consumption of strychnine	Irregularity	0.466
90		Non-realization of cost of DTL	Irregularity	0.066
91		Mis-appropriation of POL chits	Irregularity	0.094
92		Payment of NPA without having affidavit	Irregularity	0.295
93		Non deduction of conveyance allowance	Irregularity	0.350
94		Irregular repair of transport	Irregularity	0.272
95		Unjustified expenditure on POL	Irregularity	3.322
96		Non deduction of allowances for leave period	Irregularity	0.198
97		Overpayment on Account of SSB without Admissibility	Irregularity	0.995
98		Non Recovery of Electricity Charges	Irregularity	0.443
99		Unauthorized retention of cash balance	Irregularity	0.876

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
100		Non deduction of House Rent, Conveyance Allowance due to allotment of Govt. Residences	Irregularity	0.390
101		Loss due to Non-auction of Cycle stand	Irregularity	1.500
102		Inadmissible payment of Non-Practicing Allowance	Irregularity	16.656
103		Non-Verification of Documents/ Degrees.	Irregularity	1.446
104		Non maintenance of record	Irregularity	-
105		Non Conduction of Annual Stock Taking of Assets.	Irregularity	-
106		Non-utilization of budget	Irregularity	8.776
107		Heavy Payment on Accounts of Electricity	Irregularity	9.181
108		Unjustified Payment on Accounts of Water Charges	Irregularity	1.171
109	District Health Officer (HRM)	Non-utilization of Health Council Funds	Irregularity	5.410
110		Loss to the Government due to non-utilization of medicines	Irregularity	3.526
111		Irregular expenditure from Health Council funds without Pre-Audit	Irregularity	3.502
112		Unauthorized expenditure	Irregularity	3.502
113		Irregular Drawl of pay and allowances	Irregularity	1.729
114		Irregular Expenditure on account of Previous Year's Liabilities	Irregularity	1.726
115	DOH (PS)	Unlawful recruitment of underage employees	Irregularity	-
116	IDH Hospital Bilal Gunj	Overpayment of Health Sector Reforms Allowance	Irregularity	0.936
117		Doubtful payments on account of POL	Irregularity	1.949
118		Doubtful expenditure on Leave preparatory to retirement	Irregularity	0.420
119		Irregular payment of special health care allowance	Irregularity	5.235
120		Unauthorized payment on account of Non Practicing Allowance	Irregularity	2.245
121		Irregular expenditure on account of food charges to patients	Irregularity	2.119
122		Irregular payment of pay and allowances	Irregularity	2.153
123		Irregular expenditure on pay and allowances	Irregularity	1.575
124		Non recovery of penal rent from the unauthorized occupant	Irregularity	1.344
125		Irregular expenditure on account of food charges to patients	Irregularity	1.310
126		Irregular expenditure on local purchase of medicine	Irregularity	0.678
127		Non recovery of penal rent from the unauthorized occupant	Irregularity	0.525
128		Overpayment due to grant of undue increment	Irregularity	0.301
129		Overpayment due to grant of inadmissible allowance	Irregularity	0.243
130		Overpayment on account of Conveyance Allowance	Irregularity	0.214
131		Irregular Consumption of POL	Irregularity	0.182
132		Non recovery of penal rent from the unauthorized occupant	Irregularity	0.102
133		Overpayment to employee on account of Adhoc Relief Allowance 2016	Irregularity	0.013
134	Imprudent management of Assets and Liabilities	Irregularity	-	
135	DDOH Aziz Bhatti Town	Irregular Expenditure of Salary due to Shifting of Head Quarter	Irregularity	55.943
136		Irregular payment of special health care Allowance	Irregularity	5.547

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		and health professional allowance		
137		Irregular Consumption of POL	Irregularity	5.118
138		Irregular Payment of conveyance allowance	Irregularity	2.823
139		Irregular Payment on account of NPA	Irregularity	2.735
140		Unauthorized payment of inadmissible allowance	Irregularity	0.205
141		Overpayment of pay and allowance	Irregularity	0.163
142		Overpayment of pay and allowance	Irregularity	0.119
<b>District Health Authority Mandi Baha-ud-din</b>				
1	CEO Health	Non recovery of training cost from the absconder CMWs		1.021
2		Payment of salaries to the staff bearing Zero Joining Date and bearing CNIC number other than Punjab province		3.174
3		Overpayment of pay and allowances		0.443
4		Unjustified payment of personal allowance		7.489
5		Appointment of staff on contract basis instead of regular appointment under section 17-A recovery of 30% SSB, GPF, BF & BI		0.827
6		Non deduction of Sales Tax		1.692
7		Unjustified drawl of pay and allowances		1.714
8		Non-imposition of Penalty for Delay		1.486
9		Non refund of banned Ranitidine Injection and loss		0.411
10		Unauthorized and less retention of performance security		2.494
11		Excess payment due to charging excessive rates		15.460
12		Un authorized payment of Health Sector Reform Allowance		1.736
13		Irregular printing in violation of PPRA rules		11.677
14	DHO	Inadmissible payment of health risk Allowance		0.156
15		Inadmissible payment of conveyance allowance		0.442
16		Unjustified drawl of PCA and NPA recovery		1.433
17		Unjustified payment of SSB 30% and overpayment of pay and allowances		11.514
18		Unjustified/ overpayment of increment to the adhoc employees		0.342
19		Non Deduction of Income Tax		1.154
20		Unjustified payment of pay and allowances through off cycle and recovery of income tax		0.549
21		Overpayment of HSRA to the computer Operators		0.594
22		Doubtful Payment of GST without deposit proof		2.307
23		Unjustified Drawl of Pay & allowances without job performance and payment of HSRA allowance		2.425
24		Unjustified expenditure on account of POL		0.661
25		Unjustified/ overpayment on Resignation & Removal from Service		5.606
26		Irregular payment of HSRA of due to staff on General Duty		1.468
27	MS DHQ	Less deposit of Digital X-Ray Receipts		2.688
28	Hospital MB.	Unjustified payment of personal allowance		1.216
29	Din	Unjustified drawl of NPA		20.511



**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
30		Irregular payments of allowances during leave period recovery		0.326
.31		Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund		1.301
32		Recovery of HSRA Due to Absent/short stay Period		0.644
33		Overpayment of due to grant of increment to the adhoc employees		1.035
34		Unjustified addition of slaes tax in the value of supplies and doubtful payment of GST without deposit proof		0.543
35		Non deduction of Provincial Services Tax on the contractual supplies		6.608
36		Non auction of Canteen and Parking Contracts resulting self collection		0.959
37		Non refund of banned Ranitidine tablets and loss		0323
38		Non deduction of income Tax on received Lab Share,X-Ray Share, MLC Share, Dental Share, Ultrasound Share and ECG Share		0.780
39		Unjustified drawl of NPA by the doctors in private practice		5.002
40		Unjustified drawl of NPA & PCA		5.546
41		Unauthorized payment to DDO instead of vendors		8.994
42		Appointment of staff on contract basis instead of regular appointment under section 17-A recovery of 30% SSB,GPF,BF & BI		0,098
43		Unjustified payment of personal allowance		0.269
44		Unjustified drawl of Conveyance and House Rent Allowance		0.038
45		Un authorized payment of Health Sector Reform Allowance		0.203
46		Unjustified payment of pay & allowances after transfer/resignation retirement of the employee		7.992
47		Irregular drawl of leave encashment		0.344
48		Non deduction of conveyance allowed due to leaves		0.046
49	MS THQ Hospital Phalia	Non deduction of Provincial Services Tax on the contractual supplies		6.608
50		Non refund of banned Ranitidine tablets and loss		0.578
51		Non deduction of income Tax received Lab Share, X-Ray Share, MLC Share, Dental Share, Ultrasound Share and ECG Share		0.225
52		Illegal Occupation of residence and Recovery of Penal rent		0.357
53		Irregular payment of allowances during leave period		0.025
54		Irregular drawl of Conveyance and House Rent Allowance		0.145
55		Unjustified drawl of pay and allowances by SMO Dr Adnan Nisar		0.378
56		Non deduction of income tax & Sales Tax from the payment of health council		0.059

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
57		Overpayment of SSB 30% and pay		0.219
58		Appointment of staff on contract basis instead of regular appointment under section 17-A recovery of 30% SSB,GPF,BF & BI		0.144
59		Unjustified drawl of PCA and NPA		0.453
60		Unjustified payment of HSR to General Duty Staff		0.054
61		Irregular payment of allowances during leave period		0.083
62		Irregular drawl of Conveyance and House Rent Allowance		0.206
63		Unjustified drawl of pay and allowances		0.103
64		Unjustified payment of personal allowance		0.052
65		Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund		0.417
66		Doubtful Payment of GST without deposit proof		0.440
67		Unauthorized drawl of pay and allowance through off cycle		0.803
68		Unjustified drawl of funds		0.679
69		Recovery of pay and allowances		0.934
70		Unjustified drawl of adjustment of NPA		1.165
71		Unauthorized purchase of surgical items from LP medicines		0.291
72		Inadmissible payment due to issuance of wrong cheques		0.058
73		Non deduction of conveyance allowance and salaries		0.357
74		Unauthorized purchase of LP medicines		3.325
75		Misplacement of serviceable items		-
76		Doubtful consumption of the medicine		0.402
77		Non deposit of govt. receipts		0.013
78		Non imposition of penalty		0.067
79		Overpayment to the contractors		0.595
80	RHC Miana	Overpayment of pay and allowances and HSRA		0.095
81	Gondal	Non verification of Sales Tax		0.626
82		Non recovery of SSB, CA and HSRA		0.266
83		Recovery of pay & allowances		0.217
84		Unjustified drawl of HSRA		0.316
85	RHC Kuthiala Sheikhan	Overpayment of pay and allowances due to annual increment		0.047
86		Unjustified drawl of NPA		0.191
87		Non deduction of Income Tax on account of Health Council		0.223
88		Irregular payments of allowances during leave period		0.251
89		Recovery of Notice Period Pay on Resignation		0.189
90		Non-recovery of overpaid pay & allowances		0.045
91	RHC Bosal	Unauthorized Payment of Annual Increment		2.829
92		Recovery of Non Practicing Allowance		0.199
93		Non-recovery of overpaid pay & allowances		0.255
94		Recovery of Pay of Absent period		0.119
95		Irregular payment of HSR to General Duty Staff		0.432

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
96		Recovery of HSRA		0.497
97		Doubtful Drawl of PTCL Bills		0.348
98		Doubtful Purchase of Stationery		0.207
99		Doubtful Repair of Machinery & Equipment		0.402
<b>District Health Authority Mianwali</b>				
1	CEO (Health) Mianwali	Purchase of Medicines without DTL Reports –	Procurement	48.953
2		Irregular clearance of previous year bills	Value for money	52.119
3		Non replacement of sub-standard medicines		5.298
4		Non-Monitoring of Expenditure by Health Authority and Non-reconciliation by the offices of DHA	Non-compliance	2156.887
5		Irregular Payment to Staff of BPS-05 and above, recovery thereof	HR	0.025
6		Overpayment due to non-deduction of LD Charges of medicines	Value for money	0.513
7		Less deposit of own source receipt into DHA account-VI	Others	5.181
8		Irregular/un-authorized release of supplementary grants without approval	Others	455.519
9		Un-authorized acceptance of below shelf life medicines		9.230
10	DHO (PS) Mianwali	Irregular payment of POL without having sanctioned strength of Vehicles	Others	2.996
11		Irregular auction of Vehicles	Others	7.373
12		Overpayment of GST and income tax	Procurement	0.061
13		Purchases made by splitting and violating PPRA	Procurement	0.421
14		Overpayment of Health Sector Reforms Allowance to non-entitled staff	HR	0.025
15		Overpayment of GST to suppliers for GST	Procurement	0.503
16		Loss due to non-deduction/deposit of income tax	-do-	0.194
17		Purchases made by splitting and violating PPRA	-do-	2.388
18	DHQ Hospital Mianwali	Acceptance of Medicines without DTL Reports	-do-	12.255
19		Irregular clearance of previous year bills	Others	5.639
20		Loss due to un-economical local purchase of medicines	Procurement	8.129
21		Irregular purchase of printing material items	-do-	1.398
22		Non deposit of Echo Fee	Others	0.341
23		Non forfeiting of bid security from defaulter contractors	Procurement	0.289
24		Less adjustment of patient's fee	Others	4.266
25		Non recovery of LD charges of printing material items	Procurement	0.074
26		Un-due financial benefit to Janitorial service provider contractor by non-implementing the clause of group insurance of janitorial staff	HR related	0.435
27		Un-due financial benefit to Janitorial service provider contractor by non-implementing the minimum wage rate	-do-	3.21
28		Un-due financial benefit to Janitorial service provider contractor by non- implementing the	-do-	1.2

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		penalty clause		
29		Non recovery of MLC Fee of emergency Department	Others	-
30		Loss due to un-economical local purchase of medicines	Procurement	0.657
31		Loss due to un-economical local purchase of medicines	-do-	0.427
32		Irregular expenditure on account of POL	-do-	0.975
33		Over Payment of Health Risk Allowance to Staff of BPS-05 and above,	HR related	0.019
34		Inadmissible payment of Integrated Allowance	-do-	0.01
35		Unjustified payment of misc.inadmissible Allowances	-do-	0.016
36		Overpayment of Pay & Allowances to Adhoc Doctors after resignation	-do-	0.955
37		Payment of pay and allowances during un-authorized leave millions of of Rupees.	-do-	-
38		Overpayment of annual increment of December 2019 to Adhoc. Doctors of	-do-	0.194
39		Un-authentic verification of invoices of service provider of CT scan	Others	-
40		Un-due Financial Benefit to Service Provider on account of Mandatory Proficiency Tests Charges due to non-conducting Tests	-do-	1.5
41		Loss to the Govt. due to un-economical purchase of Paper Tap 1”	Procurement	0.91
42		Un-authorized acceptance of below shelf life medicines		4.193
43		Un-authorized acceptance of below shelf life medicines		18.489
44		Non-recovery of CA and HSRA during earned leave	HR related	0.02
45		Overpayment due to purchase of X-Ray items at exorbitant rates	Procurement	0.184
46		Less income shown by the laboratory staff	Others	1.095
47		Loss to the Govt. due to purchase of L.P purchase on high rates	Procurement	0.508
48		Non deduction of PST on repair expenditure	Others	0.039
49		Non replacement of sub-standard medicines	Procurement	0.399
50		Irregular purchase of LP Medicine	-do-	6.228
51		Less deposit of Govt. receipt	Others	0.291
52		Acceptance of Medicines without DTL Reports	Procurement	2.662
53		Un-authorized acceptance of below shelf life medicines		0.624
54		Irregular Purchase of LP Medicines	Procurement	3.337
55		Irregular expenditure on Iron Fence	-do-	0.93
56		Irregular Laundry Expenditure in violation of PPR	-do-	0.521
		Doubtful / Fake Purchase of POL for Generator	Value for money	0.068
57	THQ Hospital	Irregular Purchase of Medicines without DTL	Procurement	5.89

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
	Piplan	Reports		
58		Excess medicine issued by medicine store	Others	2.505
59		Loss to the Govt. due to Non Allotment of Residential Quarters	HR related	0.247
60		Un-authorized acceptance of below shelf life medicines	Procurement	0.624
61	RHC Tabbisar	Irregular Purchase of Bulk Medicines	Procurement	0.326
62		Irregular issuance of Cheques in favor of SMO	Others	0.254
63	RHC Musa Khel	Irregular payment in Cash	-do-	1.124
64		Non replacement of sub-standard medicines	Procurement	0.066
65		Acceptance of Medicines without DTL Reports	-do-	0.141
66		Inadmissible payment of Integrated Allowance	HR related	0.018
67		Overpayment of social security benefit afterdate of regularization	-do-	0.026
68	RHC Qamar Mashani	Acceptance of Medicines without DTL Reports	Procurement	0.177
69		Non replacement of sub-standard medicines	-do-	0.042
70		Overpayment of social security benefit after date of regularization	HR related	0.023
71		Unjustified payment of misc.inadmissible Allowances	-do-	0.04
72		Less deposit of Govt. receipt	Others	0.051
73		Purchases made by splitting and violating PPRa	Procurement	0.496
74	RHC Tarag	Acceptance of Medicines without DTL Report	Procurement	0.134
75		Less deposit of Govt. receipt	Others	0.119
		<b>DHA Nankana Sahib</b>		
1	CEO DHA Nankana Sahib	Loss due to fraudulent appointment/ hiring of LHW	Irregularity	0.439
2		Loss due to bogus appointment of Dava Cob	Irregularity	0.752
3		Fraudulent consumption of POL	Irregularity	3.102
4		Doubtful /Irregular regularization of LHW	Irregularity	8.709
5		Irregular regularization of contract employees	Irregularity	
6		Irregular payment to employees on General Duty	Irregularity	1.051
7		Irregular orders of employee on higher post	Irregularity	0.221
9		Unlawful payment from Public Account Head	Irregularity	0.023
10		Non-deposit of pension contribution to Pension Fund	Irregularity	1.621
11		Irregular pension payments due to non-maintenance of Pension Fund	Irregularity	11.767
12		Non-clearness of Medicine Liability	Performance	1.424
13		Irregular expenditure on account of development works	Irregularity	3.64
14		Irregular payment on account of printing charges	Irregularity	2.251
15		Irregular payment on account of repair and maintenance	Irregularity	0.932
16		Irregular purchase of Oxygen Gas	Irregularity	0.266
17		Irregular payment of mess and dress Allowance during leave	Irregularity	0.068
18		Imprudent management of Assets and Liabilities	Performance	
19		DDHO Shahkot	Irregular Payment of Conveyance Allowance	Irregularity
20	Imprudent management of Assets and Liabilities		Irregularity	
21	DDHO Sangla Hill	Irregular payment of special health care Allowance and health professional allowance	Irregularity	1.481

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
22		Imprudent management of Assets and Liabilities	Irregularity	
23	DDHO Nankana Sahib	Doubtful Draw of pay & allowances	Irregularity	0.086
24		Overpayment on account of Travelling Allowance	Recovery	0.023
25		Un-authorized drawl of H.S.R.A	Recovery	0.033
26		Irregular Charged of DDHO with Adhocce Employee	Irregularity	
27		Non-Transparent purchase of Furniture and Fixture	Irregularity	0.266
28		Irregular Expenditure due to Misclassification	Irregularity	0.068
29		Irregular Payment on Account of pending liability of medicine	Irregularity	0.242
30	RHC Bucheki	Doubtful Expenditure Amounting	Irregularity	0.529
31		Non Recovery of pay & allowances due to Termination	Recovery	0.755
32		Non Reconciliation of Expenditure with FI Data	Irregularity	30.435
33		Irregular Purchase of LP Medicines	Irregularity	2.435
34		Non-Transparent Expenditures on Printing and Repair of Machinery	Irregularity	0.984
35	RHC More Khunda	Irregular cash payment instead of cross cheque/pay order	Irregularity	9.579
36		Irregular drawl of arrears of pay and allowances	Irregularity	3.511
37		Non-utilization of Health Council Funds	Irregularity	2.806
38		Irregular Drawl of pay and allowances	Irregularity	2.326
39		Unauthorized purchase of medicines	Irregularity	1.822
40		Irregular utilization of LP medicines at outdoor Patients	Irregularity	1.822
41		Irregular drawl of PCA and NPA -	Irregularity	1.731
42		Loss to the Government due to non-utilization of medicines	Irregularity	1.556
43		Non-deduction of GST & Income Tax	Recovery	0.493
44		Misclassification of expenditure	Irregularity	0.497
45		Less deduction of GST & Income Tax	Recovery	0.377
46	Non recovery of HSR allowance	Recovery	0.092	
47	RHC Warburton	Irregular Drawl of pay and allowances	Irregularity	1.766
48		Overpayment of pay and allowances during absent	Irregularity	0.246
49	THQ Hospital Sangla Hill	Loss due to Payment of pay & allowances without duty to sanitary workers	Irregularity	0.797
50		Doubtful consumption of LP Medicine	Irregularity	4.058
51		Overpayment of non-practicing allowance	Recovery	4.725
52		loss due to overpayment of pay & allowances to resigned adhoc appointee	Irregularity	0.579
53	DHO Nankana Sahib	Irregular expenditure on printing	Irregularity	1.518
54		Overpayment of incentive allowance	Recovery	2.750
55		Loss due to wastage of public funds in payment of pay & allowances to janitorial staff without duty	Irregularity	12.057
56		Non-recovery of Gas charges from contractor	Recovery	0.690
57		Illegal appointment of Cooks and payments of	Irregularity	1.691
58		Misclassification of expenditure	Irregularity	0.565
59		Irregular printing of patient files	Irregularity	0.631
60		Irregular payment to employees on General Duty	Irregularity	1.051

