



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT HEALTH AUTHORITIES
OF 19 DISTRICTS OF PUNJAB
(NORTH)**

AUDIT YEAR 2022-23

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

BHU	Basic Health Unit
CA	Conveyance Allowance
CEO	Chief Executive Officer
CNIC	Computerized National Identity Card
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DERC	District Emergency Response Committee
DGPR	Director General Public Relations
DHA	District Health Authority
DHQ	District Head Quarter
DOH	District Officer Health
DRAP	Drug Regulatory Authority of Pakistan
DTL	Drug Testing Laboratory
FBR	Federal Board of Revenue
FD	Finance Department
GRD	Government Rural Dispensaries
HDU	High Dependency Units
HPA	Health Professional Allowance
HRA	House Rent Allowance
HSRA	Health Sector Reform Allowance
LESCO	Lahore Electric Supply Company
LP	Local Purchase
MS	Medical Superintendent
MSD	Medical Store Depot
NAM	New Accounting Model
NDMA	National Disaster Management Authority
NPA	Non-practicing Allowance
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PCA	Practice Compensatory Allowance
PDA	Punjab District Authority
PDMA	Punjab Disaster Management Authority
PDP	Proposed Draft Para
PHFMC	Punjab Health Facilities Management Company
PFC	Provincial Finance Commission
PFR	Punjab Financial Rules
PLGA	Punjab Local Government Act
PMU	Planning and Monitoring Unit
PPRA	Punjab Procurement Regulatory Authority
P&SHCD	Primary & Secondary Health Care Department
RHC	Rural Health Center
SAP	System Application Product
S&GAD	Services and General Administration Department
SPHC	Special Health Care Allowance
SSB	Social Security Benefit
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 for the Financial Year 2021-22. However, in some cases audit for Financial Year 2020-21 was also conducted. The Directorate General of Audit, District Governments Punjab (North), Lahore conducted audit during 2022-23 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 significant audit findings. Relatively less significant issues are listed in the Annexure-A of the Audit Report. The audit observations listed in Annexure-A shall be pursued with the Principal Accounting Officer (PAO) 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.

Thematic audit was also conducted in one selected area and audit observations have been incorporated in Chapter 21 of this report.

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

The audit observations included in this report have been finalized in the light of written replies and decisions of DAC meetings. However, in some cases DAC meetings could not be convened despite repeated requests.

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:

(Muhammad Ajmal Gondal)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General of Audit, District Governments Punjab (North), Lahore is responsible for carrying out the audit of Daanish Schools & Centers of Excellence and Local Governments comprising Metropolitan Corporation, Municipal Corporations, District Councils, Municipal Committees, Union Councils, District Health and Education Authorities of nineteen (19) Districts of Punjab (North) namely Gujranwala, Gujrat, Hafizabad, Mandi Baha-ud-Din, Narowal, Sialkot, Kasur, Lahore, Nankana Sahib, Okara, Sheikhpura, Attock, Chakwal, Jhelum, Rawalpindi, Bhakkar, Khushab, Mianwali, Sargodha and 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 of Audit has a human resource of 80 officers and staff having 20,000 person-days and annual budget of Rs 185.294 million for the Financial Year (FY) 2022-23. This office carried out audit of the accounts of 19 (DHAs) for the FY 2021-22 and utilized 1,224 person-days for the purpose.

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

Audit of DHAs was carried out with a view to ascertain that the expenditure was incurred with legitimate authorization and in conformity with laws / rules / regulations. Audit of receipts / revenues was also conducted to verify the assessment, collection, reconciliation and allocation of revenues was made in accordance with laws and rules.

a) Scope of Audit

This office is mandated to conduct audit of 443 formations working under 19 PAOs. Total expenditure and receipt of these formations were Rs 54,942.960 million and Rs 13,304.037 million respectively for the FY 2021-22. This report also includes results of thematic audit of 38 formations of DHAs. Thematic audit findings are given in chapter 21 of this report.

Audit coverage relating to expenditure for the current audit year comprises 144 formations of 19 PAOs having a total expenditure of

Rs 39,568.101 million for the FY 2021-22. Directorate General of Audit District Governments Punjab North Lahore conducted audit of Rs 16,486.568 million In terms of percentage, the audit coverage of expenditure was 42% of auditable expenditure.

Audit coverage relating to receipt for the current audit year comprises 144 formations of 19 PAOs having a total receipt of Rs 420.351 million for the FY 2021-22. In terms of percentage, the audit coverage of receipt was 38% of auditable receipts.

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

1. Expenditure of Rs 1,383.931 million and receipt of Rs 1.717 million for the FY 2020-21 pertaining to twenty three (23) formations.
2. Expenditure of Rs 183.431 million and receipt of Rs 1.103 million pertaining to previous FYs.

In addition to this compliance audit report, Directorate General Audit, District Governments Punjab North, Lahore conducted nineteen (19) financial attest audits, one (01) special audits and one (01) special study. Reports of these audits are being published separately.

b) Recoveries at the instance of audit

As a result of audit, a recovery of Rs 1,555.684 million was pointed out in this report. Recovery effected from July to December 2022 was Rs 36.605 million which was verified.

c) Audit Methodology

Desk Audit techniques mentioned in Financial Audit Manual were applied during the Audit Year 2022-23. Computer Assisted Audit Techniques were used for analysis of HR and FI data obtained from System Application Product (SAP/R3). This was facilitated by availability of permanent files. Desk Audit review helped auditors in understanding the systems, procedures and environment of the entities before the start of field audit activity. This 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.

d) Audit Impact

Since the inception of Authorities in 2017, a number of measures with regards to validity and reliability of SAP/R3 database, as

recommended by the audit, have been initiated by the management of the Authorities and District Accounts Officers (DAOs) / Accountant General (AG). However, audit impact in relation to effectiveness of SAP processes and designing of role matrix for SAP users to strengthen controls is yet to be seen in place. Moreover, relevant rules and regulations are required to be changed in order to book cost-center wise receipts in SAP.

e) Comments on Internal Controls

Internal control failures have come to surface on recurrent basis reflecting serious instances of non-compliance of rules and regulations. Many instances wherein serious lapses of weak internal controls were noticed have been reported in this audit report. These instances include, interalia, unauthorized release of budget, process of HR Payroll without budget, disbursal of public funds contrary to the entitlement of employees, cash payments through Drawing and Disbursing Officers (DDOs) and poor maintenance of record etc. Lack of trained staff and accountability mechanism in DHAs are major reasons for weak internal controls.

f) Key Audit Findings of the Report

- i. Non-production of record amounting to Rs 33.960 million was noted in one (01) case.¹
- ii. Misappropriation of Rs 161.696 million was noted in seven (07) cases.²
- iii. HR / employee related Irregularities amounting to Rs 1,641.357 million were noted in fifty-three (53) cases.³
- iv. Procurement related irregularities amounting to Rs 1,606.841 million was noted in eighty-four (84) cases.⁴
- v. Poor contract management involving an amount of Rs 26.298 million was pointed out in six (06) cases.⁵
- vi. Issues of value of money and service delivery involving an amount of Rs 2.524 million were noted in one (01) case.⁶
- vii. Internal control weaknesses of Rs 576.655 million were noted in eighteen (18) cases.⁷

¹ Para 9.4.1

² Para 9.4.2-4, 11.4.1-2, 12.4.1, 19.4.1

³ Para 2.4.1-3, 3.4.1-3, 4.4.1-3, 5.4.1-4, 6.4.1-2, 7.4.1-6, 8.4.1, 9.4.5-9, 10.4.1-4, 11.4.3, 12.4.2-4, 13.4.1-2, 14.4.1-5, 15.4.1-2, 16.4.1-2, 17.4.1-2, 18.4.1, 19.4.2, 20.4.1-3

⁴ Para 2.4.4-8, 3.4.4-6, 4.4.4-8, 5.4.5-9, 6.4.3-5, 7.4.7-13, 8.4.2-6, 9.4.10-14, 10.4.5-6, 11.4.4-7, 12.4.5-10, 13.4.3-4, 14.4.6, 15.4.3-8, 16.4.3-12, 17.4.3-7, 18.4.2, 19.4.3-6, 20.4.4-8

⁵ Para 13.4.5, 14.4.7-10, 16.4.13

⁶ Para 16.4.14

⁷ Para 3.4.7, 4.4.9-11, 5.4.10, 7.4.14, 8.4.7-9, 12.4.11-14, 14.4.11, 16.4.15, 17.4.8, 19.4.7, 20.4.9

g) Recommendations

- i. 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.
- ii. Disciplinary action may be initiated for fixing the responsibility in cases of misappropriations/ losses and fraudulent / irregular payments.
- iii. Financial controls needs to be strengthened to stop payment of inadmissible allowances to the officers / officials. Moreover, Sanctioned strength of the offices working under the administrative control of the respective authority needs to be updated in SAP/HR.
- iv. CEOs need to improve the monitoring and internal control mechanisms in order to avoid misprocurements and financial irregularities.
- v. Action needs to be taken against officers for not implementing clauses of contract management.
- vi. Service delivery needs to be improved to provide maximum benefits to the local population.

CHAPTER 1

PUBLIC FINANCIAL MANAGEMENT

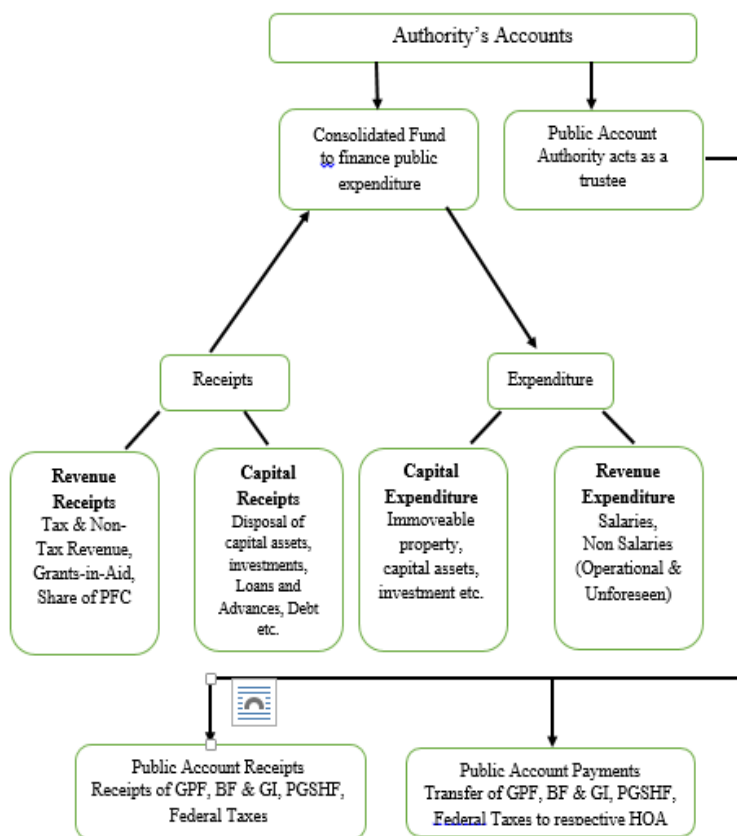
Introduction

DHAs were established on 01.01.2017 under PLGA, 2013 in thirty-six (36) districts of Punjab. The purpose was to provide better education facilities to the local community. DHAs are corporate bodies 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.

The functions of DHA, as described in the PLGA, 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

DHAs of Punjab, like previous year, relied on the share / grants received through Provincial Finance Commission (PFC) during the FY 2021-22 to meet their administrative and operating expenses. The table given below shows that out of total receipts of DHAs, PFC share consists of 99.011 percent in FY 2021-22 as compared to 98.855 percent in FY 2020-21.

Description	2020-21		2021-22	
	Amount	%	Amount	%
Tax Revenue	3.470	0.007	24.348	0.043
Non-Tax Revenue				
Share of PFC / Grants from Provincial Govt.	48,570.432	98.855	56,379.822	99.011
Other receipts	559.044	1.138	538.643	0.946
Total	49,132.946	100	56,942.813	100

An overall view of budget and expenditure for the FY 2021-22 is given in the table below, whereas, Authority wise detail of budget and expenditure is placed at **Annexure-B**.

Rs in million

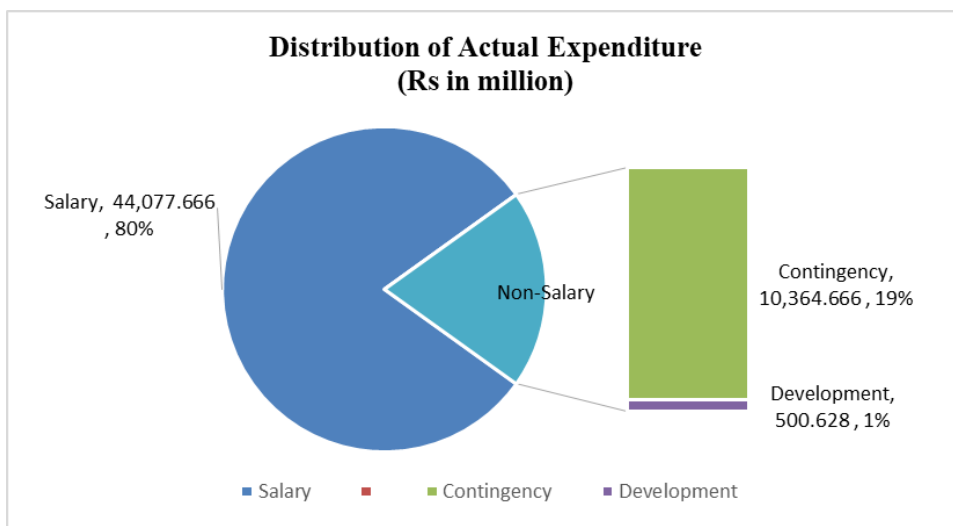
Original Grant	Suppl. Grants	Surrender	Final Grant	Actual Expenditure	Savings(-) Excess (+)
63,521.210	10,020.555	12,662.430	60,879.335	54,942.960	-5,936.375

Source: (Appropriation Accounts for the year 2021-22)

Surrendering of budget in excess of supplementary grants and 10% savings in expenditure show that supplementary grants were issued without considering the actual demands during the FY 2021-22.

Audit also noticed that material payments were made from Account-VI of DHA without a valid authorization by a duly authorized Administrator during 2021-22. Administrators of Authorities were appointed vide notification No. SOR(LG)38-5/2014 dated 01.01.2017 under section 30(3) of the PLGA, 2013. However, the period of appointment under above notification lapsed on 31-12-2018. Moreover, no provision for such Administrators was provided under PLGA, 2019 vide notification No. SOR(LG)1-11/2019 dated 04.05.2019.

The breakup of the total expenditure incurred by DHAs is illustrated in the following graph. Major portion of expenditure was incurred on salary which was 80% of the total expenditure whereas development expenditure was only Rs 500.628 million which is 1% of the total expenditure.



Out of the total expenditure of Rs 10,865.294 million on account of non-salary (including development expenditure), an expenditure of Rs 6,193.218 million (43%) was incurred during the month of June, 2022 indicating rush of expenditure at the end of the FY as a result of financial indiscipline as detailed below.

Rs in million		
Expenditure (July 2019 to May 2020)	Expenditure June 2020	Total
6,193.218	4,672.077	10,865.294
57%	43%	100%

Revenue Receipts of DHAs 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 FY 2021-22. Salary expenditure, comprising pay & allowances, pension contribution, financial assistance and leave encashment, was 80% of revenue expenditure whereas non-salary was 19% during 2021-22. Revenue Expenditure also fell short of the revised budget projections during the FY 2021-22 indicating poor budget making process.

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 1,559.110 million on account of General Provident Fund (GPF), Group Insurance (GI), Benevolent Fund (BF), Income Tax (IT) and General Sales Tax (GST) during the FY 2021-22.

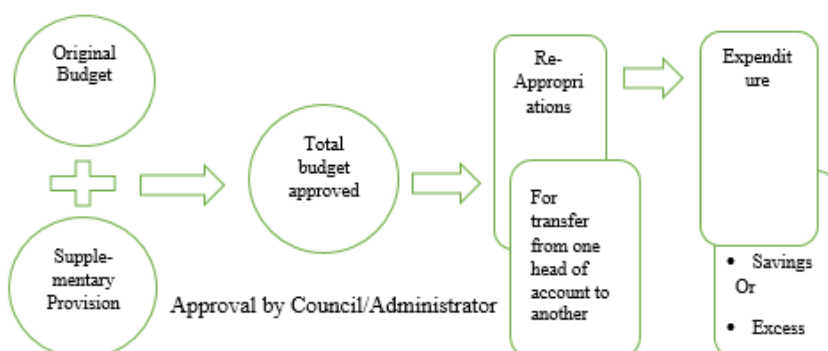
Rs in million		
Cash closing balance as on 30.06.2022	Liabilities	Actual cash closing Balance
7,160.951	1,559.110	5,601.841

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 DHAs for the FY 2021-22, audit emphasized on the following matters:

- DHA Gujranwala made payment of Rs 8.970 million by issuing cheques in the name of Drawing and Disbursing Officer (DDO) instead of direct transfer to the vendors account.
- DHA Kasur did not report receipts and payments on account of public accounts in the financial statements.
- DHA Lahore utilized tied grants of Rs. 383.834 million, released for completion of development schemes pertaining to previous FYs, were utilized for other purposes.
- DHA Sargodha released supplementary / additional grants amounting to Rs 221.220 million in SAP R-3 without approval.
- DHA Sialkot transferred receipts of Rs 4.580 million from head C-02866 to account which was nontransferable and did not transfer Rs 33.158 million to account-I from transferable heads of receipts resulted in overstatement of closing balance by Rs 28.578 million.

Medium Term Development Framework

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 DHAs with regard to development expenditure during 2021-22. Out of total expenditure of 19 DHAs, only 1% was incurred on development activities.

(Rs in million)		
Description	Amount	Percentage
Non-development expenditure	54,442.332	99%
Development expenditure	500.628	1%
Total	54,942.96	100

CHAPTER 2

DISTRICT HEALTH AUTHORITY GUJRANWALA

2.1 Introduction

a) There are 21 formations in DHA Gujranwala out of which audit of 08 formations was conducted. Total expenditure and receipt of these formations is Rs 1,255.882 and Rs 23.037 million out of which 38% expenditure and 43% receipt is audited.

Audit Profile of DHA Gujranwala

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujranwala	21	08	477.235	9.906
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the FY 2021-22 of DHA Gujranwala, original budget (development and non-development) was Rs 3,995.313 million, supplementary grant was Rs 477.737 million and amount surrendered was Rs 1,139.552 million. The final budget Rs 3333.947 million. Against the final budget, expenditure of Rs 2,942.925 million was incurred by DHA during FY 2021-22 resulting in saving of Rs 390.572 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	3,478.37	332.714	-992.108	2,818.973	2,528.58	-290.396
Non-Salary	476.926	142.591	-136.030	483.487	398.452	-85.035
Development	40.02	2.432	-11.415	31.037	15.896	-15.141
Total	3,995.312	477.737	-1,139.552	3,333.497	2,942.925	-390.572

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

(Rs in million)				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,727.26	2,560.25	-1,167.02	31
2021-22	3,333.947	2,942.925	-390.572	10

There was 20% increase in budget allocation and 15% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there

was overall saving of Rs 390.572 million during FY 2021-22 showing an decreasing trend of saving by 31% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Gujranwala was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	4,352,913	4,328,976
2	Indoor Patients	84,247	79,199
3	Surgical Cases	90,741	86,841
4	Cardiac Coronary Unit	5,150	5,497
5	Diagnostic Services (Laboratory, Radiology)	100,223	97,549
6	Family Planning Activities	78,750	78,236
7	Paeds	152,775	150,263
8	Surgery	63,525	65,136
9	TB Chest Treatments	1,470	1,188
10	Free Medicines to Patients	4,357,500	4,348,756

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA Gujranwala lagged behind in achieving target number of patients in the case of surgical and indoor during 2021-22.

2.2 Classified summary of audit observations

Audit observations amounting to Rs 83.633 million were raised in this report during current audit of “DHA, Gujranwala.” This amount also includes pointed out recoveries of Rs 53.484 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	55.549
4	Procurement related irregularities	28.084
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	-
Total		86.927

2.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Convened
2	2018-19	18	Not convened
3	2019-20	11	
4	2020-21	12	
5	2021-22	09	

2.4 AUDIT PARAS

A HR / employees related irregularities

2.4.1 Overpayment of pay & allowances - Rs 42.152 million

According to DG Health Services Punjab letter No.1715-21/1069-L.C dated 06.06.2022, all the up-gradations given to allied health professionals vide No.SO(ND)7-1/2010 (Paramedics) dated 24.11.2011 were declared illegal due to wrong interpretation of notification.

During audit of DHA Gujranwala for the period 2021-22, it was observed that up gradation was awarded to paramedics staff under four tier formula in violation of criteria ibid. This upgradation was withdrawn by the department vide above referred letter but the department did not reverse the upgradation that resulted in overpayment of Rs 42.152 million on account of pay & allowances to the employees.

(Rs in million)			
Sr. No.	Name Office	No. of employees	Amount
1	DHO Gujranwala	90	40.290
2	SMO RHC Dhounkal	04	1.862
Total		94	42.152

Weak financial controls resulted in overpayment of pay & allowances worth Rs 42.152 million.

The matter was reported to the PAO in October 2022. Management replied that matter is in court of law, therefore, recovery cannot be effected till finalization of the matter. Departmental Accounts Committee (DAC) in its meeting held on 20.12.2022 did not accept the reply and directed to ensure recovery and reversal of illegal upgradations.

Audit recommends implementation of DAC decision.

