

SPECIAL STUDY REPORT
ON PUBLIC SERVICE DELIVERY
THROUGH HEALTH COUNCIL FUNDS IN
DHAs BAHAWALPUR, MULTAN,
FAISALABAD AND DERA GHAZI KHAN

AUDIT YEAR 2023-24



AUDITOR-GENERAL OF PAKISTAN

**SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND
GOOD GOVERNANCE IN THE MANAGEMENT AND USE OF PUBLIC RESOURCES**

FOR THE CITIZENS OF PAKISTAN

PREFACE

The Auditor-General conducts audit subject to Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan, 1973 read with Section 10 of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 90 of the Punjab Local Government Act, 2022. Special Study on Public Service Delivery through Health Council funds in DHAs Bahawalpur, Multan, Faisalabad and Dera Ghazi Khan was conducted accordingly.

The Special Study is based on audit of Health Councils' funds of District Health Authorities in Bahawalpur, Multan, Faisalabad and Dera Ghazi Khan for the financial years 2016-17 to 2022-23. The Directorate General of Audit Local Governments, the Punjab (South), Multan conducted Special Study during February 2024 with a view to reporting significant findings to the relevant stakeholders. The study indicates specific actions that, if taken, will help the management and policy makers to improve the public service delivery through Health Council funds.

Most of the observations included in this Report have been finalized in the light of written replies and decisions taken during DAC meetings.

The Special Study Report is submitted to Governor of the Punjab in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan 1973, read with Section 90 of Punjab Local Government Act, 2022 for causing it to be laid before Provincial Assembly of the Punjab.

Islamabad
Dated:

(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
EXECUTIVE SUMMARY	iii
1. Introduction	1
2. Define Study.....	4
i. Purpose of Study.....	4
ii. Scope of Study.....	4
iii. Beneficiaries of Study.....	5
3. Study Design	5
i. Time Period	5
ii. Data Sources.....	6
iii. Methodology	6
4. Data Analysis	6
5. Results of Special Study.....	6
6. Recommendations.....	27
7. Overall Assessment	28
ANNEXURES	29

ABBREVIATIONS AND ACRONYMS

BHU	Basic Health Unit
BWP	Bahawalpur
CEO	Chief Executive Officer
CCTV	Close Circuit Television
CO MC	Chief Officer, Municipal Corporation / Committee
CTG Machine	Cardiotocograph Machine
CT Scan	Computed Tomography Scan
DAC	Departmental Accounts Committee
DEO	Data Entry Operator
DGHS	Director General Health Services
DG Khan	Dera Ghazi Khan
DHA	District Health Authority
DHO	District Health Officer
DHQ	District Headquarter
DMC	District Monitoring Committee
DMO	District Monitoring Officer
ECG Machine	Electrocardiogram Machine
ETT Machine	Exercise Tolerance Test Machine
FSD	Faisalabad
GGH	Government General Hospital
GST	General Sales Tax
HC	Health Council
HH	Household
LED	Light Emitting Diode
MLC	Medico Legal Certificate
MLN	Multan
MO	Medical Officer
MPA	Member Provincial Assembly

MS	Medical Superintendent
NFAKH	Nusrat Fateh Ali Khan Hospital
OPD	Outpatient Department
PAO	Principal Accounting Officer
P&SHD	Primary and Secondary Healthcare Department
PHFMC	Punjab Health Facilities Management Company
PLG	Punjab Local Government
RHC	Rural Health Center
SDO	Sub-Divisional Officer
SMO	Senior Medical Officer
THQ	Tehsil Headquarter
WMO	Women Medical Officer
XEN	Executive Engineer

EXECUTIVE SUMMARY

The Directorate General Audit, Local Governments, the Punjab (South), Multan conducted Special Study on "Public Service Delivery through Health Council funds in DHAs Bahawalpur, Multan, Faisalabad and Dera Ghazi Khan" for the financial years 2016-17 to 2022-23, during February 2024. The primary objective of the Study was to evaluate and report on the effectiveness of public service delivery through Health Councils funds. The Study adhered to auditing standards of International Organization of Supreme Audit Institutions (INTOSAI).

District Health Authorities (DHAs) in Punjab represent a pivotal administrative structure designed to enhance the delivery of healthcare services at the district level. Established under the Punjab Local Government (PLG) Act 2013 (re-enacted 2022), DHAs aim to decentralize health governance, ensuring that medical services are more responsive to local needs and priorities. These authorities oversee the implementation of public health policies, the management of district health facilities, and the coordination of health programs. DHAs have a critical role in managing and linking various tiers of healthcare facilities including Basic Health Units (BHUs), Rural Health Centers (RHCs), Tehsil Headquarter (THQs) Hospitals, and District Headquarters (DHQs) Hospitals.

For the delivery of standard health services and effective functioning of health institutions, Government of the Punjab constituted Health Councils for DHQ Hospitals, THQ Hospitals, RHCs and BHUs across the province in 2016. The composition of Health Councils include members from the government, public representatives and prominent social workers. Funds to the council are provided by the local philanthropists and provincial or district government. Accounts have been opened in private banks. The main purpose of the councils is to efficiently carry out repairs and maintenance, bypassing the bureaucratic government approval channels. This study examined the utilization of Health Council funds to determine their effectiveness in public service delivery.

Audit findings presented in the report underscore several critical issues that demand immediate attention. These include dysfunctional administrative structure of Health Councils, persistent disregard to the applicable regulatory framework, improper utilization of funds, deficient record management practices, lack of

transparency in procurement processes, and improper maintenance of medical equipment and infrastructure at health facilities.

The Study highlights critical areas for improvement in managing and utilizing Health Council funds to enhance public service delivery in the specified districts. Effective oversight, diligent execution of duties, robust financial controls, comprehensive planning and proper need assessments are essential for optimizing the use of Health Council funds.

Key Audit Findings:

Key audit findings of the Special Study are:

- a. Violation of Health Council Guidelines resulting into non-existence of District Monitoring Committees (DMCs) leading to inadequate monitoring of Health Council funds;
- b. Lethargic and casual attitude of Secretaries Health Councils towards convening Health Council meetings;
- c. Improper maintenance of medical equipment and necessary infrastructure at health facilities by the Health Councils;
- d. Deficiencies in public service delivery due to poor planning and improper utilization of Health Council funds, and
- e. Irrational allocation of Health Council funds without proper need assessments leading to disparities amongst health facilities.

Recommendations:

Audit recommends the following:

- a. Activate DMCs on priority basis to ensure compliance with Health Council Guidelines in order to enhance accountability of Health Council funds;
- b. Ensure pro-active role of Secretaries Health Councils for convening of Health Council meetings, preparing comprehensive agenda points and prompt circulation of minutes of the meetings to all stakeholders;

- c. Maintain necessary medical equipment in operational condition, stock of essential medicines as per yardstick and ensure regular upkeep of physical infrastructure;
- d. Strengthen internal controls for proper utilization of Health Council funds and develop mechanisms of financial record-keeping in order to provide better service delivery through improved financial planning, and
- e. Establish systematic and clear guidelines for funds allocation on need assessment basis to the health facilities. There must be clear criteria for equitable distribution of funds across same class of health facilities.

1. Introduction

DHAs were established on January 1, 2017 under PLG Act 2013 (re-enacted 2022), in thirty-six (36) districts of province of Punjab. The purpose was to provide better health facilities to the local community. DHAs are bodies 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 their names.

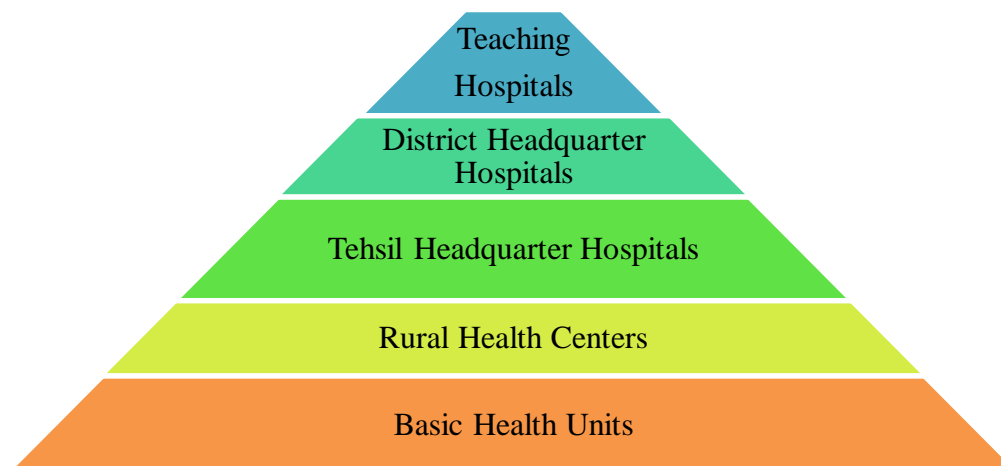
According to Section 26(1) of PLG Act 2022, “The administration, operation and management of the respective District Authority shall vest in its Executive Board.” As per Section 26(5) of PLG Act 2022, “The CEO shall be the Principal Accounting Officer (PAO) and shall perform such functions as are mentioned in this Act.” DHAs manage primary and secondary healthcare facilities, approve budgets, allocate funds, and oversee health service delivery at these levels within the government's policy framework.

Within Primary and Secondary Healthcare Department (P&SHD), the primary level healthcare facilities include BHUs and RHCs. BHU offers services to a population of approximately twenty-five to fifty thousand within its catchment area. BHUs provide promotive, preventive, curative services and referral to higher-level facilities when needed. RHC mainly offers preventive, outpatient and basic inpatient care in the area comprising population of one hundred thousand approximately.