**District Health Authority Narowal**

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
1	CEO Health Narowal	Non-supply of medicines and non-forfeiture of security	Procurement	31.936
2		Non-recovery of Social Security Benefit	HR related	0.405
3		Non refund of Ranitidine Injection	Procurement	0.001
4		Non contribution of pension	HR related	1.237
5		Unauthorized payment of HSRA	-do-	0.041
6		Unauthorized payment of Health Professional Allowance	-do-	0.180
7		Irregular Purchase without quotations	Procurement	0.512
8	District Officer Health	Unauthorized payment of HSRA	HR related	5.087
9		Overpayment of 30% SSB and pay & allowances	-do-	0.062
10		Unauthorized payment of Risk Allowance	-do-	.079
11		Non recovery of allowances during earned leave	-do-	0.768
12		Over Payment of Pay and Allowances	-do-	0.087
13		Over Payment of Pay and Allowances	-do-	0.137
14		Over Payment of Pay and Allowances	-do-	0.211
15		Over Payment of Pay and Allowances	-do-	0.095
16		Over Payment of Pay and Allowances	-do-	0.500
17		Over Payment of annual increment	-do-	0.118
18		Doubtful expenditure on repair of building	Procurement	1.229
19		Irregular cash payment of utility bills and Leave encashment	HR related	8.064
20		Irregular cash payment to contractor & supplier	Procurement	4.316
21		Non Deduction of Income Tax	Procurement	0.138
22		Recovery Due to Absent Period	HR related	0.155
23		Doubtful expenditure on account of repair of vehicle	Others	0.771
24		Use of Expire medicine in BHUs	Others	
25		Irregular consumption of POL	Procurement	0.428
26		Unauthorized payment of Health Professional Allowance	HR related	0.180
27		Excess payment of Health Professional Allowance	-do-	0.094
28		Irregular consumption of POL	Procurement	0.463
29	Irregular consumption of POL	-do-	0.621	
30	Doubtful expenditure on account	-do-	0.199	
31	M.S DHQ Hospital Narowal	Overpayment of 30% SSB and pay & allowances	HR related	1.075
32		Non-recovery from contractor on account of auction of Canteen	Others	0.942
33		Non recovery of allowances during earned leave	HR related	1.209
34		Non refund of Ranitidine Injection	Procurement	2.189
35		Non-transparent collection of receipt without	Others	20.598
36		Unauthorized payment of Health Sector Reform Allowance	HR related	0.588
37		Irregular Purchase without rate contract and misclassification	Procurement	1.442
38		Irregular Purchase by splitting the ident	-do-	1.517
39	MS THQ Hospital Shakargarh	Non recovery of allowances during earned leave	HR related	0.994
40		Non Deposit of Hostel Room Rents	Others	0.094
41		Overpayment of 30% SSB and pay & allowances	HR related	0.934
42		Unauthorized payment of Risk Allowance	-do-	0.057
43		Unjustified drawl of NPA	-do-	5.713

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
44		Purchase of LP medicines at exorbitant rates	Procurement	0.210
45		Purchase of LP medicines at exorbitant rates	-do-	0.168
46		Unauthorized payment of Health Sector Reform Allowance	HR related	0.511
47		Illegal up gradation/promotion of Allied Health Professional recovery of overpaid pay and allowances	HR related	1.557
48		Splitting of Job Orders to avoid quotations/Advertisement on PPRA Website	Procurement	0.534
49	RHC Zafarwal	Irregular expenditure pay and allowances due to unjustified regularization	HR related	3.899
50		Unjustified payment of NPA Arrears	-do-	0.297
51		Irregular up gradation of Post of Junior Technician recovery of over payment	-do-	0.028
52		Non lifting inj. Ranitidine	Procurement	0.011
53		Unauthorized payment of pending liability	Others	0.609
54	RHC Baddomalhi	Irregular cash payment to contractor & supplier	Procurement	1.453
55		Irregular purchase of medicine without open tender	Procurement	0.978
56		Irregular expenditure by splitting Indents	-do-	0.289
57		Irregular expenditure from Health council	-do-	0.236
58	RHC Qila Ahmed Abad	Non-recovery of penalty for late delivery	-do-	0.091
59		Unlawful and excess payment of pay & allowances	HR related	0.033
60		Irregular procurement of Dental Unit valuing	Value for money	0.455
61		Doubtful deposit of GST	Procurement	0.066
62		Non-deduction of Income Tax	-do-	0.020
63		Non recovery of Social Security Benefit	HR related	0.416
64	RHC Kotnaina	Irregular Purchase of LP medicines	Procurement	0.440
65		Irregular purchase of medicine without open tender	-do-	1.720
66		Irregular expenditure from Health council	-do-	0.045
67		Non-recovery of Social Security Benefit	HR related	0.304
68	RHC Laser Kalan	Non-recovery of allowances during earned leave	-do-	0.055
69		Irregular Purchase of LP medicines	Procurement	0.782
70		Irregular purchase of medicine without open tender	-do-	1.629
71		Irregular expenditure from Health council	-do-	0.614
72		Non-recovery of Social Security Benefit	HR related	0.711
73	RHC Shahgharib	Irregular Purchase of LP medicines	Procurement	0.509
74		Irregular purchase of medicine without open tender	-do-	1.583
75		Irregular expenditure from Health council	-do-	0.470
76		Non-recovery of Social Security Benefit	HR related	0.214
70		Non recovery of allowances during earned leave	-do-	0.152
<b>District Health Authority Okara</b>				
1	DHQ Hospital Okara	Non-replacement of sub-standard medicines	Procurement	3.095
2		Non forfeiture of performance security	-do-	1.625
3		Short realization of penalty due to late supply of medicine	-do-	.648
4		Irregular retention of public money	Others	20.748
5		Non transparent expenditure on account of Transportation of Goods	-do-	.607
6		Irregular payment of salary due to shifting of	HR related	4.33



**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		headquarter amounting		
7		Unjustified payment on installation of air conditioners	Procurement	1.066
8		Overpayment on account of GST to suppliers	-do-	.098
9		Irregular drawl of amount by DDO		6.871
10	DDHO Renala	Irregular payment of pay and allowances	HR related	.090
11	Khurd	Un-authorized drawl of H.S.R.A	-do-	.062
12	DDHO Depalpur	Un-justified payment of Pay & Allowances without Biometric Attendance	-do-	3.437
13		Non utilization of funds	Others	1.316
14		Un-justified increase of Basic Pay, HRA & Telephone Charges	HR related	.831
15	RHC Hujra Shah Moqeeem	Un-justified payment of Pay & Allowances without Biometric Attendance	-do-	87.672
16		Releases of funds without approval from competent authority	Others	29.517
17		Non utilization of funds	-do-	13.327
18		Unjustified payment of Pay & Allowances to Cook	HR related	2.921
19		Excess Expenditure incurred over and above budget allocation	Procurement	1.716
20		Doubtful records due to un identified classification of other / others	Others	1.702
21		Un-justified increase in Allowances	HR related	1.326
22		Irregular Payment of NPA	-do-	1.007
23		Payment of GST to suppliers for GST exempted items supplied to hospitals	-do-	.373
24		Loss due to less deposit on account of Govt fees	Others	.220
25	THQ Hospital Depalpur	Doubtful payments of pay & allowances through off cycle	HR related	.375
26		Doubtful payments arrears of pay & allowances	-do-	
27		Unauthorized Payment to DDOs	Others	.882
28		Non disposal of misbranded medicine	Procurement	1.761
29	RHC Bama Bala	Non utilization of funds	Others	19.733
30		Excess Expenditure incurred over and above budget allocation	Procurement	15.554
31		Less Deposit of receipts	Others	.038
32		Less deposit of X-Ray	-do-	.019
33	CEO DHA	Unauthorized block allocation	-do-	19.20
34		Advance drawl of public money	-do-	1.039
35		Recruitment of staff over and above sanctioned strength	HR related	-
36		Deliberate inattention to pursue serious audit objections and non fixing of responsibility	Others	-
37		Non awarded of time scale promotion in BS-05 to class four after completing 30 years' service	HR related	-
38		Non awarded of time scale promotion in BS-04 to class four after completing 24 years' service	HR related	-
39		Non awarded of time scale promotion in BS-03 to class four after completing 16 years' service	HR related	-
40		Non awarded of time scale promotion in BS-02 to	HR related	-

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		class four after completing 8 years' service		
41		Non cancellation of order of erratic posting	HR related	-
42		Non cancellation of order of erratic posting and drawing HSRA despite posting in DHO office and recovery thereof	HR related	.065
43		Irregular drawl of amount by DDO		0.462
44	DHO	Doubtful hiring of employees under 17-A	HR related	.876
45		Irregular payment of utility bills to DDO	Others	9.884
46		Irregular appointments of class-IV staff	HR related	-
47		Deliberate inattention to pursue serious audit objections and non-fixing of responsibility	Others	-
48		Irregular expenditure on POL	Procurement	1.496
49		Irregular payment of financial assistance	-do-	14.20
50	DHQ Hospital South City	Overpayment to contractor on account of security services	-do-	.299
51		Deliberate inattention to pursue serious audit objections and non fixing of responsibility	Others	-
52	RHC Gogera	Unjustified drawl of NPA	HR related	1.614
53		Irregular expenditure on civil work without preparation of rate analysis and without approval by executive engineer building	Procurement	.283
54	THQ Hospital Haveli Lakha	Irregular appointment of sanitary worker	HR related	.309
55		Drawl of salary without performance of duties	-do-	.567
56		Unjustified withdrawal of pay without date of joining	-do-	2.064
57		Deliberate inattention to pursue serious audit objections and non fixing of responsibility	Others	-
58		Irregular expenditure on pay & allowances due to non verification of degrees / testimonials	HR related	-
<b>District Health Authority Rawalpindi</b>				
1	THQ Hospital Murree	Less provision of bulk medicines	Procurement	4.050
2		Less provision of budget to clear previous year liabilities of bulk Purchase of medicines	Others	1.961
3		Excess Expenditure	Others	15.417
4		Mis classified expenditure	Others	1.797
5	Wah General Hospital Taxila	Irregular usage of LP budget in violation of Finance Department instructions without separating emergency medicine budge	Procurement	1.239
6		Irregular payment of pending liabilities-	Others	1.433
7		Mis classified expenditure	Others	1.016
8	THQ Hospital Kaller Syedan	Irregular usage of LP budget in violation of Finance Department instructions	Procurement	4.499
9		Mis classified expenditure	Others	2.322
10	CEO DHA Rawalpindi	Irregular /Un-lawful purchase of medicines without DTL	Procurement	1.041
11		Less drawn pension contribution of officers of Zila Council	Others	3.200
12		Non-verification of GST	Procurement	0.858
13		Loss to Government duo to non-auction of ambulances	Value of money	2.000

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>	
14	THQ Hospital Murree PHC Khayabane Sir Syed	Over payment of allowance to doctor performing their duty outside Murree	HR	0.481	
15		Non-refund of loan to Health council account	Others	0.654	
16		Non-deduction of Conveyance Allowance and HSRA during leave	HR	0.215	
17		Over payment of misc. allowances	HR	0.059	
18		Over payment on account of water charges	Others	0.256	
19		Irregular and unjustified payment of Lab and X-ray share	Others	0.603	
20		Less deduction of income tax on lab share	Others	0.061	
21		Un-authorized shifting of medicines to health institutions	Procurement	4.704	
22		Defective maintenance of stock registers and expense registers of medicines	Procurement		
23		Unjustified payment of Lab share without working in lab	Others	0.058	
24		Unjustified duty roster of Doctors	HR		
25		Non-deduction of Conveyance Allowance and HSRA during leave	HR	0.404	
26		Unjustified payment Hill allowance on general Duty	HR	0.032	
27		Lab & ultra sound share paid to SMO	Others	0.166	
28		Less deposit of Govt. Share of lab and ultra sound	Others	0.063	
29		Non-verification of GST	Procurement	0.129	
30		Recovery of over payment of NPA	HR	0.053	
31		Excess Expenditure	Procurement	6.593	
32		RHA Mandra	Non-deduction of different Allowances during leave	Others	0.259
33			Non verification of GST	Others	0.217
34			Overpayment due to non-deduction of House rent allowance and conveyance allowance	Others	0.137
35	Excess Expenditure		Procurement	1.662	
36	THQ Hospital Kaller Syedan	Loss to government due to purchase without obtaining discount	Others	0.085	
37		Less deposit of Government fee	Others	0.465	
38		Overpayment of Health Sector Reform Allowance to non entitled staff	HR	0.118	
39		Irregular continuation of auction of parking stand	Procurement	0.282	
40		Over payment to contract employees beyond contract	HR	0.289	
41		Non deduction of HRA & 5%	HR	0.405	
42	THQ Hospital Taxila	Less deposit of Government fee	Others	0.879	
43		Overpayment of CA and HSRA during leave period	HR	0.098	
44		Irregular usage of LP budget in violation of Finance Department instructions	Others	3.389	
45		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	5.566	
46		Irregular payment of pending liabilities-	Others	2.764	
47		Mis classified expenditure	Others	4.006	
48	Wah General Hospital	Un-authorized payment from wrong cost center	Others	2.324	
50		Less deposit of test fees, government share	Others	0.391	
51		Less deduction of income tax on lab share and salary	Others	0.0576	

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
		income		
52		Overpayment of CA and HSRA, Nursing allowance during leave period	HR	0.946
53		Irregular appointments against the promotional post	DO	0.706
54		Inadmissible payment of allowances	DO	0.204
55		Overpayment due to drawing pay on high rates	DO	0.268
56		Illegal / un-authorized using hospital accommodation of BPS -19 by Tehsil Management	Others	0.543
57		Non-deduction of Room Rent and utility Charges	Others	0.427
58		Loss to Government due to not realization of government fee against short invoices and less realization of fee	Others	0.137
59		Loss to government due to non-deduction of house maintenance charges	HR	0.901
60	THQ Hospital Kahuta	Irregular expenditure on account of Health Council due to non-approval of Accounting Systems	Others	7.223
61		Overpayment due to non-inclusion of midwife category into 4 tier service structure and illegal upgradation/adjustment into 4 tiers	HR	
62		Difference in Bank Balance and Cash Book and non-maintenance of cash book entries	Others	0.368
63		Un-authorized expenditure	Procurement	0.215
64		Non accountal of Stock & Store	Procurement	0.045
65		Non deduction of LD and not deduction of PST	Others	0.216
66		Irregular expenditure	Others	1.913
67		Non auction of Parking	Others	0.480
68		Un-justified expenditure on pay & allowance	HR related	0.267
69		Overpayment due to non-deduction of inadmissible allowances	HR related	0.412
70		Less deposit of Fee to government	Others	0.135
71	DO Health	Irregular issuance of life saving drugs not approved by DRAP	Procurement	
72		Non deduction of pay for EOL Period	HR related	0.192
73		Doubtful/irregular payment of POL	Procurement	0.876
74		Unjustified and wasteful expenditure on unnecessary workers	Others	
75		Non reconciliation of Expenditure	Others	98.438
76		Unauthorized payment of inadmissible Allowances	HR related	0.458
77		Wasteful Expenditure on account of purchase of Medicine without need	Procurement	0.507
78		Doubtful expenditure	-do-	0.399
79		Expenditure in violation of financial discipline	Others	171.76
80		Misclassified Expenditure	Procurement	0.340
81		Non deduction of income tax, Punjab sales tax & sales tax from Health Council Funds	Procurement	0.071
82		Irregular granted of loan to other BHUs out of health council	Others	0.572
83		Irregular payment of pending liabilities-	Others	6.816
84		Irregular payment due to non-verification of life certificates of pensioners	HR related	26.712

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
85	THQ Hospital Gujar Khan	Irregular payment of electricity bills	Others	1.531
86		Irregular blockage/non-surrendering of funds	Others	199.279
87		Non-utilization of Funds	Others	4.926
88		Short Recovery of Canteen Dues	Others	0.299
89		Improper maintenance of High Dependency Unit	Value for money	
90		Non production of record regarding	NPR	
91		Overpayment of CA and HSRA during leave period	HR related	0.848
92		Irregular expenditure due to un-identifying head	Procurement	3.031
93		Less deduction of income tax on lab share	Others	0.087
94		Wasteful expenditure on non bio medical equipment	Value for money	
95		Unauthorized payment of inadmissible hill allowance	HR related	0.031
96		Mis classified expenditure	Others	2.525
97		Un-authorized payment of health risk allowance	HR related	18.532
<b>District Health Authority Sargodha</b>				
1	CEO DHA	Unjustified Utilization of Tied Grants	Value for money	9.147
2		Loss to the Govt. due to non forfeiture of performance Guaranty of defaulter contractors	Procurement	0.73
3		Non Utilization of Funds	Others	46.831
4		Non-deduction of pension contribution funds of MC/ZC employees	HR related	-
5		Irregular Payment of Pay and Allowances	HR related	0.863
6		Non-Transfer of Pension Contribution into Pension Contribution Fund Account disregarding imperatives of apportionment	-do-	1.428
7		Unjustified Payment without DDO account	Others	55.322
8		Non credit of release of PFC Share to DHA Sargodha	Others	68.142
9		Difference in paid amount of bank and reconciled expenditure of DAO	-do-	30.241
10		Financial indiscipline in AC-VI of DHA	-do-	22.669
11		Non- Surrendering of Savings	-do-	64.122
12		Doubtful payments of the medicines of Bulk purchase credited releases	Procurement	58.081
13		Non-Monitoring of Cash and bank balance by DAO and PAO of Health Authority	-do-	23.196
14		Unauthorized Award Rate Contract of 15%LP purchase of medicines to other Health entities in violation of PPRA Rules-2014	Procurement	31.771
15		Irregular appointment on Ad hoc basis without due process	HR related	0
16		Irregular Payment of Pay & Allowances	-do-	23.881
17		DHO Sargodha	Irregular cash payment instead of Cross Cheque	Others
18	Irregular Payment of incentive allowance		HR related	0.015
19	Unjustified Pay Allowances due to irregular extension of contract of SH&NS		-do-	107.821
20	Irregular appointment on Adhoc basis without due		-do-	-