[PDP No.44 & 174]

2.4.2 Non-deduction of Conveyance & Health Sector Reform Allowance during leave period - Rs 7.866 million

According to Rule 1.15 (a) of Punjab Traveling Allowance Rules, no Conveyance Allowance (CA) is admissible during leave. Similarly, according to Government of Punjab Finance Department letter No. FD.SR-I/6-8/2018 dated 30.09.2020, doctors are not entitled to Health Sector Reform Allowance (HSRA) during leave period.

During audit of different formations of DHA, Gujranwala for the period 2021-22 it was observed that HSRA and CA of various employees on leave were not deducted.

(Rs. in million)

Sr. No.	Name of formation	No. of employees	Amount
1	CEO DHA, Gujranwala	121	2.110
2	DHO Gujranwala	344	3.097
3	MS THQ Noshehra Virkan	023	0.497
4	MS THQ Kamoke	041	0.550
5	MS THQ Wazirabad	117	1.530
6	SMO RHC Sohdra	004	0.082
Total			7.866

Weak internal controls resulted in non-deduction of HSRA & CA worth Rs 7.866 million.

The matter was reported to the PAO in October 2022. Department replied that change forms have been submitted to DAO Gujranwala to effect the recovery. DAC in its meeting held on 20.12.2022 directed the department to recover the overpayment.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 2.4.1.1.2 having financial impact of Rs 13.517 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision.

[PDP No.08, 46, 80, 112, 145 & 163]

2.4.3 Irregular payment of pay and allowances due to unauthorized appointments – Rs 5.531 million

According to S&GAD circular No.SOR-III-2-1/94(P) dated 27.08.1997, "there is no provision for ad-hoc appointments against the posts in BS-1 to BS-15."

During audit of following formations of DHA Gujranwala for the period 2021-22, it was observed that various appointments in BS-1 to BS-15 were made on adhoc basis since 2015 by the department in violation of rule ibid. These illegal appointments were not stopped in spite repeated observations and the department made payments of pay & allowances worth Rs 5.531 million during financial year 2021-22.

(Rs. in million)

Sr. No.	Name of Formation	No. of employees	Amount
1	Government. Maternity Hospital, Gujranwala	03	0.987
2	MS THQ Noshehra Virkan	03	0.92
3	MS THQ Kamoke	03	0.919
4	SMO RHC Sohdra	08	2.394
5	SMO RHC Dhounkal	01	0.311
Total			5.531

Weak internal controls resulted in irregular payment of pay & allowances worth Rs 5.531 million.

The matter was reported to the PAO in October 2022. Departments replied that all recruitments were made by CEO (Health) Gujranwala. DAC in its meeting held on 20.12.2022 did not accept the departmental reply and directed to stop this illegal hiring along with regularization of irregular expenditure from Finance Department Punjab, Lahore.

Audit recommends implementation of the DAC decision.

[PDP No. 54, 70, 104 , 153 & 175]

B. Procurement related irregularities

2.4.4 Irregular expenditure on local purchase of medicine – Rs 8.088 million

According to Health Department letter No 199-336 dated 30.04.1998 and letter No AAC/HD/1-42/94(p) 14.04.1998 the procedure for purchase of day-to-day LP medicine should be v) Contract for disposable and surgical items should be finalized separately on the basis of open tender, discount rate. vi) Patient's treatment register showing name registration number, address diagnosis, medicines etc. should be maintained. vii) LP should not be for more than seven days for one patient.

During audit of THQ Hospital Wazirabad for the period 2021-22, it was observed that LP medicines worth Rs 8.088 million were purchased without observing the above mentioned criteria. The LP (day-to-day) medicines were purchased in bulk quantity at retail price instead of purchasing through open tender. Similarly, the department also violated the basic guideline of patient wise day to day purchase of LP medicine.

Weak internal controls resulted in irregular expenditure of Rs 8.088 million on purchase of LP medicine.

The matter was reported to the PAO in October, 2022. Department replied that medicine was purchased on day to day basis from the vendor after following tendering process. DAC in its meeting held on 20.12.2022 did not accept the departmental reply and directed to probe the matter.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 2.4.1.2.1 having financial impact of Rs 1.079 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 122]

2.4.5 Irregular excess purchase of medicine than demand - Rs 8.269 million

According to Rule-8 of the Punjab Procurement Regulatory Authority (PPRA) Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources.

During audit of THQ Hospital Kamoke for the period 2021-22, it was observed that an expenditure of Rs 8.269 million was incurred on purchase of various medicines by issuing supply orders in excess of demand. Comparison of demand versus actual purchase of medicines is given at **Annexure-C**.

Weak internal controls resulted in poor planning and irregular purchase of excess medicines valuing Rs 8.269 million.

The matter was reported to the PAO in October, 2022. Department replied that medicine was purchased as per requirement of health facility. DAC in its meeting held on 20.12.2022 did not agree with the departmental justification and directed a probe at CEO level.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.96]

2.4.6 Loss due to purchase of LP medicine at higher rates - Rs 4.635 million

According to Rule-8 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future.

During audit of CEO (Health) Gujranwala, it was observed that rate contract for purchase of medicine & surgical items was awarded on 27.05.2022. Instead of annual framework contract, the contract expired after one month on 30th June 2022. Consequently, the health facilities purchased medicine at higher rates for the whole year causing a loss of Rs 4.635 million as given in **Annexure-D**.

Weak internal controls and poor contract management, resulted in loss of Rs 4.635 million.

The matter was reported to the CEO/PAO in October, 2022, Department replied that DG Health Punjab prequalified the firms late therefore, all process was done in due course of time by CEO (DHA) Gujranwala and medicines were purchased by health facilities as per guidelines. DAC in its meeting held on 20.12.2022 did not accept the departmental reply and directed to ensure timely tendering process and discourage local purchase of medicine.

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

[PDP No.05]

2.4.7 Unjustified local purchase of medicine at higher rates despite availability in bulk - Rs 3.626 million

According to rule 16.10 (xiii)(b) of the Punjab Budget Manual, the term financial irregularity includes any extra ordinary or apparently unnecessary expenditure such as purchases largely in excess of requirements.

During audit of DHO Gujranwala for the period 2021-22 it was observed that medicine was purchased thorough Local Purchase for subordinate health facilities like Basic Health Units (BHUs) and Government Rural Dispensaries (GRDs). Scrutiny of medicine stock register revealed that medicine was already purchased in bulk by DHO and sufficient stock was available.

Weak internal financial and management controls resulted in unjustified extra purchase of L.P medicine worth Rs 3.626 million.

The matter was reported to the CEO/PAO in October, 2022. Department replied that all medicine was purchased as per need of health facilities to ensure the availability of essential drugs. DAC in its meeting held on 20.12.2022 did not accept the departmental reply and decided a probe by CEO (DHA) Gujranwala.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.28]

2.4.8 Loss due to bulk purchase of medicines at higher rates - Rs 3.466 million

According to Clause-7 of Award / Advance Acceptance of Tender by DHA Gujrat, if the rates settled in this award letter are ever reported less than these rates accepted by DHA in government organization in Punjab, the firm will be responsible for refund in lieu of over payment

During audit of CEO (DHA), Gujranwala for the period 2021-22 it was observed that rate award of various drugs / medicine was issued at higher rates as compared to rates offered by these firms in other districts of Punjab. Further, it was revealed that the above mentioned clause in bidding documents was deliberately excluded from the current year

tendering documents. It resulted in financial loss of Rs 3.466 million due to acceptance of higher rates. **Annexure-E**

Weak financial controls of management resulted in loss of Rs 3.466 million to exchequer.

The matter was reported to the CEO/PAO in October, 2022. Department replied that all bidding process was done as per PPRA rules and lowest bidders were awarded the rate and there is no clause that bound management to compare rate with other districts. DAC in its meeting held on 20.12.2022 did not accept the departmental reply and directed to recover the amount from concerned companies along with probe at CEO level.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 5.4.2.2.2 having financial impact of Rs 2.589 million.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.01]

CHAPTER 3

DISTRICT HEALTH AUTHORITY GUJRAT

3.1 Introduction

a) There are 22 formations in DHA Gujrat out of which audit of 08 formations was conducted. Total expenditure and receipt of these formations is Rs 1,997.510 and Rs 23.690 million out of which 56% expenditure and 67% receipt is audited.

Audit Profile of DHA Gujrat

Rs in million					
Sr. No.	Description	No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Gujrat	22	8	1,118.61	15.87
2	<ul style="list-style-type: none"> • Assignment Account • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the FY 2021-22 of DHA Gujrat, original budget (development and non-development) was Rs 2,560.908 million, supplementary grant was Rs 529.526 million and amount surrendered was Rs 362.511 million. The final budget Rs 2,727.921 million. Against the final budget, total expenditure of Rs 2,619.511 million was incurred resulting in saving of Rs 108.410 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,125.55	437.312	-300.884	2,261.978	2,173.48	-88.498
Non-Salary	428.35	88.129	-60.635	455.844	442.27	-13.574
Development	7.008	4.084	-0.992	10.100	3.762	-6.338
Total	2,560.907	529.525	-362.511	2,727.921	2,619.511	-108.410

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

(Rs in million)				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,611.56	2,162.77	-448.79	17
2021-22	2,727.921	2,619.512	108.410	15

There was 18% increase in budget allocation and 21% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 108.410 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Gujrat was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	3,645,948	3,051,096
2	Indoor Patients	108,112	99,911
3	Surgical Cases	34,789	35,054
4	Cardiac Coronary Unit	0	0
5	Diagnostic Services (Laboratory, Radiology)	528,924	533,680
6	Family Planning Activities	64,199	57,231
7	Paeds	231,581	136,750
8	Surgery	28,291	7,694
9	TB Chest Treatments	3,201	2,625
10	Free Medicines to Patients	3,754,060	3,151,007

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor, family planning, surgery and paed. during 2021-22.

3.2 Classified summary of audit observations

Audit observations amounting to Rs 52.529 million were raised in this report during current audit of DHA Gujrat. This amount also includes pointed out recoveries of Rs 28.53 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	31.234
4	Procurement related irregularities	19.031
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	2.264
Total		52.529

3.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	08	Convened
2	2018-19	08	Not convened
3	2019-20	18	
4	2020-21	21	
5	2021-22	06	

3.4 AUDIT PARAS

A) HR / Employee related irregularities

3.4.1 Irregular drawl of pay and allowances by posting of MOs against the post of SMOs - Rs 18.967 million

According to Part-IV Rule 2(2) of Punjab Civil Servants (Appointment & Conditions of Service) Rules 1974, the appointing authority may, if it considers necessary in the public interest, fill the post on adhoc basis for a period not exceeding one year. The appointment is made of a person duly qualified in accordance with the provisions of the rules and orders applicable to the post.

During audit of following formations of DHA Gujrat, it was observed that Secretary Primary & Secondary Health Department (P&SHD) appointed various Medical Officers & Women Medical Officers (BS-17) during the FY 2020-21 & 2021-22 on adhoc basis against the higher post of SMO / SWMO (BS-18) in violation of rules. This resulted in irregular drawl of pay and allowances amounting to Rs 18.967 million.

(Rs in million)			
FY	Name of Formation	No. of MOs / WMOs against the post of SMO / SWMO	Amount
2021-22	MS THQ Hospital Sarai Alamgir	05	2.848
2021-22	MS THQ Hospital Kharian	10	7.100
2021-22	MS THQ Level Hospital Kunjah	02	1.161
2020-22	MS Civil Hospital Dinga	04	7.858
Total			18.967

Audit is of the view that this irregular appointment of Medical Officers (BS-17) against the post of SMOs/SWMOs (BS-18) resulted in stoppage of promotion of MOs/WMOs to SMOs/SWMOs as posts of SMOs/SWMOs were occupied by ad-hoc appointees.

The matter was reported to PAO in October 2022. Department replied that MOs/WMOs (BS-17) were posted against the vacant post SMOs/SWMOs (BS-18) by P&SHCD. Further the MOs/WMOs were drawing pay & allowances of BS-17. DAC in its meeting held on 28.12.2022, decided to refer the matter to P&SHCD for clarification.

Audit recommends early implementation of DAC decision.

[PDP No. 47, 67, 96 & 124]

3.4.2 Inadmissible payment of House Rent and Conveyance Allowance - Rs 9.027 million

According to clause 36 (b) of S&GAD (Estate Office) Allotment Policy, all government servants occupying residences will be bound to get House Rent Allowance (HRA) deducted from their salaries. Rent / Penal rent of an allotted and occupied residence will be the first charge on the salary of the allottee. Further, according to Finance Department circular letter No. FD-SR-1-9-4/86(P) (PR) dated 04.12.2012 & FD-SR-1-9-6 (P) (PR) dated 24.05.2012, the employees who are residing in the residential colonies situated within work premises are not entitled to the facility of CA and HRA.

During audit of District Health Officer Gujrat for the period 2021-22, it was observed that MOs/WMOs, Technicians, Dispensers, LHVs, Dai and Naib Qasids were allotted designated residences or residing in government accommodations in health facilities. However, HRA and CA were not deducted. Due to non-deduction of HRA and CA, overpayment of Rs 9.027 million was made to the officers / officials.

(Rs in million)			
FY	Description	No. of employees	Amount
2021-22	CA	193	5.260
2021-22	HRA	186	3.767
Total			9.027

Weak internal controls, resulted in overpayment of Rs 9.027 million from the public exchequer.

The matter was reported to the PAO in October, 2022. In DAC meeting held on 28.12.2022 the department replied that most of the residences were not livable. DAC did not accept the reply of the department and directed to recover the amount from the concerned employees.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 3.4.1.1.2 having financial impact of Rs 10.302 million and also in Audit Report for Audit Year 2020-21.

Audit recommends early implementation of DAC decision.

[PDP No. 25]

3.4.3 Non-deduction of Conveyance Allowance - Rs 3.24 million

According to Finance Department letter No. FD.SRT.9-4/86(P) (PR) dated 21.04.2014, the officers availing the facility of government vehicles including bikes (sanction / pool) are not entitled to draw CA.

During audit of District Health Officer Gujrat for the period 2020-22, it was observed that official motor cycles were allotted to different vaccinators. DHO made payment of Rs 7.80 million on account of POL and repair of transport for official motor cycles of vaccinators during the FY 2020-21 and 2021-22. However, CA was not deducted from salaries of vaccinators using official vehicles.

Weak internal controls resulted in overpayment of CA of Rs 3.240 million.

The matter was reported to the PAO in October 2022. Department replied that the motorcycles were being used for official purpose only. DAC in its meeting held on 28.12.2022 did not accept the reply and directed to recover the CA from the concerned employees.

Audit recommends early implementation of DAC decision.

[PDP No. 37]

B) Procurement related irregularities

3.4.4 Loss to government due to purchase of medicines at higher rates - Rs 11.340 million

According to Clause-7 of Award / Advance Acceptance of Tender, if the rates settled in this award letter are ever reported less than these rates accepted by DHA Gujrat in government organization in Punjab, the firm will be responsible for refund in lieu of overpayment.

During audit of CEO (Health) Gujrat for the financial year 2021-22, it was observed that rate award of various drugs / medicine was issued at higher rates as compared to rates offered by these firms in other districts of Punjab and DG Health Services.

Weak internal controls of management, resulted in overpayment of Rs 11.340 million to the firms from the public exchequer. **Annexure-F**

The matter was reported to the PAO in October 2022. Department replied that rates were awarded to the lowest bidders after tendering process. DAC in its meeting held on 28.12.2022 did not accept the reply and directed to approach the suppliers for such discrepancy in rates.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 6.4.1.2.2 having financial impact of Rs 5.196 million.

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

[PDP No. 01, 02 & 04]

3.4.5 Unjustified utilization of medicine budget reserved for natural disasters - Rs 5.641 million

According to 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). Currently, 15% of the total budget of medicine is earmarked in hospitals for local purchase system and 10% budget for medicine should be consumed for emergencies, natural climate and disasters.

During audit of following formation of DHA Gujrat for the period 2021-22, it was observed that DDOs utilized Rs 5.641 million reserved for natural disaster / calamities on local purchase. This extra expenditure of 10% on local purchase of medicine was irregular as there was no disaster or natural calamity in the district.

Rs in million				
Name of formation	Name of Contractor	LP medicine up to 15%	Total expenditure LP medicine	Extra expenditure
THQ Hospital Sarai Alamgir	M/s Bin Dad Kharian	3.101	4.401	1.300
THQ Hospital Kharian	M/s Saandal Surgical Gujrat	3.112	5.943	2.831
Civil Hospital Dinga	M/s Shifa Pharmacy Naseera Kharian	1.668	2.300	0.632
		1.668	2.546	0.878
Total		9.549	15.19	5.641

Due to non-compliance of rules, the management utilized budget reserved for natural calamities and disasters.

The matter was reported to the PAO in October 2022. Departments replied that rate contract of bulk medicine was finalized in April 2022 and June 2022. Therefore, due to delay in procurement of bulk medicine, 10% of disaster / calamity budget of medicine was consumed. DAC in its meeting held on 28.12.2022, directed a probe at CEO level to fix the responsibility on this grave violation of policy.

Audit recommends early implementation of DAC decision.

[PDP No. 49,70 & 105]

3.4.6 Loss due to poor financial decision of rejecting lowest bids - Rs 2.05 million

According to Rule-4 of PPRA 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 CEO (Health) Gujrat for the period 2021-22, it was observed that tender of 244 items (medicine, medical devices and surgical items) for the purchase of bulk medicine was floated during the FY 2021-22. The committee rejected the lowest bids on the ground of exorbitant rates of medicine and decided for retendering. However, further scrutiny revealed that the same medicine was purchased at higher rates than the rejected rates. Detail is given at **annexure-G**.

Weak internal controls, resulted in loss of Rs 2.05 million to the public exchequer due to rejection of lowest bidder.

The matter was reported to the PAO in October 2022. Department replied that the purchase committee, by using its discretionary powers,

rejected the financial bids of the bidders as the rates of the lowest bidders were high when compared with other district but in second tender the suppliers again quoted high rates. DAC in its meeting held on 28.12.2022 did not accept the reply and directed to probe the matter and fix the responsibility against the person(s) at fault.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 03]

C) Others

3.4.7 Non-deduction of income tax - Rs 2.264 million

According to Section 153 of Income Tax Ordinance, 2001 duly amended vide Finance Act 2014, 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 to other than a company, deduct tax from the gross amount @ 4.5%, 10% and 7.5% on account of supplies, services and execution of contract respectively, in case of filer and 6.5%, 15% and 10% on account of supplies, services rendered and execution of contract respectively, in case of non-filer, other than company.

During audit of District Health Officer Gujrat for the period 2021-22 it was observed that an expenditure of Rs 22.98 million was incurred on purchase of medicine. However, income tax of Rs 2.264 million at the prescribed rates was not deducted.

Weak internal controls of the management, resulted in non-deduction of income tax of Rs 2.264 million.

The matter was reported to the PAO in October 2022. In DAC meeting held on 28.12.2022, department replied that the notices have been issued to the concerned BHUs for recovery / deposit of the amount. DAC directed to recover the amount within 45 days.

Audit recommends prompt implementation of DAC decision.

[PDP No. 21]

CHAPTER 4

DISTRICT HEALTH AUTHORITY HAFIZABAD

4.1 Introduction

a) There are 13 formations in DHA Hafizabad out of which audit of 04 formations was conducted. Total expenditure and receipt of these formations is Rs 1,172.001 and Rs 12.251 million out of which 46% expenditure and 51% receipt is audited.

Audit Profile of DHA Hafizabad

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Hafizabad	13	4	536.114	6.260
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the FY 2021-22 of DHA Hafizabad, original budget (development and non-development) was Rs 1,662.205 million, supplementary grant was Rs 141.056 million and amount surrendered was Rs 129.704 million. The final budget Rs 1,673.556 million. Against the final budget, expenditure of Rs 1,487.474 million was incurred resulting in saving of Rs 186.082 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	1,140.31	96.170	-88.980	1,147.500	1,158.52	11.020
Non-Salary	503.38	42.454	-39.279	506.554	316.78	-189.774
Development	18.519	2.432	-1.445	19.506	12.174	-7.332
Total	1,662.204	141.056	-129.704	1,673.556	1,487.474	-186.082

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

(Rs in million)				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	1,550.39	1,314.38	-236.01	15
2021-22	1,673.556	1,487.474	186.082	12

There was 16% increase in budget allocation and 13% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 186.082 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Hafizabad was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	2,195,727	2,011,912
2	Indoor Patients	83,173	79,454
3	Surgical Cases	90,510	93,755
4	Cardiac Coronary Unit	8,275	7,234
5	Diagnostic Services (Laboratory, Radiology)	112,558	116,956
6	Family Planning Activities	24,600	26,798
7	Paeds	62,726	59,183
8	Surgery	34,729	31,202
9	TB Chest Treatments	10,160	100,359
10	Free Medicines to Patients	259,259	232,502

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and paeds during 2021-22.

4.2 Classified summary of audit observations

Audit observations amounting to Rs 179.971 million were raised in this report during current audit of “DHA, Hafizabad.” This amount also includes pointed out recoveries of Rs 6.196 million. Summary of audit observations classified by nature is as under:

Overview of Audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	30.616
4	Procurement related irregularities	124.607
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	24.748
Total		179.970

4.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	12	Convened
2	2018-19	19	Not convened
3	2019-20	30	
4	2020-21	12	
5	2021-22	29	

4.4 AUDIT PARAS

A) HR / Employee related irregularities

4.4.1 Irregular payment of pay and allowances to adhoc MOs against the post of SMOs - Rs. 26.225 million

According to Part-IV Rule 2(2) of Punjab Civil Servants (Appointment & Conditions of Service) Rules 1974, the appointing authority may, if it considers necessary in the public interest, fill the post on ad-hoc basis for a period not exceeding one year. The appointment is made of a person duly qualified in accordance with the provisions of the rules and orders applicable to the post.