The secondary level healthcare facilities include THQ Hospitals and DHQ Hospitals. THQ hospital serves a population of 0.5 to 1 million. At present, majority of THQ hospitals have 40 to 60 beds. THQ hospitals provide promotive, preventive, curative, diagnostics, in patients, referral services and specialized care. THQ hospitals are supposed to provide basic and comprehensive Emergency Obstetric and Newborn Care. THQ hospitals also provide referral care to the patients including those referred by the RHCs, BHUs, Lady Health Workers and other primary care facilities. DHQ Hospital serves a population of 1 to 3 million, depending upon the category of the hospital. DHQ hospitals provide promotive, preventive, curative, advance diagnostics, inpatient services, advance specialist and referral services. All DHQ hospitals are supposed to provide basic and comprehensive healthcare facilities. DHQ hospitals also provide referral care to

the patients including those referred by primary level health facilities and THQ hospitals.

Hierarchy of public hospitals in Punjab



The detail of services provided at various tiers of healthcare facilities is as under:

Sr.	Healthcare Services	BHU	RHC	THQ	DHQ
1.	All Primary Healthcare Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.	Morning OPD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3.	Evening OPD	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4.	24 Hours Basic Emergency Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
5.	Indoor Patient facility	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
6.	Referral Support	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
7.	Diagnostic Facilities	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
8.	Operation Theater	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
9.	Gynae / Labour Services	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
10.	Dental Care	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
11.	Pharmacy	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
12.	MLC Services	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
13.	Blood Transfusion Services	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
14.	Dialysis	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
15.	Cardiology Ward	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The P&SHD, Government of the Punjab constituted Health Councils for DHQs, THQs, RHCs, and BHUs in 2016 vide notification No. PSO/Secy. P&SH/05/2016. The main idea behind formation of Health Councils was to harness efficiencies by providing financial autonomy to health facilities in utilizing funds for improvement and regular upkeep. Health Councils were required to prepare, approve, and execute maintenance and repair schemes, purchase of machinery and equipment, and take necessary steps to improve health facilities and service delivery. Health Council funds come from local donations and government grants, managed through a joint account requiring signatures from the Chairman and Secretary of the Health Council. The health facilities wise composition of Health Councils is as under:

Composition	DHQ Hospital	THQ Hospital	RHC	BHU
Chairman	Deputy Commissioner	Assistant Commissioner	SMO RHC	MO BHU
Secretary	MS DHQ	MS THQ	MO / WMO / Dental Surgeon	School Health Nutrition Supervisor
Members	02 MPAs	01 MPA	02 Philanthropists	Monitoring Executive – PHFMC
	CEO (DHA)	Rep. of P&SHD	01 Retired Government Servant (BS-17 & above)	Headmaster of nearest high school
	Rep. of P&SHD	Dy. DHO	-	Lumberdar of the Mauza
	DHO	SDO (Buildings)	-	-
	XEN (Buildings)	CO MC	-	-
	DMO	Social Welfare Officer	-	-
	CO MC	02 Philanthropists	-	-
	Social Welfare Officer	Chairman Patient Welfare Society	-	-
	02 Philanthropists	-	-	-
	Pharmacist	-	-	-
	Chairman Patient Welfare Society	-	-	-

Source: P&SHD Notification No.SO(B&A) 1-48/2017-18 dated 20.11.2018

This audit studied the utilization of Health Council funds for public service delivery from 2016-17 to 2022-23, providing significant findings and recommendations to stakeholders for improvement.

2. Define Study

i. Purpose of Study

To evaluate utilization and effectiveness of Health Councils funds towards providing healthcare services and improving infrastructure at health facilities.

ii. Scope of Study

There are 428 Health Councils under the CEOs of DHAs in Bahawalpur, DG Khan, Faisalabad, and Multan. Audit selected a sample of 88 Health Councils for the purpose of this Special Study. Two hospitals (DHQ/THQ), five RHCs and fifteen BHUs (24/7) were selected from each DHA on the basis of minimum distance from District Headquarter and highest expenditure involved. The detail is as under:

Tier of Health Facilities / Health Councils	No. of Health Councils / Health Facilities at DHAs					No. of HCs Audited
	Faisalabad	Multan	DG Khan	Bahawalpur	Total	
DHQ Hospital	-	1	-	-	1	1
THQ Hospitals	6	2	2	4	14	7
RHCs	15	8	9	12	44	20
BHUs	159	82	53	75	369	60
Total HCs	180	93	64	91	428	88

Source: Data provided by respective DHA

Summary of total allocation and funds utilized pertaining to 88 Health Councils during the period from 01.01.2017 to 30.06.2023 is as under:

(Rupees in million)			
Health Facilities	No. of Health Facilities Audited	Funds received from Government	Expenditure
DHA Bahawalpur			
THQ Hospitals	2	72.103	61.073
RHCs	5	14.389	13.610
BHUs	15	28.253	24.527
Sub-Total	22	114.745	99.210

Health Facilities	No. of Health Facilities Audited	Funds received from Government	Expenditure
DHA DG Khan			
THQ Hospitals	2	75.850	53.314
RHCs	5	19.497	19.321
BHUs	15	24.703	28.533
Sub-Total	22	120.050	101.168
DHA Faisalabad			
THQ Hospitals	2	36.578	26.841
RHCs	5	19.558	18.671
BHUs	15	29.355	28.319
Sub-Total	22	85.491	73.831
DHA Multan			
DHQ / THQ Hospitals	2	90.083	64.567
RHCs	5	27.963	23.756
BHUs	15	34.258	33.695
Sub-Total	22	152.304	122.018
Grand Total	88	472.590	396.227

Source: Data provided by respective health facility

iii. Beneficiaries of Study

Following are the main beneficiaries of Special Study:

- a. Director General Health Services (DGHS) Lahore, DHAs and health facilities,
- b. Legislators / Policy makers / P&SHD Government of the Punjab, and
- c. Public at large.

3. Study Design

The study was designed and conducted as detailed below:

i. Time Period

The Special Study was carried out during February 2024 for the financial years 2016-17 to 2022-23.

ii. Data Sources

The requisite data was obtained from District Health Information System reports, management of the health facilities and Health Councils concerned.

iii. Methodology

The audit teams collected data, reviewed the documents and interviewed the district level health administration, secretaries of Health Councils, as well as other stakeholders and their findings were incorporated in the study report. In addition to above, following methodology was adopted:

- a. Preliminary understanding of entity's business and public service delivery through Health Council funds;
- b. Identifying risk areas for public service delivery through Health Council funds in context of incurrence of expenditure;
- c. Collection of data through questionnaires / interviews, and
- d. Formulating recommendations for the stakeholders.

4. Data Analysis

Following data analysis was carried out:

- i. Analysis of funds received and expenditure incurred through Health Councils, and
- ii. Analysis of patients' data and health services provided by the selected health facilities.

5. Results of Special Study

The results of Special Study are as under:

5.1 Study Findings:

5.1.1 Dysfunctional Administrative Framework

Administrative frameworks establish and perpetuate the efficiency or lack of efficiency in an organization or institution's ability to meet its goals, and even their public relations and perception. Similarly, it defines how activities such as task allocation, coordination, and supervision are directed toward the achievement of organizational aims. It is considered as the viewing glass or perspective through which individuals see their

organization and its environment. The study found that Health Council Guidelines provide for an elaborate administrative framework but this structure has not performed effectively to achieve the intended objective of better public service delivery through enhancement of healthcare services at the selected health facilities. The functioning of administrative structure of Health Councils has been deliberated upon in detail as under:

- a. A mechanism of DMCs is provided in the Health Council Guidelines to issue guidelines for discharge of duties and to monitor the transparent utilization of funds as well as proper maintenance of record by the Health Councils¹. The said Committees were not notified in the DHAs under study, resulting in significant gaps in oversight functions and responsibilities. The essential tasks such as issuing guidelines for Health Council operations, monitoring of transparent utilization of funds and maintaining accounting records remained unachieved.²

The matter was discussed in DAC meetings held on 24th April, 10th May, 16th May and 12th June, 2024. The management replied that the matter had been taken up with higher authorities for notifying and operationalizing DMCs. The reply was not tenable as approval of higher authorities for notifying the DMCs should not have taken more than seven years which caused inadequate monitoring of Health Council funds.

DAC directed to take up the matter with competent authority for fixing responsibility on the person(s) at fault for delay in notifying the DMCs despite lapse of more than seven years and activating DMCs as early as possible. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs' decision at the earliest.