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
		process		
21		Irregular and Wasteful Expenditure	-do-	6.99
22		Unauthorized Supply of medicine and Surgical items without Drugs Sales License	Procurement	0.337
23		Non utilization of budget	Others	1282.855
24		Non provision of Biometric data of BHU and record regarding disciplinary actions against absence employees	HR related	0
25	TB Hospital Sargodha	Doubtful award rate contract of Local purchase with low experience of in medicines sale	Procurement	1.6
26		Non-Supply of Medicines with In Time Limit	-do-	4.832
27		Doubtful consumption of LP medicine	-do-	0.539
28		Non utilization of Budget	Others	38.491
29		Loss to government due to non disposal of X-ray water	-do-	0.05
30		Irregular Payment of Pay and Allowances	HR related	0.472
31		Excess Expenditure than allocation	Procurement	17.454
32	THQ Hospital Sillanwali	Unauthorized Arrears payments of Electricity bill along with payment of GST to FESCO on electricity, Recovery thereof	Others	3.333
34		Irregular Payment of Pay and Allowances	HR related	0.583
35		Irregular purchase without specification with excessive demand	Procurement	19.204
36		Difference of bank account balance with the Cash Book Balance	Others	295085.7
37		Over payment against the available funds of Health council	Others	0.264
38		Loss to Government due to Non-imposing of Penalty	Procurement	0.05
39		Doubtful Expenditure on Civil Works from the Health council funds	-do-	5.296
40		Non account for Govt. receipt in cash book and loss of Non-Disposable of X-Ray water.	Others	1.737
41		Non deduction of income tax on doctor's share and Receipt of Share without entitlement	-do-	0.041
42		Non Production of Record for period, 01-07-2019 to 30.09.2019 and Doubtful consumption of Medicines	NPR	5.5.37
43		Doubtful Deposit of Government money due to difference in Receipts	-do-	1.242
45		Overpayment of Allowances and HRA 45% instead 30%	HR related	0.019
47		Recovery of Health Sector Allowance	-do-	0.01
48		Overpayment on purchase of LP medicine	Procurement	0.006
49		Unjustified Purchase of Plant & Machinery by Splitting Indents in violation of PPRA	-do-	14.998
50	Overpayment on purchase of X-Ray films at exorbitant rates	-do-	0.07	
51	Un-Justified Utilization of Funds of MSD	Procurement	4.92	
52	Acceptance of medicine below shelf life	Procurement	0.825	
53	Loss due to fire and Mis-management to Public Exchequer	Others	70	

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
54		Non-Actualizations of Loss of Dumped Medicines	Others	30
55	THQ Hospital Shahpur	Doubtful over payments of Electricity bill	Others	0.1
56		Un-Justified Utilization of Funds of MSD	Procurement	7.992
57		Doubtful/Irregular award rate contract of Local purchase	-do-	1.9
58		Evasions of General Sale Tax paid amount to General Order Supplier	-do-	1.74
59		Loss to government due to non-disposal of X-ray water	Others	0.02
60		Unauthorized drawl of Misc, Allowances, Recovery	HR related	1.04
61		Irregular cash payment instead of Cross Cheque/pay order	Others	1.418
62		Overpayment of HRA 45% instead 30%	HR related	0.012
63		Overpayment of HSRA	-do-	0.387
64		Irregular Payment of Pay and Allowances	-do-	0.746
65		Improper Maintenance of Cash book along with other record of Health council expenditure	Others	1
66		Non-surrender of un-utilized funds	Others	55.65
67		THQ Hospital Kotmomin	Non deposit of Income Tax on FBR account	Others
68	Uneconomical Printing work without NOC of Government Printing Press		Procurement	2.122
69	Irregular payment to DDO instead of vendors through Cross Cheque/Pay Order		Others	2
70	Irregular retention of bank drafts		Others	1.008
71	Misclassification of Expenditure		Procurement	0.562
72	THQ Hospital Bhalwal	Un-authorized payment of GST to suppliers for GST exempted items supplied to hospitals	Procurement	1.348
73		Non-deduction of Income Tax	Others	0.091
74		Direct Expenditure on Purchase of X-Ray films from the Receipts	-do-	0.735
75		Non Deduction of 5% House Rent Charges recovery	HR related	0.192
76		Unauthorized Payment of inadmissible allowances	Procurement	0.232
77	THQ Hospital Bhera THQ Hospital Sahiwal	Overpayment on account of purchase of LP Medicine	Procurement	0.168
78		Unauthorized Payment of House Rent Allowance to Employees Residing at Hospital Accommodation	HR related	0.056
79		Unauthorized Payment of Conveyance Allowance to Employees Residing at Hospital Accommodation	-do-	0.073
80		Non Deduction of House Rent Charges @ 5% recovery	-do-	0.226
81		Overpayment of Conveyance Allowance during leave period	-do-	0.066
82		Irregular dental fees charged over and above the prescribed fee Rates	Others	-
83		Inefficient utilization of bulk medicine budget, resulting in lapse of 36% medicine budget	Procurement	9.662
84		Un-authorized rate contract for LP with the firm not holding pharmacy license and sales tax un-registered	Procurement	15.244
85		Loss due to less Deduction of Income Tax	Others	0.239
86	RHC 75/SB	Non utilization of Budget	Others	18.302

**Rs in million**

Sr. No.	Name of formation	Title of Para	Nature of para	Amount
87		Irregular Payment of Pay and Allowances	HR related	0.868
88		Irregular Expenditure without carrying DTL	Procurement	0.476
89		Irregular acceptance of supply without batch No in the bill	-do-	0.032
90		Evasions of General Sale Tax paid amount to General Order Supplier	Procurement	0.184
91		Non Production of Record	NPR	-
92	RHC Midh Ranjha	Irregular Payment of Pay and Allowances	HR related	0.365
93		Loss to government due to non-disposal of X-ray fixer water	Others	0.023
94		Non deduction of income tax on doctor's share	-do-	0.051
95		Recovery of unjustified Issuance Day to Day 15%LP medicine to BHUs	Procurement	0.009
96		Overpayment on purchase of stationary at exorbitant rates	Procurement	0.03
97		Overpayment on purchase of X-Ray films at exorbitant rates	-do-	0.058
98		Un-authorized payment of GST to suppliers for GST exempted items supplied to Hospitals, recovery	-do-	0.063
99		Overpayment on purchase of X-Ray films at exorbitant rates	-do-	0.178
100		Overpayment on purchase of Local Purchased medicine	-do-	0.032
101		Payments without evidence	-do-	0.458
102		Overpayment on purchase of Laboratory Items	-do-	0.004
103		Un-justified purchase of medicine and Surgical items from Health Council	-do-	0.558
104		Irregular and Doubtful Expenditure	-do-	2.007
105		Evasions of General Sale Tax paid amount to General Order Supplier	-do-	0.169
106	RHC Lilliani	Non utilization of Budget	Others	24.122
107	RHC Lilliani	Irregular Payment of Pay and Allowances	HR realted	0.0593
108		Doubtful consumption of MSD and LP medicine	Procurement	0.528
109	RHC Moazzamabad	Non surrendering of Savings	Others	
110	RHC 71/SB	Inefficient utilization of bulk medicine budget, resulting in lapse of 69.8% medicine budget	Procurement	2.68
<b>District Health Authority Sheikhpura</b>				
1	CEO Health Sheikhpura	Non deduction of allowances for leave period	Recovery	0.036
2		Non Transparent Purchase of Dialysis Machine and overpayment	Irregularity	0.800
3		Inadmissible payment of Allowances	Recovery	0.171
4		Non Conduction of Annual Stock Taking of Assets.	Irregularity	-
5		Overpayment on Account of Income Tax	Recovery	0.352
6		Non maintenance of record	Irregularity	-
7	DOH	Irregular Purchase of LP medicines without Rate	Irregularity	0.815



**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
	Sheikhupura	Contract		
8		Non-Transparent Purchase of Tyre for Truck without Tender	Irregularity	0.170
9		Unauthorized Purchases of Medicines at DHO Level without releasing Budget to the Cost Center Concerned	Irregularity	0.815
10		Irregular Utilization of LP medicines for outdoor Patients	Irregularity	0.815
11		Irregular up-gradation under umbrella of 4 Tier structure of Allied Health Service Structure	Irregularity	0
12		Overpayment on account of Income tax, PST & GST	Recovery	0.080
13		Non-Transparent Expenditures due to violating PPRA	Irregularity	0.720
14		Non-auction of un-serviceable Items valuing	Irregularity	0.760
15		Irregular inclusion of midwife category into 4 tier service structure	Irregularity	-
16		Overpayment of Pay & Allowances Due to Non-stoppage of Increment	Recovery	0.011
17		Overpayment on account SSB	Recovery	1.026
18		Irregular payment on account of laundry service	Irregularity	0.876
19		Irregular expenditure on account of development works	Irregularity	0.764
20		Irregular payment of salary during absent period	Irregularity	0.579
21		Irregular expenditure on account of TA/DA	Irregularity	0.278
22		Non deposit of MLC fee into government treasury	Recovery	0.016
23		Irregular expenditure on account of medicine	Irregularity	-
24	DHQ Hospital	Mis-use of the government premises resulting in loss to government	Irregularity	-
25		Non-conducting of annual physical verification	Irregularity	-
26		Irregular expenditure on account of medicine	Irregularity	33.760
27		Unauthorized and doubtful consumption of syringes & Branulas	Irregularity	37.450
28		Unauthorized and doubtful payments on account of arrears of pay	Irregularity	56.058
29		Unjustified payment on account of salaries of daily wages staff	Irregularity	4.178
30		Irregular payment of pay and allowances	Irregularity	3.133
31		Irregular and doubtful consumption of Lab items	Irregularity	13.188
32		Loss to Govt. due to non-recovery of water charges	Recovery	0.945
33	RHC Farooqabad	Recovery on account of drawl of inadmissible allownaces	Recovery	0.440
34		Overpayment on account of Pay & Allowances	Recovery	0.526
35		Loss due to non-deposit of government fees,taxes & non-recovery of X-Ray films	Recovery	0.241
36		Non-production of record	Irregularity	-
37		Doubtful/ Unjustified payment of arrears through off-cycle	Irregularity	0.822
38	RHC Kala shah	Non utilization of funds	Irregularity	6.242
39	Kaku	Un authorized shifting of head quarter	Irregularity	4.498

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
40	DDOH Sheikhupura	Un-justified increase in Basic Pay	Irregularity	1.395
41		Irregular expenditure on POL	Irregularity	0.899
42		Irregular payment due to drawl of cheque in favour of DDO instead of vendor	Irregularity	0.613
43		Doubtful/ Unjustified payment of arrears through off-cycle Payroll	Irregularity	0.332
44		Irregular payment of encashment	Irregularity	0.214
45		Over payment on Account of Drawl of SSB after regularization	Irregularity	0.028
46		Overpayment	Recovery	0.014
47		Irregular payment of pay and allowances	Recovery	0.506
48		Unauthorized Payment of Health Professional Allowance	Irregularity	0.270
49		DDOH Safdarabad	Irregular payment of pending liabilities	Irregularity
50	Non-recovery of Conveyance Allowance		Recovery	0.042
51	Un-authorized drawl of H.S.R.A		Recovery	0.036
52	Non-recovery of government taxes		Recovery	0.028
53	Irregular cash payment instead of cross cheque/pay order		Irregularity	1.855
54	Non deposit of Parking stand and Canteen fees with Income Tax		Recovery	0.038
55	THQ Ferozwala	Overpayment on Account of SSB without Admissibility	Recovery	0.269
56		Non Recovery from monthly pay/deduction of GP Fund, Group Insurance & Benevolent Fund	Irregularity	0.224
57		Non deduction of House Rent Allowance and Conveyance Allowance	Irregularity	0.234
58		Non deduction of 5% of Basic Pay	Recovery	0.241
59		Non deduction of allowances for leave period	Recovery	0.283
60		Non Recovery of Penal Rent	Recovery	0.365
61		Loss to Government due non depositing of MLC fees	Recovery	0.095
62		Non-deduction of Income Tax on Shares of Staff	Recovery	0.101
63		Unjustified payment of GST on electricity bills	Irregularity	0.458
64	Non maintenance of record	Irregularity	-	
65	THQ Muridke	Overpayment of conveyance and house rent allowance	Recovery	0.361
66		Doubtful consumption & payments of POL for Generator	Irregularity	0.950
67		Doubtful payment of pay & allowance through off cycle	Irregularity	0.939
68		Overpayment of conveyance allowance	Recovery	0.663
69		Non-deduction of Conveyance allowance and House Rent allowance	Recovery	0.803
70		Un-authorized absence from duty	Irregularity	0.100
71		Unauthorized absence from duties of employees	Irregularity	-
72	THQ Sharaqpur	Irregular payment of inadmissible pay & allowances	Irregularity	0.158
<b>District Health Authority Sialkot</b>				
<b>1</b>	CEO (DHA)	Unauthorized Award of Local Purchase Contract	Procurement	73.478

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
2	Sialkot	Undue favour given to supplier by accepting low rate of discount loss to Government	-do-	6.123
3		Fraudulent Appointment under (Deceased Quota)	HR related	7.00
4		Doubtful Appointment under (Deceased quota) 17-A due to non production of record	-do-	7.00
5		Loss to Value of Official Vehicles Due to Negligence of Management	Others	2.140
6		Illegal Up-Gradation to the Post of Chief Technician	HR related	44.832
7		Unjustified payment of SSB-30% in lieu of pension	-do-	0.291
8		Doubtful Expenditure on Purchase of Consumable Stock	Procurement	1.022
9		Likely Misappropriation Due to Excess Quantities Show in the Stock	-do-	-
10		Shortage of Medicines in the Stock Resultantly Loss to Government	-do-	5.247
11		In admissible payment of Mess, Dress and nursing allowances	HR related	0.0201
12		Unjustified Expenditure on Purchase of Medicines	Procurement	63.147
13		Bogus Purchase of LP Medicines due to untraceable sale invoices of the supplier	-do-	40.319
14		Undue favour given to supplier by accepting low rate of discount loss to Government	-do-	1.521
15		District Health Officer (DHO) District Sialkot	Non obtaining the performance security	-do-
16	Bogus Purchase Under Head of Stationery, Printing, Others & Cost of Others due to untraceable sale invoices of the supplier		-do-	7.00
17	Misappropriation of Retained portion of GTS		-do-	0.768
18	Unjustified payment of SSB 30% and overpayment of pay and allowances		HR related	3.14
19	Irregular Transfer and Non Provision of vouched Account of		Procurement	12.1
20	Unjustified Drawl of Practice Compensatory Allowance		HR related	0.158
21	Irregular Drawl of Conveyance and House Rent Allowance		-do-	17.445
22	Unauthorized Payment of Allowances		-do-	0.824
23	Overpayment on account of conveyance allowance-		-do-	0.36
24	Excess Drawl of HRA @ 45% instead 30%-		-do-	0.365
25	Unjustified Payment of Fixed T.A		-do-	0.342
26	Unjustified payment of SSB 30% and overpayment of pay and allowances		-do-	4.369
27	Unauthorized Payment of Arrears bills		-do-	8.928
28	Non deduction of Health Sector Reform Allowance		-do-	0.785
29	Overpayment of Pay		-do-	0.107
30	Unauthorized Drawl of Salaries by Other DDO		-do-	505.919
31	Unjustified Drawl of Allowances Recovery		-do-	2.212
31	Allocation of Official Vehicles Without the Approval of Head of Department	Others		
32	Fraudulent Drawl of POL, Fault shown in Transformer t	-do-	0.062	

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>	
33		Doubtful draws of POL for Generator	Procurement	0.178	
34		Misappropriation on account of Excess POL Drawn	-do-	0.195	
35		Misappropriation on account of Excess POL Drawn	-do-	0.247	
36		Misappropriation on account of Excess POL Drawn	-do-	0.97	
37		Unauthorized expenditure on account of POL of Vaccinator	-do-	2.51	
38		Overpayment of Sales Tax	-do-	0.966	
39		Recovery of Excess Payment to Supplier	-do-	0.092	
40		Doubtful Purchase / Excess Rate Applied	-do-	0.183	
41		Doubtful Expenditure	-do-	0.232	
42		Purchased material received without examined, counted, measured and weighted	-do-	12.109	
43		Non Recovery of Pay & Allowances of EOL period	HR related	0.15	
44		In complete Stock Entries in Medicines Stock Register	Procurement		
45		Likely Misappropriation of medicines (Drip set)	-do-	1.220	
46		Non Defacing of LP Purchases Medicines "Government property not for sale"	-do-	40.655	
47		Overpayment of pay and allowances	HR related	1.877	
48		Doubtful drawl of POL for Supply of Medicine	Procurement	0.46	
49		Misappropriation on account of Excess POL Drawn	-do-	0.184	
50		Expenditure incurred for personal benefit on purchase of mobiles	-do-	0.99	
51		Overpayment of Health Risk Allowance	HR related	0.018	
52		Unauthorized Drawl of POL	Procurement	0.06	
53		Irregular drawl in DDO Account instead of direct transfer to vendors account	Others	1.195	
54		THQ Hospital Pasurur	Recovery of Pay & Allowances of absent period	HR related	0.722
55			Overpayment on Resignation	-do-	1.050
56			Recovery of Pay of Extra Casual Leaves	-do-	0.105
57			Unauthorized Payment of Annual Increment	-do-	0.558
58			Unjustified payment through Off Cycle	-do-	0.935
59			Unauthorized Payment of Pay & Allowances without extension of contract	-do-	2.287
60			Recovery of SSB, Adhoc Relief Allowance & GPF	-do-	0.161
61			Unauthorized drawl of Health Sector Reform Allowance	-do-	0.079
62			Excess Payment of House Rent Allowance-	-do-	0.084
63			Non-recovery of overpaid pay & allowances	-do-	1.199
64			Unauthorized Arrears bills	-do-	6.431
65			Doubtful drawl of POL for Generators	Procurement	1.141
66	Irregular drawl in DDO account instead of direct transfer to vendors account		Others	4.044	
67	Bogus Purchase of LP Medicines due to untraceable sale invoices of the supplier		Procurement	10.159	
68	Undue favour given to supplier by accepting low rate of discount loss to Government		-do-	0.941	
69	Non obtaining the performance security		-do-	2.399	
70	Loss of interest profit due to obtaining the performance security		-do-	0.1	

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>	
71		Unjustified Payment of Pathologist & Radiologist Shares to Doctor	Others	0.325	
72		Likely Misappropriation of Ultra Sound Fees	-do-	0.472	
73		Less Deposit of ECG Fees	-do-	0.548	
74		Likely Misappropriation of MLC	-do-	0.186	
75		Less Deposit of Lab Fees	-do-	0.265	
76		Non deduction of income tax	Procurement	0.057	
77		Loss due to free lab test	Others	3.658	
78		Non Recovery Installments from Contractor of Parking Stand	-do-	0.9	
79		Non Submission of account of income by the contractor	-do-	0.9	
80		Non deduction of PST @16% from the contracts of auction of collection rights	-do-	0.305	
81		Non deduction of income tax	-do-	0.191	
82		Illegal Occupied the Hospital Room by Contractor of Parking Stand	-do-	0.104	
83		Non recovery installments & utilities charges from contractor of hospital canteen	-do-	2.402	
84		Non deduction of L.D charges	Procurement	0.237	
85		Loss to Value of Official Vehicles Due to Negligence of Management	Others	2.14	
86		THQ Hospital Daska	Irregular payment of allowances during leave period	HR related	8.66
87			Recovery of Pay of Extra Casual Leaves	-do-	0.317
88			Unauthorized Payment of Annual Increment	-do-	0.02
89			Overpayment of House Rent Allowances	-do-	0.053
90			Doubtful Prescription of Medicine by Emergency Doctors Resulted distrustful Consumption of Medicines	Procurement	4.5
91			Non-recovery of overpaid pay & allowances	HR related	0.158
92			Non-recovery of overpaid pay & allowances	-do-	7.538
93			Bogus Purchase of LP Medicines due to untraceable sale invoices of the supplier	Procurement	11.678
94			Undue Favour Given to Supplier by Accepting Low Rate of Discount Loss to Government	-do-	0.784
95			Non obtaining the performance security	-do-	1.029
96	Loss of Interest Profit Due to Non Obtaining the Performance Security		-do-	0.1	
97	Doubtful Deposit of Pubic Receipts		Others	0.265	
98	Less Collection from indoor patients		-do-	0.271	
99	Likely Misappropriation of X-Ray Fees		-do-	0.14	
100	Less Deposit of X-Ray Fees		-do-	0.654	
101	Less deposit of ultrasound fees		-do-	4.962	
102	Less Deposit of ECG Fees		-do-	0.548	
103	Less Deposit of MLC Fees		-do-	0.548	
104	Non deduction of income tax		Procurement	0.158	
105	Non recovery installments from contractor of parking stand		Others	1.710	
106	Non deduction of income tax		Procurement	0.171	
107	Fraudulent Appointment Under (Invalidated /		HR related	2.2	