During audit of following formations of DHA Hafizabad for the period 2021-22, it was noticed that various Medical Officers & Women Medical Officers of BS-17 were appointed on adhoc basis against the higher post of SMO/SWMO BS-18 in violation of rules. This resulted in irregular payment of pay and allowances of Rs 26.226 million to ad-hoc employees.

		Rs in million
Name of Formation	No. of Doctors	Amount
MS DHQ Hospital Hafizabad	16	24.723
MS THQ Hospital Pindi Bhattian	01	1.503
Total		26.226

Audit is of the view that this irregular appointment of Medical Officers (BS-17) against the post of SMOs/SWMOs (BS-18), caused stoppage of promotion of MOs/WMOs to SMOs/SWMOs as posts of SMOs/SWMOs were occupied by ad-hoc appointees.

The matter was reported to PAO in October, 2022. Department replied that MOs (BS-17) were posted against the vacant post SMOs (BS-18) by P&SHCD Lahore. Further, the MOs were drawing pay & allowances of BS-17. DAC in its meeting held on 26.12.2022, decided to refer the matter to P&SHCD for clarification.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.48 & 60]

4.4.2 Irregular drawl of pay & allowances due to absent from duty – Rs 2.71 million

According to S&GAD letter No.S.OXII(S&GAD)3-2/66 dated 7th October 1968, leave cannot be claimed as of right and that a government

servant who absents himself from duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave. Further, according to Finance Department letter No. FD.SR-1/6-2/2020 dated 01.3.2021, doctors working at THQs and DHQs are not entitled to Health Professional Allowance (HPA), Non-Practicing Allowance, Special Health Care Allowance (SHCA) and HSRA above 90 days, during any kind of leave. Similarly CA is not admissible to employees who are on leave.

During audit of DHQ Hospital Hafizabad for the period 2021-22, it was observed that staff remained absent from duty and drew pay and allowances worth Rs 2.71 million.

Due to weak internal controls, the staff remained absent without sanction of leaves which resulted in irregular drawl of pay & allowances Rs 2.71 million.

The matter was reported to PAO in October, 2022. Department replied that leaves were forwarded to authorities for sanctioning but approval is still awaited. DAC in its meeting held on 26.12.2022 decided to inquire the matter at CEO DHA Hafizabad level to take legal action besides recovery of EOL period.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.41]

4.4.3 Irregular expenditure on contingent paid staff – Rs 1.680 million

According to Finance Department letter No.FD.SO (GOODS)44-4/2011 dated 23rd 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 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.

During audit of THQ Hospital Pindi Bhattian for the FY 2021-22, it was observed that an expenditure of Rs 1.680 million was incurred from Health Council Funds on payment to five data entry operators working as contingent paid staff. Moreover, neither approval of Finance Department was obtained nor advertisement for recruitment of staff found on record. Detail of staff is given below.

(Rs in million)

Sr. No.	Name	Monthly Pay	Total Amount
1	Sadam Gh, Muhammad	28,000	0.336
2	Arsalan Shokat	28,000	0.336
3	Fida Hussain	28,000	0.336
4	Asif Nawaz	28,000	0.336
5	Sheraz Hassan	28,000	0.336
Total			1.680

Defective financial discipline and poor administration resulted in irregular expenditure on contingent paid staff.

The matter was reported to PAO in October, 2022. Department replied that five Data Entry Operator were hired for smooth functioning of Prescription Management Information System. DAC in its meeting held on 26.12.2022 directed for the regularization of expenditure besides appointment of staff as per policy of contingent paid staff.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.64]

B) Procurement related irregularities

4.4.4 Irregular centralized procurement of bulk medicines - Rs 110.253 million

According to para (ii) of Procurement Plan circulated by P&SHD vide No. SO(B&A)1-71/2018-19 dated 30th August 2018, “the funds for purchase of bulk medicines in this regard shall be budgeted at DDO level and subsequently released to them for payment.

During audit of CEO DHA Hafizabad for the period 2021-22, it was observed that tied grant amounting to Rs 135.209 million was allocated by Finance Department for bulk purchase of medicines in DHQ / THQ hospitals of District Hafizabad. Detail of budget and expenditure is as under:

(Rs in million)

Formations	Budget Allocation	Expenditure
MS DHQ Hospital Hafizabad	74.070	110.253
MS THQ Hospital Pindi Bhattian	20.932	
CEO (Health)	40.207	
Total	135.209	

Following irregularities were noticed by the Audit:

1. Instead of allocating the funds at DDO level, all expenditure on bulk purchase of medicines amounting to Rs 110.253 million was incurred by CEO DHA without demand / justification of end user.
2. There was no storage capacity at CEO Office to keep the medicines safe and whole medicines were kept in corridors in open environment.
3. There was no staff including pharmacist, dispensers, deputed at CEO office for handling of medicine.

Weak managerial controls and negligence of management resulted in irregular expenditure on purchase of medicines.

The matter was reported to PAO in October 2022. Department replied that funds were released by the Finance Department Punjab, Lahore for the purchase of bulk medicines at CEO level for DHQ / THQ hospitals and allied health facilities. DAC in its meeting held on 26.12.2022 directed a probe at administrative department level.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.01]

4.4.5 Loss due to poor financial decision of rejecting lowest bids - Rs 1.043 million

According to rule 4 of PPRA 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 CEO, DHA Hafizabad it was observed that financial bids worth Rs 25.128 million were rejected by the purchase committee due to high rates of medicines. These items were not retendered till June 2022 and health facilities purchased these medicines from LP budget at higher rates resulting in loss of Rs 1.043 million. **Annexure-H**

Weak managerial controls resulted in extra burden on exchequer worth Rs 1.043 million due to non-procurement of bulk medicines as demanded by the end users.

The matter was reported to PAO in October 2022. Department replied that procurement of bulk medicines was made through competitive bidding as per PPRA rules. The contracts were awarded to the firms of lowest rates. DAC in its meeting held on 26.12.2022 rejected the departmental reply and decided a probe to fix the responsibility.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.02]

4.4.6 Unjustified utilization of medicines budget reserved for natural disasters - Rs 9.604 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). Currently, 15% of the total budget of medicine is earmarked in hospitals for local purchase system and 10% budget for medicine should be consumed for emergencies, natural climate and disasters.

During audit of DHQ Hospital Hafizabad for the period 2021-22, it was observed that Medical Superintendent utilized budget on local purchase of medicine Rs 9.640 million reserved for natural disaster / calamities. This extra expenditure of 10% on Local Purchase of medicine was irregular as there was no disaster or natural calamity in the district. The expenditure was made irregularly to accommodate local vendors. A

huge amount could have been saved if this 10% extra budget was expensed on bulk medicines.

Due to non-compliance of rules the management consumed 10% budget of medicines worth Rs 9.640 million reserved for the natural disasters irregularly.

The matter was reported to PAO in October 2022. Department replied that due to delay in tendering process the management of the hospital purchased medicines in LP out of 10% reserved for calamities and disaster. DAC in its meeting held on 26.12.2022 directed a probe at CEO level to fix the responsibility against the person (s) at fault.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 39]

4.4.7 Irregular purchase of various items for rural dispensaries - Rs 2.318 million

According to Rule-12(1) of PPRA 2014, a procuring agencies shall advertise procurement of more than one hundred thousand rupees and up to the limit of two hundred thousand rupees, on the website of the authority in the manner and the format specified by regulation but if deemed in public interest, procuring agency may also advertise the procurement in at least one daily newspaper and split up may be avoided.

During audit of District Health Officer Hafizabad for the period 2021-22, it was observed that various items such as cotton wool, cotton bandages, povidone / iodine, examination gloves and ORS valuing Rs 2.318 million were purchased by splitting the indent.

Non-compliance of rules, resulted in irregular expenditure of Rs 2.318 million.

The matter was reported to PAO in October, 2022. Department replied that medicines were purchased as demand of GRDs. No bulk medicines were provided during FY 2021-22. DAC in its meeting held on 26.12.2022, decided a probe at CEO level to fix the responsibility.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 22, 23]

4.4.8 Loss to government due to non-deduction of income tax - Rs 1.389 million

According to Section 153 (1) (a) and (b) of Income Tax Ordinance 2001, read with Finance Act 2015 and 2016, rate of withholding tax on sale of goods was 4.5 % for filer and 6.5 % for non-filer whereas rate of withholding tax on services was 10 % for filer and 15 % for non-filer.

Following formations of DHA Hafizabad did not deduct income tax amounting to Rs 1.389 million at the prescribed rates during FY 2021-22 while making payments to the contractors/ suppliers of drugs, medicines and misc. items as detail below:-

(Rs in million)			
Name of Formation	Items purchased	Payment	Income Tax
CEO DHA Hafizabad	Bulk Medicines	17.143	0.771
DHO Hafizabad	Misc. Purchases	10.224	0.541
DDHO Hafizabad		1.191	0.054
DDHO Pindi Bhattain		0.498	0.022
Total		29.056	1.389

Audit is of the view that weak internal controls resulted in non-deduction of income tax.

The matter was reported to PAO in October, 2022. Formations replied that Income Tax was deducted as per government rules. DAC in its meeting held on 26.12.2022, did not accept the reply and directed to recover the amount of Income Tax.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.08 & 32,]

C) Others

4.4.9 Unjustified supply of medicines to Rural Health Centers - Rs 13.257 million

According to Clause 4.4 of agreement between PHFMC and DHA Hafizabad, DHA Hafizabad 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 (Punjab Health Facilities Management Company (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 (Health) Hafizabad, for the FY 2021-22 it was observed that medicine valuing Rs 13.257 million was supplied to RHCs working under PHFMC in contrary to the agreement referred above.

(Rs in million)		
Sr No	Name of RHCs	Amount
1	RHC Jalalpur Bhattian	3.857
2	RHC Kolo Tarar	2.122
3	RHC Sukheki Mandi	0.683
4	RHC Rasoolpur Tarar	3.040
5	RHC Vanike Tarar	1.863
6	RHC Kassoke	1.008
7	RHC Kaleki Mandi	0.683
	Total	13.257

Due to weak managerial controls, bulk purchased medicine was supplied to RHCs under PHFMC resulting in loss worth Rs 13.257 million.

The matter was reported to PAO in October, 2022. Department replied that bulk medicines was procured for RHCs under the administrative control of PHFMC on clarification of P&SHCD. DAC in its meeting held on 26.12.2022, did not accept the reply of the department and directed to seek clarification from Finance Department.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 4.4.1.2.1 having financial impact of Rs 13.390 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.06]

4.4.10 Unjustified transfer of Health Council funds - Rs 10.180 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 said period. PHFMC shall, for the aforesaid purposes, receive adequate financial resources from the DHA Hafizabad.

During audit of DHO Hafizabad for the FYs 2020-21 and 2021-22, it was observed that BHUs of District Hafizabad were working under the control of a company name Punjab Health Facilities Management Company (PHFMC) through an agreement dated 03.04.2017. However, funds amounting to Rs 10.180 million were transferred to health councils accounts of BHUs contrary to the agreement as PHFMC was taking funds directly from P&SHD for running of BHUs.

Weak internal controls of management and non-compliance of rules, resulted in unjustified transfer of funds of Rs 10.180 million to BHUs working under PHFMC.

The matter was reported to PAO in October, 2022. Department replied that Health Councils funds were released to BHUs by the Director General Health Services Lahore. DAC in its meeting held on 26.12.2022, did not accept the reply of the department and directed to seek clarification from Finance Department Lahore.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 7.4.2.1 having financial impact of Rs 12.368 million.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 24]

4.4.11 Doubtful drawl of Health Council funds - Rs 1.311 million

Rule 2.33 of Punjab Financial Rules (PFR) Vol-1 requires that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through negligence on his part.

During audit of BHUs working under the jurisdiction of DHO Hafizabad for the period 2021-22 it was observed that a sum of Rs 5.655

million was drawn from bank account of Health Council. Out of this amount of Rs 4.344 million was shown in cash book. There was no record of balance amount of Rs 1.311 million in cash book nor was deposited into the bank account, as detailed below:

(Rs in million)

Sr No.	Name of BHUs	Amount with drawn	Expenditure Incurred	Remaining Amount
1	BHU Karyala	0.635	0.492	0.142
2	BHU SandhwanTarar	0.490	0.293	0.197
3	BHU Bhaka Bhattian	0.310	0.230	0.080
4	BHU Ramke Vhatta	0.595	0.387	0.208
5	BHU Mangat Neecha	0.237	0.172	0.065
6	BHU Dherinke lalke	0.452	0.400	0.052
7	BHU Kot Nawan	0.454	0.390	0.063
8	BHU Kot Sarwar	0.529	0.494	0.036
9	BHU Khurram Churera	0.460	0.302	0.157
10	BHU Kaseesay	0.542	0.476	0.066
11	BHU Maghoki	0.478	0.321	0.157
12	BHU Thatha Khairu Matmal	0.474	0.389	0.085
	Total	5.655	4.344	1.311

Due to weak financial control resulted a financial loss of Rs 1.311 million to the exchequer.

The matter was reported to PAO in October, 2022. Department replied that Health Councils funds were released to BHUs by the Director General Health Services Lahore. DAC in its meeting held on 26.12.2022, did not accept the reply of the department and directed to probe the matter to fix the responsibility.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.29]

CHAPTER 5

DISTRICT HEALTH AUTHORITY MANDI BAHAUDDIN

5.1 Introduction

a) There are 17 formations in DHA Mandi Bahauddin out of which audit of 08 formations was conducted. Total expenditure and receipt of these formations is Rs 1,649.905 and Rs 16.225 million out of which 75% expenditure and receipt is audited.

Audit Profile of DHA M.B Din

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA M.B Din	17	8	1,237.429	12.125
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the FY 2021-22 of DHA M.B Din, original budget (development and non-development) was Rs 3,249.454 million, supplementary grant was Rs.752.081 million and amount surrendered was Rs 936.118 million. The final budget was Rs 3,065.415 million. Against the final budget, total expenditure of Rs 2,047.542 million was incurred resulting in saving of Rs 1,017.874 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,210.57	309.468	-636.832	1,883.206	1522.409	-360.797
Non-Salary	987.375	138.227	-284.448	841.154	519.821	-321.333
Development	51.506	304.385	-14.838	341.053	5.312	-335.741
Total	3,249.453	752.080	-936.118	3,065.415	2,047.541	-1,017.874

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

(Rs in million)				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,123.68	2,563.26	-560.42	18%
2021-22	3,065.415	2,047.54	1,017.874	33%

There was 28% decrease in budget allocation and 20% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 1,017.874 million during FY 2021-22 showing an increasing trend of saving by 90% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA M.B Din was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	4,145,630	3,922,536
2	Indoor Patients	82,345	72,568
3	Surgical Cases	82358	84,235
4	Cardiac Coronary Unit	4,880	51,236
5	Diagnostic Services (Laboratory, Radiology)	92,536	91,586
6	Family Planning Activities	67,000	67,852
7	Peads	138,000	131,536
8	Surgery	62,000	62,132
9	TB Chest Treatments	1,300	1,201
10	Free Medicines to Patients	4,058,000	3,953,562

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and paedes during 2021-22.

5.2 Classified summary of audit observations

Audit observations amounting to Rs 235.790 million were raised in this report during current audit of “DHA, Mandi Baha-ud-din.” This amount also includes pointed out recoveries of Rs 21.977. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	14.587
4	Procurement related irregularities	230.405
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	2.898
Total		247.890

5.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	13	Convened
2	2018-19	12	Not convened
3	2019-20	11	
4	2020-21	10	
5	2021-22	14	

5.4 AUDIT PARAS

A) HR / Employee related irregularities

5.4.1 Over payment of Social Security Benefit - Rs 5.676 million

According to Clause-(XIII)(i)(b) of Contract Appointment Policy 2004, Social Security Benefit (SSB) @ 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.

During audit of following formations of DHA MB Din for the period 2021-22, it was observed that DDOs did not fix pay and allowances of the employees upon regularization. Consequently, 30% SSB in lieu of pension continued to be paid to these employees resulting in over payment of Rs.5.676 million as detailed below.

(Rs in million)		
Sr. No.	Name of Formation	Amount
1	District Health Officer	2.878
2	M.S DHQ Hospital M.B Din	1.150
3	M.S Children Hospital M.B Din	0.263
4	M.S THQ Hospital Malikwal	0.409
5	M.S THQ Hospital Phalia	0.493
6	RHC Bosal	0.235
7	RHC Parhianwali	0.248
Total		5.676

Weak internal controls of the management, resulted in overpayment and loss to public exchequer worth Rs 5.676 million.

The matter was reported to PAO in October, 2022. In DAC meeting held on 19.12.2022 department replied that letter was issued to DAO Mandi Bahauddin for recovery of overpayment.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 5.4.1.1.2 having financial impact of Rs 8.874 million and also in Audit Report for Audit Year 2020-21.

Audit recommends recovery of the overpayment from the employees besides fixing of responsibility upon the person(s) at fault.

[PDP No. 40, 61, 79, 90, 113, 128, 145]

5.4.2 Unauthorized drawl of pay and allowances for absent period - Rs 4.171 million

According to Rule-9(b) of Punjab District Authorities (PDA) 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 overcharge, fraud or misappropriation and shall be liable to make good that loss.”

During audit of DHQ Hospital MB Din and Children Hospital for the FY 2021-22, it was observed that various officials / officers remained absent from duty during the period. Pay and allowances were continuously paid to these employees in spite of being absent from duties.

Audit holds that weak internal controls of the management, resulted in unauthorized drawl of pay and allowances for Rs 4.171 million.

The matter was reported to PAO in October, 2022. Departments replied that recovery would be ensured from concerned. DAC in its meeting held on 19.12.2022 directed to recover amount from concerned.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 5.4.1.1.6 having financial impact of Rs 1.556 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision.

[PDP No. 57, 74]

5.4.3 Non-deduction of House Rent & Conveyance Allowance - Rs 3.009 million

According to Finance Department letter No.FD.SR.1.9-4/86 (PR) dated 15.10.2011, “The officers/ officials residing in the residential colonies situated within work premises are not entitled to the facility of CA. Further according to 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 HRA and will have to pay 5% of basic pay as maintenance charges of the house.

During audit of DHQ hospital MB Din, it was observed that HRA, CA and 5% maintenance charges amounting to Rs 3.009 million were not deducted from the pay & allowances of 17 officers / officials who were residing in government accommodations. Due to non-deduction of HRA, CA and 5% repair charges, overpayment of Rs 3.009 million was made to the officers/officials.

Audit holds that weak internal controls of the management, resulted in overpayment of Rs 3.009 million to the officers / officials.

The matter was reported to PAO in October, 2022. Department replied that letters are issued to DAO Mandi Bahauddin to recover the overpayment. DAC in its meeting held on 19.12.2022 directed to recover the amount from concerned.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 5.4.1.1.1 having financial impact of Rs 13.365 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision.

[PDP No. 62]

5.4.4 Unauthorized payment of Conveyance Allowance during leave period - Rs. 1.731 million

According to Treasury Rule-7, conveyance allowance is inadmissible during leave period.

During audit of different formation of DHA Mandi Bahauddin for the period 2021-22, it was observed that 161 employees remained on leave during the period but deduction of CA was not made from their salaries which resulted in excess payment of CA for Rs 1.731 million as detailed below:

(Rs in million)			
Sr. No.	Name of Formation	No. of Employees	Amount
1	CEO Health Mandi Bahauddin	26	0.170
2	MS DHQ Hospital M.B Din	88	0.587
3	MS Children Hospital	09	0.334
4	MS THQ Hospital Malikwal	27	0.390
5	MS THQ Hospital Phalia	11	0.250
Total		161	1.731

Audit holds that weak internal controls resulted in inadmissible drawl of CA during leave.

The matter was reported to PAO in October, 2022. Department replied that recovery has been started and change forms have been submitted to DAO for recovery but no documentary evidence was provided. DAC in its meeting held on 19.12.2022 decided to keep para pending till the recovery of whole amount.

Audit recommends implementation of the DAC decision at the earliest.

[PDP No. 15, 56, 82, 91, 114]

B) Procurement related irregularities

5.4.5 Splitting of job orders to avoid tendering process – Rs 200.116 million

According to Rule-12(2) read with of Rule-9 of PPRA 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 FY 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.

During audit of following formations of DHA MB Din for the period 2021-22, it was observed that an expenditure of Rs 200.116 million was incurred on purchase of different items by splitting the indents to avoid tendering process. All the items were purchased from local vendors at higher rates as compared to awarded rates for example Apple-K1 5ml (auto-disable syringe), disposable syringes 5cc, Inj. Amoxicilline 500 mg and Pyodine etc. Detail of formations is under.

(Rs in million)		
Sr. No.	Name of Formation	Amount
1	CEO Health	10.015
2	District Officer Health	23.009
		3.504
		5.664
		11.977
		13.159
		25.043
		18.877
3	DHQ Hospital	3.004
		7.598
		10.775
4	Children Hospital	16.002
		7.043
		4.529
		6.958
		4.293
5	THQ Hospital Malikwal	4.071
		5.807
	THQ Hospital Phalia	16.92
		1.868
Total		200.116

Non-compliance of government rules, resulted in irregular expenditure of Rs 200.116 million.

The matter was reported to PAO in October 2022. Management replied that items were purchased on need basis through quotations. DAC in its meeting held on 19.12.2022 did not accept the reply and directed to regularize the expenditure from competent authority.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 5.4.1.2.1 having financial impact of Rs 61.064 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision.

[PDP No. 12,24,25,26,27,29,30,31,46,47,49,71,73,75,76,77,85,86,103,104]

5.4.6 Loss due to purchase of dialyzers without tender - Rs 2.682 million

According to Rule-12(2) read with Rule-9 of PPRA 2014, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. A procuring agency shall announce in an appropriate manner all proposed procurements for each FY 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.