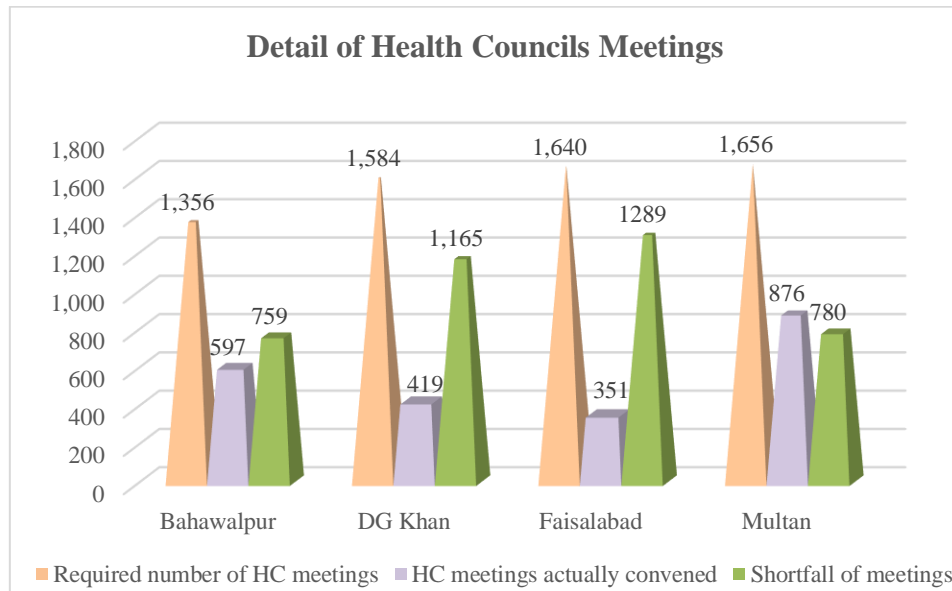
- b. Health Council meetings were required to be conducted on monthly basis³. In DHAs under study, a significant shortfall up to 79% for convening of

¹ Para 7.2 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

² [Para No.4/BWP, 1/DGK, 14/FSD, 1/MLN]

³ Para 3.7 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

Health Council meetings was observed.⁴ The DHA wise status for convening of Health Council meetings has been shown in the graph below:



Health facility wise detail for convening of Health Council meetings is given in **Annexure-I**.

The matter was discussed in DAC meetings held on 24th April and 16th May, 2024. The management replied that the Health Councils’ meetings were conducted on demand basis and COVID-19 also hindered the flow of meetings. However, timelines would be observed in future. The reply was not tenable as conducting of lesser than required number of Health Council meetings prevailed throughout the period under study.

DAC directed to initiate the proceedings against the Health Councils’ officials responsible for non-convening of required meetings. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs’ decision at the earliest.

- c. The Secretaries of Health Councils were required to issue meeting notice, prior to convening of Health Council meeting, to all members with the approval of Chairman. The copy of the minutes of meeting was required to

⁴ [Para No. 12/DGK, 11/FSD]

be forwarded to the CEO (DHA) and P&SHD⁵. The Secretaries of the Health Councils in DHAs Bahawalpur, DG Khan and Multan had neglected their duties by failing to prepare agenda points for meetings and distribute them among council members. Consequently, members attended meetings without prior knowledge of the issues to be discussed, resulting in uninformed participation. Additionally, the minutes of the meetings were not circulated to the CEO concerned and P&SHD, leading to a lack of transparency and accountability in the decision-making process.

The matter was discussed in DAC meeting held on 10th May, 2024. The management replied that agenda points were communicated through notices for holding of Health Council meetings. Furthermore, the minutes of Health Council meetings have been submitted to CEO (DHA) as well as P&SHD in some cases, and it would be ensured in future. Audit stressed to ensure the compliance of the direction in letter and spirit.

DAC directed to fix responsibility against the person(s) at fault for non-compliance of directions about Health Council meeting process. No progress was intimated to Audit till finalization of this Report.

- d. Government of the Punjab specified composition of Health Councils for DHQs, THQs, RHCs and BHUs. For convening of Health Council meeting, the presence of Chairperson and Secretary was compulsory.⁶ Three Health Councils of DHA Bahawalpur worked with defective composition, as SDO (Buildings), representative of P&SHD, MPA or nominees of Assistant Commissioner concerned were not taken as members of Health Councils during the period mentioned in the table below. Even, in THQ Hospital Yazman, the Medical Superintendent was notified as Chairperson instead of the Assistant Commissioner concerned. Utilization of Health Councils funds with defective composition resulted in irregular expenditure of Rs 5.227 million.⁷ The detail is as below:

⁵ Para 3.1 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

⁶ Para 1.2, 1.3 & 3.3 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

⁷ [Para No. 10/BWP]

(Rupees in million)

Sr.	Health Council	Missing members	No. and dates of notifications	Period	Expenditure
1	THQ Hospital Yazman	Assistant Commissioner, MPA, Representative of P&SHD, SDO (Buildings)	573-80/MS Yazman dated 17.05.2016 and 1201-10 dated 23.05.2017	01.01.2017 to 22.05.2017	1.567
2	RHC Khanqah Sharif	Two nominees of Assistant Commissioner	No.300/SMO RHC Khanqah Sharif dated 17.05.2016 and AC(S)/1602-5 dated 15.04.2019	01.01.2017 to 14.04.2019	1.849
3	RHC Head Rajkan	Nominees of Assistant Commissioner	No.672 dated 27.07.2019	01.01.2017 to 26.07.2019	1.810
Total					5.227

The matter was discussed in DAC meeting held on 10th May, 2024. The management replied that DHA was established w.e.f. 01.01.2017. During transitional phase, notifications of Health Councils were delayed and expenditure was incurred on emergent basis in the best public interest. Reply was not tenable as neither the composition of Health Councils was rectified nor the expenditure ratified from the rightly constituted Health Councils.

DAC directed to get the expenditure regularized within two months besides ensuring compliance of Health Council Guidelines in letter & spirit in future. No progress was intimated till finalization of this Report.

Audit recommends implementation of DAC's decision at the earliest.

5.1.2 Compromised Health Facility Readiness due to Shortage of Equipment & Medicine

Medical equipment and medicines are the backbone of any health facility, ensuring effective diagnosis, treatment, and patient care. Medicines, including antibiotics, vaccines, and specialized drugs, are crucial for treating illnesses, managing chronic conditions, and preventing diseases. Together, they form the essential arsenal that health facilities rely on to deliver comprehensive and timely care, improve patient outcomes, and

maintain public health standards. Effective maintenance and proper management are major utilization issues to provide quality services while saving scarce resources. However, equipment and medicine shortages were noticed at the selected health facilities as detailed below:

- e. Secretary Health Council was responsible for procurement and maintenance of machinery & equipment along with providing necessary suggestions to the Health Council for better service delivery of the institution⁸. However, availability of necessary machinery and equipment, as notified in yardstick by P&SHD⁹, in different health facilities could not be ensured by the respective Health Councils and issue was also not highlighted to the CEO (DHA) and P&SHD. In Faisalabad¹⁰, the BHUs were running in extremely poor condition with shortage of 68% of necessary equipment as compared to the shortage of around 45% in the hospitals and RHCs, as summarized below:

Tier of Health Facility	Equipment (e.g.)	Required as per yardstick	Available	Shortage	% age of Shortage
02 –THQ Hospitals	Hematology analyzer, blood storage cabinet, blood bag tube sealer, X-Ray illuminator, spine board, OT tables, dressing drum, ICU beds, ECG & ETT machines, steam sterilizers	8,682	4,913	3,769	43
05 – RHCs	Autoclave, baby warmer, patient monitor, BP apparatus, chemistry analyzer, dental unit, fetal heart rate detector	2,730	1,516	1,214	44
15 – BHUs	Baby warmer, weight machine, BP apparatus, oxygen cylinder, delivery table, fetal heart rate detector, fowler beds, nebulizers, medical refrigerator	5,445	1,748	3,697	68
Total		16,857	8,177	8,680	51

Source: Data provided by the entities concerned

Furthermore, non-availability of 36 important medicines including injections amikacin, atracurium, bupivacaine, deferoxamine, hydralazine

⁸ Para 4.1 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

⁹ No.SO(EP&C)6-5/2018 (Misc) dated 10.11.2021

¹⁰ [Para No. 13/FSD]

HCl, ketamine, mecobalamin, vancomycin, potassium chloride etc. out of Standard Medicine List¹¹ was observed in these health facilities. Non-availability of equipment and medicines according to yardstick resulted in poor healthcare service delivery.

Moreover, the Situation Analysis Report of Health Services in South Punjab issued by P&SHD, Government of the Punjab also highlighted the equipment shortfall at BHUs as, “Another gap identified is equipment unavailability at health facilities. The major equipment and items needed for improved healthcare outcomes is missing at large. In addition to this, lack of dental X-ray Units, Ultrasound Machines, Digital X-rays, and equipment related to Pathological services is costing the health services too dearly”.¹²

The matter was discussed in DAC meeting held on 24th April, 2024. The management replied that the case for provision of sufficient resources would be taken up with higher authorities for ensuring availability of equipment and medicines as per yardstick. Audit stressed for ensuring availability of medicines and equipment as per yardstick for improving the healthcare services.

DAC directed to submit comprehensive proposals for provision of as many items as possible within the available resources besides ensuring provision of missing infrastructure in the health facilities. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DAC’s decision at the earliest.