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
		Incapacitated) 17-A		
<b>108</b>		Doubtful appointment under (invalidation / incapacitated) 17-A	-do-	
<b>109</b>		Overpayment of pay and allowances	-do-	0.106
<b>110</b>		Less Recovery of 5% House Rent Charges	-do-	0.117
<b>111</b>		Irregular payment of 30% SSB to the contract employees	-do-	0.157
<b>112</b>	MS THQ	Unjustified payment of personal allowance	-do-	0.856
<b>113</b>	Hospital	Inadmissible/Overpayment of special allowances	-do-	15.463
<b>114</b>	Sambrial	Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	-do-	5.513
<b>115</b>		Un authorized payment of HSRA	-do-	0.085
<b>116</b>		Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund	-do-	1.529
<b>117</b>		Non deduction of conveyance allowance, incentive allowance and HSRA	-do-	0.699
<b>118</b>		Non Deduction of 5%repair charges, House rent and Convayance allowance	-do-	0.851
<b>119</b>		Unjustified payment of pay and allowances, incentive allowance and HSRA	-do-	3.150
<b>120</b>		Non deduction of income on received Lab Share, X-Ray Share, MLC Share, Dental Share, Ultrasound Share and ECG Share	Others	0.928
<b>121</b>		Non Collection of Performance Security on Local Purchase	Procurement	0.316
<b>122</b>		Unjustified drawl of PCA	HR related	0.065
<b>123</b>		Non Verification of GST	Others	0.067
<b>124</b>		Unauthorized shifting of 88KV generators to CEO (DHA) Sialkot	-do-	0.389
<b>125</b>	THQ Level	Non Deduction of 5%repair charges due	HR related	0.132
<b>126</b>	Hospital Kotli	Inadmissible/Overpayment of special allowances	-do-	6.26
<b>127</b>	Loharan	Unjustified drawl of PCA	-do-	0.06
<b>128</b>		Doubtful Payment of GST	Others	0.158
<b>129</b>		Irregular Payment through DDO	-do-	3.21
<b>130</b>		Unauthorized Arrears bills	HR related	4.333
<b>131</b>		Irregular expenditure by splitting Indents of Printing	Procurement	1.292
<b>132</b>		Irregular repair of machinery in violation of PPRA	-do-	0.311
<b>133</b>		Non collection of performance security on local purchase	-do-	0.572
<b>134</b>		Non deduction of conveyance allowance and HSRA	HR related	0.066
<b>135</b>		Unauthorized purchase of LP medicine without annual planning	Procurement	11.438
<b>136</b>		Unjustified drawl of 45% house rent	HR related	0.125
<b>137</b>		Unauthorized payment of risk & overtime allowance	-do-	0.002
<b>138</b>	RHC Satrah	Irregular expenditure by splitting Indents	Procurement	0.274
<b>139</b>		Non Collection of Performance Security on Local Purchase	-do-	0.089
<b>140</b>		Doubtful Consumption of POL	Procurement	0.712
<b>141</b>		Inadmissible/Overpayment of special allowances	HR related	2.04

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>	
142		Unauthorized Arrears bills	-do-	0.369	
143		Non-deduction of HRA, CA and 5% Maintenance Charges Due To Government Accommodation	-do-	0.113	
144		Non-maintenance and non reconciliation of expenditure	Others	40.548	
145		Recovery of Absent Period Pay	HR related	0.008	
146		Irregular local purchase of medicines	Procurement	1.776	
147		Excess Payment of 45% House Rent Allowance	HR related	0.0401	
148	RHC Jamkay Cheema	Irregular payment of pay and allowances after expiry of Adhoc period	-do-	0.243	
149		Non Collection of Performance Security on Local Purchase	Procurement	0.09	
150		Irregular drawl of conveyance and HR allowance	HR related	0.598	
151		Overpayment of pay and allowances due to annual increment	-do-	0.017	
152		Health Risk Allowance is admissible to the employees of BPS 1-4	-do-	0.006	
153		Irregular payment of pay and allowances after expiry of Adhoc period	-do-	0.261	
154		Irregular payments of allowances during leave	-do-	0.024	
155		Unjustified payment of personal allowance	-do-	0.079	
156		RHC Chawinda	Irregular expenditure in violation PPRA Rules	Procurement	1.768
157			Doubtful utilization of Health Council Funds	-do-	1.069
158	Doubtful purchase of medicines		-do-	0.032	
159	Overpayment of HSRA		HR related	0.297	
160	Non-deduction of residential charges		-do-	0.229	
161	Bogus expenditure		Others	0.363	
162	Non-recovery of late delivery charges		Procurement	0.185	
163	Non-deduction of allowances		HR related	0.209	
164	Loss to government due to non-deduction of government taxes		Procurement	0.251	
165	Irregular expenditure in excess of budget allocation		Procurement	8.848	
166	Loss to Govt. due non-returning of banned medicine		-do-	0.103	
167	Overpayment of pay & allowances		HR related	0.069	
168	Un-lawful receiving of receipt share		Others	0.051	
169	Un-authorized payment of pay & allowances		HR related	0.051	
170	Loss to government due to less deposit of Govt. share	Others	0.02		
171		Non-deduction of accommodation charges	HR related	0.18	
172		Unlawful consumption of Ranitidine injections	Others		
173	RHC Kahlian	Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	HR related	1.692	
174		Overpayment of pay and allowances due to non deduction of GP Fund GI and BF	-do-	1.679	
175		Unjustified payment of SSB 30% and overpayment of pay and allowances	-do-	0.726	
176		Inadmissible/Overpayment of special allowances of	-do-	5.844	
177		Unauthorized collection of Test charges	Others	0.224	
178		Irregular payment of allowances during leave period and General Duty	HR related	0.031	

**Rs in million**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Title of Para</b>	<b>Nature of para</b>	<b>Amount</b>
<b>179</b>		Doubtful Payment of GST	Procurement	0.284
<b>180</b>		Non refund of banned Ranitidine tablets	-do-	0.012
<b>181</b>		Non deduction of income tax on doctors share	others	0.050



**Annexure-B**  
**Rs in million**

Sr. No .	Name of District	DHA					
		Original Grant	Suppl. Grant	Final Grant	Exp.	Saving (-) / Excess (+)	% age Saving
1	Attock	1,940.912	306.512	2,247.424	2,063.840	122.93	5
2	Bhakkar	2,229.043	-	2,229.043	1,959.940	-269.10	12
3	Chakwal	1,767.899	404.213	2,172.112	1,788.491	20.59	1
4	Gujranwala	3,159.428	139.212	3,298.640	2,466.872	-692.56	21
5	Gujrat	2,721.969	282.169	3,004.138	2,249.947	-472.02	16
6	Hafizabad	1,348.592	136.148	1,484.740	1,118.307	-230.29	16
7	Jhelum	2,185.528	346.458	2,531.986	1,685.325	-500.20	20
8	Kasur	3,865.759	225.929	4,091.688	2,410.185	-1,455.57	36
9	Khushab	1,789.622	254.945	2,044.567	1,566.832	-222.79	11
10	Lahore	3,825.108	546.167	4,371.275	3,739.069	-86.04	2
11	M.B.Din	2,393.982	307.413	2,701.395	1,717.147	-676.84	25
12	Mianwali	2,677.330	183.804	2,861.134	1,770.589	-906.74	32
13	Nankana Sahib	1,517.214	379.132	1,896.346	1,585.498	68.28	4
14	Narowal	2,198.314	349.623	2,547.937	1,994.969	-203.35	8
15	Okara	3,139.380	486.769	3,626.149	2,876.328	-263.05	7
16	Rawalpindi	3,719.129	468.670	4,187.799	3,443.621	-275.51	7
17	Sargodha	4,565.783	743.603	5,309.386	3,091.391	-1,474.39	28
18	Sheikhupura	3,840.148	462.996	4,303.144	3,197.228	-642.92	15
19	Sialkot	2,508.062	520.922	3,028.984	2,498.177	-9.88	0
	<b>Total</b>	<b>51,393.202</b>	<b>6,544.685</b>	<b>57,937.887</b>	<b>43,223.756</b>	<b>-14,714.13</b>	<b>25</b>

## Annexure-C

Sr. No.	Name	From	to	Months	Rent Due of grade	Rate	10% HR	Amount
1	Mst. Bushra Mehreen, Lab Assistant, BPS-9, House No. B-2, Accommodation Size = 1,100 sft plinth area. Ceiling 990	01.12.15	30.06.16	7	Max of BPS-11	26,390	2,639	18,473
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	31.08.20	38		38,970	3,897	148,086
2	Muhammad khan, Ward servant, BPS-3, P.No. 31020328, Residence No.C-1. Accommodation Size = 1,100 sft plinth area. Ceiling 990 sft. Allotted on 02.11.2004	02.11.04	30.06.05	7	Max of BPS-11	7,840	784	5,488
		01.07.05	30.06.07	24		8,980	898	21,552
		01.07.07	30.06.08	12		10,330	1,033	12,396
		01.07.08	30.06.11	36		12,365	1,237	44,514
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
3	Muhammad Aslam, Ward servant BPS-02, P.No. 30577910, House No. C-8. Accommodation Size = 1,100 sft plinth area. Ceiling 990 . Allotted on 01.01.2004,	01.01.04	30.06.05	18	Max of BPS-11	7,840	784	14,112
		01.07.05	30.06.07	24		8,980	898	21,552
		01.07.07	30.06.08	12		10,330	1,033	12,396
		01.07.08	30.06.11	36		12,365	1,237	44,514
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	38		38,970	3,897	148,086
4	Muhammad Asghar, Dawakob, BPS-02, House No C3, Accommodation Size = 1,100 sft plinth area. Ceiling 990 , Allotted on 03.10.2000	03.10.2000	30.11.01	15	Max of BPS-11	3,465	347	5,198
		01.12.01	30.06.05	48		7,840	784	37,632
		01.07.05	30.06.07	24		8,980	898	21,552
		01.07.07	30.06.08	12		10,330	1,033	12,396
		01.07.08	30.06.11	36		12,365	1,237	44,514
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
5	Allah Dad, N/Q, BPS-1, P.No. 31535056, House No. C-4. Accommodation Size = 1,100 sft plinth area. Ceiling 990 .House Allotted on 03.09.2013. DOA 07.09.11	03.09.13	30.06.15	22	Max of BPS-11	20,400	2,040	44,880
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	38		38,970	3,897	148,086
6	Mr. Abdul Jabbar, Ward Servant BPS-03, P.No. 30577861, House No. C-6, Accommodation Size = 1,100 sft plinth area. Ceiling 990 , House Allotted on 08.05.2000, DOA: 24.12.1984	08.05.2000	30.11.2001	23	Max of BPS-11	3,465	347	7,970
		01.12.01	30.06.05	48		7,840	784	37,632
		01.07.05	30.06.07	24		8,980	898	21,552
		01.07.07	30.06.08	12		10,330	1,033	12,396
		01.07.08	30.06.11	36		12,365	1,237	44,514
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336

Sr. No.	Name	From	to	Months	Rent Due of grade	Rate	10% HR	Amount
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	38		38,970	3,897	148,086
7	Mr. Ghulam Hussain, NQ, BPS-2, P.No. 30799571, House No. C-3, Accommodation Size = 1,100 sft plinth area. Ceiling 990, Allotted No. 08.02.2011.	08.02.11.	30.06.11	53	Max of BPS-11	12,365	1,237	65,535
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	38		38,970	3,897	148,086
8	MUHAMMAD RIFAQAT, Ward Servent, BPS-2, P.No. 31020374, House No. C-2, Allotted on 03-04-2008, Accommodation Size = 1,100 sft plinth area. Ceiling 990	03.04.08	30.06.08	3	Max of BPS-11	10,330	1,033	3,099
		01.07.08	30.06.11	36		12,365	1,237	44,514
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.16	12		26,390	2,639	31,668
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	26	38,970	3,897	101,322	
9	Muhammad Afzal, Ward servent, BPS-02, P. No. 31020396, Huse No. C-10. Allotted on 22-10-2009, Accommodation Size = 1,100 sft plinth area. Ceiling 990	22.10.09	30.06.11	20	Max of BPS-11	12,365	1,237	24,730
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.16	12		26,390	2,639	31,668
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	26		38,970	3,897	101,322
10	Mr. Noor Khan, Chowkidar BPS-02, 30577880, House No.C-11, Allotted on 05-10-2000, Accommodation Size = 1,100 sft plinth area. Ceiling 990	05.10.2000	30.11.01	13	Max of BPS-11	3,465	347	4,505
		01.12.01	30.06.05	48		7,840	784	37,632
		01.07.05	30.06.07	24		8,980	898	21,552
		01.07.07	30.06.08	12		10,330	1,033	12,396
		01.07.08	30.06.11	36		12,365	1,237	44,514
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	26	38,970	3,897	101,322	
11	Kashif Ashiq Masih, Sanitary worker, BPS-1, H. No, C-13, Allotted on 05-04-2013, Accommodation Size = 1,100 sft plinth area. Ceiling 990	05.04.13	30.06.15	27	Max of BPS-11	20,400	2,040	55,080
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	26		38,970	3,897	101,322
12	M. Shakeel , Driver, BPS-4, H. No. C-15, Allotted on 22-10-2009, Accommodation Size = 1,100 sft plinth area. Ceiling 990	22.10.09	30.06.11	20	Max of BPS-11	12,365	1,237	24,730
		01.07.11	30.06.15	48		20,400	2,040	97,920
		01.07.15	30.06.17	24		26,390	2,639	63,336
		01.07.16	30.06.17	12		32,710	3,271	39,252
		01.07.17	30.09.19	26		38,970	3,897	101,322
						<b>Sub-Total</b>		<b>4,352,394</b>

**Annexure-D**

(Amount in Rs)

Sr No	Name of Medicine	Quantity Demanded	Unit Price	Amount
<b>THQ Hospital Hassanabdal (PDP-13)</b>				
1	Acetylsalicylic acid 75mg enteric coated tab.	20,000	1	20,000
2	Aluminium Hydroxide + Magnesium Trisilicate/Hydro- oxide + Simethicone Susp.	3,000	28.8	86,400
3	Amoxicillin (trihydrate)Capsules 500 mg	100,000	3.89	389,000
4	Amoxicillin (trihydrate) Capsules	30,000	2.15	64,500
5	Artemether + Lumefantrine Tablets 20mg + 120mg	1,000	15.3	15,300
6	Atracurium (besylate) Injection 10mg/ml	5	82	410
7	Black Silk ,Size 2/0,60mm straight cutting needle	600	61.5	36,900
8	Black Silk,Size1,40mm 3/8 Circle curve cutting (CC) needle	1,800	54.16	97,488
9	Blood Bags Sterile Packs 500ml single	20	195	3,900
10	Blood Transfusion Set Sterile Packs	20	110	2,200
11	Bupivacaine (sydrochloride) (spinal) Injection 0.75% (Amp of 2 ml)	600	27	16,200
12	Ceftriaxone (Sodium) Injection 1gm (I.V)	3,000	38	114,000
13	Chloroquine (Phosphate or sulfate) Syrup 200 mg / 5 ml	300	20	6,000
14	Ciprofloxacin (Hydrochloride) Tablets 500 mg	150,000	6	900,000
15	Clotrimazole Vaginal Cream 10% w/v	500	37.85	18,925
16	Cotton Crepe Bandage Dozen Pack or less. 7.5 cmx4.5m	500	34.5	17,250
17	Dextrose Injection 25 % (20ml/25ml)Ampoule	300	15	4,500
18	Diclofenac (Sodium)Capsule/Tablets 50 mg	150,000	3	450,000
19	Disposable Syringe 10ml with needle. (Blister pack)	5,000	15	75,000
20	Escitalopram Tablets 10mg	6,000	7	42,000
21	Examination Gloves Latex (S.M.L)	40,000	3.5	140,000
22	Foley's catheter (all sizes)Sterile Packs All sizes	300	65	19,500
23	Folic Acid Tablets 5mg	50,000	0.14	7,000
24	Furosemide Injection 20mg/2ml	1,500	4.9	7,350
25	Furosemide Tablets 40mg	3,000	1.65	4,950
26	Ketamine 50mg/ml Injection	600	55	33,000
27	Levofloxacin Tablet 250mg	30,000	6	180,000
28	Lignocaine (hydrochloride) 2%Injection 2% w/v (Amp of 10 ml)	2,000	10.18	20,360
29	Methyldopa Tablets 250mg	7,000	3.42	23,940
30	Metronidazole (Benzoate) Syrup 200 mg / 5ml	5,000	39.02	195,100
31	Misoprostol Tablets 200mcg	8,000	4.85	38,800
32	Oxytocin Injection 5IU/ml (1ml)	5,000	7.5	37,500
33	Povidone – iodine Scrub 7.5%	60	296.3	17,778
34	Salbutamol (Sulfate) Inhaler100 micrograms	300	138	41,400
35	Salbutamol (Sulfate) Tablets4mg	20,000	0.95	19,000
36	Sodium Phosphate Enema(Liquid)	250	41	10,250
37	Sterile Surgical Gloves Pairs 6½, 7, 7 ½ (Powdered)	3,000	30.89	92,670
38	Suxamethonium (chloride)Injection 100 mg/2ml	5	39.1	196
39	Tranexamic Acid Capsules500mg	5,000	10.2	51,000

Sr No	Name of Medicine	Quantity Demanded	Unit Price	Amount
40	Tranexamic Acid Injection 500mg/5ml	2,500	31.44	78,600
41	Urine Bags Sterile (2000ml) Packs	600	35	21,000
	<b>Total</b>			<b>3,399,367</b>
<b>THQ Hospital Jand</b>				
Sr No	Medicine name	Quantity Demanded	Per unit price	Amount
1	Dijex MP Syrup	5000	39.31	196,550
2	Tab. Diclofenac Sodium 50mg	150000	1.49	223,500
3	Tab Epival 500mg	2500	8.3	20,750
4	Tab. Naproxen Sodium 500mg	5000	9	45,000
5	Inj. Ceftriaxone 1gm	7000	48.87	342,090
6	Cap. Amoxicillin 500mg	130000	6	780,000
7	Cap. Tranexemic Acid 500mg	10000	8.95	89,500
8	Syp. Metochlopramide	3000	29.98	89,940
9	Cap. Amoxicillin 250mg	50000	3.48	174,000
10	Salbutamol Tablets 4mg	100000	1.2	120,000
11	Amoxicillin suspension 125mg/5ml	5000	53	265,000
12	Drotaverine Tablet 40mg	50000	3.18	159,000
13	Metronidazole Syrup 200mg/5ml	10000	49.6	496,000
14	I.V sets Sterile blister pack	5000	27.92	139,600
15	Black Silk, Size 1, 40mm 3/8 Circle curve cutting (CC) needle	50 Packs	50.00/foil	30,000
	<b>Total</b>			<b>3,170,930</b>
<b>DHQ Hospital Attock (PDP-116)</b>				
Sr No	Medicine name	Quantity Demanded	Per unit price	Amount
1	Ceftriaxone 500 mg inj	10,000	39.91	399,100
2	Ceftriaxone 1000 mg inj	30,000	48.87	1,466,100
3	Dijex MP syrup	4,000	39.31	1,572,400
4	Diclofenac Sodium 50 mg tab	500,000	1.49	745,000
5	Naproxen sodium Tab	10,000	9.00	90,000
6	Inj Octerotide 0.05mg/ ml	350	189.00	66,150
7	Wego silk 1,40 mm 3/8 curve cutting	5,000	50.00	250,000
8	Bupivacaine dihydrochloride 0.75%	5,750	31.40	180,550
9	Levofloxacin 250mg Tablets	50,000	4.40	220,000
	<b>Total</b>			<b>4,989,300</b>
<b>THQ Hospital Hazro Attock (PDP-134)</b>				
Sr No	Medicine name	Quantity Demanded	Per unit price	Amount
1	Ceftriaxone 1g	7000	48.87	342,090
2	Ceftriaxone 500mg	1000	39.91	39,910
3	Tab Levofloxacin	25000	4.4	110,000
4	Syp metoclopramide	1000	29.8	29,800
	<b>Total</b>			<b>521,800</b>
	<b>Grand Total</b>			<b>12,081,397</b>