During audit of CEO Health MB Din for the period 2021-22, it was observed that rate contract for purchase of (dialyzer + AV fistula needles pair + BTL) was awarded to M/S Fresenius Medical Care Pakistan (Pvt.) Ltd during may 2022 @ Rs 1,122 per unit, whereas department purchased 3,140 items from different vendors at Rs 1,974 per unit on single quotation during the year. This resulted in irregular and uneconomical purchase with loss of Rs 2.682 million.

Non-compliance of government rules and regulations caused irregular purchase and loss of Rs 2.682 million.

The matter was reported to PAO in October 2022. Management replied that items were purchased on need basis through quotations. DAC in its meeting held on 19.12.2022 did not accept the reply and directed to regularize the expenditure from competent authority.

Audit recommends implementation of DAC decision.

5.4.7 Irregular purchase of oxygen gas Rs 16.353 million and excess payment of Rs 5.737 million

According to Rule-9 of PPRA 2014, “a procuring agency shall announce in an appropriate manner all proposed procurements for each FY 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.

During audit of DHQ Hospital and Children Hospital Mandi Bahauddin for the period 2021-22, it was observed that expenditure of Rs 16.388 million was incurred on purchase of oxygen gas by splitting the indents to avoid tendering process. Further, audit observed following serious irregularities.

- i. Gas was purchased at higher rates without any demand as no demand of end user, consumption record was available.
- ii. Even three quotation process was avoided and all the purchases were made from the local vendors.
- iii. No purchase orders were issued to the suppliers and all the supply was on verbal orders.
- iv. No mechanism was adopted to check the quantity of gas received as there was no record / committee available for purchase and inspection of gas.

It was further observed that oxygen gas was purchased at higher rates as compared to tendered rates of Jinnah Hospital Lahore resulting in overpayment of Rs 5.737 million. Detail is at **Annexure-I**

Non-compliance of rules, resulted in irregular and un-economical expenditure for Rs. 16.388 million with excess payment of Rs 5.737 million.

The matter was reported to PAO in October, 2022. In DAC meeting held on 19.12.2022 department did not give any reply regarding splitting. DAC directed the department to regularize the expenditure.

Audit recommends implementation of DAC decision.

5.4.8 Loss due to local purchase of medicine at higher rates - Rs 8.970 million

According to Rule-4 of PPRA 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 following formations of DHA MB Din for the period 2021-22, it was observed that medicine for Rs 25.135 million was purchased from different local medical stores / pharmacies at higher rates due to delay in tendering process. The rate contract for bulk purchase was awarded by CEO in April 2022 that expired on 30.06.2022.

(Rs in million)			
Sr. No.	Name of Formation	Amount of Medicine Purchased	Excess Amount Paid
1	District Officer Health	9.346	3.930
2	M.S DHQ Hospital M.B Din	5.998	1.401
3	M.S Children Hospital M.B Din	3.321	0.873
4	M.S THQ Hospital Malikwal	3.176	1.144
5	M.S THQ Hospital Phalia	3.294	1.622
Total		25.135	8.97

Non-compliance of rules resulted in local purchase at higher rates and loss of Rs 8.970 million to the exchequer.

The matter was reported to PAO in October, 2022. Department replied that L.P medicine was purchased on need basis. DAC in its meeting held on 19.12.2022 did not accept the reply and directed to regularize the expenditure.

Audit recommends implementation of DAC decision.

[PDP No 23, 44, 69, 83, 102]

5.4.9 Irregular purchase of x-ray films without tender - Rs 2.284 million

According to Rule-9 of PPRA 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each FY 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.

During audit of MS DHQ Hospital Mandi Bahauddin for the period 2021-22, it was observed that x-ray films of Rs 2.284 million were purchased from local suppliers without tender on higher rates. An amount of Rs 800,400 was paid extra as compared to rate contract of DHQ Hafizabad. Moreover, x-ray films were neither taken in stock register nor their issuances were available as detailed at **Annexure-J**.

Non-compliance of rules, resulted in irregular and un-economical expenditure for Rs. 2.284 million with excess payment of Rs. 800,400.

The matter was reported to PAO in October, 2022. In DAC meeting held on 19.12.2022 department did not give reply regarding splitting. DAC directed the department to regularize the expenditure.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 5.4.1.2.3 having financial impact of Rs 1.493 million.

Audit recommends implementation of DAC decision.

[PDP No 50]

C) Others

5.4.10 Non-recovery of canteen and parking fee – Rs 2.898 million

According to Rule-47(1) of the PDA (Budget) Rules 2017, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

Scrutiny of accounts of MS DHQ Hospital MB Din revealed that auction of parking and canteen was made by CEO for the period from May 2022 to June 2023. The contracts were awarded to the following contractors and both the contractors were bound to deposit 50% of the contract amount before signing the agreement but the contractors did not deposit the 50% amount of the contract as per contract agreement. This resulted in non-recovery of canteen and parking fee from contractors as detailed below.

(Rs in million)

Description	Name of Contractor	Amount of contract	Tax	Total	Receivable
Parking Fee	M/s Chaudhary and Company	3.441	0.516	3.957	1.979
Canteen Fee	M/s Malik Shabir & Co.	1.460	0.379	1.839	0.919
Total		4.901	0.895	5.796	2.898

Audit is of the view that due to weak internal controls, amount collected was not deposited into treasury.

This resulted in loss to Government for Rs 2.898 million.

The matter was reported to PAO in October, 2022. Department replied letters have written to concern to deposit the recovery. DAC in its meeting held on 19.12.2022 directed for recovery of dues along with inquiry against the responsible.

Audit recommends detail enquiry of the matter and fixing of responsibility against the person(s) at fault besides actual recovery.

[PDP No 52]

CHAPTER 6

DISTRICT HEALTH AUTHORITY NAROWAL

6.1 Introduction

a) There are 15 formations in DHA Narowal out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations is Rs 2,077.230 and Rs 7.038 million out of which 55% expenditure and 49% receipt is audited.

Audit Profile of DHA Narowal

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Narowal	15	06	1142.476	3.445
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and accounts (Variance analysis)

As per appropriation accounts for the FY 2021-22 of DHA Narowal, original budget (development and non-development) was Rs 2,780.01 million, Supplementary grant was Rs 7.80 million and the amount surrendered was Rs 267.724 million. Final budget was Rs 2,787.806 million. Against the final budget, total expenditure of Rs 2,395.317 million was incurred resulting in saving of Rs 392.489 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	1,946.95	169.978	-187.498	1,929.430	1,845.64	-83.790
Non-Salary	766.32	66.903	-73.799	759.424	538.38	-221.044
Development	66.74	38.644	-6.427	98.957	11.3	-87.657
Total	2,780.005	275.525	-267.724	2,787.806	2,395.317	-392.489

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

(Rs in million)				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,538.72	1,955.61	-583.12	23
2021-22	2,787.81	2,395.32	-392.49	14

There was 10% increase in budget allocation and 22% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 392.49 million during FY 2021-22 showing a decreasing trend of saving by 33% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Narowal was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicators	Target 2020-21	Achievement 2020-21
1	Outdoor Patients	2200921	2445468
2	Indoor Patients	94093	104547
3	Surgical Cases	10634	11816
4	Cardiac Coronary Unit	10760	11956
5	Diagnostic Services (Laboratory, Radiology)	113178	125754
6	Family Planning Activities	27232	30258
7	Paeds	64074	71193
8	Surgery	36300	40334
9	TB Chest Treatments	11171	12412
10	Free Medicines to Patients	100%	100%

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and paed's during 2021-22.

6.2 Classified summary of audit observations

Audit observations amounting to Rs 81.289 million were raised in this report during current audit of "DHA, Narowal." This amount also includes pointed out recoveries of Rs 24.464. Summary of audit observations classified by nature is as under:

Overview of audit observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	51.849
4	Procurement related irregularities	29.440
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	-
Total		81.289

6.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	20	Convened
2	2018-19	31	Not convened
3	2019-20	16	
4	2020-21	11	
5	2021-22	06	

6.4 AUDIT PARAS

A) HR / Employee related irregularities

6.4.1 Irregular drawl of pay and allowances by posting of MOs against the post of SMOs – Rs 45.537 million

According to Part-IV Rule 2(2) of Punjab Civil Servants (Appointment & Conditions of Service) Rules, 1974, the appointing authority may, if it considers necessary in the public interest, fill the post on ad hoc basis for a period not exceeding one year. The appointment is made of a person duly qualified in accordance with the provisions of the rules and orders applicable to the post;

During audit of following formations of DHA Narowal for the period year 2021-22, it was noticed that Medical Officers and Women Medical Officers of BS-17 were appointed on adhoc basis against the post of Senior Medical Officer / Senior Women Medical Officer BS-18 by Secretary P&SHD, Punjab. This resulted in irregular payment of pay and allowances amounting to Rs 45.537 million to adhoc employees.

(Rs in million)		
Name of Doctor	Description	Amount
DHQ Hospital Narowal	19 MOs posted against SMO	25.303
	7 WMOs posted against SWMO	9.750
THQ Hospital Shakargrah	5 MOs (against SMO)	4.643
RHC Shahghreeb	2 MOs (against WMO)	5.841
		45.537

Audit is of the view that this irregular appointment of Medical Officers (BS-17) against the post of SMOs/SWMOs (BS-18), caused stoppage of promotion of MOs/WMOs to SMOs/SWMOs as posts of SMOs/SWMOs were occupied by ad-hoc appointees.

The matter was reported to PAO in October, 2022. Department replied that MOs (BS-17) were posted against the vacant post of SMOs (BS-18) by P&SHCD. Further the MOs were drawing pay & allowances of BS-17. DAC in its meeting held on 22.12.2022, decided to refer the matter to P&SHCD for clarification.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 27, 52, 81]

6.4.2 Irregular appointment of contingent paid staff – Rs 6.312 million

According to Finance Department notification No.RO(Tech) FD 2-2/2016 dated 05.09.2016, appointments of work-charged employees shall be made in accordance with the procedure laid down in the Preface of Revised Schedule of Wage Rates 2016. Moreover, as per Supreme Court of Pakistan ruling dated 19.01.1993, passed in Human Rights case No. 104 (I to IV) 1992 read with Government of the Punjab S&GAD notifications No. SOR-III-2-2/91 dated 05.10.1995 and No.DS(O&M)53/2004/Contract(MF) dated 29.12.2004, no recruitment should be made against any post which is not advertised properly.

During audit of DHO Narowal for the FY 2020-21 and 2021-22, it was observed that 10 vaccinators and 83 sanitary patrols were appointed on daily wages by CEO Health Narowal. An irregular expenditure of Rs 6.312 million was incurred without observing the prescribed procedure.

(Rs in million)		
Designation of staff	Period	Amount paid
10 vaccinators	Six months	1.333
83 sanitary petrol	Three Months	4.979
	Total	6.312

Audit observed the following irregularities:

- i. Appointment Committee was not notified by the competent authority.
- ii. No record relating to the appointments of contingent paid staff was available including advertisement in press, last date of receipt of application, diary register, original applications received, test / interview record, merit list, call letters etc.
- iii. Extension was granted to vaccinators contrary to rules.

Disregard of government instructions resulted in irregular appointments and loss to exchequer.

The matter was reported to the PAO in October 2022. Department did not produce record for verification. DAC in its meeting held on 24.12.2022 directed to probe the matter and fix the responsibility against the persons at fault.

Audit recommends implementation of DAC decision at the earliest.

[PDP No.93, 98]

B) Procurement related irregularities

6.4.3 Unjustified utilization of medicine budget reserved for natural disasters – Rs 24.60 million

According to 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). Currently, 15% of the total budget of medicine is earmarked in hospitals for local purchase system and 10% budget for medicine should be consumed for emergencies, natural climate and disasters.

During audit of DHQ Hospital Narowal and THQ Hospital Shakargarh, it was observed that management utilized 10% budget amounting to Rs 24.60 million reserved for natural disaster / calamities during FY 2021-22. This extra expenditure of 10% on local purchase of medicine was irregular as there was no disaster or natural calamity in the district during the year. Detail is as under: -

(Rs in million)

Name of Formation	Total Budget	Bifurcation of budget		Expenditure
		15% for day to day purchase	10% for emergency	
DHQ Hospital Narowal	49.00	29.40	19.60	39.26
THQ Hospital Shakargrah	12.50	7.50	5.00	12.45
Total	61.50	36.90	24.60	51.71

Due to non-compliance of rules, management utilized budget reserved for the natural disasters.

The matter was reported to the PAO in October 2022. Departments replied that the LP procurement was made as per PPRA Rules strictly on patient to patient basis for the best treatment of poor and needy patients. Moreover, no natural disaster was declared by higher authorities so the 10% budget was used in the best public interest. The reply of the department was not tenable. DAC in its meeting held on 24.12.2022 directed a probe at CEO level to fix the responsibility on this grave violation of policy.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 34, 58]

6.4.4 Doubtful expenditure on printing charges – Rs 3.267 million

According to Rule 17.17(a) read with Rule 17.18 of PFR Vol-I, every disbursing officer shall maintain a register of liabilities in form 27 in which he should enter all these 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 FY.

During audit of CEO Health Narowal for the FY 2021-22, it was observed that CEO DHA made payment of Rs 3.267 million on printing and publication as detailed below. Procurement was made during FY 2017-18 but payment was made from the budget of FY 2021-22 after four years without obtaining the extra budget in violation to the above mentioned instructions and approval from Finance Department. Moreover, Payment of Rs 1.638 million was made only on the request letter of supplier M/S Sabri & Company without bills, invoices and delivery challans.

(Rs in million)

Head Description	Invoice No.	Date	Vendor Name	Amount
A03902-Printing and publication	-	-	Sabri& Company	1.638
	1184	18.11.2017	Sabri& Company	0.936
	1161	16.11.2017	Sabri& Company	0.339
	1182	17.11.2017	Sabri& Company	0.190
	1185	20.11.2017	Sabri& Company	0.164
		Total		3.267

Weak financial controls resulted in doubtful expenditure of Rs 3.267 million on printing charges.

The matter was reported to the PAO in October 2022. Department did not produce any justification of this expenditure. DAC in its meeting held on 24.12.2022 directed a probe in this regard to fix responsibility.

Audit recommends implementation of DAC decision at the earliest.

[PDPNo.14]

6.4.5 Irregular expenditure on repair of office buildings - Rs 1.573 million

According to Para 2.4 & 4.5 of B&R Code, no civil work shall be executed without TS estimates and administrative approval and all civil works needs to be recorded in Measurement Book. Further, according to Rule 12(1) and 9 of PPRA 2014, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of the Authority in the manner and format specified by regulations if deemed in public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of CEO Health Narowal for the FY 2021-22 it was observed that expenditure of Rs 1.573 million was incurred on repair works of building under without technical sanctioned estimate and recording entries in measurement book as detailed below. It was further noticed that civil work was executed on quotations without preparing rough cost estimates.

(Rs in million)

No of Bills	Month	Name of Supplier / vender	Detail of work	Amount
5	Aug-21	Zafar Ullah Khan & Co.	Paint to door /window, distemper, weather shield etc.	0.368
4	Oct-21		Ceiling, paneling, blinds, Curtin	0.299
6	Oct-21	Muhammad Anwar Pasha	Vertical blinds, falls ceiling, PVC paneling etc.	0.437
4	Sep-21	Zafar Ullah Khan & Co.	Wash room accessories, repair work, table	0.223
5	Oct-20	Muhammad Anwar Pasha	Sand, Earth filling , cement plaster, etc.	0.246
				1.573

Weak internal control and poor financial discipline, resulted in irregular expenditure on repair of office building amounting to Rs 1.573 million.

The matter was reported to the PAO in October 2022. Departments replied the repair work was executed in the office of the CEO Health Narowal in emergency. DAC in its meeting held on 24.12.2022 kept the para pending for fixing of responsibility regarding violation of rules.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 13]

CHAPTER 7

DISTRICT HEALTH AUTHORITY SIALKOT

7.1 Introduction

a) There are 14 formations in DHA Sialkot out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations is Rs 2,043.261 and Rs 45.351 million out of which 45% expenditure and 65% receipt is audited.

Audit Profile of DHA Sialkot

Rs in million

Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Sialkot	14	07	919.467	29.478
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance analysis)

As per appropriation accounts for the FY 2021-22 of DHA Sialkot, original budget (development and non-development) was Rs 2,956.140 million, supplementary grant was Rs 75.192 million and amount surrendered was Rs 454.300 million. The final budget was Rs 3,031.333 million. Against the final budget, total expenditure of Rs 2,979.425 million was incurred resulting in saving of Rs 51.907 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)

Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,246.24	400.671	-345.202	2,301.704	2,367.29	65.586
Non-Salary	709.905	126.629	-109.098	727.436	607.362	-120.074
Development	0	2.192	0.000	2.192	4.773	2.581
Total	2,956.140	529.492	-454.300	3,031.332	2,979.425	-51.907

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

(Rs in million)

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,123.680	2,563.260	-560.420	18
2021-22	3,031.333	2,979.425	-51.907	2

There was 03% decrease in budget allocation and 16% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 51.907 million during FY 2021-22 showing a decreasing trend of saving by 91% as compared to FY 2020-21

c) Sectoral Analysis

i. Analysis of Targets and achievements

Sectoral analysis of DHA Sialkot was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	4142913	4018976
2	Indoor Patients	83197	78149
3	Surgical Cases	90741	89667
4	Cardiac Coronary Unit	5145	5497
5	Diagnostic Services (Laboratory, Radiology)	94553	97549
6	Family Planning Activities	68250	70647
7	Peads	141750	140263
8	Surgery	63525	65136
9	TB Chest Treatments	1260	1398
10	Free Medicines to Patients	4042500	4121756

ii. Service delivery issues

Analysis of the achievements mentioned in the above, it could be observed that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and paed's during 2021-22.

7.2 Classified summary of audit observations

Audit observations amounting to Rs 141.758 million were raised in this report during current audit of DHA Sialkot. This amount also includes pointed out recoveries of Rs 53.837 million. Summary of audit observations classified by nature is as under:

Overview of Audit observations

		Rs in million
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	0
2	Fraud, embezzlement, and misappropriation	0
3	HR/Employees related irregularities	72.582
4	Procurement related irregularities	67.753
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	1.423
	Total	141.758

7.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the Audit Year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	18	Convened
2	2018-19	26	Not convened
3	2019-20	15	
4	2020-21	16	
5	2021-22	16	

7.4 AUDIT PARAS

A) HR / Employee related irregularities

7.4.1 Unjustified payment of SSB and non-deduction of GP fund, GI & BF – Rs 25.428 million

According to Clause-XIII(i)(a) of contract appointment policy 2004, SSB @ 30% shall only be admissible during contract appointment. When a government servant is regularized from the contract his pay will be fixed to the initial of that pay scale and 30% SSB will be discontinued.

During audit of following formation of DHA Sialkot for the period 2021-22, it was observed that management did not fix pay and allowances of the employees after regularization. Consequently, payment of 30% SSB in lieu of pension was continuously paid. Similarly, other mandatory deductions like, group insurance, benevolent fund and General Provided Fund were also not made.

(Rs in million)

Sr. No	Name of Formation	No of employees	Amount	Particulars
1	CEO Health Sialkot	12	1.732	GI, BF, etc
2	DHO, Sialkot	14	1.834	30% SSB
		104	10.344	GI,BF etc.
3	MS THQ Hospital Daska	04	1.191	GI,BF etc.
4	MS THQ Hospital Pasrur	09	1.287	30% SSB
5	MS THQ Hospital Sambrial	09	2.181	GI,BF etc.
6	MS THQ Hospital Kotli Loharan	27	6.537	GI,BF etc.
7	SMO RHC Begowala	02	0.321	30% SSB
Total			25.428	

Audit is of the view that due to weak internal controls, 30% SSB was paid. Similarly, other mandatory deductions i.e. GP Fund, GI & BF were not made resulting in overpayment of Rs 25.428 million.

The matter was reported to PAO in October, 2022. Department replied that changes have been submitted in the DAO Sialkot. DAC in its meeting held on 22.12.22 directed for early recovery of overpayment and fixing of responsibility against the person (s) at fault.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 7.4.2.1.2 having financial impact of Rs 8.031 million.

Audit recommends implementation of DAC decision.

[PDP No 2, 29, 33, 64, 93, 111, 126, 149]

7.4.2 Unjustified drawl of Non-practicing Allowance - Rs 22.707 million

According to clarification issued by the Finance department vide No FD.SR-I/6-7/2018 dated 15.10.2019 Practice Compensatory Allowance (PCA) is allowed if a doctor is working in a periphery and doing private practice there whereas Non-practicing Allowance (NPA) is only admissible in THQs and DHQs who undertakes that they will not perform private practice.

During audit of pay and allowances of DHO Sialkot and RHC Begowala, it was observed that doctors were drawing NPA instead of PCA @ Rs 2,500 per month in violation of instructions of Finance Department. The doctors posted at periphery were required to reside in the hospitals for evening visits and private practice hence the condition of affidavit does not pertain to these doctors. This resulted in unjustified payment of NPA of Rs 22.707 million instead of PCA.

(Rs in million)			
Sr. No.	Name of Formation	No. of Employees	Amount
1	DHO Sialkot	62	19.939
2	SMO RHC Begowala	09	2.768
Total			22.707

Audit is of the view that only PCA is admissible in BHUs and RHCs. NPA can only be granted to the doctors producing affidavit of non-practice.

The matter was reported to PAO in October 2022. Department replied that NPA is allowed to all the doctors who provide affidavit of no private practice. DAC in its meeting held on 22.12.22 did not accept the reply and decided to seek clarification regarding notification of PCA.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 7.4.2.1.4 having financial impact of Rs 8.669 million.

Audit recommends clarification of two contradictory notifications.