5.1.3 Deficient Infrastructure and Outlook of Health Facilities

Infrastructure and the outlook of health facilities are fundamental to the delivery of quality healthcare services. Robust infrastructure, including well-designed buildings, reliable utilities, and efficient information technology systems, creates an environment where healthcare professionals can work effectively and patients can receive care in a safe and comfortable setting. Well-maintained infrastructure supports operational efficiency, reduces the risk of infections, and ensures that facilities can handle

¹¹ Vide P&SHD No. 3805-53/PC dated 03.03.2023

¹² “Situation Analysis of Health Services in South Punjab” by P&SHD dated 16.05.2022

emergencies and high patient volumes. The status of infrastructure and outlook of the selected health facilities is presented below:



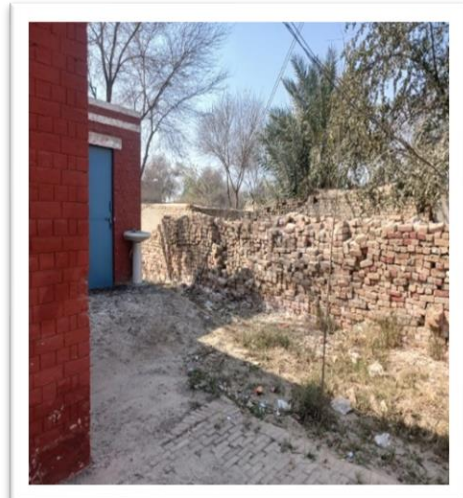
BHU Chak No. 106 DB, BWP



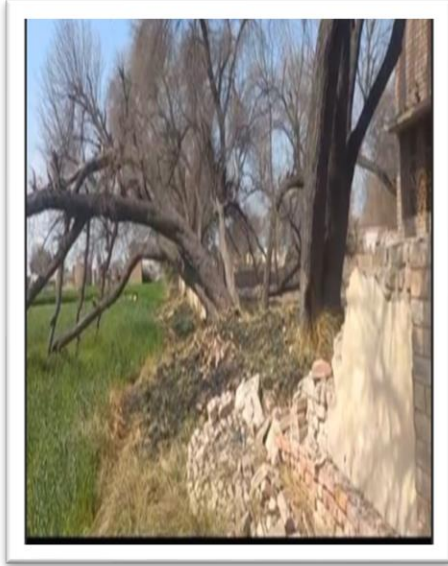
BHU Ghalwan, BWP



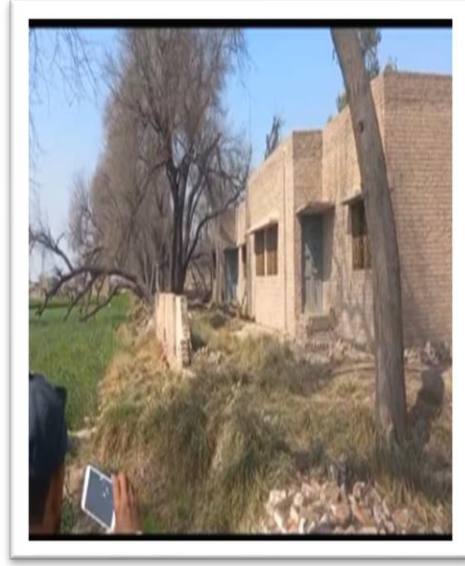
BHU Chak Loharan, BWP



BHU Chak Loharan, BWP



BHU Khuda Bux Mahar, BWP



BHU Khuda Bux Mahar, BWP



RHC 229 RB, FSD



BHU 215 RB, FSD

- f. Health Councils were required to upkeep health facilities by utilizing resources at local levels¹³. However, significant infrastructure deficiencies were noted in various health facilities. Health Councils of relevant health facilities did not take steps towards improvement of physical infrastructure as main hospital buildings, boundary walls and residential areas in various RHCs and BHUs of DHA Bahawalpur were in dangerous condition whereas Yellow Room was not constructed in GGH Samanabad, Faisalabad despite availability of sufficient funds which compromised health and safety of public and staff as well.¹⁴

Moreover, the Situation Analysis Report of Health Services in South Punjab issued by P&SHD, Government of the Punjab also highlighted that upto 60% BHUs are without or with incomplete boundary wall. Similarly, upto 60% BHUs are working without or with dangerous staff residences. In the report, the fact has been admitted that due to BHUs' poor infrastructure as well as RHCs', most people are not willing to go to health services provided by the public health system and as a result, the people in the rural areas are diverted to tertiary care hospitals.¹⁵

The matter was discussed in DAC meetings held on 24th April and 10th May, 2024. The management replied that schemes for rehabilitation of the RHCs and BHUs and construction of Yellow Room through Health Councils funds had been approved. The schemes would be finalized at the earliest after complying with the procedural issues. Audit stressed upon strenuous efforts for provision of necessary infrastructure without further delay.

DAC directed to expedite the process for provision of necessary infrastructure at the earliest. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs' decision at the earliest.

¹³ Para 4.3 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

¹⁴ [Para No.8/BWP, 01/FSD]

¹⁵ "Situation Analysis of Health Services in South Punjab" by P&SHD dated 16.05.2022

- g. Health Councils were required to carry out development work as per design and specifications approved by the government¹⁶. Health Council of THQ Hospital Yazman incurred expenditure of Rs 8.830 million on civil works under “revamping program”. The works were executed without preparation and approval of technical estimates, market surveys and rate analysis of non-schedule items. The works were executed without technical assistance from the SDO (Buildings). Moreover, lab test reports of materials used were missing from records.¹⁷ The detail of works is as under:

(Rupees in million)				
Sr. No.	Works	Description of Works	Work Order	Amount
1	Revamping program / civil work in THQ Hospital Yazman (Phase-1)	Dismantling of existing flooring, providing & laying of full body porcelain tile floorings of 12*24 and 24*24, providing of 1.8 mm aluminum doors with 5 mm thick glass, internal distempering, etc.	2726/MS THQ Yazman dated 26.09.2018	4.188
2	Revamping program / civil work in THQ Hospital Yazman (Phase-2)	Provision of 10*10 room with 9 inches brick walls, provision and laying of tuff pavers (60 mm), provision and laying kerb stone of 12*18 inches, provision and installation of SMD lights for 24 watts, internal wirings, provision of complete turbine bore 200 feet depth, etc.	3613-15/MS THQ Yazman dated 12.12.2018	4.642
Total				8.830

The matter was discussed in DAC meeting held on 10th May, 2024. The management replied that as per Finance Department letter No. FD(FR)II-2/89(2016) (P-III) dated 26.12.2017, MS THQ Hospital was entitled to execute minor civil works up to Rs 5 million in one-time tender. So, civil work was executed as per PPR Rules 2014 through Health Council at

¹⁶ Para 4.9 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

¹⁷ [Para No.15/BWP]

minimum comparative market rates. Reply was not tenable as provisions laid down in B&R code for TS estimates, specifications, rate analysis of non-scheduled items and quality tests of items used were violated.

DAC directed to get the expenditure regularized from the District Development Committee within two months. No progress was intimated till finalization of this Report.

Audit recommends implementation of DAC's decision at the earliest.

5.1.4 Irrational Allocation of Health Council Funds and their Improper Utilization

The rational distribution of funds and their proper utilization are critical for the optimal functioning of health facilities. Allocating resources equitably ensures that all health facilities receive the necessary funding to operate effectively. Proper utilization of these funds ensures that these are spent for essential areas such as upgrading medical equipment, maintaining infrastructure, procuring medicines, and training healthcare staff. Proper financial management enhances the quality of care, reduces waste, and maximizes the impact of available resources. Moreover, it fosters transparency and accountability, building public trust and ensuring that health facilities can sustainably meet the needs of their communities. Various instances of financial mismanagement were observed during the course of study which are narrated below:

- h. Health Councils were empowered to utilize funds by observing Health Council Guidelines and PPRA rules¹⁸. Various Health Councils incurred expenditure amounting to Rs 57.784 million during 2017-23 on account of purchases, repair & maintenance, and hiring of services. The expenditure was incurred without approval of the Health Councils concerned or by splitting to avoid competition. In some cases, the same contact numbers were given on different vendors' quotations or same mistakes were repeated on quotations shown to be submitted by different so-called competitors.¹⁹ (**Annexure-II**)

¹⁸ Para 4.5 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

¹⁹ [Para No.12,13/BWP, 09/FSD, 8/MLN]

The matter was discussed in DAC meetings held on 24th April, 10th May and 12th June, 2024. The management replied that some procurements were made on emergency basis, and rest of the expenditure was incurred through quotations called from different firms. Items were purchased on dire need on different dates and payments were authorized by Ex-Health Council Committee in public interest. The replies were not tenable as procurements were made through fake competition which, in most of the cases, was managed with the connivance of Health Councils and the vendors.

DAC directed to get the expenditure regularized for violating the government rules besides probing the matter for fake quotations and submit report within three weeks. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs' decision at the earliest.

- i. Health Councils were empowered to utilize funds in the light of directions from Government of the Punjab, for better health service delivery²⁰. Only Data Entry Operators (DEOs), 10 for DHQ Hospitals and 05 for THQ Hospitals, were allowed to be paid as contingent paid staff out of Health Council funds. Whereas, it was observed that various health facilities made payments against helpers, painters, sanitary workers, anesthetist, stretcher bearers and security guards appointed as contingent staff without admissibility. Utilization of Health Council funds on the activities not provided in the guidelines resulted in availability of lesser funds for permissible activities. Further, the appointment process of DEOs was not observed resulting in compromised merit.²¹ The detail is given below:

²⁰ Para 4.7 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

²¹ [Para No. 14/BWP, 6,8/FSD, 10,13/MLN]

(Rupees in million)				
Sr.	Health Facility	Staff Description	Period	Amount Paid
DHA Bahawalpur				
1	THQ Hospital Ahmed Pur East	(DEOs)	01.01.17 to 31.08.20	11.459
		(DEOs)		0.376
	THQ Hospital Yazman	Helpers	2017-18 & 2018-19	0.513
		Painter		0.119
		Sanitary Workers		0.521
DHA Faisalabad				
2	Government General Hospital (GGH), Samanabad	Anesthetist	01.01.17 to 30.04.18	2.102
		Helpers	25.06.17 to 31.07.17	0.087
		Janitorial Staff	01.01.17 to 30.04.18	1.170
		Stretcher Bearers	01.01.17 to 10.05.18	0.983
		(DEOs)	01.02.17 to 31.12.18	4.400
		(DEOs)	01.01.19 to 30.06.23	4.909
DHA Multan				
3	DHQ Hospital, Multan	Janitorial Staff	01.07.17 to 31.12.18	6.266
		(DEOs)		3.536
		Security Guards	01.07.17 to 31.10.18	10.916
Total				47.357

The matter was discussed in DAC meetings held on 24th April, 10th May and 12th June, 2024. The management replied that the decisions for hiring of staff were made to facilitate the poor patients. The reply was not tenable as hiring was carried out and remuneration was paid from Health Council funds without any provision in the guidelines.