## Annexure-E

Name of formations	Date	Bill number	Name of contractor	Items	Amount
THQ Hospital, Jand	18/1/2018	352	MAJ Construction	of purchase of medicines, lab equipments etc items from the Health Council during 2019-20	46,800
	18/1/2018	353			49,140
	16/1/2018	354			49,608
	22/1/2018	355			47,736
	18/1/2018	356			49,872
	16/1/2018	358			47,970
	22/1/2018	359			48,672
	22/01/2018	360			49,374
	18/1/2018	361			49,725
	22/1/2018	362			49,802
	16/1/2018	364			32,362
	18/1/2018	367			47,736
	18/1/2018	368			41,184
	30/12/2017	479			36,457
	30/12/2017	480			27,554
	16/01/2018	482			44,928
	16/1/2018	483			48,672
	16/1/2018	484			49,901
	16/1/2018	485			44,928
	16/1/2018	486			48,672
16/1/2018	487	41,875			
16/1/2018	488	49,122			
17/1/2018	495	49,608			
17/1/2018	496	49,842			
17/1/2018	497	12,227			
	<b>Total</b>				<b>1,113,767</b>
	<b>Invoice Date</b>	<b>Invoice</b>	<b>Firm</b>	<b>Head/ item</b>	<b>Amount (Rs)</b>
THQ Hospital Jand	8/9/2019	1,497	MS Lala Gee Traders	Cost Of Other Store	35,100
	05-9-2019	112	MAJ Traders	DO	28,215
	05-9-2019	105	MAJ Traders	DO	19,805
		<b>Sub-Total</b>			<b>83,120</b>
	17-6-2020	1,089	MS Lala Gee Traders	Trolley for oxygen regulator	13,456
	11/6/2020	852	Mian Sons	Cost Of Other Store	24,687
	11/6/2020	852	Mian Sons	DO	49,959
	16-6-2020	1,293	MS Lala Gee Traders	DO	264,654
		<b>Sub-Total</b>			352,756
		<b>G.Total</b>			<b>435,876</b>
<b>Name of Formation</b>	<b>Date</b>	<b>Bill No</b>	<b>Firm</b>	<b>Item</b>	<b>Amount</b>

RHC Bather Attock	05.07.19	49	M/s United Chemist	Medicine	47,072	
	07.07.19	83		Medicine	48824	
	11.09.19	166		Medicine	48789	
	11.09.19	174		Medicine	49590	
	01.09.19	237		Medicine	36105	
	03.09.17	165		Medicine	49494	
	03.11.18	971		M/s Lala jee Traders	Medicine	57222
	03.11.18	972			Medicine	57214
<b>Total</b>					<b>394,310</b>	
	<b>Bill dated</b>	<b>Bill No.</b>	<b>Name of supplier</b>		<b>Amount (Rs)</b>	
DHO Attock	04.05.2020	105	Mian Sons	Cord Clamp under head A03927-	99,000	
	05.05.2020	106	Mian Sons	DO	99,000	
	06.05.2020	107	Mian Sons	DO	99,000	
					<b>297,000</b>	
				<b>Description</b>	<b>Amount</b>	
THQ Hospital Pindi gheb				Purchase labour room items and OT items	<b>227,805</b>	
DHQ Hospital Attock	28-10-19		Malik Khalid mehmood	Mehulated spirit	98,800	
			Malik Khalid mehmood	Dialysis concentrate A&B	97,500	
	29-11-19		Al-riaz	X-Ray cassettes	81,000	
	17-10-19		Al-riaz	x-ray film	39,500	
	7/9/2019		Malik khalid mehmood	x-ray film	86,100	
	7/9/2019		Al-riaz	x-ray film	49,200	
	17-10-19		Al-riaz	x-ray film	98,400	
	17-10-19		Malik Khalid Mehmood	x-ray film	39,000	
	16-9-19		Malik Khalid Mehmood	x-ray	61,500	
	18-9-19		Malik Khalid Mehmood	x-ray	61,500	
	29-11-19		Malik Khalid Mehmood	X-ray	86,400	
	29-11-19		Medcom	x-ray	81,000	

	19-4-20		Malik Khalid mehmood	Hollow fiber dialyzer	900,000
				x-ray film	255,000
					<b>2,034,900</b>
	<b>900,000</b>				
	<b>1,134,900</b>				
	<b>Date</b>	<b>Bill No</b>	<b>Name of Firm</b>		<b>Amount</b>
THQ Hospital Hazro	19-07-2020	29	Mohsin Enterprises		11,400
	12/9/2019	34	Global Health Enterprises		98,900
	10/9/2019	48	Global Health Enterprises		38,000
	12/4/2020	226	SS Corporation		99,900
	6/1/2020	2020/51/RWP	SS Corporation		99,320
	10/12/2019	2019/51/RWP	SS Corporation		98,800
	25-10-2019	1	Sadaat Battery & Auto Mobal-oil Center Hazro		15,500
	1/10/2019	40	Mohsin Enterprises		22,000
					<b>483,820</b>
		Items at Sr No.1, 2, 3, 7& 8 justified and para reduced by DAC			
	Balance Amount of Para				<b>298,020</b>
DHO Attock	18.05.2020		Ms Traders	A03927-LP Medicines	49,400
	18.05.2020		Mian Sons	A03927	49,000
	18.05.2020		Mian Sons	A03927	49,000
	18.05.2020		Ms Traders	A03927	49,400
	10.12.2019		Bio Diagnostic Resources	A03927	50,000
	10.12.2019		Bio Diagnostic Resources	A03927	39,000
	18.05.2020		Ms Traders	A03927	49,400
	18.05.2020		Mian Sons	A03927	45,000
	18.05.2020		Ms Traders	A03927	49,400



	18.05.2020		Mian Sons		A03927	21,000
	18.05.2020		Ms Traders	A03927		49,400
	08.06.2020		Mian Sons		A03927	49,000
	10.12.2019		Bio Diagnostic Resources	A03927		42,000
	18.05.2020		Mian Sons		A03927	42,000
	18.05.2020		Ms Traders	A03927		49,400
	18.05.2020		Ms Traders	A03927		49,400
	04.04.2020		Mian Sons		A03927	45,000
	08.06.2020		Ms Traders	A03927		49,400
						<b>826,200</b>
			<b>Grand Total</b>			<b>4,728,000</b>

### Annexure-F

Sr. No.	Name of formation	Description of allowances	Amount	PDP No.
1	CEO Bhakkar	Fixed TA/DA	0.029	27
2	CEO Bhakkar	Health Rist Allowance	0.452	29
3	CEO Bhakkar	Integrated Allowance	0.465	30
4	CEO Bhakkar	Health Sector Reforms Allowance	2.129	33
5	CEO Bhakkar	HRA @45%	0.166	34
6	CEO Bhakkar	conveyance allowance and house rent allowance	3.108	35
7	CEO Bhakkar	SSB - 30%	16.849	36
8	DOH Bhakkar	conveyance and house rent allowance	1.397	55
9	DOH Bhakkar	SSB – 30%	4.072	56
10	DOH Bhakkar	Integrated Allowance	0.015	58
11	DOH Bhakkar	HRA & CA	2.303	59
12	DOH Bhakkar	Pay and allowances	2.419	60
13	DHQ Bhakkar	Incentive allowance	0.323	87
14	THQ kallurkot	House rent and conveyance allowance	0.140	94
15	THQ kallurkot	allowances during leave	0.597	97
16	THQ kallurkot	Health Sector Reforms Allowance	0.047	117
17	THQ kallurkot	SSB - 30%	0.191	119
18	THQ kallurkot	Integrated Allowance	0.109	123
19	THQ Darya khan	Conveyance Allowances	0.181	137
20	THQ Darya khan	Health Sector Reform Allowance	0.212	142
21	THQ Mankera	House rent and conveyance allowance	0.679	146
22	THQ Mankera	allowances	0.178	149
23	THQ Mankera	Social Security Ben - 30%	0.080	167
24	RHC behal	HRA & CA allowance	0.336	169
25	RHC behal	conveyance allowance	0.027	181
26	RHC behal	Social Security Ben - 30%	0.060	183
27	RHC Hyderabad	HRA & CA allowance	0.336	185
28	RHC Jandanwala	SSB – 30%	1.631	198
29	RHC Jandanwala	Conveyance and house rent allowance	0.090	209
30	RHC Dhandla	HRA & CA allowance	0.336	211
31	RHC Dhandla	Allowances	0.065	219
<b>Total</b>			<b>39.022</b>	

**Annexure-G**

<b>Sr. No.</b>	<b>Description</b>	<b>Actual Delivery date</b>	<b>Sample collection for DTL</b>	<b>Vendor Name</b>	<b>Amount</b>
1	Cotton Crepe Bandage	16.05.2020	16.04.2020	Cotton Craft Pvt.Ltd.	1,360,000
2	Omeprazole Capsule 20 MG ( Mark 20 MG)	16.05.2020	03.04.2020	Axis Pharmaceutical FSD.	1,397,280
3	Cotton Crepe Bandage	22.06.2020	08.06.2020	Cotton Craft Pvt.Ltd.	2,210,000
4	Mini KCl 25ml, SCAP Stericipro 100 ml, SCAP Sterifluidpeads, ECAP Steriflutol , SCAP Sterimet	16.05.2020	04.04.2020	Frontier Dextrose Limited.	2,764,851
5	Absorbent Cotton wool (BPC) 500 gm roll	16.05.2020	16.04.2020	Cotton Craft Pvt.Ltd.	4,320,000
6	Glimepiride tablets 2MG (glanyl Tab 2 MG)	16.05.2020	03.04.2020	Axis Pharmaceutical FSD.	323,700
7	Clenil Aerosol Nebulising suspension	22.06.2020	15.05.2020	Chiesi Pharmaceuticals Pvt.Ltd.	314,850
	Clenil 250 Mcg	22.06.2020	15.05.2020		711,900
	Atem (0.025% Nebuliserslution)	22.06.2020	15.05.2020		320,700
8	Acetamol 1gm/100 ml Inf	22.06.2020	30.05.2020	Vision Pharmaceuticals Pvt.Ltd.	1,217,525
9	Amkay 250 mg Injection	15.06.2020	30.05.2020	Bosch Pharmaceuticals Pvt.Ltd.	103,980
	Calamox 1000 mg Tablet	15.06.2020	30.05.2020		384,000
	Calamox 625 mg Tablet	15.06.2020	30.05.2020		954,567
	Supramox 500 mg Vial	15.06.2020	30.05.2020		374,400
<b>Total</b>					<b>16,757,753</b>

**Annexure-H**

<b>P. No.</b>	<b>Name</b>	<b>Desg</b>	<b>Remarks</b>	<b>Date of death / abscond</b>	<b>Monthly salary</b>	<b>Preiod</b>	<b>Amount</b>
30231482	Sofia BiBi	Dai	Death	29.12.2018	36,148	Dec 2018 to Aug 2019	289,184
30221268	Muhammad Akbar Khan	Vaccinator	Death	04.12.2019	53,576	Dec 2019 to Aug 2020	482,184
30228310	Fehmida Azmat	LHV	Death	30.12.2019	55,573	Jan 2020 to Aug 2020	444,584
30235582	Mushataq Ahmed	Naib Qasid	Death	08.01.2020	33,071	Jan 2020 to Aug 2020	264,460
30223755	Tariq Javed	Naib Qasid	Death	16.12.2018	30,814	Dec 2018 to Aug 2020	647,094
31477632	QAISER NADEEM	Dispenser	Death		29,471	Dec 2018 to Aug 2020	618,891
31845382	Ghulam Fatima	LHV	Abscond	01.03.2018	22,298	March 2018 to Aug 2019	401,364
	<b>Total</b>						<b>3,147,761</b>

### Annexure-I

Personnel No.	Name & Designation	Monthly Salary	Period	Amount recoverable
31882085	Dr. Sana Hadia Qaisar, WMO	95699	13.02.2019 to 31.07.2019	534,594

Personnel No.	Name & Designation	EOL w.e.f	Monthly Salary	Overpayment Period	Amount recoverable
32120733	Dr. Awariya Arooj, WMO	27.02.2020	95699	27.02.2020 to 29.02.2020	9,899
32120742	Nimra Waseem, WMO	27.02.2020	95699	27.02.2020 to 29.02.2020	9,899
32120753	Anam Shafi, WMO	13.05.2019	95699	13.05.2019 to 31.07.2019	250,052
32120756	Unzila Tariq, WMO	27.02.2020	95699	27.02.2020 to 29.02.2020	9,899
31948463	Taskeen Zahra, WMO	03.09.2019	95699	03.09.2019 to 30.09.2019	89,319
31952869	Fareeha Salman, WMO	18.02.2020	95699	18.02.2020 to 29.02.2020	46,199
31972567	Nimra Mustafa, WMO	03.09.2019	95699	03.09.2019 to 31.10.2019	185,018
31978547	Ayesha Rauf, WMO	18.02.2020	95699	18.02.2020 to 29.02.2020	46,199
31980473	Shahla Qadeer, WMO	27.02.2020	95699	27.02.2020 to 29.02.2020	9,899
32080514	Bilal Ehsan Bhindar, MO	26.02.2020	95699	26.02.2020 to 29.02.2020	13,100
32083174	Umair Hassan, MO	24.02.2020	931321	24.02.2020 to 29.02.2020	19,269
32088000	Nawal Ijaz, WMO	26.02.2020	105132	26.02.2020 to 29.02.2020	14,501
32052759	Safena Pervez, WMO	26.02.2020	95699	26.02.2020 to 29.02.2020	13,100
31901183	Saira Faryal, WMO	03.09.2019	92824	03.09.2019 to 30.09.2019	86,636
32120617	Dr. Rida Aslam, WMO	16.07.2019	92820	16.07.2019 to 31.07.2019	46,410
	<b>Total</b>				<b>849,399</b>

**Rs 0.535+0.849 = Rs 1.384 million**

## Annexure-J

Sr. No.	Name	Description	/Regular/ Adhoc	Pay Package	Reason	Recover able amount
1	Dr. Numra Jamil Chaudhry, SMO	Resignation	Adhoc	115,909	Oct, 2019 1 month extra pay	115,909
2	Dr. Sinha Tariq, WMO	EOL	Regular	113,034	Oct, 2019 1 month extra pay	113,034
3	Dr. Nasir Ghafoor Dar, Paediatrician	PPSC Appointment	Adhoc	175,533	8 days extra pay drawn	46,808
4	Dr. Zaeem Ullah Mirza, SMO	Resignation	Adhoc	113,034	29 Days Extra Pay Drawn	98,085
5	Dr. Muneeba Aslam, WMO	Absent Report	Regular	124,786	2 months extra Pay Drawn	249,572
6	Dr. Halima Sadia, WMO	Resignation	Adhoc	90,257	2 months extra Pay Drawn	180,514
7	Dr. Khaqan Adeel, WMO	Absent Report	Regular	113,539	1 month extra Pay drawn	113,539
8	Dr. Shehroze Amjad, SMO	Resignation	Adhoc	90,257	2 months extra Pay Drawn	180,514
9	Dr. Waqas Ali, Orthopedic Surgeon	Absent Report	Regular	149,191	March, 2020	149,191
	<b>Total</b>			<b>1,085,540</b>		<b>1,247,166</b>

## Annexure-K

Invoice No.	Supplier	Medicine	Rate paid	Qty.	Rate of DHA MBDin	Diff	Overpayment
11284	Frontier Dextrose Ltd	Dextrose Infusion 5% (1000ml)	50.59	15,000	36.13	14.46	216,900
11284	Frontier Dextrose Ltd	Dextrose + Saline (1000ml) Infusion 5% w/v +0.9%w/v	50.14	10,000	36.56	13.58	135,800
11284	Frontier Dextrose Ltd	Normal Saline Infusion 0.9% 100ml	32.35	20,000	24	8.35	167,000
11284	Frontier Dextrose Ltd	Peads Soln Infusion 1/5 Normal Saline infusion (Paeds solution) 500 ml	35.29	3,000	34.48	0.81	2,430
11284	Frontier Dextrose Ltd	Ringer's Lactate (1000ml) Infusion	46.45	65,000	41.15	5.3	344,500
1001	SHAZEB Pharceutical Industries	Normal Saline Infusion 0.9% (1000ml)	65	45,000	36.28	28.72	1,292,400
		<b>Total</b>					<b>2,159,030</b>

## (B)

Invoice No.	Date	Supplier	Medicine	Rate paid	Qty.	Rate of DHA MBD in	Diff	Overpayment
IP-5953	11.05.2020	Amson vaccines & Pharma	Hydrocortisone (Sodium succinate) Injection 250mg	78	10000	69	9	90,000
196681	17.06.2020	Wilshire Laboratories	Amlodipine Tablets 5 mg	1.76	150000	1.6	0.16	24,000
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	3000	21.1	3.1	9,300
		-do-	Norbac 1GM IV Inj.	54.91	30000	48.87	6.04	181,200
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	1000	48.87	6.04	6,040
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	2000	48.87	6.04	12,080
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	200	21.1	3.1	620
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	1000	48.87	6.04	6,040
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	15000	48.87	6.04	90,600
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	100	21.1	3.1	310
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	1500	48.87	6.04	9,060
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Transolide 500mg Inj.	24.5	500	16.89	7.61	3,805
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	500	21.1	3.1	1,550

6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	1500	48.87	6.04	9,060
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	500	48.87	6.04	3,020
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	2000	48.87	6.04	12,080
6005267/A	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	150	21.1	3.1	465
6005267/A	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	12000	48.87	6.04	72,480
6005267/A	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	300	21.1	3.1	930
6005267/A	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	1500	48.87	6.04	9,060
500686	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	3000	21.1	3.1	9,300
500686	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	6000	48.87	6.04	36,240
6005267/A	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	500	21.1	3.1	1,550
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Nalbin 10mg Inj.	24.2	3000	21.1	3.1	9,300
6005267	12.03.2019	GLOBAL Pharma Pvt. Ltd.	Norbac 1GM IV Inj.	54.91	8000	48.87	6.04	48,320
134		PLIVA Pakistan	Cap/ Amoxycillin 500mg	6	10000	5.9	0.1	1,000
		-do-	Cap/ Amoxycillin 500mg	6	30000	5.9	0.1	3,000
		-do-	Cap/ Amoxycillin 500mg	6	50000	5.9	0.1	5,000
		-do-	Cap/ Amoxycillin 500mg	6	50000	5.9	0.1	5,000
		-do-	Cap/ Amoxycillin 500mg	6	20000	5.9	0.1	2,000
17001213	16.01.17	GLAXOSMITHKLINE PAK	Inj. Traxon 500mg	79	10000	38.79	40.21	402,100
17008101	02.03.17		Cap. Fefol	1.55	150000	0.78	0.77	115,5000
Now-17-044067	05.05.2017	Ferozsons Laboratories	Cap. Omeprazole 20mg	3.38	25000	1.48	1.9	47,500
350	02.01.2020	Bosch Pharma	Tab. Artemether +Lumefantrine 20mg/120mg	12.4	20000	7.35	5.05	101,000
19043539M	20.04.2019	Bosch Pharma	Tab. Artemether +Lumefantrine 20mg/120mg	12.4	500	7.35	5.05	2,525
19042831M	24.04.2019	Bosch Pharma	Tab. Artemether	12.4	1000	7.35	5.05	5,050