[PDP No 28,147]

7.4.3 Non-deduction of House Rent, Conveyance Allowance & 5% repair charges – Rs 14.584 million

According to Finance Department (Monitoring Wing) letter No.FD(M-I)1-15/82-P-1 dated 15.11.2000 in case of designated residence, the officials for whom residence was meant, could not draw HRA and will pay rent @ 5% even if the facility is not availed and residence remains

vacant during the period. Moreover, according to Finance Department Letter No. FD(M-I) 1-15/82 – P-I, dated 15.06.2000 in case government servant is allotted above entitlement residence, he / she will not draw House Rent and will pay 10% of the maximum of the scale for which residence is meant,

During audit of following formations of DHA Sialkot for the period 2021-22, it was observed that CA, HRA and 5% repair charges were not deducted from the salaries of officers/officials residing in official residences within office premises.

(Rs in million)

Sr. No.	Name of Formation	Description	Amount (Rs)
1	DHO Sialkot	HRA & CA	12.476
2	THQ Hospital Daska	Penal rent, HRA	0.698
3	THQ Hospital Pasrur	PA, HRA	0.209
4	THQ Sambrial	Penal rent, HRA	0.609
5	THQ Kotli Loharan	5%,HRA, CA	0.593
Total			14.584

Weak internal controls of the management resulted in overpayment of Rs 14.584 million to the officers/officials.

The matter was reported to PAO in October, 2022. Department replied that changes have been submitted in the District Accounts Office Sialkot for recovery. DAC in its meeting held on 22.12.22 directed to ensure recoveries at the earliest besides fixing of responsibility of non-deductions.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 7.4.2.1.3 having financial impact of Rs 6.539 million.

Audit recommends implementation of DAC decision.

[PDP No. 26,71,95,113 &128]

7.4.4 Unjustified drawl of various inadmissible allowances during leave above 90 days – Rs 3.986 million

According to Finance Department clarification vide No. FD.SR-1/6-2/2020 dated 01.03.2021 doctors working at THQs and DHQs are not entitled to HPA, NPA, SHCA and HSRA during any kind of leave exceeding 90 days. Similarly conveyance allowance is also not admissible to employees who are on leave.

During audit of following formation of DHA Sialkot for the period 2021-22, it was observed that officers / officials remained on leave during the FY 2021-22 but the inadmissible allowances were not deducted from their pay and allowances during their leave period.

(Rs in million)

Sr. No.	Name of Formation	Description	Amount
1	CEO DHA Sialkot	HPA, NPA, HSRA, SHCA, CA	1.091
2	THQ Hospital Daska		1.050
3	THQ Hospital Pasrur		0.875
4	THQ Sambrial		0.785
5	THQ Kotli Loharan		0.185
Total			3.986

Audit is of the view that due to weak internal controls, these inadmissible allowances were paid resulting in loss worth Rs 3.986 million.

The matter was reported to PAO in October 2022. Department replied that changes have been submitted in the District Accounts Office Sialkot for recovery. DAC in its meeting held on 22.12.22 directed to ensure the recoveries at the earliest besides fixing of responsibility.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 7.4.2.1.5 having financial impact of Rs 4.783 million and also in Audit Report for Audit Year 2020-21.

Audit recommends implementation of DAC decision.

[PDP No 5, 65, 94, 112 &135]

7.4.5 Irregular drawl of pay allowances during absent from duty - Rs 3.150 million

According to S&GAD letter No.S.OXII(S&GAD)3-2/66 dated 7th October 1968, leave cannot be claimed as of right and that a government servant who absents himself from his duty without permission of the competent authority is liable to have his absence treated as absence from duty without leave.

During audit of THQ Hospital Daska for the period 2021-22, it was observed that staff remained absent from duty and drew pay and allowances of Rs 3.150 million.

Audit is of the view that due to weak internal controls the staff remained absent resulting in irregular drawl of pay & allowances worth Rs.3.150 million.

The matter was reported to PAO in October, 2022. Department replied that leaves were forwarded to authorities for sanctioning but approval is still awaited. DAC in its meeting held on 22.12.2022, decided to inquire the matter at CEO DHA Sialkot level and fix the responsibility besides recovery of EOL period.

Audit recommends implementation of DAC decision.

[PDP No. 66]

7.4.6 Unauthorized payment of Health Sector Reform Allowance - Rs 2.727 million

As per letter No. PMU/PHSRP/G-I-06/61/760 dated the 16th March, 2007, Government of the Punjab, Health Department, the HSR allowance is admissible only when the doctors / Paramedics and other staff perform their duties at RHCs / BHUs.

During audit of District Health Officer Sialkot for the period 2021-22, it was observed that the various employees posted at DHO office and GRDs were drawing HSRA without entitlement.

Audit is of the view that due to weak internal control the inadmissible allowance was paid to the employees resulting in unauthorized drawl of HSRA of Rs 2.227 million.

The matter was reported to PAO in October, 2022. Department replied that changes have been submitted in the District Accounts Office Sialkot for recovery. DAC in its meeting held on 22.12.22 directed to recover the said inadmissible allowance from the employees at the earliest.

Audit recommends implementation of DAC decision.

[PDP No.23]

B) Procurement related irregularities

7.4.7 Irregular purchase of various items for establishment of Covid-19 hospital - Rs 13.381 million

According to Rule 2.33 of the PFR Volume-I, every government servant should realize fully and clearly that he will be held personally responsible for any loss sustained 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 DHO Sialkot for the period 2021-22, it was observed that payment of Rs 13.381 million was made to M/S Ibrahim Impex Lahore for the establishment of 240 bed Covid hospital at hockey stadium Sialkot. Following discrepancies were found in whole the process;

- i. Health department was not involved in any working of establishment of covid-19 hospital.
- ii. The whole project was brain child of the Deputy Commissioner Sialkot a non-technical person.
- iii. Health department was only compelled to obtain the budget and make payment.
- iv. The ex-post facto sanction of expenditure was illegal as there was no provision in PDA (Delegation of Power) Rules 2017.
- v. Quotation and estimates seem to be arranged. The rates in estimates were high and unrealistic as compared with market rates.
- vi. Transportation cost of Rs 220,000 per visit was also part of estimate for transportation from Lahore to Sialkot. It depicted that the vendor was prerecorded to be from Lahore instead of local vendors on competition basis to save transportation cost.
- vii. Sales tax was exempted due to emergency but rates were inclusive of GST. Hence an over payment of Rs 1.90 million in respect of sales tax was made to give benefit to the vendor.
- viii. Physical verification report of the supplies was not available.
- ix. Construction work included in the estimates was required to be executed by the building department at MRS rates but no estimates were prepared.
- x. Material purchased in the name of said hospital is present at RHC Jamke Cheema without use that is deteriorating its value.

Audit is of the view that due to weak internal controls irregular purchases were made in establishment of Covid hospital worth Rs 13.381 million.

The matter was reported to PAO in October 2022. Department replied that all the process have been made by the deputy commissioner Sialkot. DAC in its meeting held on 22.12.22 the directed a probe by administrative department to fix the responsibility of the huge loss to government exchequer.

Audit recommends implementation of DAC decision.

[PDP No. 53]

7.4.8 Purchase of LP medicine at higher rates - Rs 19.292 million

According to Rule-8 of PPRA 2014, “a procuring agency shall, within one month from the commencement of a FY, devise annual planning for all proposed procurements with the object 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.

CEO (Health) Sialkot awarded rate contract for Rs 213.292 million on 03.04.2022 for medicine & surgical items. Instead of annual framework contract, the contract expired after two month on 30th June. Due to delay in contract, health facilities purchased required medicine through local purchase at higher rates i.e. only on discount of 6.5% on retail price. Whereas, on bulk purchase of item, the supplier offers 30% to 35% below rates on retail price. Detail is as under: -

(Rs in million)

Name of Health Facility	LP Purchased during July 2021 to March 2022	Discount availed	35% lesser rate if bulk purchased	Loss
Defunct Zila Council	2.222	0.144	0.776	0.633
DO Health	28.985	1.884	10.145	8.269
THQ Pasrur	7.661	0.498	2.681	2.183
RHC Kalaswala	1.493	0.097	0.522	0.425
RHC Beghowala	3.998	0.259	1.399	1.139
RHC Jamkey Cheema	1.057	0.069	0.370	0.301
RHC Strah	1.478	0.096	0.517	0.421
RHC Chawinda	3.487	0.227	1.220	0.994
RHC Khalian	2.071	0.135	0.725	0.590
THQ Kotli Loharan	4.087	0.266	1.430	1.165
THQ Sambrial	7.076	0.459	2.477	2.017
THQ Hospital Daska	4.079	0.265	1.427	1.163
	67.694	4.399	23.689	19.3

Audit is of the view that weak internal controls and non-compliance of timelines resulted in loss of Rs 19.292 million to public exchequer.

The matter was reported to PAO in October, 2022. Department replied that due to late receiving of prequalification by the Secretary P&SH Lahore the process was completed in march 2022. DAC in its meeting held on 22.12.2022 directed to stream line tendering process along with fixing of responsibility of this loss to exchequer.

Audit recommends implementation of DAC decision.

[PDP No 10]

7.4.9 Splitting of job orders to avoid open tender - Rs 10.490 million

According to Rule 12(2) read with of Rule 9 PPRA 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 FY and shall proceed accordingly without any splitting of the procurements so planned.

During audit of following formations of CEO DHA Sialkot for FY 2021-22, it was observed that procurement of Rs 10.490 million was made by splitting the indents to avoid tendering process.

(Rs in million)

Sr. No.	Name of Formation	Description	Amount
1	Kh Safdar Mini Hospital	Office Furniture	0.383
2	DHO, Sialkot	General and medical items	7.362
3	MS THQ Hospital Pasrur	Stationery etc.	1.669
4	MS THQ Hospital Kotli Loharan	General and medical items	1.076
Total			10.490

Audit is of the view that due to non-compliance of government rules and regulations, indents were split up to avoid open competition as per PPRA rules resulting in irregular expenditure of Rs 10.490 million.

The matter was reported to PAO in October 2022. Department replied that due to emergency the purchases were made in short interval of time. DAC in its meeting held on 22.12.22 directed the departments to get the expenditure regularized from the competent authority along with fixing of responsibility upon the person (s) at fault.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 7.4.2.2.2 having financial impact of Rs 3.573 million.

Audit recommends implementation of DAC decision.

[PDP No 20,50,89 & 136]

7.4.10 Irregular award of LP medicine at fixed 6.5% discount – Rs 12.482 million

According to rule 2(v) of LP guidelines 2017 issued by the Secretary P&SH Lahore's, It is established policy of the government to enter into local purchase contracts through open competitive tendering. The policy emphasis hospitals to use the purchase committee in local purchase tenders, its scrutiny, sanctioning, placement of order, receiving, defacing and issuance of medicines, record keeping and payment process. The Medical Superintendent of hospital shall be responsible for having all these arrangements in place.

During audit of CEO (Health) Sialkot for the financial period 2021-22, it was noticed that CEO (Health) awarded the contract to following LP venders at fixed 6.5% discount rate instead of award by the DDOs at the formation level, on maximum discount rate of each medicine on daily basis. The department suffered a loss of almost Rs 12.482 million due to fixing minimum discount rate of 6.5% which is much lower than other neighboring district like discount of Gujranwala and Hafizabad was 12% and 15% respectively.

(Rs in million)

Name of Vendor	LP medicines Purchased at 6.5 % Discount	If discount 12% then Payment would be	Excess Payment
Sardar Pharmacy Sialkot	97.673	85.190	12.482
Al-shifa Pharmacy			
Adeel Pharmacy			
Areez Pharmacy			

Following other discrepancies were also observed:

- i. L.P contract of Rs 16.000 million was awarded for DHO formations like BHUs, MCH centers and GRDs where there are no emergency services.
- ii. No performance security @5% i.e. Rs 2.137 million was obtained from these contractors.

- iii. No stamp duty @0.25% i.e. Rs 0.106 million of the value of the agreement was obtained from the contractors.

Audit is of the view that weak internal financial and management controls resulted in financial loss to exchequer worth Rs 12.482 million.

The matter was reported to PAO in October 2022. Department replied that DHO made the purchases of LP medicine for BHUs to meet the essential drug list issued by the Secretary P&SHD whereas CEO made the tendering process and awarded the tender to the lowest bidder of LP medicine. DAC in its meeting held on 22.12.22 directed to inquire the matter by administrative department along with fixing the responsibility against the person (s) at fault.

Audit recommends implementation of DAC decision

[PDP No. 22 & 44]

7.4.11 Non / less realization of liquidated damages - Rs 2.540 million

According to schedule of requirement of purchase order sixty (60) as delivery period, extension in delivery period with penalty @ 0.067% per day after 60 days and 15 grace days shall be decided by the consignee /procuring Agency on the formal request of supplier as specified in clause of General Conditions of the contract.

During audit of following formations of DHA Sialkot for the FY 2021-22, it was observed that liquidated damages were either less charged or not charged by considering the invoice date instead of actual date of delivery i.e. stock entry date. This resulted in less/non-recovery of liquidated damages of Rs 2.540 million. Detail is as under;

(Rs in million)

Sr. No.	Name of Formation	Description	Amount
1	DHO, Sialkot	22 cases involved	1.077
2	MS THQ Hospital Daska	25 cases involved	1.019
3	MS THQ Hospital Pasrur	17 cases involved	0.296
4	MS THQ Hospital Kotli Loharan	15 cases involved	0.148
Total			2.540

Audit is of the view that due to weak internal control less/non-liquidated damages was imposed on the suppliers.

The matter was reported to PAO in October, 2022. department replied that matter will be scrutinized on case to case basis and recovery will be made from the defaulters. DAC in its meeting held on 22.12.22 directed to probe the matter besides fixing of responsibility and recovery of liquidated damages.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 7.4.2.2.3 having financial impact of Rs 1.011 million.

Audit recommends implementation of DAC decision.

[PDP No 46,69,83 & 134]

7.4.12 Loss to due to late supply of drip sets and issuance for DTL - Rs 1.896 million

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

During scrutiny of records it was noticed that DHO Sialkot and MS THQ Daska purchased drip sets through bulk rate contract @ Rs 24.25 / piece. The firm deliberately supplied after almost eight months of supply orders. In spite of sending samples to Drug Testing Laboratory (DTL) within 15 days pharmacist intentionally sent samples to DTL after almost six months. This delayed supply and DTL report caused heavy burden on exchequer and loss of worth Rs 1.896 million due to inflated rates of L.P.

(Rs in million)

Name of office	Supply order Date	Date of receipt of medicine	Date of issuance of medicine for DTL	Date of receipt of medicine after DTL	Quantity of medicine purchased on LP during this period	Rate difference (LP-Bulk)	Loss due to LP purchase
DHO Sialkot	06.04.21	29.12.2021	14.06.2022	15.07.2022	37000 drip sets	50-24.25= 25.75	0.953
THQ Daska	05.03.2021	14.06.2022	15.07.2022		71200 drip sets	39 – 25.75= 13.25	0.943
Total							1.896

Audit is of the view that due to weak internal financial and management controls resulted in financial loss of Rs 1.896 million.

The matter was reported to PAO in October, 2022. Department replied that due to late supply of the drip sets the DTL was sent late to the DTL Lab. DAC in its meeting held on 22.12.22 directed to probe the matter and fix the responsibility against the person (s) at fault.

Audit recommends implementation of DAC decision.

[PDP No 48 &73]

7.4.13 Unjustified utilization of medicine budget reserved for natural disasters – Rs 7.672 million

According to 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). Currently, 15% of the total budget of medicine is earmarked in hospitals for local purchase system and 10% budget for medicine should be consumed for emergencies, natural climate and disasters

During audit of THQ Hospital Daska and THQ Sambrial for the period 2021-22, it was observed that formations utilized Rs 7.672 million reserved for natural disaster / calamities. This extra expenditure of 10% on Local Purchase of medicine was irregular as there was no disaster or natural calamity in the district. The expenditure made irrationally to accommodate local vendors

Audit is of the view that due to non-compliance of rules, management utilized budget reserved for the natural disasters which resulted in irregular expenditure of Rs 7.672 million.

The matter was reported to PAO in October 2022. Department replied that due to the needs of the hospital and increasing rate of patients the budgets was utilized in good faith. The reply of the department is not acceptable. DAC in its meeting held on 22.12.22 directed to probe the matter and fix the responsibility against the person (s) at fault

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 20.4.3.2.1 having financial impact of Rs 104.474 million.

Audit recommends implementation of DAC decision.

[PDP No 78 & 118]

C) Others

7.4.14 Loss to Government due to non-recovery of contract of parking stand – Rs 1.423 million

According to Rule 47 (1) of the PDA Budget Rules 2017, the primary obligation of Collecting Officer shall be to ensure that all revenue due is claimed, realized and credited immediately to Local Government Fund under proper receipt head.

During scrutiny of records of Certain formations in DHA Sialkot, it was observed that these formations auctioned parking stands and canteens on contract for the FY 2021-22. The contractors did not deposit monthly installments and taxes of Rs 1.423 million. Neither performance security was forfeited nor the contractors were blacklisted. This resulted in non-deposit of Rs 1.423 million.

(Rs in million)

Sr. No.	Name of Formation	Particulars	Amount
1	MS THQ Hospital Daska	Contract of parking stand	0.449
2	MS THQ Hospital Pasrur	Contract of parking stand & Canteen	0.460
3	MS THQ Hospital Sambrial	Contract of parking stand	0.297
4	MS THQ Hospital Kotli Loharan	Contract of parking stand & Canteen	0.217
Total			1.423

Audit is of the view that due to weak internal control the and prompt action the government sustained a loss of Rs 1.423 million

The matter was reported to PAO in October 2022. Department replied that the recovery notices are issued to the concerned contractors and recovery will be intimated to Audit. DAC in its meeting held on 22.12.22 kept the para pending till the recovery and black listing of the contractors.

Audit recommends implementation of DAC decision.

[PDP No. 74,102,107 & 137]

CHAPTER 8

DISTRICT HEALTH AUTHORITY KASUR

8.1 Introduction

a) There are 25 formations in DHA Kasur out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations is Rs 1,494.479 million out of which 33% is audited.

Audit Profile of DHA Kasur

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DHA Kasur	25	6	486.627
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-
3	Foreign Aided Projects	-	-	-

b) Comments on Budget and Accounts (Variance analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA Kasur, original budget (development and non-development) was Rs 3,583.927 million, supplementary grant was Rs 467.152 million and amount surrendered was Rs 641.039 million. The final budget was Rs 3,410.041 million. Against the final budget, total expenditure of Rs 2,797.895 million was incurred resulting in saving of Rs 612.146 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2368.971	304.449	-423.726	2,249.694	2,120.22	-129.476
Non-Salary	1184.486	152.225	-211.863	1,124.848	672.199	-452.649
Development	30.47	10.479	-5.450	35.499	5.478	-30.021
Total	3,583.927	467.153	-641.039	3,410.041	2,797.895	-612.146

Source (Appropriation account for the year 2021-22)

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,286.042	2,546.411	-739.63	25
2021-22	3,410.041	2,797.895	-612.146	18

Source (Appropriation account for the year 2021-22 and 2020-21)

There was decrease in budget allocation and 09% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 612.146 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Kasur was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Kasur was not given targets vis-à-vis indicators by the Health Department.

Sr. No.	Indicators	Achievement	
		2021	2022
1	Outdoor Patients	3,725,081	5,080,896
2	Indoor Patients	284,499	260,483
3	Surgical Cases	963	3,559
4	Cardiac Coronary Unit	-	-
5	Diagnostic Services (Laboratory , Radiology)	41,824	88,190
6	Family Planning Activities	96,857	146,556
7	Peads	-	-
8	Surgery	23,078	44,992
9	T.B Chest Treatments	19,237	32,587
10	Free Medicines to Patients	-	-

Source (DHIS dashboard of DHA Kasur)

ii. Service delivery issues

In view of the above table, it, prima facie, appears that DHA Kasur is required to be given targets for achievement.

8.2 Classified summary of audit observations

Audit observations amounting to Rs 178.993 million were raised in this report during current audit of DHA, Kasur. This amount also includes pointed out recoveries of Rs 8.248 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	1.415
4	Procurement related irregularities	36.956
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	140.622
Total		178.993

8.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	28	Not convened
2	2018-19	25	
3	2019-20	11	
4	2020-21	18	
5	2021-22	8	

8.4 AUDIT PARAS

A) HR/ Employee related irregularities

8.4.1 Non-recovery of penal rent – Rs 1.415 million

According to Allotment Policy of S&GAD 1997 issued vide letter No. SO(SR)-IV-3/38-78 dated 30th June, 1979 “a government servant who is provided with a government residence is entitled to retain such residence for a maximum period of six months after his transfer otherwise penal rent @ 60% of his pay will be recovered from him.”

During audit of DHQ Hospital Kasur for the FY 2021-22, scrutiny of record revealed that retired / transferred staff was residing in the residences of DHQ Hospital Kasur without depositing penal rent. This resulted in non-recovery of penal rent of Rs 1.415 million as detailed below:

Name of Employee	Job Title	Basic Pay (Rs)	Total Months	Penal rent / month @ 60% (Rs)
Farah Bashir Ahmad	Charge Nurse, School of Nursing (w.e.f Aug 15 to June 17)	12,910	23	178,158
	(w.e.f Jul 17 to June 22)	18,910	60	680,760
Muhammad Akram	Chief Technician (Retired) May 18 to June 22	18,910	49	555,954
	Total:-			1,414,872

Audit is of the view that non-recovery of penal rent was due to negligence on part of concerned officials.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that recovery would be effected. DAC directed to recover the penal rent.

Audit recommends immediate recovery of penal rent from the defaulters and initiation of disciplinary action against the officials concerned.