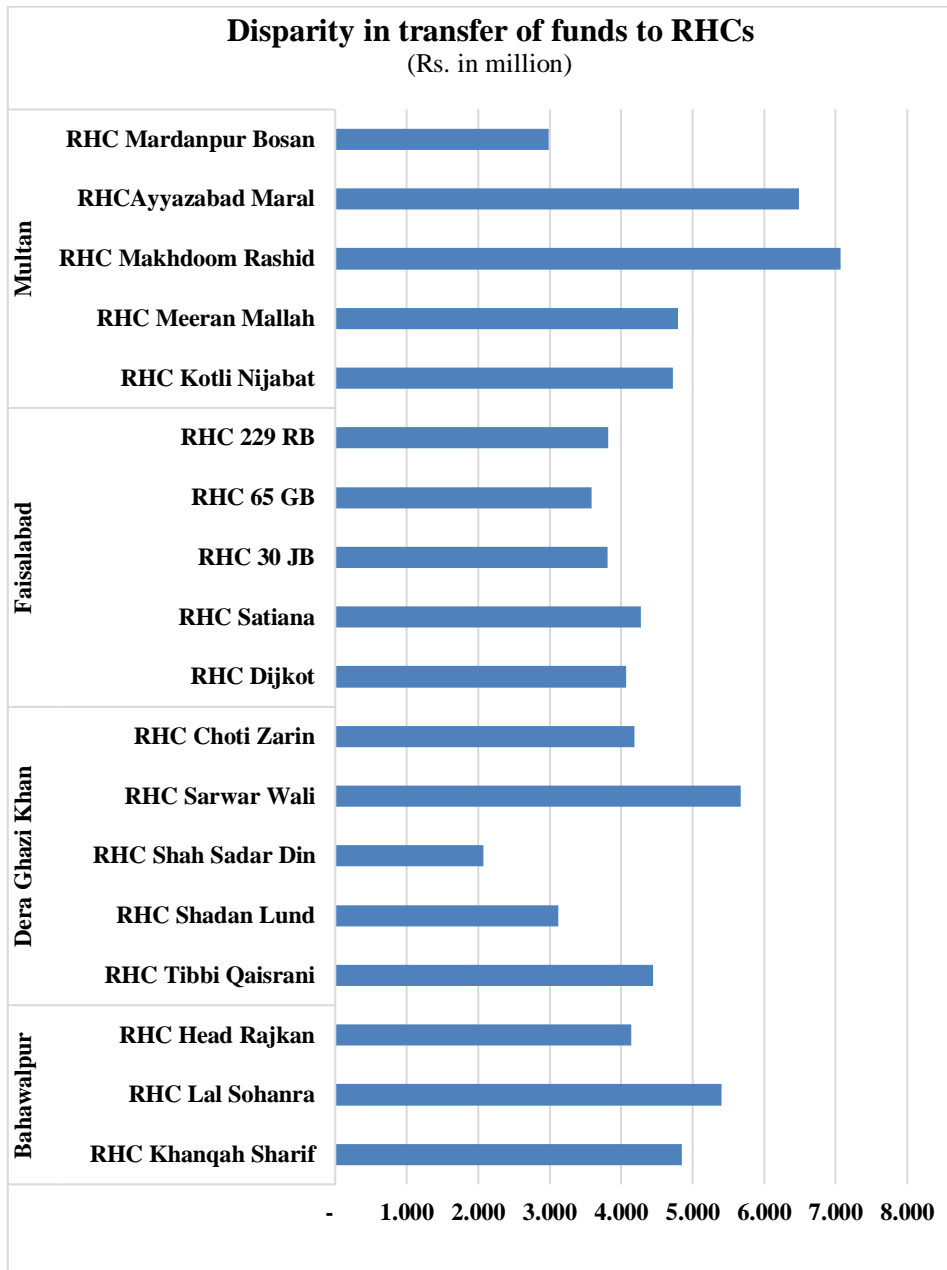
DAC directed to probe the matter and fix responsibility against the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs' decision at the earliest.

- j. Health Council funds were to be released keeping in view the requirement of the health facilities²². The DGHS, Lahore transferred funds directly to the bank accounts of Health Councils without proper adherence to requirements or conducting need assessments of the concerned health facilities. Neither any funding criteria was established for transfer of funds nor any demand sought from the Health Councils. Audit observed disparities in funds transfer

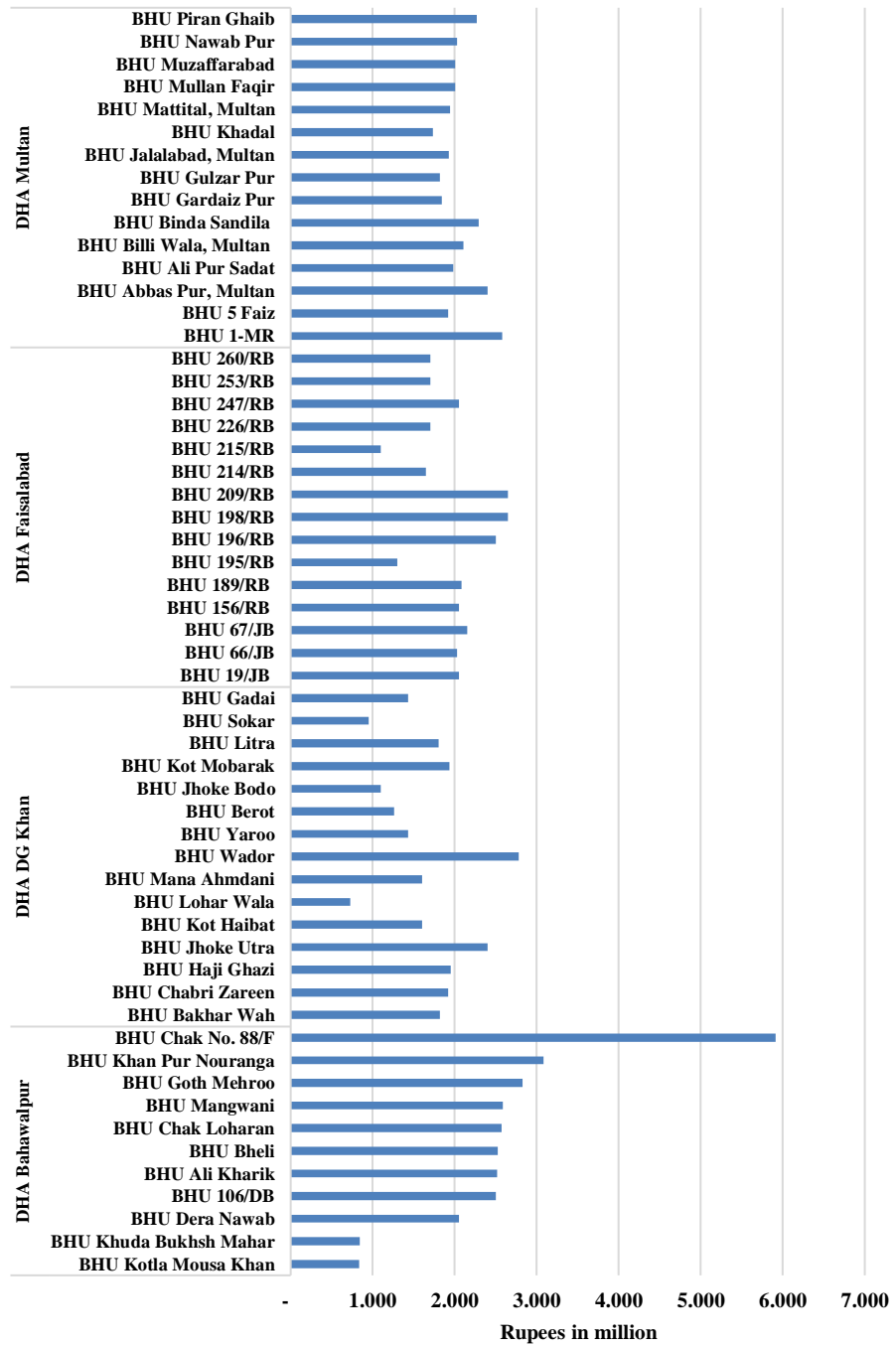
²² Para 5.3 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

to the same class of health facilities indicating irrational distribution as highlighted in the graph below:²³



²³ [Para No.13/DGK,12/FSD]

Disparity in transfer of funds to BHUs



The health facility wise detail of funds transferred is given in **Annexure-III**.

The matter was discussed in DAC meetings held on 24th April and 16th May, 2024. The management replied that matter was related to Government of the Punjab being fund providing agency. The government provided the funds to the respective Health Councils as a single line through crossed cheque. Audit stressed to justify the mechanism regarding health facility wise allocation of funds.

DAC directed to take up the matter with the Administrative Department for provision of funds without need assessment. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs' decision at the earliest.

- k. All the government taxes were applicable against the expenditure out of Health Council funds, and Health Councils were responsible for withholding and deposit of tax amount into government treasury²⁴. The management of Health Councils in Multan incurred expenditure without obtaining the General Sales Tax (GST) invoices and deducting the income tax at source amounting to Rs 9.136 million.²⁵ (**Annexure-IV**)

The matter was discussed in DAC meeting held on 12th June, 2024. The management replied that all the invoices and deposit proof were available. The reply was not tenable because no document was produced in support of reply during verification.