			+Lumefantrine 20mg/120mg					
1904420 7M	24.04.20 19	Bosch Pharma	Tab. Artemether +Lumefantrine 20mg/120mg	12.4	4000	7.35	5.05	20,200
		<b>Total</b>						<b>2,395,785</b>

(C)

Invoice No.	Date	Supplier	Supply order No. & date	Medicine	Rate paid	Qty.	Rate of DH A Grw	Diff	Overpayment
IP-5953	11.05.2020	Amson vaccines & Pharma	1839/Act dt 12.02.2020	Hydrocortisone (Sodium succinate) Injection 250mg	78	10000	60.1	17.9	179,000
196681	17.06.2020	Wilshire Laboratories	1897/Act dt 12.02.2020	Amlodipine Tablets 5 mg	1.76	150000	1.6	0.16	24,000
Total									203,000

(D)

Invoice No.	Date	Supplier	Medicine	Rate paid	Qty.	Rate of DH A Grw	Diff	Overpayment
196682	17.06.2020	Wilshire Laboratories	Ciprofloxacin (Hydrochloride) Tablets 500 mg	7.39	200000	5.36	2.03	406,000
502222	07.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	500	33.87	5.13	2,565
502224	07.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	1000	33.87	5.13	5,130
502223	07.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	600	33.87	5.13	3,078
502407	22.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	100	33.87	5.13	513
502572	10.04.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	500	33.87	5.13	2,565
502226	07.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	1000	33.87	5.13	5,130

502221	07.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	1000	33.87	5.13	5,130
502437	28.03.2019	Vision Pharmaceuticals	Inj. Omeprazole 40mg	39	300	33.87	5.13	1,539
WP/025	09.03.2020	Wimits Pharma	Tab. Clopidogrel 75mg	2.88	40000	2.71	0.17	6,800
		<b>Total</b>						<b>438,450</b>

**A + B + C + D**

**Rs 2,159,030 + Rs 2,395,785 + Rs 203,000 + Rs 438,450 = Rs 5,196,265**

## Annexure-L

(A)

Supplier	Supply order No. & dt	Date of supply	Medicine	Rate	Qty	Amount	No. of days late	Penalty per day	Penalty Amount
Bosch Pharma	08/Kunjah dt 02.01.2019	09.04.2019	Inf. Paracetamol 1000ml	51	3000	153000	37	103	3,793
			Tab. Co-Amoxiclav 625mg	9.1	70000	637000	37	427	15,791
			Inj. Co-Amoxaclav 1.2gm with Water	96	2500	240000	37	161	5,950
			Tab. Artemether +Lumefantrine 20mg/120mg	12.4	20000	248000	37	166	6,148
			Elemental Iron	54	2000	108000	37	72	2,677
Bosch Pharma	19 Tanda dt 02.01.2019	09.04.2019	Elemental Iron	54	1200	64800	37	43	1,606
Bosch Pharma	001/Mangowal dt 12.01.2019	21.04.2019	Tab. Co-Amoxiclav 625mg	9.1	1200	10920	39	7	285
			Elemental Iron	54	1000	54000	39	36	1,411
Bosch Pharma	100/Karianwala dt 04.01.2019	20.04.2019	Inf. Paracetamol 1000ml	51	200	10200	47	7	321
			Inj. Amikacin 250mg	32	500	16000	47	11	504
			Tab. Co-Amoxiclav 625mg	9.1	5000	45500	47	30	1,433
			Inj. Co-Amoxaclav 1.2gm with Water	96	100	9600	47	6	302
			Tab. Artemether +Lumefantrine 20mg/120mg	12.4	500	6200	47	4	195
			Elemental Iron	54	200	10800	47	7	340
Bosch Pharma	24/MS LLM dt 04.01.2019	25.04.2019	Inf. Paracetamol 1000ml	51	700	35700	50	24	1,196
			Tab. Co-Amoxiclav 625mg	9.1	40000	364000	50	244	12,194
			Inj. Co-Amoxaclav 1.2gm with	96	500	48000	50	32	1,608

			Water						
			Tab. Artemether +Lumefantrine 20mg/120mg	12.4	4000	49600	50	33	1,662
			Elemental Iron	54	400	21600	50	14	724
Bosch Pharma	1474/MSKRN dt 02.01.2019	26.04.2019	Inf. Paracetamol 1000ml	51	2000	102000	53	68	3,622
			Inj. Amikacin 250mg	32	500	16000	53	11	568
			Tab. Co-Amoxiclav 625mg	9.1	80000	728000	53	488	25,851
			Tab. Co-Amoxiclav 1gm	13.95	20000	279000	53	187	9,907
			Elemental Iron	54	1500	81000	53	54	2,876
Bosch Pharma	08/CH/JPJ 02.01.2019	17.05.2019	Tab. Co-Amoxiclav 625mg	9.1	2000	18200	74	12	902
			Elemental Iron	54	200	10800	74	7	535
Bosch Pharma	08/S.A.Gir 02.01.2019	17.05.2019	Inj. Amikacin 250mg	32	500	16000	74	11	793
			Inj. Co-Amoxaclav 1.2gm with Water	96	600	57600	74	39	2,856
GLAXOS MITHKLI NE PAK	13191/Acct dt 13.10.2016		Susp. Septron DS 50ml	31	100000	3100000	36	2077	74,772
			Tab. Zental 200mg	7.57	20000	151400	59	101	5,985
			Syp. Amoxil Fort 90ml	60	99977	5998620	59	4019	237,125
			Cap. Amoxil 500mg	3.89	500000	1945000	52	1303	67,764
			Cap. Amoxil 250mg	2.15	380000	817000	38	547	20,801
			Inj. Traxon 500mg	79	10000	790000	37	529	19,584
			Tab. Piriton 4mg			0	95	0	0
			Tab. Septrane	1.58	1552100	2452318	95	1643	156,090
			Cap. Fefol	1.55	1500000	2325000	79	1558	123,062
			Susp. Calpol 100ml	37.2	150000	5580000	95	3739	355,167
			Tab. Calpol 500mg	0.7475	3500000	2616250	95	1753	166,524
			Syp. Salbutamo	29.14	1000	29140	95	20	1,855

(B)										
Supplier	Supply order No. & dt	Date of supply	Medicine	Rate	Qty	Amount	Supply after total no. of days	No. of days late	Penalty per day	Penalty Amount
Surge Laboratories (Pvt)	1848/A cct dt 12.02.2020	09.05.2020	Lignocaine 2% Inj	15.4	12000	184800	84	24	124	2,972
Schazoo Pharma	1343/A cct dt 12.02.2020	05.05.2020	Lactulose Syrup 3.35gm/5ml	110	3000	330000	84	24	221	5,306
			Tobramycin + Dexamethasone Eye Drops 0.3% w/v	54.8	3000	164400	84	24	110	2,644
NABIQA SIM Industries	1849/A cct dt 12.02.2020	11.06.2020	Cream Clotrimazole Vaginal	72.5	3000	217500	121	61	146	8,889
			Tab. Mesoprostol 200mcg	6.8	10000	680000	121	61	456	27,792
			Syp. Zinc Sulphate 20mg/5ml	28.97	10000	289700	121	61	194	11,840
Schazoo Pharma	1343/A cct dt 12.02.2020	05.05.2020	Lactulose Syrup 3.35gm/5ml	110	3000	330000	84	24	221	5,306
			Tobramycin + Dexamethasone Eye Drops 0.3% w/v	54.8	3000	164400	84	24	110	2,644
HIRANIS Pharma	112 dt 04.01.2019	28.04.2019	Naproxin Sodium 500mg	6	3000	18000	115	55	12	663
			Montilokast 10mg	4.43	1000	4430	115	55	3	163
			ATIZOR 250mg	8.5	1000	8500	115	55	6	313
HIRANIS Pharma			Naproxin Sodium 500mg	6	1000	6000	115	55	4	221
			Montilokast 10mg	4.43	1000	4430	115	55	3	163
HIRANIS Pharma			Naproxin Sodium 500mg	6	40000	240000	115	55	161	8,844
			Montilokast 10mg	4.43	10000	44300	115	55	30	1,632
Amson vaccines & Pharma	1839/A cct dt 12.02.2020	11.05.2020	Anti-Snake venom Serum (ASV)	1290	500	645000	90	30	432	12,965
			Ferrous salt + Folic Acid Capsule/Ta blets	0.78	15000	117000	90	30	784	23,517

			Hydrocortisone (Sodium succinate) Injection 250mg	78	10000	780000	90	30	523	15,678
Wilshire Laboratories	1897/A cct dt 12.02.2020	18.06.2020	Amlodipine Tablets 5 mg	1.76	150000	264000	127	67	177	11,851
Wilshire Laboratories			Ceftriaxone (Sodium) Injection 500 mg (I.V)	38.79	20000	775800	127	67	520	34,826
Wilshire Laboratories			Ciprofloxacin (Hydrochloride) Tablets 500 mg	7.39	200000	1478000	127	67	990	66,347
AL-HAMD Enterprises	1826/A cct dt 12.02.2020		Foley's catheter (all sizes) Sterile Packs All sizes	132	2500	330000	118	58	221	12,824
AL-HAMD Enterprises	1826/A cct dt 12.02.2020		I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 18G	52.7	5000	263500	118	58	177	10,240
AL-HAMD Enterprises	1826/A cct dt 12.02.2020		I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 20G	52.7	40000	2108000	118	58	1412	81,917
AL-HAMD Enterprises	1826/A cct dt 12.02.2020		I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 22G	52.7	40000	2108000	118	58	1412	81,917
AL-HAMD Enterprises	1826/A cct dt 12.02.2020		I.V Cannula with/without Injection Port with Integrated Closing Cone Sterile Pack 24G	62.7	20000	1254000	118	58	840	48,730
										480,204

**A + B = 1,334,779 + Rs 480,204 = Rs 1,814,983**

Table-A (DO Health)

Sr. No.	Name of employee	Designation	Promoted from to BS	Amount (Rs)
1	Ehsan Ahmad CDCS	CDSC	BS-14 to BS-09	187,227
2	M. Irfan Ahmed	CDSC	BS-12 to BS 09	166,514
3	Khalid Memood	CDSC	BS-12 to BS 09	122,626
4	Muhammad Tufail	CDSC	BS-14 to BS-09	230,693
5	Muhammad Younas	CDSC	BS-12 to BS 09	219,169
6	Mukhtar Hussain	CDSC	BS-12 to BS 09	113,943
7	Munawer Hussain	CDSC	BS-12 to BS 09	138,116
8	Munir Ahmad	CDSC	BS-14 to BS-09	268,697
9	ShahzadahmedFarooqi	CDSC	BS-12 to BS 09	85,428
10	Zulfqar Ahmed	CDSC	BS-12 to BS 09	166,542
11	Abid Hussain NaeemDispenser	Dispenser	BS-12 to BS 09	287,188
12	M. Amir Shazad	Dispenser	BS-12 to BS 09	53,096
13	Muhammad Aleem	Dispenser	BS-12 to BS 09	98,041
14	Muhammad Aali	Dispenser	BS-12 to BS 09	183,641
15	Muhammad Azam	Dispenser	BS-12 to BS 09	101,112
16	Muhammad Iqbal	Dispenser	BS-12 to BS 09	53,543
17	Muhammad Riaz	Dispenser	BS-12 to BS 09	55,481
18	Mukhtar hmed	Dispenser	BS-12 to BS 09	53,096
19	Tariq Mehmoood	Dispenser	BS-12 to BS 09	213,359
20	AbidaShaheen	LHV BS14	BS-14 to BS-12	102,350
21	DeebaNaz	LHV BS14	BS-14 to BS-12	125,847
22	FarkhandaJabeen	LHV BS14	BS-14 to BS-12	125,873
23	MussaratAfza	LHV BS14	BS-14 to BS-12	125,847
24	SaminaBeguum	LHV BS14	BS-14 to BS-12	125,847
25	RehanaKousar	LHV BS14	BS-14 to BS-12	209,741
26	Sadia Nawaz	LHV BS14	BS-14 to BS-12	343,494
27	SaimaAkmal	LHV BS14	BS-14 to BS-12	209,741
28	SaminaBeguum	LHV BS14	BS-14 to BS-12	125,873
29	AbidTanveer	SI	BS-12 to BS 09	162,182
30	Asghar Ali	SI	BS-12 to BS 09	210,504
31	Ghulam Dastgeer	Si	BS-12 to BS 09	210,504
32	AbidTanveer	SI	BS-12 to BS 09	85,428
33	Muhammad Abid Hussain	Si	BS-12 to BS 09	109,615
34	Muhammad Aslam	SI	BS-14 to BS 09	155,372
35	Muhammad Mansha	SI	BS-12 to BS 09	210,504
36	Muhammad Shahbaz	SI	BS-12 to BS 09	85,428
37	Muhammad Shamshad	SI	BS-12 to BS 09	162,182
38	Munawer Hussain	SI	BS-12 to BS 09	182,182
39	Rana Iftkhar Ahmad	SI	BS-12 to BS 09	78,281
40	Bashart Ali	Vaccinator	BS-14 to BS-12	350,355
41	Bashir Ahmad	Vaccinator	BS-12 to BS 09	310,144
42	Ehsan Ullah	Vaccinator	BS-12 to BS 09	186,322
43	Mazhar Iqbal	Vaccinator	BS-14 to BS-09	333,383
44	Muhammad Akbar	Vaccinator	BS-12 to BS 09	206,177
45	Muhammad Arif	Vaccinator	BS-12 to BS 09	183,641
46	Muhammad Latif	Vaccinator	BS-12 to BS 09	183,055
47	Muhammad Nazir	Vaccinator	BS-14 to BS-09	333,383
48	Nasrullah Khan	Vaccinator	BS-12 to BS 09	128,026

49	Riasat Ali	Vaccinator	BS-14 to BS-09	350,355
50	Riaz Ahmad Ranjaha	Vaccinator	BS-12 to BS 09	183,641
51	Shoukat Iqbal	Vaccinator	BS-12 to BS 09	81,049
	<b>Total</b>			<b>8,773,838</b>

**Table-B (THQ Pindibhattian)**

Sr. No	Name of employee	Amount Rs
1	Faryad Hussain Dispenser	214,804
2	Mudassar Bashir Lab Technician BS-14	461,668
3	Qaisar Abbas Dispenser Bs-12	214,804
4	Safdar Ali Radiographer BS-12	304,774
5	ShouaibWaseem OTA BS-12	304,774
6	KhalidaNasreen LHV -14	461,668
7	Abid Hussain SaqiDispenser BS-12	304,774
	<b>Total</b>	<b>2,267,266</b>

**Table-C (RHC Jalal PurBhattian)**

Sr. No.	Name of employee	Amount Rs
1	IHSAN ULLAH Dispenser	214,804
2	ZULIFIQAR ALI Dispenser	461,668
3	MAZHAR HUSSAIN Dispenser Bs-12	214,804
4	MAZHAR IQBALDispenser BS-12	304,774
5	IMRAN ABBAS Lab Tech BS-12	304,774
	<b>Total</b>	<b>1,500,824</b>

**Rs 8.774+Rs 2.267+Rs 1.501=Rs 12.542 million**



## Annexure-N

Table A

Sr. No.		BS	Non Sanctioned post	Monthly salary	Amount Rs
1	Anesthesia Technology	6	1	25,000	300,000
2	ECG Technician	9	2	60,000	720,000
3	Dental Technician	9	1	30,000	360,000
4	Health Technician	9	15	4,050,000	48,600,000
5	Inspector Vaccinator	8	1	27,000	324,000
6	Assistant Sup. Vaccinator	12	1	32,000	384,000
7	LHV	9	29	870,000	10,440,000
8	Lab Technician	9	2	60,000	720,000
9	Dispenser	6	10	250,000	3,000,000
10	Dresser Dispenser	6	7	175,000	2,100,000
11	Sanitary Inspector	8	1	32,000	384,000
12	OT Assistant	6	1	25,000	300,000
<b>Total</b>					<b>67,632,000</b>

Table B

S.#	Name of employee	Designation	BS	Pay P.M	Period	Amount Rs
1	Ahsan Elahi Cheema	Drug Controller	19	157,110	11-05-18 to 01-04-2019	1,885,320
2	Ilyas Anwar Shakir	Drug Controller	19	157,110	17-11-2019 to 30-06-2020	1,885,320
3	Muhammad Awais	Computer operator	15	400,00	01-01-2017 to 30-06-20	480,000
4	Muhammad Sohaib	statistical Assistant	15	400,00	01-01-2017 to 30-06-20	480,000
5	Hafiz Tanveer Ahmed	Plumber	5	246,30	02-01-17 to 30-06-20	295,560
6	Asif Ali	Electrician	5	246,30	02-01-17 to 30-06-20	295,560
7	Afzal Shamoan	Sever Man	1	226,25	02-01-17 to 30-06-20	271,500
<b>Total</b>						<b>5,593,260</b>

Rs 67.632 +Rs 5.593=73.225 million

**Annexure-O**

<b>Date of drawl</b>	<b>P. No.</b>	<b>Description</b>	<b>Name</b>	<b>BS</b>	<b>Cost Centre</b>	<b>Net payment</b>
01.07.2019	32058566	pay and allowances	Adnan Sadiq Butt	17	HY9020	79,660.00
15.07.2019	31917593	pay and allowances	Anam Mukhtar	16	HY9020	5,066.00
04.09.2019	31606660	pay and allowances	Hafiz Moin Ul Din	18	HY9020	124,685.00
11.11.2019	32103938	pay and allowances	Hasan Ali Raza	17	HY9020	74,192.00
05.02.2020	30677187	pay and allowances	Muhammad Sharif	19	HY9020	729,228.00
03.03.2020	30677187	pay and allowances	Muhammad Sharif	19	HY9020	729,228.00
05.10.2019	31932988	Health Sector Reform Allo	Omer Ijaz Butt	17	HY9020	93,984.00
01.07.2019	31915230	pay and allowances	Rabia Zahid	17	HY9020	43,671.00
11.11.2019	32069438	pay and allowances	Sadaf Aslam	17	HY9020	76,506.00
14.09.2019	32040236	Basic pay	Saleem Ehsan	17	HY9020	79,032.00
		<b>Total</b>				<b>2,035,252</b>