[PDP No. 23]

B) Procurement related irregularities

8.4.2 Irregular local purchase of medicine beyond limit – Rs 23.026 million

According to P&SHD notification No.50 (EP&C) 3-5/2016, the medicines against the funds of bulk purchase Medicine (75%) will be procured through Central Purchase and the funds for local purchase (15%) and natural calamities (10%) will be procured by concerned DHAs out of its own resources.

During audit of following formations of DHA, Kasur for the FY 2021-22, it was revealed that management incurred an expenditure of Rs 23.026 million on the local purchase of medicines. The expenditure was incurred over and above the limit fixed by the Health Department as detailed below:

(Rs in million)

Name of Formation	Description	Bulk Purchase	LP	Natural calamity
DHQ Hospital Kasur	Percentage	75%	15%	10%
	Budget	136.35	27.27	18.18
	Expenditure	131.58	46.14	0.00
	Variation	4.77	-18.9	18.18
THQ Hospital Chunian	Budget	27.156	5.431	3.6208
	Expenditure	8.22	9.557	0
	Variation	18.94	-4.126	3.62
Total			23.026	

This resulted in irregular local purchase of medicine amounting to Rs 23.026 million against government orders.

Audit is of the view that due to non-compliance of rules, local purchase of medicines was carried out without observing the codal formalities.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that some of the medicine & surgical items were not procured through bulk purchase due to increase in number of patients. DAC directed to initiate departmental inquiry for violation of government orders at CEO DHA Kasur level.

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

[PDP No. 1, 3]

8.4.3 Irregular procurement of medicines out of Health Council Funds – Rs 2.592 million

According to Rule 8 of PPRA Rules 2014, a procuring agency shall devise annual planning mechanism for all proposed procurements with the object 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 audit of Cardiac Centre Chunian for the FY 2021-22, it was observed that management paid Rs 1.216 million on account of local purchase of medicines to M/S Arain Pharmacy Chunian. The payment was held irregular because purchases were made without competition in violation of PPRA. Moreover, payment was made from the Health Council fund without approval. This resulted in irregular procurement amounting to Rs 1.216 million.

Audit is of the view that the purchase of medicines without approval of Health Council and in violation of PPRA was due to negligence on part of concerned officials.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that payments of different vendors were pending and due to this reason the supplies from the concerned vendors were stopped and payment was made from Health Council Funds. DAC directed to initiate inquiry for payment out of Health Council Funds without approval at CEO DHA Kasur level.

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

[PDP No. 3,4]

8.4.4 Irregular expenditure due to splitting of procurements - Rs 4.71 million

According to Rule 9 of PPRA 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 DHQ Hospital Kasur for the FY 2021-22, it was observed that management expended Rs 4.71 million on account of purchase of miscellaneous items on quotation basis. The purchases of same nature were split in order to avoid open competition in violation of

the rule *ibid*. This resulted in irregular expenditure amounting to Rs 4.710 million.

Audit is of the view that irregular expenditure was due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that these medicines were procured on emergency basis to cater the patient requirements. DAC directed to initiate inquiry by CEO Health Kasur.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 2.4.1.2.1 having financial impact of Rs 15.020 million and also in Audit Report for Audit Year 2020-21.

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

[PDP No. 14]

8.4.5 Unjustified payment of GST on electricity bills – Rs 5.209 million

According to Sr. No. 52-a of Table-1 of Sixth Schedule of Sales Tax Act 1990, goods supplied to hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more are exempt from tax.

During audit of DHQ Hospital Kasur for the FY 2021-22 it was revealed that payment of Rs 35.847 million was made on account of electricity to Lahore Electric Supply Company (LESCO) including GST amounting to Rs 5.209 million in violation of above rule. This resulted in unjustified payment of Rs 5.209 million.

Audit is of the view that unjustified payment was due to the negligence of the officials.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that this is Government to Government payment and the department requested to LESCO to withdraw GST from Hospital bills. DAC directed for inquiry by CEO Health Kasur for unjustified payment of GST.

Audit recommends adjustment of unjustified payment besides fixing responsibility against the official(s) at fault.

[PDP No. 21]

8.4.6 Non-realization of government dues - Rs 1.419 million

According to Rule 18(f) of PDA (Accounts) Rules, 2017 “the collecting officer shall enter on daily basis, all receipts collected in cash into the cash collection register and deposit into the Local fund bank account against the challan form and invariably enter them into Register of receipts (Form LA-3).” As per circular No.1 of 2006 and SRO. No. C.No.I (6)WHT/2006 Income Tax @ 10% under section 153 of Income Tax Ordinance 2001 will be charged on other income.

During audit of various formations of DHA Kasur for the FY 2021-22 it was revealed that government revenue like Income Tax, parking fee, MLC fee etc. were not realized. This resulted in non-retaliation of government dues as detailed below:

(Rs in million)

Sr. No.	Department	Description	Amount
1	THQ Hospital Chunian	Non-deposit of MLC fee	0.317
2.	Cardiac Center Chunian	Non-deposit of parking fee	0.229
3.	THQ Hospital Chunian	Income tax on share of doctors	0.198
4.	DHQ Hospital	Income tax on share of doctors	0.675
Total			1.419

Audit holds that non realization of government dues was due to weak internal control and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that recovery will be made and compliance will be shown to audit. DAC pended the para till full recovery.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 2.4.2.3 having financial impact of Rs 1.601 million.

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

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

C) Others

8.4.7 Irregular withdrawal of cash in the name of DDO – Rs 13.647 million

According to Rule 4(1)(a)(b) of PDA (Accounts) Rules 2017, “the mode of payment from local fund of a District Authority shall be that the payments (a) up to rupees one thousand may be in cash (b) exceeding rupees one thousand shall be made crossed non-negotiable cheque”.

During audit of following offices under the administrative control of DHA Kasur for the FY 2021-2022, it was observed that funds amounting to Rs 13.647 million under various contingent heads were drawn in the name of DDO resulting in cash payment to vendors.

Sr. No.	Name of Offices	Amount (Rs in million)
1	DHQ Hospital Kasur	8.989
2	DHO Kasur	4.658
	Total	13.647

Audit is of the view that irregular withdrawal of cash was due to non-adherence to government instructions and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that these expenditure has been made for petty purchases and these bills were less than Rs 100,000. DAC directed CEO Health Kasur to conduct inquiry for irregular cash payments.

Audit recommends regularization of expenditure from competent authority besides fixing responsibility against the officials at fault.

[PDP No. 23, 5, 6, 5, 1, 35, 6]

8.4.8 Misuse of tied grant for purchase of bulk medicines – Rs 117.60 million

According to Finance Department, vide letter No. FD(PFC)1-48/2017-18 dated 27.06.2022, a sum of Rs 117.60 million was released for purchase of bulk medicine. The letter specifically stated the funds will not be utilized for any purpose other than purchase of bulk medicines.

During audit of following offices under the administrative control of DHA, Kasur for the FY 2021-22, it was revealed that FD released Rs 117.60 million for the purchase of bulk medicines. Management neither purchased medicine centrally nor released the funds to the subordinate health facilities for purchase of medicine. The whereabouts of the funds of

conditional grant was not on record as the balance of Accounts-VI as on 30-06-2022 was Rs 1.19 million only. Detail of budget release by Finance Department is as under.

Sr. No.	Name of Health Facility / office	Amount (Rs in million)
1.	DHQ Hospital Kasur	53.638
2.	THQ Hospital Chunian	7.271
3.	Government Aziz Bibi THQ Hospital, Roshan Bheela	6.315
4.	THQ Hospital Kot Radha Kishn	10.546
5.	THQ Hospital Pattoki	8.724
6.	Office of CEO Health Kaur	31.109
	Total	117.603

This resulted in misuse of government funds amounting to Rs 117.603 million.

Audit is of the view that misuse of conditional grant was due to non-adherence to government instructions.

The matter was reported to PAO concerned in October 2022. In DAC meeting held on 26.1.2023 department replied the funds were released at the end of FY 2021-22. DAC directed CEO Health for fact finding inquiry.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 2.4.2.1 having financial impact of Rs 159.414 million.

Audit recommends inquiry besides fixing responsibility against officials at fault.

[PDP No. 12]

8.4.9 Irregular expenditure on advertisement – Rs 9.375 million

According to Government of Punjab Advertisement Policy issued vide SO. P&C(INF)V-29/2012 dated 2nd June, 2012 “The Director General of Public Relation will only be authorized to select / appoint an advertising agency (accredited with APN) for display advertisement / publicity campaign. No Department/Corporation/Authority/Autonomous Body will appoint an advertising agency.

During audit of DHQ Hospital Kasur for the FY 2021-22, it was observed that management expended Rs 9.375 million on advertisements in local newspapers without involving Director General Public Relations (DGPR). This resulted in irregular expenditure on advertisement amounting to Rs 9.375 million.

Audit is of the view that irregular expenditures was due to weak internal control and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 26.01.2023 department replied that advertisement was made on account of different health campaigns and most of these are from petty expenditure. DAC directed for inquiry by CEO Health Kasur.

Audit recommends regularization of expenditure besides fixing responsibility against the officials at fault.

[PDP No. 8, 17, 10]

CHAPTER 9

DISTRICT HEALTH AUTHORITY LAHORE

9.1 Introduction

a) There are 33 formations in DHA Gujranwala out of which audit of 08 formations was conducted. Total expenditure of these formations is Rs 5,581.145 million out of which 39% is audited.

Audit Profile of DHA Lahore

(Rs in million)				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DHA Lahore	33	12	2,185.05
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-
3	Foreign Aided Projects (FAP)	-	-	-

b) Comments on Budget and Accounts (Variance analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA Lahore, original budget (development and non-development) was Rs 4,759.678 million, supplementary grant was Rs 1,554.650 million and amount surrendered was Rs 736.391 million. The final budget was Rs 5,577.398 million. Against the final budget, expenditure of Rs 5,558.150 million was incurred resulting in saving of Rs 19.793 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	4,301.60	1,405.444	-665.520	5,041.527	5023.343	-18.184
Non-Salary	452.169	147.735	-69.957	529.947	528.024	-1.923
Development	5.905	1.473	-0.914	6.464	6.783	0.319
Total	4,759.677	1,554.652	-736.391	5,577.398	5,558.145	-19.793

Source (Appropriation account for the year 2021-22)

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

Rs in million				
Financial Year	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	4,706.663	3,793.662	-913.00	21
2021-22	5,577.398	5,558.150	-19.793	01

Source (Appropriation account for the year 2021-22 and 2020-21)

There was 33% increase in budget allocation and 40% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 19.793 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Lahore was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Lahore was not given targets vis-à-vis indicators by the Health Department

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	-	3,525,551
2	Indoor Patients	-	85,344
3	Surgical Cases	-	36,501
4	Cardiac Coronary Unit	-	15,839
5	Diagnostic Services (Laboratory, Radiology)	-	406,550
6	Family Planning Activities	-	99,998
7	Peads	-	35,852
8	Surgery	-	45,551
9	TB Chest Treatments	-	10,252
10	Free Medicines to Patients	-	-

Source (DHIS dashboard of DHA Lahore)

ii. Service delivery issues

In view of the above table, it, prima facie, appears that DHA Lahore is required to be given targets for achievement.

9.2 Classified summary of audit observations

Audit observations amounting to Rs 1,573.653 million were raised in this report during current audit of DHA, Lahore. This amount also includes pointed out recoveries of Rs 324.011 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	33.960
2	Fraud, embezzlement, and misappropriation	145.441
3	HR/Employees related irregularities	1,204.887
4	Procurement related irregularities	189.365
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	-
	Total	1,573.653

9.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	28	Not convened
2	2018-19	21	
3	2019-20	17	
4	2020-21	16	
5.	2021-22	33	

9.4 AUDIT PARAS

A) Non-production of record

9.4.1 Non production of record-Rs 33.960 million

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

During audit of Dy. District Health Officer, Wagha Town Lahore for the FY 2020-22, it was revealed that the DDO expended Rs 33.960 million. The requisite record like cash book, vouchers, contingent bills, bank statement, stock register, log books and record relating to pay & allowance was not provided to audit for verification as detailed below:

(Rs in million)			
Sr. No	Description	Period	Expenditure / amount drawn
1	Pay and allowances	February-2022	7.457
2	Contingent paid staff		25.586
3	Contingency		0.917
	Total		33.960

Audit is of the view that non-production of record was due to weak financial and administrative controls.

The matter was reported to CEO/PAO in October, 2022. In DAC meeting held on 10.01.2023, department replied that the ex-DDO was holding additional charge of Wagha Town for a period of two months. He did not provide the record of drawl and disbursement. DAC directed to hold inquiry for non-production of record.

Audit recommends production of record for verification besides fixing of responsibility against the officials at fault.

[PDP No. 1]

B) Fraud / embezzlement

9.4.2 Misappropriation of public money due to double drawl of salary-Rs 20.636 million

According to Rule-9(b) of PDA (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 following formations of DHA Lahore for the FY 2021-22, it was revealed that DDOs hired different batches of contingent paid workers for polio and dengue activities. Scrutiny of batches revealed that 176 contingent paid workers were entered in both the batches and double salary of Rs 12.342 million was misappropriated. Similarly, an amount of Rs 8.294 million was drawn from government treasury on account of salary of 1,547 contingent paid worker hired for (89 days). The scrutiny of appointment orders and acquaintance role revealed that 62 contingent paid workers were entered twice hence double salary was drawn.

Audit is of the view that misappropriation of public money was due to weak financial control. This resulted in misappropriation amounting to Rs 20.636 million.

The matter was reported to CEO/PAO in October, 2022. In DAC meeting held on 10.01.2023, department replied that the irregularity was being scrutinized and report would be brought to the notice of audit. DAC directed to inquire the matter by CEO DHA Lahore.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 11.5.2.1.5 having financial impact of Rs 2.687 million.

Audit recommends recovery besides fixing of responsibility against the officials at fault.

[PDP No. 1,1,2,2,10,7,9]

9.4.3 Non-disbursement of salary to daily wages staff – Rs 9.585 million

According to Rule-9(b) of PDA 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 following formations of DHA Lahore for the FY 2020-22, it was revealed that an amount of Rs 45.501 million was drawn from government treasury on account of salary of contingent paid staff. Scrutiny of the record revealed that Rs 35.915 million was paid and remaining amount of Rs 9.585 million was not disbursed. This resulted in embezzlement of public money as detailed below:

(Rs in million)

Department	Total workers	Period	Amount drawn	Amount paid	Amount not paid
Wahga Town	195	01-04-22 to 28-06-2022 89	13.484	9.931	3.553
Wahga Town	200	13-12-21 to 11-03-22	13.830	9.122	4.708
Samanabad Town	263	01.04.2022 to 28.06.2022	18.187	16.862	1.324
Total:-			45.501	35.915	9.585

Audit is of the view that non-disbursement of salary occurred due to weak financial and administrative control.

The matter was reported to CEO/PAO in October, 2022. In the DAC meeting held on 10.01.2023, department replied that payment was made to contingent paid staff after fulfilling codal formalities. DAC directed for production of disbursement record of salary for scrutiny by audit.

Audit recommends recovery/verification besides fixing responsibility against officials at fault.

[PDP No. 5,6]

9.4.4 Fraudulent draw of salary of absence period of contingent paid staff Rs 115.220 million

According to Rule-9(b) of PDA 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 following formations under the administrative control of CEO DHA Lahore for the FY 2021-22 it was revealed that Dy. District Health Officers withdrew Rs 565.863 million from government treasury on account of salary of contingent paid staff hired for

89 days. The scrutiny of attendance register revealed that the officials were absent from duty whereas full salary was drawn. The DDO withdrew salary of full period and misappropriated the overdrawn amount of absence period amounting to Rs 115.220 million.

(Rs in million)

Sr. No.	Name of Formation	Amount of Bill	No. of worker	Salary of absent period
1	DDHO Nishter Town	35.364	512	4.472
2	DDHO Ravi Town	22.613	327	3.811
3	DDHO Samanbad	162.481	2,608	29.483
4	DDHO DGBT	96.215	1397	14.417
5	DDHO AIT	38.868	570	4.367
6	DDHO Gulberg	110.958	1605	18.702
7	DDHO Ravi		2014	21.770
8	DDHO Shalimar	99.364	1482	18.198
	Total:-	565.863	10,515	115.22

Audit is of the view that salary of absence period was misappropriated due to weak financial controls.

The matter was reported to CEO/PAO in October, 2022. In DAC meeting held on 10.01.2023, department replied that scrutiny process of the irregularity about absence period is in progress and report will be given after scrutiny of record. DAC upheld the para till scrutiny/recovery.

Audit recommends recovery besides action against the officials at fault.

[PDP No. 6, 4, 9, 5, 2, 6, 4, 1]

C) HR / employee related irregularities

9.4.5 Irregular cash payment to contingent paid staff – Rs 536.978 million

According to Rule-4(1) of PDA Accounts Rules 2017, the mode of payments from local fund of District Authority shall be that the payments: (a) up to rupees one thousand may be made in cash (b) exceeding rupees one thousand shall be made through crossed non-negotiable cheque.

During audit of formations of CEO DHA Lahore as tabulated below for the FY 2021-22 it was revealed that cash payment of Rs 536.978 million was made to the contingent paid staff instead of payment through their bank accounts. This resulted in irregular cash payment of Rs 536.978 million as detailed below:

(Rs in million)		
Sr. No.	Name of Formations	Amount
1.	DDHO Wagha	22.613
2.	DDHO Samanabad	148.500
3.	DDHO Shalimar	32.377
4.	DDHO AIT	200.446
5.	DDHO Gulberg	130.858
6.	DDHO Ravi	2.184
	Total:-	536.978

Audit is of the view that irregular cash payment was made due to weak financial controls.

The matter was reported to CEO/PAO in October, 2022. In DAC meeting held on 10.01.2023, department replied that the directions have been issued to discontinue cash payment. DAC directed to discontinue cash payment immediately and get the expenditure regularized from Finance Department.

Audit recommends regularization of expenditure besides fixing responsibility against officials at fault.

[PDP No. 6, 10, 2, 6, 9, 1]

9.4.6 Irregular hiring of contingent paid staff by violating recruitment process – Rs 476.602 million

As per preface of Schedule of Wage Rates, 2017 issued by the Government of the Punjab Finance Department, the appointment of contingent staff shall be made by competent authority subject to the following conditions;

- a) the posts shall be advertised properly in leading newspapers;

- b) the recruitment to all posts in the schedule shall be made on the basis of merit specified for regular establishment vide para 11 the Recruitment policy issued by S&GAD vide No. SOR-IV (S&GAD) 10-1/2003 dated 17.09.2004

During audit of various formations under the administrative control of CEO (Health), Lahore for the FY 2021-22 it was revealed that appointments were made without fulfillment of codal formalities as mentioned in the recruitment criteria like advertisement in newspaper through DGPR, selection criteria, merit list, issuance of proper appointment orders mentioning Computerized National Identity Card Number (CNIC) numbers. etc. This resulted in irregular hiring of contingent paid staff and irregular payment of Rs 476.602 million as detailed below:

Rs in million			
Sr. No.	Name of Formation	Description	Amount
1	DDHOs Nishter, wahga, Samanabad, Shalimar, AIT, Ravi	Salary of contingent paid staff	329.139
2	DDHO Samanabad		3.087
3	DDHOS Samanabad, DGBT, Nishter		101.464
4	DDHO Samanabad		22.167
5	DDHO Shalimar		20.745
Total			476.602

Audit is of the view that irregularity occurred due to weak administrative control.

The matter was reported to CEO/PAO in October, 2022. In DAC meeting held on 10.01.2023, department replied that in District Emergency Response Committee (DERC) meeting, each DDHO Lahore was strictly directed by Deputy Commissioner to recruit the contingent staff on daily wages as soon as possible to avoid the impending threat of dengue fever. DAC pended the para with the direction to provide the documentary evidence in support of reply.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 3.4.1.1.1 having financial impact of Rs 197.922 million.

Audit recommends regularization of expenditure besides fixing responsibility.

[PDP No. 2, 8, 5b, 15,8,4,5,1,1,4,11,5]

9.4.7 Irregular payment of salary to contingent paid staff prior to issuance of appointment letters –Rs 144.768 million

According to Rule-9(b) of PDA 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 various formations of DHA Lahore for the FY 2021-22, it was revealed that management hired contingent paid staff for Polio, Dengue and COVID-19 activities. Scrutiny of appointment orders revealed that the staff was performing duties prior to issuance of appointment orders which was against the principal of recruitment. The disbursement of salary amounting to Rs 144.768 million prior to appointment orders was held irregular. **Annexure-K**

Audit is of the view that irregularity occurred due to weak internal control.

The matter was reported to CEO/PAO in October, 2022. In DAC meeting held on 10.01.2023, department replied that CEO DHA appointed these employees, the recruitment record is with CEO DHA Lahore. DAC pended the para till production of record.

Audit recommends recovery/verification besides fixing responsibility against the officials at fault.

[PDP No. 03, 06, 05, 3, 1, 5, 5, 5, 3, 3, 10, 4, 8, 3, 11]

9.4.8 Fraudulent payment by tempering the acquaintance roll - Rs 37.098 million

According to Rule-9(b) of PDA 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 Dy. District Health Officer Gulberg Zone for the FY 2019-22 it was revealed that figure of salary was tempered to conceal the actual payment made to the contingent paid staff. Moreover, in some cases the amount of salary was not mentioned and blank signatures were obtained. This resulted in fraudulent payment amounting to Rs 37.098 million.

Audit is of the view that misappropriation occurred due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023 department replied that tempering was made due to mistake. Payment was made to the workers according to their attendance. DAC directed for fact finding inquiry at departmental level.

Audit recommends that tempering of disbursed figures with whitening chemical needs probe at an appropriate level.