DAC directed to produce all the proof for deposit of taxes within one month. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DAC's decision at the earliest.

- l. Health Councils were required to open a bank account for the deposit of funds and making expenditure. The funds were to be utilized in a manner that might show highest level of honesty as well as confidence of the

²⁴ Para 4.11 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

²⁵ [Para No.14/MLN]

government²⁶. However, poor financial management by the Health Councils was observed during study. Health Council of BHU Ghalwan, DHA Bahawalpur was established during 2018-19 but failed to open bank account till February 2024. Further, most of the Health Councils utilized the funds with ambiguous bills i.e. omitting items detail, quantities, specifications. Necessary records i.e. approvals from Health Council members, minutes of meetings, stock registers were missing. CEO (DHA) being Secretary of DMC did not ensure maintenance of Health Council funds record.²⁷

The matter was discussed in DAC meetings held on 24th April, 10th May and 12th June, 2024. The management replied that the opening of bank account was in process and progress would be shown at earliest. Record of some Health Councils was with the Ex-Council members which would be produced for verification at the earliest. The reply was not tenable as delayed opening of bank account and non-availability of record was not justifiable.

DAC directed to probe the matter and fix responsibility on the person(s) at fault. No progress was intimated to Audit till finalization of this Report.

Audit recommends implementation of DACs' decision at the earliest.

5.1.5 Lack of Satisfaction of Citizens on Public Service Delivery at Health Facilities

Citizen satisfaction with public service delivery at health facilities is a crucial indicator of the overall effectiveness and quality of the healthcare system. High levels of satisfaction reflect well on the healthcare system, indicating that it meets the population's needs and expectations. Moreover, satisfied citizens are more likely to engage in preventive health behaviors, seek early medical intervention, and adhere to treatment plans, which collectively improve public health outcomes. Ensuring citizen satisfaction also encourages continuous improvement in service delivery, as health

²⁶ Para 2.1.2 & 2.1.8 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

²⁷ [Para No. 1,9/BWP, 10/FSD, 15/MLN]

facilities strive to maintain and enhance the quality of care provided. However, the study noticed low levels of citizen satisfaction at the selected health facilities as narrated below:

- m. Government of the Punjab constituted Health Councils for delivery of standard health services and effective functioning of health facilities²⁸. During analysis of DHIS data regarding patients treated in the selected health facilities, it was observed that number of patients treated in indoor departments gradually decreased and the number of patients treated in Outpatient Department (OPD) remained almost stagnant despite increase in number of catchment population @ 2.45% per annum growth rate²⁹. The situation indicated lack of public confidence in the government sector health facilities despite implementing Health Councils' initiative in order to improve service delivery and upkeep of health facilities.³⁰ The summary of patients treated in the selected health facilities is as under:

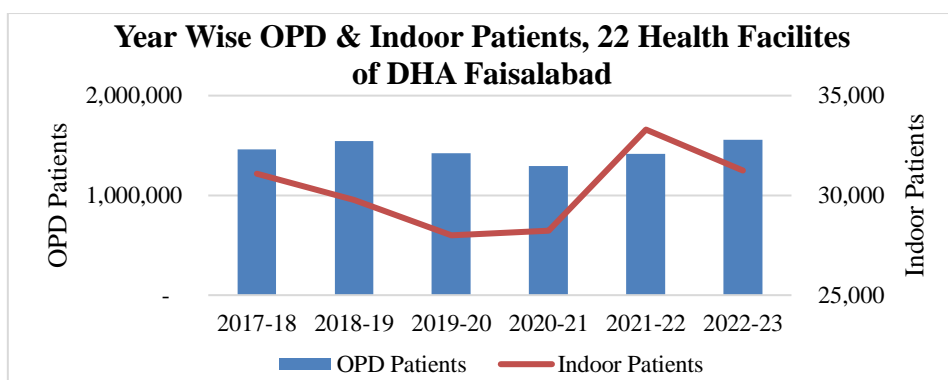
Financial Year	OPD Patients	Indoor Patients
2016-17	1,493,983	36,269
2017-18	1,461,743	31,091
2018-19	1,542,851	29,777
2019-20	1,425,701	27,999
2020-21	1,296,470	28,244
2021-22	1,415,842	33,298
2022-23	1,556,363	31,249

Graphical presentation of number of patients treated in OPD and Indoor Departments is as under:

²⁸ Para 1 of the Health Council Guidelines notified by P&SHD vide No.SO(B&A)1-48/2017-18

²⁹ Population Census 2017, Pakistan Bureau of Statistics

³⁰ [Para No. 07/FSD]



According to Household (HH) perception statistics reported in Health Sector – Multan Regional Development Plan prepared by Urban Unit, Government of the Punjab, “The following table shows the care seeking behavior during Acute Respiratory Infection (ARI), which is one of the top diseases in the region. More than half of the patients of ARI, reached out to private health facilities for advice and treatment as shown in the table below. While only a small proportion of respondents reported availing the facilities of public facilities, which raises the question as to why citizens are not availing the public services”.³¹

		Care Seeking Behavior			
		Multan	Khanewal	Lodhran	Vehari
Advice or treatment was sought	Public Health Facility (%)	16.4	17.6	26.5	17.6
	Private Health Facility (%)	55.5	61.8	49.8	62.8
No advice or treatment sought		27.3	23.1	22.7	23.5

The matter was discussed in DAC meeting held on 24th April, 2024. The management replied that patients were decreased in the years 2020 and 2021 due to COVID-19. The reply was not justified as decreasing trend in number of patients treated in indoor departments was not restricted to COVID-19 period only rather the same decreasing trend was observed throughout the period under observation.

³¹ Health Sector – Multan Regional Development Plan by Urban Unit, Government of the Punjab

DAC directed to submit comprehensive justification about decrease in number of patients in indoor departments for the period not falling under COVID-19 Pandemic. No progress was intimated to Audit till finalization of this Report.

Audit recommends strenuous efforts for improving service delivery.

6. Recommendations

The recommendations of Special Study for management of Health Councils and for policy makers are as under:

i. Recommendations for management

- a. Ensure pro-active role of Secretaries Health Councils for convening of Health Council meetings, preparing comprehensive agenda points and prompt circulation of minutes of the meetings to all stakeholders;
- b. Maintain necessary medical equipment in operational condition, stock of essential medicines as per yardstick and ensure regular upkeep of physical infrastructure;
- c. Strengthen internal controls for proper utilization of Health Council funds and develop mechanisms of financial record-keeping in order to provide better service delivery through improved financial planning, and
- d. Equitable allocation of funds must be ensured across same class of health facilities.

ii. Recommendations for policy makers

- a. Activate DMCs on priority basis to ensure compliance with Health Council Guidelines in order to enhance accountability of Health Council funds;
- b. Establish systematic and clear guidelines for funds distribution on need assessment basis to the health facilities;
- c. Arrange comprehensive training sessions on financial management and record maintenance for both staff and members of Health Councils, and
- d. Devise clear criteria for equitable allocation of funds across same class of health facilities *inter alia* population, backwardness and accessibility.

7. Overall Assessment

The Special Study on Public Service Delivery through Health Council Funds in DHAs Bahawalpur, Multan, Faisalabad and Dera Ghazi Khan has pointed out serious weaknesses.

Significant shortcomings have been highlighted in the management and operations of Health Councils of the DHAs in Punjab (South). The absence of crucial oversight mechanism such as the DMCs, coupled with deficiencies in financial management, planning, and accountability, has hindered the effective utilization of funds and the achievement of healthcare objectives. Additionally, negligence in duties by Health Council Secretaries, and improper allocation of resources further exacerbate the challenges faced by the healthcare system. Urgent measures are needed to address these issues, including the establishment of oversight mechanisms, capacity-building initiatives, and enhanced planning processes to ensure transparency, accountability, and improved healthcare outcomes for the residents of Punjab.

Unless above-mentioned shortcomings are addressed and administrative framework is implemented in true letter and spirit, the Health Councils could not be helpful towards achieving the targets of service delivery as expected by the P&SHD expressed in its guidelines.