**Annexure-P**

<b>Cost Centre</b>	<b>Pers. No.</b>	<b>Name</b>	<b>Designation</b>	<b>Amount</b>
HY9020	30884292	Muhammad Atif Zafar	Consultant surgeon	96,000
HY9020	30911565	Zahoor ahmad	Urologist.	96,000
HY9020	30912782	Muhammad amjad ali	Consultant	96,000
HY9020	30957719	Muhammad saqib zafar	Consultant	96,000
HY9020	30974147	Farooq ahmad	Medical officer	48,000
HY9020	30974147	Farooq ahmad	Medical officer	17,290
HY9020	31128590	Muhammad nasir bashir	Medical officer	96,000
HY9020	31472614	Mubshar sarfaraz	Orthopedic surgeon	96,000
HY9020	31548699	Inayat ullah	Dermatologist	96,000
HY9020	31564504	Dr tanvir abbas	Chiefophthalmology	96,000
HY9020	31606660	Hafiz moin ul din	Consultant chest speclist	48,000
HY9020	31606660	Hafiz moin ul din	Consultant chest speclist	13,867
HY9020	31614543	Nadia siddique	Gynecologist	96,000
HY9020	31625268	Muhammad shoaib akbar	Cardiologist	48,000
HY9020	31625268	Muhammad shoaib akbar	Cardiologist	12,800
HY9020	31625270	Ateeq ur rehman	Consultant	96,000
HY9020	31627036	Muhammad farooq	Physician	96,000
HY9020	31724506	Qamar rasool	Consultant chest speclist	48,000
HY9020	31724506	Qamar rasool	Consultant chest speclist	11,467
HY9020	31839780	Dr. Hafiz ammar rasul	Consultant	96,000
HY9020	32050950	Ali murtaza farooqi	Consultant anesthetist	120,000
HY9020	32120362	Atif maqbool	Consultant	96,000
		<b>Total</b>		<b>1,615,424</b>

## Annexure-Q

Rs in million			
Sr No.	Name of Office	Detail of Recovery	Amount
1	DHQ Hospital Kasur	SSB after regularization	0.666
		penal rent	1.614
		Inadmissible HSRA	0.310
		conveyance allowance during leave	0.605
		HRA, CA	0.568
2	DDOH Chunian	SSB after regularization	0.124
3	GNS Kasur	SSB after regularization	0.052
4	DO Health	SSB after regularization	0.676
		Conveyance allowance	1.477
		Payment of salary was made after superannuation	0.257
5	THQ Chunian	HSRA	0.06
		HRA and CA	0.533
		HRA and CA	0.113
		Pay & allowances to for absent period Dr Zahid Masud (MO) and Mst. Qurat ul Ain Charge Nurse	0.382
		Pay & allowances during leave Mst Saba Shabnam WMO	0.031
6	THQ Hospital, Pattoki	HSRA	0.038
		Conveyance allowance, HSRA during leave	0.723
		personal allowance	0.602
7	Trauma center Phool Nagar	HRA	0.934
8	CEO DHA Kasur	conveyance allowance during leave	1.328
9	THQ KRK	conveyance allowance during leave	0.498
10	Govt Aziz Bibi Hospital	conveyance allowance during leave	0.098
		HSRA	1.81
		HRA and CA was paid	0.041
11	Coordinator IRMNCH program	Mess and Dress allowance	0.516
		training cost	0.512
		Payment of NPA to doctor in administrative office	0.058
		<b>Total</b>	<b>14.626</b>

**Annexure-R**

<b>Sr. No.</b>	<b>Formations</b>	<b>Description</b>	<b>Amount (Rs in million)</b>	<b>PDP No.</b>
1	DHO Khushab	Irregular payment of Health Risk allowance	0.068	39
2	DHO Khushab	Health Sector Reform Allowance	0.129	34
3	DHO Khushab	Health Sector Reform Allowance	1.477	48
4	THQ Hospital Quaidabad	Health Sector Reform Allowance	0.326	69
5	THQ Hospital Naushera	Misc. allowances	0.391	73
6	THQ Hospital Noorpur Thal	Misc. allowances.	0.422	95
7	DHO Khushab	Salaries	0.113	56
8	CEO Health Khushab	HRA 45%	0.080	11
9	DHO Khushab	allowances during leave	0.110	35
10	THQ Hospital Khushab	allowances during leave	0.142	55
11	THQ Hospital Quaidabad	Allowances during leave	0.280	71
12	RHC Khabeki	Allowances during leave	0.343	120
13	RHC Mitha Tiwana	Mess, dress, HSRA and conveyance allowance	0.164	127
14	CEO Health Khushab	Conveyance and health sector reform allowances	2.119	07
15	THQ Hospital Quaidabad	Salaries Beyond Sanctioned Post	0.747	64
16	RHC Khabeki	Salaries beyond Sanctioned posts	1.559	117
17	CEO Health Khushab	SSB	4.891	10
18	DHO Khushab	SSB	0.098	38
19	THQ Hospital Khushab	SSB	0.031	59
20	RHC Mitha Tiwana	SSB	0.040	66
21	THQ Quaidabad	SSB	0.069	128
		<b>Total</b>	<b>13.599</b>	

**Annexure-S**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Description</b>	<b>Amount</b>	<b>PDP No.</b>
1	CEO DHA Mianwali	SSB	1.17	14
2	-do-	SSB and personal allowance	0.04	17
3	DHO Mianwali	SSB	0.781	32
4	DHQ Mianwali	SSB	0.554	69
5	THQ Kala Bagh	SSB	0.058	83
6	THQ Hospital Piplan	SSB	0.134	127
7	RHC Tabbisar	SSB	0.06	131
8	RHC Musa Khel	SSB	0.021	141
9	THQ Kala Bagh	Pay & Allowances during EOL	0.041	100
10	DHQ Mianwali	Pay & Allowances	0.035	72
11	CEO DHA Mianwali	Personal Allowance	1.129	13
12	CEO DHA Mianwali	Personal Allowance	0.066	27
13	THQ Hospital Piplan	Personal Allowance	0.144	126
14	CEO DHA Mianwali	Conveyance and HSR allowance	0.471	9
15	DHQ Mianwali	CA & HSRA	0.181	71
16	THQ Kala Bagh	CA and HSRA	0.02	87
17	RHC Musa Khel	CA and HSRA	0.156	139
18	RHC Tarag	CA & HSRA	0.03	159
19	CEO DHA Mianwali	Inadmissible allowances	0.065	12
20	DHQ Mianwali	Inadmissible allowances	0.016	67
21	-do-	Incentive allowance	5.901	68
22	THQ Kala Bagh	Incentive allowance	1.152	82
23	DHO Mianwali	Integrated allowance	0.044	25
24	-do-	Integrated allowance	0.01	64
25	RHC Musa Khel	Integrated allowances	0.018	140
26	CEO DHA Mianwali	Health Risk allowance	0.025	11
27	DHQ Mianwali	Health Risk Allowance,	0	63
28	CEO DHA Mianwali	Health Sector Reform Allowance	3.299	15
29	DHQ Mianwali	Health Sector Reform Allowance	2.788	65
30	THQ Kala Bagh	Conveyance and HRA	0.37	84
31	RHC Musa Khel	conveyance and house rent allowance	0.233	137
32	RHC Tarag	conveyance and house rent allowance	0.396	158
33	RHC Kamar Mushani	conveyance and house rent allowance	0.155	147
34	RHC Kamar Mushani	pay and allowances	0.959	149
35	DHQ Hospital Mianwali	Pay and allowances due to award of fake promotion	0.415	54
36	-do-	Conveyance and HRA	0.387	70
37	-do-	Pay & Allowances after resignation	0.955	73
38	-do-	pay and allowances during leave	0.182	76
39	-do-	Annual increment to adhoc doctors	0.195	77
40	THQ Hospital Isakhel	Allowances from residents of official	0.259	110
41	THQ Hospital Isakhel	Allowances during Leave	0.171	112
42	RHC Musa Khel	Dress / Uniform allowance	0.018	142
43	RHC Kamar Mushani	Pay and allowances from Dr.Sher Samand of Rs9.700 million (approximately)	9.7	145
		<b>Total</b>	<b>32.804</b>	

## MS DHQ Hospital, Mianwali

Bill No	Date	Item	Qty	Rate paid	Market Rate	Difference	Overpayment
820	16.03.20	Inj. Omeprazol	2,000	279	75	204	408,000
706	0	-do-	3,000	308	75	233	699,000
709	29.05.20	-do-	2,000	308	75	233	466,000
882	29.04.20	-do-	2,300	308	75	233	535,900
909	05.05.20	-do-	600	308	75	233	139,800
606	02.12.19	-do-	1,500	243	75	168	252,000
841	24.03.20	-do-	2,000	279	75	204	408,000
901	0	Disposable Syringe 5 CL	50,000	11	6	5	250,000
811	06.03.20	-do-	20,000	11	6	5	100,000
817	13.03.20	-do-	30,500	11	6	5	152,500
850	28.03.20	-do-	30,000	11	6	5	150,000
843	26.03.20	-do-	20,600	11	6	5	103,000
839	24.03.20	-do-	10,000	11	6	5	50,000
691	0	Disposable Syringe 10 CC	10,000	14	10	4	40,000
638	06.03.20	-do-	8,600	14	10	4	34,400
1877	28.03.20	-do-	10,000	18	10	8	80,000
697	24.01.20	Paper Tap 1"	5,040	107	60	47	236,880
640	26.12.19	-do-	5,040	107	60	47	236,880
1979	11.10.19	-do-	5,040	107	60	47	236,880
879	0	-do-	10,080	107	60	47	473,760
602	21.01.19	-do-	3,600	78	60	18	64,800
629	0	-do-	2,220	107	60	47	104,340
611	04.12.19	-do-	2,880	107	60	47	135,360
844	26.03.20	-do-	5,040	107	60	47	236,880
1857	30.10.19	-do-	1,080	78	60	18	19,440
1874	12.11.19	-do-	7,950	107	60	47	373,650
1584	0	-do-	144	87	60	27	3,888
643	23.12.19	Chromic Catgut	100	210	75	135	13,500
873	25.04.20	-do-	960	210	75	135	129,600
612	02.12.09	-do-	528	210	75	135	71,280
625	11.12.19	-do-	408	210	75	135	55,080
625	11.12.19	-do-	1,008	210	75	135	136,080
1786	14.10.19	-do-	984	210	75	135	132,840
1785	14.10.19	-do-	1,000	210	75	135	135,000
3	0	-do-	32	210	75	135	4,320
1578	11.09.19	-do-	2,000	210	75	135	270,000
699	23.12.19	Surgical Black	300	32	10	22	6,600
1778	12.10.19	-do-	1,000	28	10	18	18,000
649	27.12.19	-do-	2,500	32	10	22	55,000
653	19.12.19	-do-	100	32	10	22	2,200
612	02.12.19	-do-	500	32	10	22	11,000
1877	11.11.19	-do-	1,000	28	10	18	18,000
686	11.09.19	Silk No 1	96	175	75	100	9,600
1840	15.10.19	-do-	384	175	75	100	38,400
1877	11.11.19	-do-	504	175	75	100	50,400
1574	0	-do-	96	175	75	100	9,600
<b>Grand Total</b>							<b>7,157,858</b>

## MS THQ Kala Bagh

Sr. No.	Name of medicine	Name of supplier	QTY	Rate Paid	Market Rate	Difference Rate	Overpayment
1	IV Cannula 24 g	Anmol Marketing	500	99	65	34	17,000
2	IV Cannula 24 g	Anmol Marketing	100	99	65	34	3,400
3	IV Set		1100	35	20	15	16,500

4	IV Set	Anmol Marketing	1000	35	20	15	15,000
5	IV Set	Anmol Marketing	1080	35	20	15	16,200
6	IV Set	Anmol Marketing	1080	35	20	15	16,200
7	IV Set	Anmol Marketing	1100	35	20	15	16,500
8	IV Set	Anmol Marketing	1150	35	20	15	17,250
9	IV Set	Anmol Marketing	1000	35	20	15	15,000
10	IV Cannula 24 g	Anmol Marketing	140	99	65	34	4,760
11	IV Cannula 24 g	Anmol Marketing	450	110	65	45	20,250
12	IV Set	Anmol Marketing	1100	35	20	15	16,500
13	IV Cannula 24 g	Anmol Marketing	450	110	65	45	20,250
14	IV Set	Anmol Marketing	1100	35	20	15	16,500
15	IV Set	Anmol Marketing	1100	35	20	15	16,500
16	IV Set	Anmol Marketing	1100	35	20	15	16,500
17	IV Set	Anmol Marketing	1100	35	20	15	16,500
18	Insuline Syringe	Anmol Marketing	1000	28	20	8	8,000
19	IV Set	Anmol Marketing	1150	35	20	15	17,250
20	Nitto1"	Anmol Marketing	480	104	45	59	28,320
21	Syringe 5 cc	Anmol Marketing	3000	12	8	4	12,000
22	Syringe 5 cc	Anmol Marketing	1000	12	8	4	4,000
23	Syringe 5 cc	Anmol Marketing	1600	12	8	4	6,400
24	Syringe 5 cc	Anmol Marketing	2300	12	8	4	9,200
25	Syringe 5 cc	Rehman Sons	4000	12	8	4	16,000
26	Syringe 5 cc	Anmol Marketing	3000	12	8	4	12,000
27	IV Set	Anmol Marketing	1400	35	20	15	21,000
28	IV Canula	Anmol Marketing	500	92	65	27	13,500
29	IV Canula	Anmol Marketing	500	92	65	27	13,500
30	IV Canula	Rehman Sons	450	105	65	40	18,000
31	IV Canula	Anmol Marketing	500	92	65	27	13,500
32	IV Canula	Rehman Sons	500	85	65	20	10,000
33	IV Canulla 24G	Anmol Marketing	450	92	65	27	12,150
34	IV Canulla 24G	Rehman Sons	500	98	65	33	16,500
35	IV Canulla 24G	Rehman Sons	500	98	65	33	16,500
		<b>Total</b>					<b>508,630</b>

### MS DHQ Hospital-Mianwali

Bill No	Date	Item	Qty	Rate paid	Less Rate	Difference	Amount
718	0		286	622.16	484	138.16	39,514
864	07.04.20		450	622.16	484	138.16	62,172
871	14.04.20		261	622.16	484	138.16	36,060
809	05.03.20		250	622.16	484	138.16	34,540
419	26.02.20		107	622.16	484	138.16	14,783
831	21.03.20		135	592.24	484	108.24	14,612
834	21.03.20		30	592.24	484	108.24	3,247
836	23.03.20		100	592.24	484	108.24	10,824
620	06.12.19		152	592.24	484	108.24	16,452
874	25.04.20		123	592.24	484	108.24	13,314
650	23.12.19		500	572	484	88	44,000
651	23.12.19		70	484	484	0	-
1769	11.10.19		150	592.24	484	108.24	16,236
636	19.12.19		86	572	484	88	7,568
637	20.12.19		300	572	484	88	26,400
673	11.01.20		51	484	484	0	-
907	04.02.20		88	592.24	484	108.24	9,525
1891	0	Inj.	70	592.24	484	108.24	7,577
1994	21.11.19	Heparin	300	592.24	484	108.24	32,472



1788	14.10.19		350	592.24	484	108.24	37,884
820	16.03.20		2,000	279.45	243	36.45	72,900
706	0		3,000	307.8	243	64.8	194,400
709	29.05.20		2,000	307.8	243	64.8	129,600
882	29.04.20		2,300	307.8	243	64.8	149,040
909	05.05.20		600	307.8	243	64.8	38,880
606	02.12.19	Inj.	1,500	243	243	0	-
841	24.03.20	Omeprazol	2,000	279.45	243	36.45	72,900
901	0		50,000	10.5	7	3.5	175,000
811	06.03.20		20,000	10.5	7	3.5	70,000
817	13.03.20		30,500	10.5	7	3.5	106,750
850	28.03.20		30,000	10.5	7	3.5	105,000
843	26.03.20		20,600	10.5	7	3.5	72,100
839	24.03.20	Disposable Syringe 5 CC	10,000	10.5	7	3.5	35,000
1624	16.03.20		2,000	7	7	0	-
1646	0		3,000	7	7	0	-
1540	29.05.20		2,000	7	7	0	-
1571	29.04.20		2,300	7	7	0	-
1573	05.05.20		600	7	7	0	-
1909	02.12.19		1,500	7	7	0	-
691	0		10,000	19.4	14.55	4.85	48,500
638	06.03.20		8,600	19.4	14.55	4.85	41,710
1787	13.03.20	Disposable Syringe 10 CC	10,000	14.55	14.55	0	-
1877	28.03.20		10,000	24.25	14.55	9.7	97,000
1573	26.03.20		10,000	14.55	14.55	0	-
<b>G.Total</b>							<b>1,835,960</b>

**DHQ Hospital**

Name of Employee	BPS	Job Title	Pers.no.	Total	Deduction
Luqman Chaudhry	18	Anesthetist	30976223	720,000	288,000
Farooq Iqbal Khan	19	Senior Consultant	30760835	480,000	192,000
Shafique Ahmad	19	-do-	30760838	480,000	192,000
Amanat Ali	19	-do-	30929342	480,000	192,000
Mohammad Amjad Irshad	18	Consultant	30877015	480,000	192,000
Muhammad Idrees	18	Physician	31128919	480,000	192,000
Amina Shahid	18	Gynecologist	31464158	480,000	192,000
Ghulam Fareed	18	Child Specialist	31781073	480,000	192,000
Faraz Noor	18	Orthopedic Surgeon	31789371	480,000	192,000
Farooq Khan	18	Consultant	32040948	480,000	192,000
Uzma Malik	18	Gynecologist	32096456	480,000	192,000
Mohammad Sajjad Yaqoob	18	Consultant Anesthetist	30866088	420,000	168,000
Samreen Yousaf Mughal	18	ENT Specialist	32140357	280,000	112,000
Uzma Shaheen	18	Consultant Surgeon	32120032	200,000	80,000
Ali Hassan	18	Consultant	32143565	200,000	80,000
Abeer Yasin	18	Consultant Radiologist	32143570	200,000	80,000
Muhammad Hammad Muzaffar	18	Consultant Surgeon	32145348	160,000	64,000
Sheeraz Anjum	18	Consultant Physician	32145859	158,710	63,484
Muhammad Rehan Hameed	18	Consultant Surgeon	31450468	120,000	48,000
		<b>Total</b>			<b>2,903,484</b>

**THQ Shakargarh**

Name of Employee	BPS	Job Title	Pers.no.	Total	Deduction
Asadullah Khan	19	Senior Consultant	30929302	1,140,000	456,000
DR Iftikhar Ali	18	Consultant Surgeon OPTH.	30617309	1,140,000	456,000
Muhammad Tariq	18	Consulting Physician	30888438	1,140,000	456,000
Asim Shahzad	18	Consultant	31195508	1,140,000	456,000
Javaria Iqbal	18	Gynecologist	32103438	1,140,000	456,000
Tabassum Rasheed	18	-do-	31424281	755,000	302,000
Saher Ishfaq	18	Consultant Radiologist	32141887	570,000	228,000
Samina Ashraf	18	Consultant Gynaecologist	31872434	404,516	161,806
Muhammad Zeb Khan	18	Surgeon	31686070	190,000	76,000
Zaib- Un-Nisa	18	Gynecologist	32150981	95,000	38,000
		<b>Total</b>		<b>7,714,516</b>	<b>3,085,806</b>