[PDP No. 01]

9.4.9 Irregular payment of allowances - Rs 9.441 million

According to the clarification issued by the Finance Department, Government of the Punjab vide No. FD.SR-1/6-4/2019 dated 05.04.2021 “(NPA) is not admissible to doctors serving on administrative posts. According to letter dated 21-04-2014 of Government of Punjab Finance Department, CA is not allowed to officers availing facility of official vehicle.

During audit of following formations of DHA Lahore for the FY 2021-22, it was observed that Medical Officers working on administrative posts were drawing NPA and officials availing facility of government vehicles were drawing CA in violation of rules ibid. This resulted in irregular payment of Rs 9.441 million as detailed below:

(Rs in million)

Sr. No.	Name of Formation	NPA	CA / PAC	Total
1	DDHO Nishter	0.438	0.120	0.558
2	DDHO Wagha	3.106	0.075	3.106
3	DDHO Samanabad	0.296	0.125	0.421
4	DDHO DGBT	0.418	0.08	0.498
5	DDHO AIT	0.345	0.06	0.405
6	DHO (PS)	0.345	0	0.345
7	DDHO Gulberg	0.607	0	0.607
8	CEO DHA	3.498	0	3.498
	Total	9.053	0.460	9.438

Audit is of the view that due to weak internal control, irregular payment of NPA and CA was made without entitlement.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023 department replied that according to the Finance Department notification NPA is not admissible to doctors working in P&SHD and SH&MED serving on administrative post. The

CEO (Health) Lahore is not an administrative department. DAC held the para for recovery besides obtaining clarification from the Finance Department.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 3.4.1.1.2 having financial impact of Rs 13.540 million.

Audit recommends recovery besides fixing responsibility against the officials at fault.

[PDP No.16,12,6,8,16,12,6,13]

D) Procurement related irregularities

9.4.10 Irregular purchase of medicine – Rs 82.415 million

Secretary P&SHD vide notification No. 68-83 dated 09.11.2021 prequalified the contractor for the purchase of drugs / surgical items for the FY 2021-22. In compliance with PPRA circular vide No. L&M(PPRA)10-01/2011 dated 10.02.2020 at least three prequalified bidders be finalized for procurement of drugs.

During audit of CEO (Health) Lahore for the FY 2021-22 it was noticed that medicines amounting to Rs 82.415 million were purchased. The contractors were pre-qualified by the DG Health Services, Punjab. The examination of comparative statement revealed that the management purchased medicine by ignoring the participation of three prequalified bidders in violation of PPRA. In the absence of participation of three prequalified bidders purchase of medicines was held irregular.

Audit is of the view that irregular purchase of drugs was made due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023 department replied that as per Rule 55 and sub rule 55-A of PPRA 2014, if one complying bid is received, the procuring agency may award the contract to the bidder. DAC observed that as the prequalification process was finalized by DGHS therefore, all prequalified firms shall participate in the bidding process as per notification quoted above. DAC directed to blacklist the firms that did not participate after prequalification.

Audit recommends regularization of expenditure besides black listing of non-participating firms.

[PDP No.5]

9.4.11 Non-transparent expenditure on purchase of consumables and store items - Rs 76.110 million

As per Rule 15 of PPRA, a procuring agency may procure goods, services or works through framework contract in order to ensure uniformity in the procurement. The procuring agency shall adopt any of the methods of procurement mentioned in the rules for purpose of entering into the frame work contract.

During scrutiny of record of the following formations of DHA Lahore for the FY 2020-21, it was observed that expenditure of Rs 76.110 million was incurred on purchase of various common store items and

consumable store items under the object heads stationery, cost of stores, others, printing etc. The expenditure was incurred without preparing annual demand/requirements and observing procedure under PPRA. This resulted in non-transparent expenditure of Rs 76.110 million as detailed below:

(Rs in million)

Sr. No.	Name of Formation	Expenditure
1	DDHO Nishter	6.476
2	DDHO Samanabad	10.819
3	DDHO Gulberg	6.595
4	DDHO Gulberg	5.023
5	CEO DHA Lhr	10.306
6	DHO (PS)	4.778
7	Government MM Hospital.	32.113
Total		76.110

Audit is of the view that non-transparent expenditure was due to weak financial management.

The matter was reported to PAO concerned in October, 2022. In the DAC meeting held on 10.01.2023 department replied that budget was released on quarterly basis and store items were purchased as per requirements. DAC kept the para pending for regularization of expenditure from FD. Moreover, DAC directed to execute framework rate contract for economical purchase of consumer items in future.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 11.5.2.2.1 having financial impact of Rs 24.239 million.

Audit recommends regularization of expenditure besides fixing responsibility for non-compliance of PPRA rules against the officials at fault.

[PDP # 8,16,14,11,18]

9.4.12 Unauthorized purchase of medicine without extension in contract- Rs 17.611 million

According to Rule 28(3) of PPRA, a procuring agency shall ordinarily be under the obligation to process and evaluate the bids within the stipulated bid validity period but, under exceptional circumstances and for reasons to be recorded in writing, if an extension is considered necessary, all the bidders shall be requested to extend their respective bid

validity period but such extension shall not be for more than the original period of bid validity or 180 days whichever is more.

During audit of DHA Lahore for the FY 2021-22, it was revealed that the management of DHA purchased medicines amounting to Rs 17.611 million on the rate contract of previous FY (2020-21) without extending the rate contract. The management of the CEO DHA, Lahore placed purchase orders to the tune of Rs 17.611 million against invalid rate contract.

Audit is of the view that unauthorized purchase of medicine was made due to weak financial control.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023 department replied that Account-VI of DHA is not lapsable. All the purchases were made from pre-qualified bidders. DAC upheld the para and directed the management to get ex-post facto extension of rate contract from the competent authority.

Audit recommends for ex-post facto extension of rate contract besides fixing responsibility against the persons at fault.

[PDP No.4]

9.4.13 Excess drawl of POL for private activities – Rs 9.190 million

According to Rule-9(b) of PDA 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 overcharge, fraud or misappropriation and shall be liable to make good that loss”.

During audit of DHO Preventive Services for the FY 2021-22 it was revealed that DHO incurred an expenditure of Rs 10.236 million on POL for the vaccinators for their field activities. The officials were using CD-70 motorcycles. The minimum average consumption for CD-70 motorcycle ranges from 50 to 60 kilometer per liter. However, as per log books, the average consumption of POL of CD-70 Motorcycles were recorded three to four kilometer per liter. POL was misused in private activities. This resulted in excess drawl of Rs 9.190 million as detail given below:

Category of employee	No. of field staff	POL provided per month	POL used as per log book	Excess POL drawn	Excess POL (annual)	Avg. rate of POL during 2021-22	Excess drawn Rs
ASV	26	35 liter	10	25	6,240	Rs 150/-	936,000
DSV	04	50 liter	20	30	1,440	Rs 150/-	216,000
Vaccinator	406	15 liter	4	11	53,593	Rs 150/-	8,038,800
Total					61,273		9,190,800

Audit is of the view that excess drawl occurred due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023 department replied that the irregularity is being scrutinized according to the log books and possible recovery will be effected. DAC pended the para with the direction to effect recovery and hold inquiry at CEO DHA level to investigate the issue.

Audit recommends recovery besides fixing of responsibility for excess drawl of POL.

[PDP No.9]

9.4.14 Unjustified payments of electricity bills against defective meters - Rs 4.039 million

According to Rule-9(b) of PDA 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 CEO (Health) Lahore for the FY 2021-22 it was revealed that an amount of Rs 4.039 million was drawn from government treasury against defective electricity meter. Payment was made to LESCO against estimated bills. This resulted in unjustified payment of Rs 4.039 million as detailed given below:

Document No.	Posting date	Amount of bills
1900109286	21.12.2021	380,169
1900114644	24.06.2022	826,000
1900172300	26.04.2022	2,833,780
Total		4,039,949

Audit is of the view that unjustified payment was made due to weak internal control.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023 department replied that this office has already communicated to LESCO head office regarding replacement of the meter. DAC kept the para pending and directed to initiate inquiry for fixing responsibility for loss to DHA.

Audit recommends replacement of electricity meter in order to minimize the chance of theft of electricity.

[PDP 24]

CHAPTER 10

DISTRICT HEALTH AUTHORITY NANKANA SAHIB

10.1 Introduction

a) There are 20 formations in DHA Nankana Sahib out of which audit of 05 formations was conducted. Total expenditure and receipt of these formations is Rs 854.054 and Rs 14.623 million out of which 19% expenditure and 32% receipt is audited

Audit Profile of DHA Nankana Sahib

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Nankana Sahib	20	5	164.551	4.720
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA Nankana Sahib, total original budget (Development and Non-Development) was Rs 2,116.380 million, supplementary grant was Rs 358.709 million and amount surrendered was Rs 123.852 million. The final budget Rs 2,351.234 million. Against the final budget, total expenditure of Rs 2,139.660 million was incurred resulting in saving of Rs 211.578 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	1591.712	264.109	-93.148	1,762.672	1610.281	-152.391
Non-Salary	518.513	86.035	-30.344	574.205	524.217	-49.988
Development	6.155	8.565	-0.360	14.360	5.162	-9.198
Total	2,116.377	358.709	-123.852	2,351.234	2,139.656	-211.578

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,216.732	1,791.574	-425.16	22
2021-22	2,351.234	2,139.660	211.578	09

There was increase in budget allocation and 20% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 211.578 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Nankana Sahib was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Nankana Sahib was not given targets vis-à-vis indicators by the Health Department

Sr. No.	Key Indicator	Target 2020-21	Achievement 2021-22
1	Outdoor Patients	-	1,988,325
2	Indoor Patients	-	75,558
3	Surgical Cases	-	15,278
4	Cardiac Coronary Unit	-	445
5	Diagnostic Services (Laboratory, Radiology)	-	373,430
6	Family Planning Activities	-	36,358
7	Peads	-	89,900
8	Surgery	-	11,558
9	TB Chest Treatments	-	12,580
10	Free Medicines to Patients	-	-

ii. Service delivery issues

In view of the above table, it, prima facie, appears that DHA Nankana Sahib is required to be given targets for achievement.

10.2 Classified summary of audit observations

Audit observations amounting to Rs 34.163 million were raised in this report during current audit of DHA, Nankana Sahib. This amount also includes pointed out recoveries of Rs 8.726 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million		
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	18.624
4	Procurement related irregularities	15.539
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	-
	Total	34.163

10.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Not convened
2	2018-19	23	
3	2019-20	23	
4	2020-21	10	
5	2021-22	17	

10.4 AUDIT PARAS

A) HR/ Employee related irregularities

10.4.1 Illegal up gradation under 4-tiers structure Rs 8.460 million

According to Director General Health Services, Punjab, Lahore letter No.1715-21/1069/LC dated 06-06-2022, all CEOs (DHAs) were directed to withdraw immediately all orders of illegal up-gradations.

During audit of DHA, Nankana Sahib for the FY 2021-22 it was observed that DGHS, Lahore withdrew the illegal upgradation orders of the posts under four tier structure. However, employees were not reverted back to the previous posts and they were drawing pay & allowances of higher/upgraded posts. This resulted in overpayment of pay & allowances amounting to Rs 8.460 million.

Audit is of the view that illegal up-gradations were awarded to employees due to weak administrative controls.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 10.01.2023, department replied that the , P&SHD of Government of the Punjab issued a letter No. SO(AHP-I)11-10/2021 dated 06-06-2022 to resolve the matter. DAC pended the para till decision of the committee.

Audit recommends for early finalization of the issue/recovery.

[PDP No. 15]

10.4.2 Unauthorized drawl of pay and allowances due to irregular appointment Rs 7.047 million

According to Rule-9.I PDA Accounts Rules, 2017, every drawing & disbursing officer and payee of the pay, allowances, contingent expenditure or any other expenditure shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of DO (Health) Nankana Sahib for the FY 2021-22, it was observed that 28 appointments of ward servant and cooks were made against 22 advertised posts. This resulted in irregular appointments of six posts and unauthorized drawl of pay & allowances amounting to Rs 7.047 million.

Audit is of the view that irregular appointments were made due to weak internal control.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 20.01.2023, department replied that the said para relates to the MS, DHQ Hospital Nankana Sahib. DAC directed for inquiry by CEO DHA Nankana Sahib.

Audit recommends initiation of inquiry to fix responsibility against officials at fault.

[PDP-05]

10.4.3 Non-recovery of embezzled amount - Rs 1.614 million

According to Rule-9(I) of PDA (Accounts) Rules, 2017, every drawing & disbursing officer and payee of the pay, allowances, contingent expenditure or any other expenditure shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

During audit of CEO (DHA) NNS for the FY 2021-22, it was observed that Driver M. Nadeem was dismissed from service on allegation of embezzlement of Government money amounting to Rs 1.614 million in connection with fake diesel utilization of generator of THQ Hospital. He was directed to deposit the government money. Later on, Mr. Nadeem submitted an appeal to Deputy Commissioner NNS for reinstatement and the then DC reinstated him with the condition to initiate departmental proceedings on the charges of misappropriation against him. An FIR was registered against him in o/o Deputy Director Anti-Corruption vide No. E-15/18 but neither departmental proceedings were initiated against him nor recovery was made. This resulted in non-recovery of embezzled amount of Rs 1.614 million.

Audit is of the view that embezzlement occurred due to weak internal and financial controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 20.01.2023, and department replied that incumbent was dismissed but reinstated by the Deputy Commissioner Nankana Sahib. DAC directed to implement the orders of DC in true letter and spirit and kept the para pending.

Audit recommends recovery of embezzled amount besides fixing responsibility on officials at fault.

[PDP-26]

10.4.4 Overpayment of pay and allowances during EOL - Rs 1.503 million

According to Rule-9(b) of PDA 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 Shah Kot for the FY 2021-22, it was revealed that EOL of 365 days was granted in favor of Dr. Naghmana Batool (WMO). However, the pay of the officer was not stopped. This resulted in overpayment of pay and allowances amounting to Rs 1.503 million.

Audit is of the view that overpayment occurred due to weak internal and financial controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 20.01.2023 department replied that letter was written to said doctor for deposit of overpayment and the doctor has deposited Rs 400,000 through challan. DAC held the para till full recovery.

Audit recommends full recovery besides strengthening the internal controls.

[PDP-7]

B) Procurement related irregularities

10.4.5 Overpayment due to purchase of medicine at higher rates – Rs 5.609 million

As per bidding document and agreement with the contractor, the supplier will certify the prices awarded against the tender are not more than the price charged to any other procuring agency in the Punjab. In case of any discrepancy found, the supplier will be bound to refund the money charged in excess.

During audit of CEO (Health), Nankana for the FY 2021-22, it was observed that management awarded rate contract for the purchase of medicine at higher rate as compared to other sister organizations. Resultantly, items were purchased at higher rate, which caused loss to Government of Rs 5.609 million as detailed at **Annexure-I**.

This resulted in overpayment of Rs 5.609 million due to purchase at higher rates.

Audit is of the view that purchase of items at higher rate was due to weak financial discipline and internal controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 20.01.2023 department replied that District Nankana is 60 KM away from Sheikhpura and rates were concluded after fulfilling procedure defined in PPRA rules. Hence there was no overpayment. DAC directed for inquiry by CEO DHA Nankana Sahib, moreover, ordered to disqualify pre-qualified firms for non-participation in bidding process. It was decided that recovery be made from firms supplying similar medicine at low rate in other districts as mentioned in para.

Audit recommends investigation of the matter besides recovery.

[PDP No. 03]

10.4.6 Irregular purchase of medicine in contradiction to the demand by the end user–Rs 9.930 million

According to Rule-9(b) of PDA 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 CEO (DHA) Nankana and THQ Hospital Sangla Hill for the FY 2021-22, It was observed that CEO (DHA) purchased the

medicine at will by ignoring the demand of the end user departments. In some cases no/less supply was made while in few other cases medicine was purchased over and above the demand.

This resulted in irregular purchase of medicines amounting to Rs 9.90 million.

Audit is of the view that irregularity occurred due to weak financial controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 20.01.2023 and department replied that the medicines were purchased during the year 2020-21 as per the demand of the health formations. DAC directed for inquiry by CEO to fix the responsibility for irregular purchase of medicine.

Audit recommends regularization of expenditure besides fixing of responsibility against officials at fault.

[PDP No.08]

CHAPTER 11

DISTRICT HEALTH AUTHORITY OKARA

11.1 Introduction

a) There are 20 formations in DHA Okara out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations is Rs 2,630.546 million out of which 32% is audited.

Audit Profile of DHA Okara

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Okara	20	7	854.623	-
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts(Variance analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA Okara, original budget (development and non-development) was Rs 4,082.094 million, supplementary grant was Rs 289.007 million and amount surrendered was Rs 217.796 million. The final budget Rs 4,153.305 million. Against the final budget, total expenditure of Rs 3,605.087 million was incurred resulting in saving of Rs 548.217 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,724.33	295.811	-145.354	2,874.789	2,873.73	-1.062
Non-Salary	1,160.23	125.979	-61.903	1,224.306	700.778	-523.528
Development	197.532	-132.783	-10.539	54.210	30.583	-23.627
Total	4,082.094	289.007	-217.796	4,153.305	3,605.088	-548.217

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,816.916	2,908.630	-908.29	29
2021-22	4,153.305	3,605.087	548.217	13

There was increase in budget allocation and 24% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there

was overall saving of Rs 548.217 million during FY 2021-22 showing a decreasing trend of saving by 40% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Okara was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Okara was not given targets vis-à-vis indicators by the Health Department

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	-	3,069,516
2	Indoor Patients	-	94,975
3	Surgical Cases	-	32,423
4	Cardiac Coronary Unit	-	15,314
5	Diagnostic Services (Laboratory, Radiology)	-	403,129
6	Family Planning Activities	-	105,667
7	Peads	-	32,423
8	Surgery	-	28,048
9	TB Chest Treatments	9,800	7,318
10	Free Medicines to Patients	-	0

ii. Service delivery issues

In view of the above table, it, prima facie, appears that DHA Okara is required to be given targets for achievement.

11.2 Classified summary of audit observations

Audit observations amounting to Rs 69.993 million were raised in this report during current audit of DHA, Okara. This amount also includes pointed out recoveries of Rs 3.609 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

Rs in million

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	3.609
3	HR/Employees related irregularities	32.376
4	Procurement related irregularities	34.008
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	-
	Total	69.993

11.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	25	Not convened
2	2018-19	27	
3	2019-20	12	
4	2020-21	9	
5	2021-22	05	

11.4 AUDIT PARAS

A) Fraud / Misappropriation

11.4.1 Embezzlement on account of POL Rs 1.397 million

According to Rule-9(b) of PDA 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 DHQ Hospital Okara for the FY 2021-22, it was observed that an amount of Rs 2.858 million was drawn on account of POL for three generators of 375 kva, 200 kva and 100 kva. It was further observed that an express electric supply line was also available to DHQ Hospital Okara. A verified copy of planned and unplanned electric breakdown of express line was compared with working of generators as per log books. It revealed that generators were working and consuming POL during availability of electricity. This resulted in embezzlement of Rs 1.397 million on account of POL.

Audit is of the view that fake entries in log books were recorded to show consumption of POL due to weak internal controls.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 09-01-2023, department replied that there were two types of electric load shedding i.e. planned and unplanned and LESCO only issue planned schedule for periodic maintenance. DAC did not accept the departmental reply and directed to initiate an internal inquiry to fix the responsibility of embezzlement of POL.

Audit recommends recovery of embezzled amount besides fixing of responsibility against the officials at fault.

[PDP No.01]

11.4.2 Misappropriation of x-ray films Rs 2.212 million

According to Rule-9(b) of PDA 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 DHQ Hospital Okara for the FY 2021-22, it was revealed that two to four views were taken on a single digital film in cases of age assessment and Medico-Legal Certificates. The patients deposited

fee for each view. The X-ray department showed consumption of x-ray film of each view against single x-ray film. This resulted in misappropriation of x-ray films amounting to Rs 1.990 million as detailed below:

MLC cases	Age Assessment Cases	Total cases (1+2)	X-ray counted	Films consumed	Films Misappropriated (4-5)	Cost (6/100* 24300)
1	2	3	4	5	6	7
7231	960	8191	16382	18191	8191	1,990,413

It was further revealed that 75 packets of x-ray films of different sizes were received from Fuji Films Pvt. Limited but 65 packets were entered in the stock register and consumption recorded accordingly. This resulted in pilferage of Rs 0.222 million as detail below:

Size	Invoice No.	Quantity		Misappr	Rate / pack	Amount (Rs)
		Received	Recorded			
10-14 dry	22014145, 14.12.2021	60	55	5	20,100	100,500
14-17 dry	22014146, 14.12.2021	15	10	5	24,300	121,500
		75	65			222,000

Audit is of the view that x-ray films were misappropriated due to weak internal controls and financial discipline.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 09-01-2023, department replied that an enquiry committee had been constituted to probe the matter. DAC directed to recover the misappropriated amount.

Audit recommends recovery besides fixing responsibility against officials at fault.

[PDP No. 2, 3]

B) HR/ Employees related irregularities

11.4.3 Excess payment of pay & allowance due to illegal upgradation Rs 32.376 million

As per Director General Health Office's order No.1715-21/1069/L.C dated 06.06.2022, "all the CEOs of DHAs of the Punjab are directed to withdraw all illegal up-gradations of in service and retired, Allied Health Professionals to eliminate discriminations and to save public exchequer".

During audit of DHA Okara for the FY 2021-22, it was observed that DGHS, Lahore withdrew/cancelled the illegal upgradation of the posts under four tier structure. Employees were not reverted back to their original positions and they were drawing pay & allowances of higher / upgraded posts. This resulted in excess payment of pay & allowances amounting to Rs 32.376 million.

Audit is of the view that excess payment of pay & allowances was made due to weak internal controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 09-01-2023, management replied that the matter was under scrutiny. DAC directed to revert back employees to their original scales in the light of above mentioned notification along with recovery of overpayment.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 16.4.1.1 having financial impact of Rs 31.990 million.