ANNEXURES

Annexure-I [5.1.1(b)]

Detail of Health Councils Meetings, DHA Bahawalpur

Sr. No.	Name of Health Facilities	Meetings Required to be conducted	Meetings Conducted	Shortage of Meetings	% age of shortfall
1.	THQ Hospital Ahmedpur East	78	22	56	72
2.	THQ Hospital Yazman	78	33	45	58
3.	RHC Uch Sharif	75	24	51	68
4.	RHC Khanqah Sharif	75	51	24	32
5.	RHC Lal Sohanra	75	31	44	59
6.	RHC Head Rajkan	75	3	72	96
7.	RHC Khutri Bunglow	75	29	46	61
8.	BHU Ali Kharik	75	37	38	51
9.	BHU Chak Loharan	75	34	41	55
10.	BHU Dera Nawab	75	44	31	41
11.	BHU Khuda Bukhsh Mahar	75	27	48	64
12.	BHU Kotla Mousa Khan	75	36	39	52
13.	BHU Mangwani	75	37	38	51
14.	BHU Khan Pur Nouranga	75	40	35	47
15.	BHU Goth Mehroo	75	42	33	44
16.	BHU Chak No. 88/F	75	53	22	29
17.	BHU Bheli	75	16	59	79
18.	BHU 106/DB	75	38	37	49
Total		1,356	597	759	56

Detail of Health Councils Meetings, DHA DG Khan

Sr. No.	Name of Health Facilities	Meetings Required to be conducted	Meetings Conducted	Shortage of Meetings	% age of shortfall
1.	THQ Hospital Kot Chutta	72	10	62	86
2.	THQ Hospital Taunsa	72	19	53	74
3.	RHC Tibbi Qaisrani	72	16	56	78
4.	RHC Shadan Lund	72	72	0	0
5.	RHC Shah Sadar Din	72	12	60	83
6.	RHC Sarwar Wali	72	10	62	86
7.	RHC Choti Zarin	72	14	58	81
8.	BHU Haji Ghazi	72	28	44	61
9.	BHU Wador	72	6	66	92
10.	BHU Chabri Zareen	72	49	23	32
11.	BHU Gadai	72	8	64	89

Sr. No.	Name of Health Facilities	Meetings Required to be conducted	Meetings Conducted	Shortage of Meetings	% age of shortfall
12.	BHU Lohar Wala	72	0	72	100
13.	BHU Kot Mobarak	72	8	64	89
14.	BHU Mana Ahmdani	72	45	27	38
15.	BHU Sokar	72	16	56	78
16.	BHU Bakhar Wah	72	18	54	75
17.	BHU Kot Haibat	72	9	63	88
18.	BHU Yaroo	72	37	35	49
19.	BHU Jhoke Utra	72	6	66	92
20.	BHU Berot	72	6	66	92
21.	BHU Jhoke Bodo	72	11	61	85
22.	BHU Litra	72	19	53	74
	Total	1,584	419	1,165	74

Detail of Health Council Meetings, DHA Faisalabad

Sr. No.	Name of Health Facilities	Meetings Required to be conducted	Meetings Conducted	Shortage of Meetings	% age of shortfall
1	GGH Samanabad	78	32	46	59
2	NFAKH 224/RB	62	14	48	77
3	RHC 30 JB	75	32	43	57
4	RHC 65 GB	75	9	66	88
5	RHC 229 RB	75	2	73	97
6	RHC Dijkot	75	11	64	85
7	RHC Satiana	75	22	53	71
8	BHU 19/JB	75	9	66	88
9	BHU 66/JB	75	28	47	63
10	BHU 67/JB	75	18	57	76
11	BHU 156/RB	75	8	67	89
12	BHU 189/RB	75	14	61	81
13	BHU 195/RB	75	11	64	85
14	BHU 196/RB	75	14	61	81
15	BHU 198/RB	75	25	50	67
16	BHU 209/RB	75	26	49	65
17	BHU 214/RB	75	14	61	81
18	BHU 215/RB	75	25	50	67
19	BHU 226/RB	75	12	63	84
20	BHU 247/RB	75	15	60	80
21	BHU 253/RB	75	7	68	91
22	BHU 260/RB	75	3	72	96
	Total	1,640	351	1,289	79

Detail of Health Council Meetings, DHA Multan

Sr. No.	Name of Health Facilities	Meetings Required to be conducted	Meetings Conducted	Shortage of Meetings	% age of shortfall
1	DHQ Hospital, Multan	78	29	49	63
2	THQ Hospital Jalalpur Pirwala	78	43	35	45
3	RHC Kotli Nijabat	75	39	36	48
4	RHC Meeran Mallah	75	41	34	45
5	RHC Qadir Pur Rawan	75	37	38	51
6	RHC Mardanpur Bosan	75	39	36	48
7	RHC Makhdoom Rasheed	75	42	33	44
8	BHU Bait Kaitch Multan	75	43	32	43
9	BHU Bahadur Pur	75	38	37	49
10	BHU Billi Wala, Multan	75	39	36	48
11	BHU Gardaiz Pur	75	39	36	48
12	BHU Kannu Multan	75	42	33	44
13	BHU Kothey Wala	75	39	36	48
14	BHU Mullan Faqir	75	41	34	45
15	BHU Muzaffarabad	75	43	32	43
16	BHU Nauraja Bhutta	75	38	37	49
17	BHU Piran Ghaib	75	42	33	44
18	BHU Wahi Khoji	75	40	35	47
19	BHU Gulzar Pur	75	44	31	41
20	BHU Durran Langana	75	41	34	45
21	BHU Hamid Pur Kanora	75	39	36	48
22	BHU Khan Bela	75	38	37	49
Total		1,656	876	780	47

Annexure-II [5.1.4(h)]

Irregular expenditure from Health Councils funds

(Rupees in million)

Sr.	Health Facility	Period	Description of expenditure	Amount
DHA Bahawalpur - Procurements without approval of Health Councils				
1.	THQ Hospital Ahmed Pur East	2022-23	Repair of dialysis machine	0.372
2.	RHC Lal Suhanra	2017-18	Purchase of Samsung Galaxy Tabs	0.164
3.	RHC Khanqah Sharif	2017-18	Purchase of Samsung Galaxy Tabs, chairs, stethoscope, cement bench etc.	0.522
4.		2018-19	Purchase of furniture, OPD tickets, paints etc.	0.308
5.		2019-20	Purchase of furniture, fans, LED bulbs etc.	0.243
6.		2020-21	Purchase of laboratory items, OPD tickets, lights etc.	0.171
7.		2021-22	Electric wiring	0.035
8.		2022-23	Purchase of autoclave, UPS, wooden almirah etc.	0.551
9.	BHU Chak Behli	2016-17	Purchase of electric cooler and security gate	0.103
10.		2017-18	Purchase of Samsung Galaxy Tabs	0.037
DHA Bahawalpur - Procurements through splitting to avoid fair tendering process				
11.	THQ Hospital Yazman	2017-18	Purchase of 04 split air conditioners 1.5 ton	0.232
12.		2017-18	Purchase of CCTV cameras and LED for CCTV cameras	0.145
13.		2019-20	Purchase of CCTV cameras	0.197
14.		2022-23	Distempering / paint of different blocks of hospital	0.532
15.		2022-23	Repair of chemistry analyzer	0.353
16.	THQ Hospital Ahmed Pur East	2022-23	Purchase of CTG machine, ECG machine	0.579
17.		2022-23	Repair of dialysis machines	0.371
18.	RHC Khanqah Sharif	2017-18	Purchase of 08 Samsung Galaxy Tabs	0.163
19.	RHC Lal Suhanra	2016-17	Purchase of 07 number of 03 seater steel benches	0.106
20.		2017-18	Purchase of 06 Samsung Galaxy Tabs	0.164

Sr.	Health Facility	Period	Description of expenditure	Amount
21.		2022-23	Purchase of 03 split air conditioners	0.489
22.		2022-23	Purchase of ceiling fans and bracket fans	0.223
23.	BHU Mangwani	2017-18	Fixing of tiles	0.351
24.	BHU Ali Kharak	2017-18	Fixing of tiles	0.119
Sub-Total Bahawalpur				6.611
DHA Faisalabad - Procurements through splitting and managed quotation				
1.	BHU 226 RB	2022-23	Civil works' material, flood light, grass cutter, electronic sucker machine etc.	0.644
2.	BHU 214 RB	2016-17	Furniture, security gate, tuff tiles etc.	0.287
3.		Sep 2021 & Sep 2022	Samsung tabs and material for parking shed	0.363
4.	BHU 19 JB	2016-17	Furniture and water dispenser	0.169
5.		May 2018 & July 2022	Samsung tabs and material for toilet repair	0.361
6.	BHU 66 JB	2016-17	Furniture, water dispenser, paint material, cement etc.	0.244
7.		Sep 2022	Samsung tabs	0.193
8.	BHU 156 RB	2016-17	Medicine racks, steel benches, paint material etc.	0.271
9.		July 2022	Samsung tabs	0.199
10.	BHU 189 RB	2016-17 & 2017-18	BP Apparatus, fans, security gate, furniture, breast feeding corner, nebulizer, sucker machine etc.	0.901
11.		July 2022	Samsung tabs	0.156
12.	BHU 247 RB	2017-18	Breast feeding corner and civil works' material	0.438
13.		Sep 2022	Samsung tabs	0.140
14.	BHU 198 RB	2016-17 & 2017-18	Water dispenser, security gate, furniture, breast feeding corner, battery for UPS, civil works' material etc.	0.788
15.		2022-23	Samsung tabs and material for civil works	0.848
16.	BHU 195 RB	Oct 2022	Samsung tabs	0.160
17.	BHU 196 RB	Apr 2018 & Sep 2022	Paint material & tabs / mobiles	0.301
18.	BHU 215 RB	Aug & Sep 2022	Tabs & mobiles	0.171
19.	BHU 253 RB	Oct, 2019 & Oct 2022	Paint material & toilet items	0.232