**Rs 2.903+3.086 = Rs 5.989 million**

## Annexure-V

Name of Supplier	Amount	Discount Due	Dis taken	Difference (Rs)
AL-Shifa Pharmacy	3,934,202	551,575	374,536	177,039
	3,580,205	501,945	340,836	161,109
	3,284,695	460,514	312,703	147,811
	3,168,283	444,193	301,621	142,573
	3,012,896	422,408	286,828	135,580
	2,784,390	390,371	265,074	125,298
	2,532,199	355,014	241,065	113,949
	2,448,558	343,288	233,103	110,185
	1,987,003	278,578	189,163	89,415
	1,835,130	257,285	174,704	82,581
	1,681,930	235,807	160,120	75,687
	1,542,595	216,272	146,855	69,417
	1,517,337	212,731	144,450	68,280
	1,363,207	191,122	129,777	61,344
	1,261,569	176,872	120,101	56,771
	1,077,538	151,071	102,582	48,489
	695,041	97,445	66,168	31,277
	651,391	91,325	62,012	29,313
	87,665	12,291	8,346	3,945
	81,011	11,358	7,712	3,645
	56,097	7,865	5,340	2,524
	53,880	7,554	5,129	2,425
	744,649	104,400	70,891	33,509
	153,363	21,501	14,600	6,901
	43,430	6,089	4,135	1,954
	43,430	6,089	4,135	1,954
	42,978	6,026	4,092	1,934
	36,192	5,074	3,445	1,629
	27,596	3,869	2,627	1,242
	27,506	3,856	2,619	1,238
26,239	3,679	2,498	1,181	
22,620	3,171	2,153	1,018	
21,715	3,044	2,067	977	
21,715	3,044	2,067	977	
2,352	330	224	106	
<b>Total</b>	<b>5,587,056</b>	<b>3,793,778</b>	<b>1,793,277</b>	

**Annexuree-W**

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Desription of PDP</b>	<b>PDP No.</b>	<b>Amount</b>
1	CEO DHA	Illegal changing of cadre from store keeper BPS-08 to Almoner BPS-16 and again demotion in BPS-14 without any authority, resulting in extra burden on public exchequer	04	0.660
2		Illegal up-gradation to the post of chief technician in excess of prescribed ratio, resulting irregular expenditure- Rs382.540 million and extra burden on public exchequer of Rs7.800 million	06	7.800
3		Illegal up-gradation to the post of senior technician BPS-14 from junior technician BPS-09, resulting irregular expenditure	11	2.993
4		More than one Illegal up-gradation to the post of technician, senior technicians and chief technician directly from midwife BPS-09 and extra burden on public exchequer	12	4.140
5		Illegal up-gradation to the post of chief technician BPS-16 from junior technician BPS-09	13	0
6		Illegal up-gradation to the post of senior technician BPS-14 from junior technician BPS-09 resulting irregular expenditure	14	10.100
7		Illegal time scale promotion to class four and extra burden on public exchequer	16	0
8		Illegal award of promotion from Midwife to LHV and payment	38	0.367
9	RHC Hujra Shah Muqem	Drawl of pay in un-justified higher promoted scales	04	3.931
10	DHO	Illegal drawl of salary in higher pay scales	10	0
11		Illegal up-gradation of mid-wife on contract / adhoc by district health officer having no authority	11	0
12		Illegal Up gradation of employees by district health officer having no authority	13	0
13	SMO RHC Bama Bala	Irregular drawl of Pay & Allowances against higher pay scales	09	0.851
<b>Total</b>				<b>31.990</b>

**Annexure-X**  
(Rs in million)

<b>Sr. No.</b>	<b>Name of formation</b>	<b>Description of PDP</b>	<b>PDP No.</b>	<b>Amount</b>
1	DHQ Hospital City Okar	Personal Allowance	18	0.063
2		Health Sector Reform Allowance	19	3.741
3		Health Risk Allowance	20	0.072
4		NPA	21	23.621
5		Social Security Benefits	22	1.682
6		House Rent Allowance, Conveyance Allowance and 5% House Rent Charges	34	1.806
7	CEO DHA Okara	conveyance allowance, HSRA and incentive allowance during leave	9	2.236
8		Personal Allowance	10	2.042
9		HSRA	17	1.028
10		Pay and allowances	21	0.437
11		pay during adhoc period	22	0.22
12		pay and allowances	23	0.596
13		allowances after death	24	0.501
14		health risk allowance	25	0.276
15	RHC Hujra Shah	Inadmissible allownaces	8	2.306
16	Muqem	Conveyance allowance	14	0.52
17	DHO	Social Security Benefits, basic pay and adhoc allowances	1	10.764
18		Health Sector Reform Allowance	2	2.48
19	DHQ South City	security benefits, basic pay and adhoc allowances	2	1.912
20	DHQ Hospital South City	conveyance allowance, HSRA and incentive allowance	3	0.085
21		NPA to consultant	4	0.288
22		HSRA	5	0.019
		house rent allowance, 5% maintenance charges and electricity	7	1.107
23	RHC Gogera	social security benefits, basic pay and adhoc allowances	1	1.972
24		Personal Allowance	3	0.337
25		Conveyance allowance and HSRA	4	0.167
26		Pay and allowances	5	0.475
27	THQ Hospital Haveli Lakha	Personal Allowance	1	0.073
28		pay and allowances	5	0.055
29		conveyance allowance and HSRA allowance	6	0.171
30		Social security benefits, basic pay and adhoc allowances	15	0.982
31		house rent and 5% maintenance charges	16	0.204
32		HSRA	17	0.03
33		health risk allowance	18	0.013
34	DDHO Depalpur	HSRA	6	0.018
		<b>Total:</b>		<b>62.299</b>

## Annexure-Y

Sr. No	Formation	Name of Employee	Job Title	Total	40%
1	THQ Hospital Murree	Nasira Bibi	Gynecologist	234,000	93,600
2		Dr Abdul Waheed	Children Specialist	1,080,000	432,000
3		Javed Khan Niazi	Anesthetist	1,044,000	417,600
4		Junaid Jahangir	Consultant	90,000	36,000
5		Sahar Hanif Rao	Consultant Gynecologist	261,000	104,400
6		Haider Ali	Consultant	583,548	233,419
7		Asma Mir	Consultant	450,000	180,000
8		Waqas Ahmad Khan	Pediatrician	180,000	72,000
9		Sumera Mehnaz	Consultant Gynecologist	375,000	150,000
10	THQ Hospital Gujar Khan	Faiza Hameed	Pediatrician	311,290	124,516
11		Sultan Mehmood	Cardiologist	350,000	140,000
12	THQ Hospital Kahuta	Dr Ata Ullah Khan	Anesthetist	812,000	324,800
13		Iram Aftab	Pathologist	280,000	112,000
14		Fozia Malik	Consultant Gynaecologist	812,000	324,800
15		Nimrah Siddique	Gynecologist	812,000	324,800
16		Attia Bano	Pediatrician	564,667	225,867
17		Uraiba Naeem	Consultant	490,000	196,000
18		Uraiba Naeem	Consultant	325,000	130,000
19		Tahira Ikram	Consultant	291,613	116,645
20		Dr Maryam Waqar	Pathologist	466,828	186,731
21		Shazia Nazeer	Gynecologist	623,000	249,200
22	Wah General Hospital	Usman Haider	Surgeon	780,000	312,000
23		Muhammad Zeeshan Malik	Consultant	320,000	128,000
24		Muhammad Zeeshan Malik	Consultant	132,097	52,839
25		Sidra Nadeem	Radiologist	780,000	312,000
26		Sheraz Ahmed	Consultant Anesthetist	325,000	130,000
27		Rehmat Zaman	Consulting Physician	780,000	312,000
28		Saba Hashmi	Gynecologist	715,000	286,000
29		Hina Sher Zaheer	Eye Specialist	780,000	312,000
30		Aabida Zahoor	Gynecologist	780,000	312,000
31		Sher Dil Khan	Orthopedic Surgeon	780,000	312,000
32		Babar Murtaza	Radiologist	455,000	182,000
33		Qurat -Ul- Ain	Pathologist	780,000	312,000
34		Nousheen Bhatti	Pathologist	780,000	312,000
35		Kamran Qureshi	Anaesthesia Attendent	780,000	312,000
36		Samina Yaqoob	Consultant	130,000	52,000
37		Furrukh Younus	E.N.T. Specialist	430,000	172,000
38		Furrukh Younus	E.N.T. Specialist	38,710	15,484
39		Syed Muhammad Obaid	Consultant	296,833	118,733
40		Syed Muhammad Obaid	Consultant	164,667	65,867
41		Amber Nawaz	Consultant	169,000	67,600
42	Amber Nawaz	Consultant	260,000	104,000	
43	Nadia Waqas	Dermatologist	455,000	182,000	
44	Nadia Waqas	Dermatologist	26,000	10,400	
45	Afsar Ali	Consultant	325,000	130,000	
46	Afsar Ali	Consultant	164,667	65,867	

Sr. No	Formation	Name of Employee	Job Title	Total	40%
47		Farhina Rauf	Cardiologist	325,000	130,000
48		Farhina Rauf	Cardiologist	39,839	15,936
49		Zarlasht Khalid	Pediatrician	130,000	52,000
50	THQ Hospital Kallar Syedan	Dr Sadia Wahid	Gynecologist	1,020,000	408,000
51		Ayesha Qamar	Consultant Pathologist	847,258	338,903
52		Sanam Iqbal Kirman	Consultant Gynecologist	1,020,000	408,000
53		Saima Ansari	Children Specialist	1,020,000	408,000
54		Asif Javed	Consultant Anesthetist	940,484	376,194
55		Zaigum Zafar	Consultant	977,000	390,800
56		Saleem Shahzad Gondal	Consultant	1,020,000	408,000
57		Arsala Arjumand	Radiologist	1,020,000	408,000
58		Zaimal Shahan	Consultant	255,000	102,000
59		Abdul Qayyum	Consultant	1,020,000	408,000
60		Khadija Shakeel	Dermatologist	527,667	211,067
61		THQ Hospital Taxila	Qaiser Aziz	Consultant	780,000
62	Zahoor Ali Khan		Pediatrician	780,000	312,000
63	Kashif Azad		Anesthetist	780,000	312,000
64	Zeeshan Fareed		Consultant	715,000	286,000
65	Samia Gull		Radiologist	780,000	312,000
66	Maqbool Bibi		Consultant	689,839	275,936
67	Madiha Rehman		Consultant	780,000	312,000
68	Muhammad Nasir Nawaz		Orthopedic Surgeon	325,000	130,000
69	Ayesha Mobeen		Consultant	780,000	312,000
70	Naima Fazil Raja		Pediatrician	780,000	312,000
71	Urooj Mirza		Consultant	204,828	81,931
		Total			<b>15,767,935</b>

**Annexure-Z**

<b>Sr. No</b>	<b>Name of formation</b>	<b>Subject</b>	<b>Amount</b>	<b>PDP No.</b>
1	DHO Sargodha	HSRA to computer operators	0.634	49
3	DHO Sargodha	Practice Compensatory Allowance	2.792	53
4	DHO Sargodha	conveyance allowance	0.335	57
5	DHO Sargodha	HRA and Conveyance allowance	0.902	58
6	DHO Sargodha	SSB	4.435	61
8	TB Hospital Sargodha	Conveyance allowance	0.075	105
9	THQ Sillanwali	CA, Mess / Dress Allowance, during leave	0.477	127
10	THQ Bhalwal	Incentive Allowance	0.136	217
11	THQ Bhalwal	Conveyance Allowances	0.17	221
12	THQ Bhalwal	Conveyance allowance	0.176	222
13	THQ Bhalwal	house rent allowance	0.135	223
14	THQ Bhalwal	HSRA, Dress / Mess Allowance	0.268	224
15	THQ Bhalwal	Health Sector Reform Allowance	0.076	227
18	RHC Mid Ranjha	CA, HSRA, Mess / Dress Allowance	0.168	297
19	RHC Mozamabad	Pay and allowances during study leave	0.802	336
20	RHC 71	Mess allowance during leave	0.192	346
21	RHC Hujjan	HRA and CA from the employees residing at hospital accommodation	0.623	365
<b>Total</b>			<b>12.396</b>	



**Annexure-AA**

<b>Sr. No</b>	<b>Name of formation</b>	<b>Subject</b>	<b>Amount</b>	<b>PDP No.</b>
1	DHO Sargodha	Unauthorized Procurements of Local Purchase	27.201	43
2	TB Hospital Sargodha	Unjustified/Uneconomical Local Purchase (LP) Medicines from Budget of Bulk Purchase of Medicines	0.962	96
3	THQ Sillanwali	Unauthorized Procurements of 15%Local Purchase medicines	5.57	118
4	THQ Sillanwali	Unjustified purchase of local purchase medicines from General Order Supplier by giving undue Favour	4.227	120
5	THQ Sillanwali	Purchase of Non- branded medicine not listed in PMF	10.424	131
6	THQ Hospital Kotmomin	Unauthorized Procurements of Local Purchase medicines	10.04	188
7	THQ Hospital Kotmomin	Irregular Purchase of LP medicine Without Concedering Health Department Formulary	0.778	202
8	RHC 75	Doubtful consumption of MSD and LP medicine	0.588	276
9	RHC Hujjan	Irregular payment on purchase of non-formulary medicine	4.527	360
10	RHC Hujjan	Irregular expenditures on purchase of LP medicines in violation of PPRA	4.527	363
		Total Amount	68.844	

## Annexure-AB

Amount in Rs

Bill No.	Name of Items	Qty.	Rate	Dis Rate	Bulk Rate	Difference	Excess Paid
53331	Syp. Ventilin	2,480	70.48	65.90	45.02	20.88	51,779
	Tab Arthemeter	1,240	42.44	39.68	13.5	26.18	32,465
53310	Disposable Syring	12,000	18	16.83	13.25	3.58	42,960
53322	Tab.Artemeter	1,500	42.44	39.68	13.5	26.18	39,272
53387	Cap Amoxil	15,000	10.93	10.22	5.9	4.32	64,793
53387	Syp.Ventilin	1,000	70.48	65.90	45.02	20.88	20,879
53387	Disposable Syring	500	15	14.03	13.5	0.53	263
53390	Syp.Septran DS	1,000	56.71	53.02	42.8	10.22	10,224
53386	cap.amoxycline	27,500	10.93	10.22	5.9	4.32	118,788
53320	Calcium Calbonate	26,000	11.67	10.91	2.67	8.24	214,278
53188	Axalyn 500MG	41,000	7.51	7.02	4.8	2.22	91,096
53317	Arthemeter	2,260	42.44	39.68	9.29	30.39	68,685
53384	Ventoloin Lotion	3,000	45.02	42.09	36.4	5.69	17,081
53306	Syp.Ventolin	4,050	70.48	65.90	45.02	20.88	84,559
-do-	Metronizadoel	2,200	40.97	38.31	37.6	0.71	1,555
53412	Syp.Multivitamin	1,500	101.8	95.18	38	57.18	85,775
53406	Nilstate Drop	800	72.57	67.85	48	19.85	15,882
-do-	Tab.Albendazole	10,000	10.97	10.26	9.99	0.27	2,670
53427	Cap. XED 500MG	6,000	17.38	16.25	10.65	5.60	33,602
53264	inj.iron sucrose	900	295	275.83	220	55.83	50,243
53282	d.Syrings 3cc	20,000	15	14.03	13.25	0.78	15,500
53410	syp.multivitamin	625	101.8	95.18	38	57.18	35,739
53422	cap.amoxycline	26,000	10.93	10.22	5.9	4.32	112,308
53424	cap.amoxycline	17,200	10.93	10.22	5.9	4.32	74,296
53267	inj.Ironsucros	900	295	275.83	220	55.83	50,243
53260	cap.amoxil 500m	30,000	10.39	9.71	5.9	3.81	114,440
53250	cap.amoxil 500m	30,000	10.39	9.71	5.9	3.81	114,440
53257	cap.amoxil 500m	30,000	10.39	9.71	5.9	3.81	114,440
53279	Tab.Atenolol 50mg	20,000	3.25	3.04	1.34	1.70	33,975
53348	cap.amoxycline	27,000	10.93	10.22	5.9	4.32	116,628
53251	cap.amoxil 500mg	30,000	10.39	9.71	5.9	3.81	114,440
53254	cap.amoxil 500mg	30,000	10.39	9.71	5.9	3.81	114,440
53263	inj.iron sucrose	900	295	275.83	220	55.83	50,243
53399	cap.amoxycline	28,000	10.39	9.71	5.9	3.81	106,810
53419	cap.amoxycline	28,500	10.39	9.71	5.9	3.81	108,718
53405	nilstat drop	4,200	72.57	67.85	48	19.85	83,382
53402	Syp.Metrinizadole	7,800	40.97	38.31	37.6	0.71	5,514
53269	inj.ringer lactate 500ml	2,500	85.02	79.49	57.5	21.99	54,984
53277	ors sachet	15,000	18	16.83	11.65	5.18	77,700
0	Cap.Amoxil 500mg	30,000	10.39	9.71	4.8	4.91	147,440
0	inj.ironsucros	900	295	275.83	220	55.83	50,243
53271	inj.Ringerlactate500ml	2,500	85.02	79.49	57.5	21.99	54,984
53266	inj.ringer lactate500ml	300	85.02	79.49	57.5	21.99	6,598
53342	Tab.misoprostol200mg	12,000	10	9.35	6.53	2.82	33,840
53340	Tab.misoprostol 200mg	18,000	10	9.35	6.53	2.82	50,760
53418	cap.amoxycline	29,300	10.9	10.19	5.9	4.29	125,741
53411	syp.multivitamin	2,500	101.8	95.18	38	57.18	142,958
53400	cap.amoxycline	25,000	10.93	10.22	5.9	4.32	107,989
53261	inj.ironsucros	900	295	275.83	220	55.83	50,243
53418	cap.amoxycline	29,300	10.93	10.22	5.9	4.32	126,563
53421	cap.amoxycline	26,800	10.93	10.22	5.9	4.32	115,764
53425	cap.amoxyciline 500mg	21,700	10.93	10.22	5.9	4.32	93,734
53262	cap.Amoxil 500mg	30,000	10.39	9.71	5.9	3.81	114,440
53420	cap.amoxycilin 500mg	27,500	10.93	10.22	5.9	4.32	118,788

53398	cap.amoxycilin 500mg	29,000	10.93	10.22	5.9	4.32	125,267
53423	cap.amoxycloin	23,000	10.93	10.22	5.9	4.32	99,350
53311	syp.ventolin	3,480	70.48	65.90	45.02	20.88	72,658
53323	tab.calcium carbonate	24,000	11.67	10.91	2.67	8.24	197,795
1205	syp.ventolin	3,500	65.66	61.39	45.02	16.37	57,302
1204	syp.ventolin	3,500	65.66	61.39	45.02	16.37	57,302
1208	tab falgyl	100,000	2.02	1.89	1.22	0.67	66,870
53275	ORS	15,000	18	16.83	11.65	5.18	77,700
53268	cotton roll	750	360	336.60	320	16.60	12,450
53284	inj.metrozole100ml	6,000	50	46.75	42	4.75	28,500
53283	cotton roll	750	360	336.60	320	16.60	12,450
1209	tab.flagyl400mg	100,000	2.02	1.89	1.22	0.67	66,870
1207	tab.flagyl400mg	100,000	2.02	1.89	1.22	0.67	66,870
53265	cotton roll	750	360	336.60	320	16.60	12,450
53285	inj.metronizaole100ml	6,000	50	46.75	42	4.75	28,500
53253	cap.amoxil 500mg	30,000	10.39	9.71	4.8	4.91	147,440
53256	iNj.ironsucros	900	295	275.83	220	55.83	50,243
53255	cap.amoxil 500mg	30,000	10.39	9.71	4.8	4.91	147,440
53318	tab.atenolo100mg	20,000	6	5.61	1.34	4.27	85,400
53252	cap.amoxil500mg	30,000	10.39	9.71	4.8	4.91	147,440
53270	cotton roll	750	360	336.60	320	16.60	12,450
53316	Atenolol	40,000	6	5.61	1.35	4.26	170,400
53314	Disposablesyrings	8,000	18	16.83	13.25	3.58	28,640
53315	syp.ventolin	2,990	70.48	65.90	45.02	20.88	62,428
	<b>Total</b>						<b>5,719,389</b>