Sr.	Health Facility	Period	Description of expenditure	Amount
20.	BHU 67 JB	Aug 2022	Samsung tabs	0.158
21.	RHC 30 JB	2016-17 & 2017-18	Water dispenser, battery for UPS, white wash and hiring of tenting material	0.363
22.		2017-18 & 2022-23	Samsung tabs and health week arrangements	0.387
23.	RHC Satiana	2016-17 & 2017-18	Iron racks, steel benches, panel box and white wash	0.391
24.	RHC Dijkot	2016-17	Air conditioner, paint material, medicine racks, fans, security gate, delivery table etc.	0.555
25.		Nov & Dec 2022	Samsung tabs	0.276
26.	GGH Samanabad	2017-18, 2019-20 & 2022-23	Air conditioner, carpentry work, computer table and hiring of tenting material	0.974
27.		2016-17, 2017-18 & 2019-20	CCTV cameras, beds & LED TVs	0.959
28.	RHC 65 GB	2021-22 & 2022-23	Samsung tabs & paint material	0.409
29.	RHC 229 RB	2022-23	Samsung tabs, chairs and table	0.332
30.	NFAK Hospital 224 RB	2022-23	Mobile emergency light, baby warmer & hiring of tenting material	0.510
Sub-Total Faisalabad				12.178
DHA Multan - Procurements through splitting and managed quotation				
1.	DHQ Hospital Multan	2016-17	hiring of security, janitorial staff, repair of electricity	8.935
2.		2017-18	Paint, construction of false ceiling, purchase of ACs	6.578
3.	BHU Bait Kaitch	2017-18	Fixing of floor tiles and boring of water pump by	0.623
4.		2021-22	Procurement of electric items & water pump	0.291
5.	BHU Durana Langana	2022-23	Procurement of mobile and Tabs	0.206
6.	BHU Gulzar Pur	2017-28	Procurement and fixing of floor tiles	0.250
7.	BHU Hamid Pur Kanora	2017-18	Procurement and fixing of floor tiles, water pump bore and electric items	0.276
8.	BHU Khan Bela	2016-17	Procurement and fixing of floor tiles	0.244

Sr.	Health Facility	Period	Description of expenditure	Amount
9.		2017-18	Procurement and fixing of floor tiles	0.471
10.	BHU Mubarik Pur	2020-21	Procurement and fixing of marble tiles	0.233
11.	BHU Zeenat Medical Center	2017-18	Purchase of steel benches and security cabin	0.201
12.		2016-17	Purchase of benches and distemper for paint	0.824
13.	RHC Kotli Nijabat	2017-18	Wall piling, paint	0.318
14.		2021-22	Purchase of benches and distemper for paint	0.594
15.	RHC Meeran Mallah	2022-23	Purchase of portable thermal printer, android tab	0.412
16.	THQ Hospital Jalalpur Pirwala	2018-19	Minor civil / repair work	1.741
17.		2021-22	Purchase of panel light, false ceiling	1.877
18.	RHC Qadir Pur Rawan	2022-23	Purchase of portable thermal printer, android tab	0.247
19.	RHC Ayyazabad Maral	2016-17	Purchase of paint and labour charges	0.455
20.		2019-20	Purchase of distemper and labour charges	0.298
21.		2022-23	Purchase of Android Tab Lenovo K10	0.275
22.	RHC Mardanpur Bosan	2021-22	Purchase of distemper, weather sheet and labour charges	0.560
23.	BHU Abbas Pur	2022-23	Procurement and fixing of floor tiles	0.371
24.	BHU Ali Pur Sadat	2017-18	Procurement and fixing of floor tiles	0.186
25.	BHU Piran Gaib	2021-22	Purchase of enamel, weather sheet and labour charges	0.216
26.	BHU Kotla Maharan	2017-18	Procurement and fixing of floor tiles, labour charges	0.301
27.	RHC Makhdoom Rasheed	2016-17	Purchase and fixing of sign bard	0.195
28.		2021-22	Wall piling, false ceiling	0.340
29.		2022-23	Repair of building, sanitary work, electricity	2.179
Sub-Total Multan				29.697
Grand Total				48.486

Annexure-III [5.1.4(j)]

Disparity in transfer of funds to RHCs

(Rupees in million)

DHA	Health Facility	Funds received
Bahawalpur	RHC Khanqah Sharif	4.849
	RHC Lal Sohanra	5.404
	RHC Head Rajkan	4.136
Dera Ghazi Khan	RHC Tibbi Qaisrani	4.446
	RHC Shadan Lund	3.120
	RHC Shah Sadar Din	2.074
	RHC Sarwar Wali	5.672
	RHC Choti Zarin	4.185
Faisalabad	RHC Dijkot	4.072
	RHC Satiana	4.272
	RHC 30 JB	3.810
	RHC 65 GB	3.584
	RHC 229 RB	3.820
Multan	RHC Kotli Nijabat	4.723
	RHC Meeran Mallah	4.797
	RHC Makhdoom Rashid	7.064
	RHC Ayyazabad Maral	6.483
	RHC Mardanpur Bosan	2.987

Disparity in transfer of funds to BHUs

(Rupees in million)

DHA	Health Facility	Funds received
DHA Bahawalpur	BHU Kotla Mousa Khan	0.838
	BHU Khuda Bukhsh Mahar	0.843
	BHU Dera Nawab	2.052
	BHU 106/DB	2.499
	BHU Ali Kharik	2.515
	BHU Bheli	2.522
	BHU Chak Loharan	2.572
	BHU Mangwani	2.589
	BHU Goth Mehroo	2.830
	BHU Khan Pur Nouranga	3.080
	BHU Chak No. 88/F	5.913
	DHA DG Khan	BHU Bakhar Wah
BHU Chabri Zareen		1.920
BHU Haji Ghazi		1.950
BHU Jhoke Utra		2.400
BHU Kot Haibat		1.600
BHU Lohar Wala		0.724

DHA	Health Facility	Funds received
	BHU Mana Ahmdani	1.600
	BHU Wador	2.780
	BHU Yaroo	1.430
	BHU Berot	1.260
	BHU Jhoke Bodo	1.100
	BHU Kot Mobarak	1.937
	BHU Litra	1.800
	BHU Sokar	0.950
	BHU Gadai	1.430
DHA Faisalabad	BHU 19/JB	2.050
	BHU 66/JB	2.025
	BHU 67/JB	2.150
	BHU 156/RB	2.050
	BHU 189/RB	2.080
	BHU 195/RB	1.300
	BHU 196/RB	2.500
	BHU 198/RB	2.650
	BHU 209/RB	2.650
	BHU 214/RB	1.650
	BHU 215/RB	1.100
	BHU 226/RB	1.700
	BHU 247/RB	2.050
	BHU 253/RB	1.700
BHU 260/RB	1.700	
DHA Multan	BHU 1-MR	2.580
	BHU 5 Faiz	1.918
	BHU Abbas Pur, Multan	2.403
	BHU Ali Pur Sadat	1.981
	BHU Billi Wala, Multan	2.104
	BHU Binda Sandila	2.296
	BHU Gardaiz Pur	1.839
	BHU Gulzar Pur	1.822
	BHU Jalalabad, Multan	1.931
	BHU Khadal	1.732
	BHU Mattital, Multan	1.940
	BHU Mullan Faqir	2.008
	BHU Muzaffarabad	2.008
	BHU Nawab Pur	2.029
	BHU Piran Ghaib	2.267

Annexure-IV [5.1.4(k)]

Detail of taxes not deducted and deposited, DHA Multan

(Rupees in million)

Sr.	Health Facility	Total Amount	GST	Income Tax
1	BHU 5 Faiz	1.171	0.167	0.053
2	BHU Bait Kaitch	1.24	0.17	0.055
3	BHU Bangal Wala	0.514	0.076	0.023
4	BHU Billi Wala	0.574	0.082	0.025
5	BHU Durana Langana	0.61	0.086	0.028
6	BHU Gulzar Pur	1.218	0.176	0.056
7	BHU Hamid Pur Kanora	1.081	0.161	0.047
8	BHU Jalalabad	1.068	0.189	0.045
9	BHU Hoot Wala	0.385	0.055	0.018
10	BHU Jhok Lashkar Pur Multan	0.931	0.137	0.041
11	BHU Khadal	0.897	0.129	0.04
12	BHU Khan Bela	0.915	0.126	0.041
13	BHU Khan Pur Qazi	0.921	0.135	0.044
14	BHU Mattital	0.492	0.07	0.021
15	BHU Mubarik Pur	1.153	0.162	0.05
16	BHU Muhammad Pur	0.662	0.093	0.031
17	BHU Mullan Faqir	0.555	0.075	0.025
18	BHU Muzaffarabad	0.407	0.055	0.019
19	BHU Nawab Pur	0.668	0.099	0.03
20	BHU Qasim Bela	0.926	0.127	0.04
21	BHU Zeenat Medical Center	0.946	0.135	0.043
22	BHU Theyklan	1.047	0.153	0.045
23	BHU Kotla Chakar	1.157	0.158	0.055
24	BHU Loother	0.61	0.081	0.027
25	BHU Bhakhar Arbi Multan	0.714	0.099	0.028
26	RHC Kotli Nijabat	2.574	0.37	0.119
27	BHU Tibba Masood Pur Multan	0.906	0.127	0.036
28	BHU Binda Sandeela	0.445	0.067	0.021
29	BHU Shah Pur	0.519	0.068	0.02
30	RHC Meeran Mallah	1.448	0.219	0.075
31	RHC Qadir Pur Rawan	0.397	0.058	-
32	RHC Ayyazabad Maral	3.29	0.477	0.031
33	RHC Sher Shah, Multan	0.65	0.093	0.023
34	RHC Mardanpur Bosan	2.709	0.434	0.029
35	RHC Matotli	0.748	0.112	0.031
36	BHU Abbas Pur	1.37	0.198	0.058
37	BHU Ali Pur Sadat	1.09	0.153	0.049
38	BHU Gardaiz Pur Shujabad	0.477	0.07	0.021
39	BHU Piran Gaib	0.943	0.139	0.041

Sr.	Health Facility	Total Amount	GST	Income Tax
40	BHU 1 MR	0.925	0.132	0.044
41	BHU Kotla Maharan	0.985	0.144	0.044
42	BHU Budhla Sant	-	0.131	0.042
43	BHU Khoja	0.834	0.117	0.038
44	RHC Makhdoom Rasheed	2.12	0.472	0.148
45	THQ Shujabad	-	0.573	0.186
Total			7.15	1.986
Grand total (GST + Income Tax)				9.136