Audit recommends recovery of excess payment of pay & allowances besides reversion of the incumbents to original position.

[PDP No.05]

C) Procurement related irregularities

11.4.4 Irregular purchase of LP medicine – Rs 25.228 million

According to para 2(xxi) of policy and operational guidelines for local purchase of medicine circulated vide letter No. PSHD-TCO-I(M)6-14/2017 dated 16-12-2017 of Health Department, Government of Punjab, “Disasters and Emergencies have different set of rules and SOPs and these can be handled as per provision of emergency as defined under Punjab Procurement Rules, 2014.”

During audit of various formation of DHA Okara for the FY 2021-22, it was observed that budget of 10% Disaster & Emergency medicine of Rs 25.228 million was used as local purchase of medicine in violation of rule ibid. This resulted in irregular expenditure of Rs 25.228 million as detailed below:

(Rs in million)		
Sr. No.	Name of Formation	Utilization of Emergency medicine budget as LP
1	DHQ Hospital Okara	15.867
2	DHQ Hospital South City Okara	4.168
3	THQ Haveli Lakha	1.392
4	THQ Depalpur	3.801
Total		25.228

Audit is of the view that irregular local purchase of medicine was made due to weak internal controls and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 09-01-2023. Department replied that the bulk medicines could not be procured due to late finalization of rate contract by DHA Okara. Therefore, all emergency and routine need was fulfilled from LP medicine. DAC directed to initiate fact finding inquiry for fixing responsibility.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 16.4.2.2.3 having financial impact of Rs 8.012 million.

Audit recommends regularization of expenditure besides fixing responsibility against the officials at fault.

[PDP No.6,3,1,3]

11.4.5 Irregular purchase of medicines – Rs 3.162 million

As per instruction No. 6 &10 of notification No. 11492-11502 dated 27.11.2020 issued by the DG Health, Government of the Punjab

Lahore all prequalified firms shall participate in bidding process of procuring agency(s) under administrative control of P&SHC Department. In case of non-participation, the department may bar the prequalified firm for future procurement processes.

During audit of CEO DHA Okara for the FY 2021-22, it was observed that following medicines amounting to Rs 3.162 million were purchased in which only single bidder participated. The remaining prequalified firms did not participate in bidding procedure to defeat the open competition. DHA did not take action against non-participating prequalified bidders. This resulted in irregular expenditure of Rs 3.162 million as detailed below:

Sr. No.	No. of PQ Firm	Generic Names	Quantity	Rate	Amount
1	2	Ascorbic Acid 500mg tab.	210,000	2.88	604,800
2	2	Dimenhydrinate 50mg tab	10,500	0.91	9,555
3	2	Dopamine (hydrochloride) Injection 200mg/5ml	16,700	40	668,000
4	2	Ipratropium Bromide Nebulizing Solution	15,500	69.85	1,082,675
5	3	Metoclopramide (hydrochloride) Tablets 10mg	190,000	1.05	199,500
6	3	Permethrin Cream 5%	2,500	49.65	124,125
7	2	Salbutamol (Sulfate) Solution for nebulizer 5 mg/ml	10,780	44	474,320
		Total			3,162,975

Audit is of the view that irregular purchase of medicine was made due to weak internal controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 09-01-2023 and the management replied that the tender was called as per provision of PPRA and work was allotted under PPRA rules. DAC directed to black list all the non-participating prequalified firms.

Audit recommends regularization of expenditure from Finance Department along with black listing of the non-participating firms.

11.4.6 Irregular procurement of washing material – Rs 2.386 million

According to rule 12 (1) of the Punjab Procurement Rules, 2014, all procurements over Two hundred thousand rupees and up to the limit of three million rupees shall be advertised on the PPRA's website in the manner and format specified by regulation by the PPRA from time to

time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency.

During audit of MS DHQ Hospital Okara for the FY 2021-22 it was revealed that an expenditure of Rs 2.386 million was incurred on the purchase of washing material through splitting the bills just to avoid open competition. This resulted in irregular expenditure of Rs 2.386 million.

Audit is of the view that irregular expenditure was made due to weak internal and financial controls.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 09-01-2023 and management replied that the tender of washing material was uploaded in different dates which were subsequently cancelled due to grievances of the contractors and the matter was under trial in District Courts. DAC directed for regularization of the expenditure.

Audit recommends regularization of expenditure besides fixing of responsibility against the officials at fault.

11.4.7 Purchase of auto disposable syringes at higher rate - Rs 3.232 million

According to para 2(xv) of policy and operational guidelines for local purchase of medicine circulated vide letter No. PSHD-TCO-I(M)6-14/2017 dated 16-12-2017 of Health Department, Government of Punjab, "For items being repeatedly purchased locally may be procured through Rule No. 59-b."

During audit of THQ Hospital Depalpur, it was observed that Rs 3.232 million was paid in excess as compared to market rates on purchase of 199,500 disposable syringes. The same syringe was purchased at the rate of Rs 9.00 in District Nankana whereas THQ Hospital Depalpur purchased it for Rs 25.200 resulting in loss of Rs 3.232 million.

Audit is of the view that purchased at higher rates was due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 09-01-2023. Department replied that disposable syringes were purchased through PPRA after obtaining 20% discount on MRP. DAC directed to hold inquiry besides recovery of overpayment.

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

[PDP No.01]

CHAPTER 12

DISTRICT HEALTH AUTHORITY SHEIKHUPURA

12.1 Introduction

a) There are 25 formations in DHA Sheikhpura out of which audit of 08 formations was conducted. Total expenditure and receipt of these formations is Rs 1,813.707 million out of which 34% is audited.

Audit Profile of DHA Sheikhpura

Rs in million				
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited
1	DHA Sheikhpura	25	08	623.845
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-
3	Foreign Aided Projects	-	-	-

b) Comments on Budget and Accounts (Variance analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA Sheikhpura, original budget (development and non-development) was Rs 5,489.191 million, supplementary grant was Rs 546.873 million and amount surrendered was Rs 1,073.116 million. The final budget was Rs 4,962.648 million. Against the final budget, expenditure of Rs 4,274.570 million was incurred resulting in saving of Rs 688.078 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	4084.191	408.129	-798.444	3,693.876	3200.795	-493.081
Non-Salary	1362.214	136.124	-266.308	1,232.031	1067.572	-164.459
Development	42.786	2.620	-8.365	37.041	6.203	-30.838
Total	5,489.190	546.873	-1,073.116	4,962.947	4,274.569	-688.378

Source (Appropriation account for the FY 2021-22)

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	5,137.760	3,529.329	-1,608.430	31.306%
2021-22	4,962.648	4,274.570	-688.078	13.865%

Source (Appropriation account for the FY 2021-22 and 2020-21)

There was 03% decrease in budget allocation and 21% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 688.078 million during FY 2021-22 showing a decreasing trend of saving by 57% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Sheikhpura was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Sheikhpura was not given targets vis-à-vis indicators by the Health Department

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22
1	Outdoor Patients	-	1,948,892
2	Indoor Patients	-	214,787
3	Surgical Cases	-	16,327
4	Cardiac Coronary Unit	-	22,944
5	Diagnostic Services (Laboratory, Radiology)	-	853,527
6	Family Planning Activities	-	33,216
7	Peads	-	236,028
8	Surgery	-	33,659
9	TB Chest Treatments	-	19,553
10	Free Medicines to Patients	-	2,257,540

Source (DHIS dashboard of DHA Sheikhpura)

ii. Service delivery issues

In view of the above target achievement table, it could be stated that DHA needs to fix the targets to be achieved.

12.2 Classified summary of audit observations

Audit observations amounting to Rs 79.679 million were raised in this report during current audit of DHA Sheikhpura. This amount also includes pointed out recoveries of Rs 38.918 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	4.000
3	HR/Employees related irregularities	7.262
4	Procurement related irregularities	46.166
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	0
7	Others	22.252
Total		79.679

12.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	20	Not convened
2	2018-19	20	
3	2019-20	13	
4	2020-21	11	
5	2021-22	03	

12.4 AUDIT PARAS

A) Fraud / Misappropriation

12.4.1 Embezzlement from Red Crescent Society funds – Rs 4.000 million

According to Rule-9(b) of PDA 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 DHO Sheikhpura, it was noticed that Mr. Arif Dogar was appointed as Assistant of Red Crescent Society Sheikhpura. Scrutiny of various documents revealed that Arif Dogar drew Rs 4.0 million from joint account of Red Crescent Society by doing fake/ bogus signature of Deputy Commissioner Sheikhpura and DHO (PS) Sheikhpura. This resulted in embezzlement from joint bank account of Red Crescent Society Rs 4.0 million.

Audit is of the view that embezzlement from Joint Bank Account of Red Crescent Society occurred due to weak internal controls and financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 02-01-2023 and management replied that the matter was under trial in the court of law. DAC directed the department to pursue the case vigorously.

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

[PDP No. 04]

B) HR/ Employee related irregularities

12.4.2 Overpayment of Non-Practicing Allowance - Rs 4.803 million

According to the Government of Punjab, Health Department's order No. SO (N.D)2-26/2004(P.II), NPA is admissible only for those doctors who do not opt for private practice. According to the Government of Punjab, Finance Department's letter No. FD.(S.R)-1/6-4/2019 dated 5th April 2021, NPA is not admissible to the doctors working on administrative posts.

During audit of following formation of DHA, Sheikhpura for the FY 2021-22, it was observed that certain doctors were drawing NPA despite the fact that they were doing private practice (as per evidence available on internet) or were posted on administrative posts. This resulted in overpayment of Rs 4.804 million

Rs in million				
Sr. No.	Name of Formation	Reason of overpayment	No. of Doctors	Amount
1	THQ Hospital Sharqpur	Private Practice	06	1.510
		Administrative Post	01	0.101
2	District Officer Health	Administrative Post	08	0.834
3	DHQ Hospital	Private Practice	06	2.071
4	CEO (DHA) SKP	Administrative Post	02	0.288
	Total			4.804

Audit holds that overpayment was made due to weak internal controls and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the DDOs to recover the amount from all the doctors.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 19.5.2.2.1 having financial impact of Rs 37.789 million.

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

[PDP No. 03, 01, 03, 11]

12.4.3 Inadmissible Payment of HSRA – Rs 1.288 million

As per Government of the Punjab, Health Department, Notification No. PO(P&E-I) 19-113/2004 dated 20th June, 2006, HSRA is admissible only to the staff working at RHCs and BHUs.

During audit of District Health Officer Sheikhpura, for the FY 2021-22, it was revealed that HSRA was being paid to the certain officers/officials which was not admissible to them because they were not working at BHUs and RHCs. This resulted in inadmissible payment of HSRA amounting to Rs 1.288 million.

Audit is of the view that inadmissible payment of HSRA was made due to weak internal controls and financial indiscipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to recover the amount and transfer the officials at the original place of posting.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 19.5.2.1.4 having financial impact of Rs 21.350 million.

Audit recommends recovery of HSRA from the employees not working at RHCs and BHUs.

[PDP No. 12]

12.4.4 Non-recovery of water charges – Rs 1.170 million

According to Rule-9(b) of PDA 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 DHQ Hospital Sheikhpura for the FY 2021-22, it was noticed that water was provided to the colony from hospital main water tank. However, Medical Superintendent did not recover water charges from occupants for three years (2019-20 to 2021-22) worth Rs 1,170,000 (500 x 65 x 36).

Audit is of the view that water charges were not recovered due to weak financial indiscipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to recover the amount on account of water charges from the residents.

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

[PDP No. 16]

C) Procurement related irregularities

12.4.5 Splitting of indents to avoid open competition – Rs 18.579 million

According to Rule 12(1) and 9 of PPRA 2014, a procuring agency shall advertise procurement of more than one hundred thousand rupees and up to the limit of two million rupees on the website of the Authority in the manner and format specified by regulations but if deemed in the public interest, the procuring agency may also advertise the procurement in at least one national daily newspaper.

During audit of DHA Sheikhpura for the FY 2021-22, it was noticed that an expenditure of Rs 18.579 million was incurred on account of purchase of different items by splitting the indents to avoid open competition on PPRA website. This resulted in irregular expenditure of Rs 18.579 million **Annexure-M**

Audit holds that splitting occurred due to weak internal and financial controls.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed to get the matter regularized from competent authority.

Audit recommends regularization of expenditure besides fixing of responsibility for irregular procurement.

[PDP No. 07, 08, 12, 13, 14, 06, 02,]

12.4.6 Purchase of non-approved brands of LP medicine – Rs 9.788 million

According to P&SHD letter No. PSHD-TCO-1(M)6-14/2017 dated 16-12-2017, the MS shall ensure that the medicine brand supplied for the first time are sent to the respective (DTL). The drug samples so sent shall comply with all SOPs and requirements of testing as notified from time to time and shall be in appropriate quantity as well as in four distinct options. Moreover, any payment in respect of these items (outside formulary) shall be made after clearance of drugs samples from DTL.

During audit of following formation of DHA, Sheikhpura for the FY 2021-22, it was observed that LP medicine were purchased outside formulary brand without sending the samples to the respective DTL worth Rs 9.788 million. This resulted in irregular purchase of non-approved brand of LP medicines in violation of above rules.

Sr. No.	Name of Formation	Rs in million
1	THQ Hospital Sharqpur	2.438
2	DHQ Hospital Sheikhpura	7.350
	Total	9.788

Audit holds that LP medicines outside formulary brand was purchased due to weak internal controls and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed to submit the case to Administrative Department to fix responsibly for purchase of non-approved brands without DTL reports.

Audit recommends fixing of responsibility for purchase of non-approved brand of LP medicines without obtaining DTL reports.

[PDP No. 10, 12]

12.4.7 Non-transparent purchase of printing material – Rs 11.766 million

According to Rule 59 (d) iii & iv of PPRA Rules 2014, for reasons of extreme urgency brought about by events unforeseeable by the procuring agency, the time limits laid down for open and limited bidding methods cannot be met, however, the circumstances invoked to justify extreme urgency must not be attributable to the procuring agency.

During the audit of CEO (DHA) Sheikhpura for the FY 2021-22, it was noticed that a sum of Rs 11.766 million was paid on account of printing material. The printing material was purchased from Sabry & Co. without competition. CEO purchased printed material in last week of June 2021 on the basis of framework contract dated 19-02-2021 concluded by the Government Printing Press after invoking urgency clause of PPRA Rules without recording any circumstance of urgency. Purchase of printing material after 04 months of invoking urgency revealed that work was not of urgent nature. This resulted in non-transparent purchase of printing material Rs 8.198 million.

Rs in million					
Sr. No	Deptt.	Description	Date of Invoice	Date of Requisition	Amount
1	CEO DHA	Indoor / outdoor dengue survey form	29.06.2021	22.06.2021	0.234
		Antenatal card APS, Family planning register, etc	26.06.2021	23.06.2021	1.681
		OPD Tickets Book Duplicate carbon	25.04.2021	20.04.2021	2.432
		Dengue awareness material	29.06.2021	21.06.2021	0.561

		OPD Tickets Book Duplicate carbon	29.06.2021	22.06.2021	2.252
			30.04.2021	25.04.2022	1.036
2	DHQ SKP				3.570
		Total			11.766

Audit holds that non transparent expenditure was incurred due to weak internal controls and poor financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed to CEO (DHA) Sheikhpura to hold an inquiry.

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

[PDP No. 04, 7]

12.4.8 Purchase of medicines at higher rates- Rs 2.547 million

As per bidding document and agreement with the contractor, the supplier will certify the prices awarded against the tender are not more than the price charged to any other procuring agency in the Punjab. In case of any discrepancy found, the supplier will be bound to refund the money charged in excess.

During audit of CEO (DHA) Sheikhpura for the FY 2021-22, it was noticed that CEO purchased medicines at higher rates in comparison with rate charged at other district by the supplier. This resulted in purchase of medicines at higher rates Rs 2.547 million. **Annexure-N**

Audit is of the view that medicines were purchased without competitive rates due to weak internal controls and defective financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 department admitted the recovery. DAC directed to recover the amount without further loss of time.

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

[PDP No. 01]

12.4.9 Irregular expenditure on renovation of office - Rs 1.137 million

As per Rule 2.4 of Buildings & Roads code, every work is required technical sanction, accorded by the competent authority. As per Sr. No.5 Note II of PDA (Delegation of Financial Powers) Rules 2017, in case of M&R work more than Rs 0.300 million, technical sanction is required.

During audit of CEO (DHA) Sheikhpura for the FY 2021-22, it was noticed that a sum of Rs 1.137 million was incurred on repair of CEO office without technical sanctioned estimates. Moreover, it was observed that the items/services were charged at exorbitant rates. This resulted in irregular expenditure on account of repair of CEO room amounting to Rs 1.137 million.

Audit is of the view that expenditure on account of repair of buildings without technical sanction was incurred due to financial indiscipline and weak internal controls.

The matter was reported to PAO concerned in October, 2022. In DAC meeting held on 02-01-2023 department did not provide Technical Sanction of the competent authority. DAC directed to submit the case to the Administrator for inquiry regarding excess rates charged and non-obtaining of technical sanction.

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

[PDP No. 08]

12.4.10 Non-forfeiture of performance security - Rs 2.349 million

Performance Security will be obtained @ 2% of the supply. In case of failure to supply medicines, performance security will be forfeited.

During audit of CEO (Health) and DHQ Hospital Sheikhpura for the FY 2021-22, it was noticed that certain medicines and other items were not supplied by the suppliers till 17-08-22 but the management neither forfeited the performance security nor initiated a case of blacklisting that resulted in loss to government.

Audit is of the view that performance security was not forfeited due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed for early recovery.

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

[PDP No. 14]

C) Others

12.4.11 Non-recovery of parking stand fee and canteen - Rs 5.347 million

As per Rule 47(1) of PDA (Budget) Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

During audit of DHQ Hospital Sheikhpura for the FY 2021-22, it was noticed that previous contractor did not vacate the parking stand and canteen for the period of 04 months & 16 days till 16-11-2022. The management of the hospital neither collected principal amount of Rs 4.411 million nor charged penalty @ 0.067 % per day for 317 days till 30th September 2022. This resulted in non-collection of public money of Rs 5.347 million into government treasury as detailed below:

(Rs in million)				
Sr. No.	Description of receipt	Principal Amount	Penalty	Total amount receivable
1	Parking fee	2.664	0.565	3.229
2	Canteen amount	1.747	0.371	2.118
	Total	4.411	0.936	5.347

Audit is of the view that parking fee and canteen rent were not deposited into government treasury due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department for early recovery.

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

[PDP No.28, 30]

12.4.12 Non-construction of laundry building and irregular outsourcing of laundry services – Rs 11.956 million

According to Rule-9(b) of PDA 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”. As per MS DHQ Hospital Sheikhpura letter No. 3969 dated 17-02-2017, duration of agreement for 05 years and it should be extended yearly basis @ 10% increase.

During audit of DHQ Hospital Sheikhpura for the FY 2021-22, it was noticed that a sum of Rs 5.189 million was paid to M/S Fageer Muhammad on account of laundry services without extension of the agreement. Moreover, it was noticed that DHQ hospital also received all laundry equipment for the construction of laundry buildings from the Administrative Department on 09-03-2020. An amount of Rs 6.767 million was also transferred to the Building Department in 2020 as deposit work. But neither building was constructed nor laundry equipment was installed. This resulted in deterioration of laundry equipment and cost overrun of construction of buildings.

Audit is of the view that the blockage of public money of Rs 6.76 million and irregular expenditure of Rs 5.189 million occurred due to weak financial indiscipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed to inquire the matter at Administrative Department level for non-construction of laundry building and deterioration of laundry equipment.

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

[PDP No.18]

12.4.13 Purchase of OPD slip with carbon copy on double rate-Rs 3.500 million

According to Rule 2.10 (a)(i) of PFR Vol-I, in incurring or authorizing expenditure from government revenue, every sanctioning authority shall exercise the same vigilance in respect of expenditure from the government revenue as a person of ordinary prudence would exercise in respect of his own money.

During audit of DHQ Sheikhpura for the FY 2021-22, it was noticed that MS DHQ Hospital Sheikhpura floated a tender for purchase of “OPD slip with carbon copy” and required to quote the rate per slip. Advert Pakistan quoted the rate of Rs 350 for the item per pad with carbon copy. The offered pad was examined and it revealed that pad contained 100 slips. Hence, per slip offered rate was Rs 3.50. However, the contractor charged Rs 7 per slip instead of Rs 3.5. Management purchased 1,000,000 OPD slip for Rs 7.000 million and this resulted in overpayment of Rs 3.500 million.

Audit is of the view that excess rate was charged due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to submit the case to CEO(DHA) Sheikhpura for inquiry to fix responsibility against the person(s) at fault within 15 days.

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

[PDP No.36]

12.4.14 Non-deposit of parking stand fee – Rs 1.449 million

As per Rule 47(1) of PLG (Budget) Rules 2017, the collecting officer shall ensure that all the revenue due is claimed, realized and credited immediately in the local fund and entered in the proper receipt head.

During audit of DHQ Hospital Sheikhpura for the FY 2021-22, it was noticed that an amount of Rs 4.387 million was receivable from M/S Muneeb Brothers for the period 17-11-2021 to 30-06-2022. The contractor deposited Rs 2.938 million for the period while the remaining amount of Rs 1.449 million was not deposited into government treasury.

Audit is of the view that parking fee was not deposited due to weak financial discipline.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 02.01.2023 department admitted the lapse and recovery. DAC directed for early recovery.

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

[PDP No. 29]

CHAPTER 13

DISTRICT HEALTH AUTHORITY ATTOCK

13.1 Introduction

a) There are 26 formations in DHA Attock out of which audit of 08 formations was conducted. Total expenditure and receipt of these formations is Rs 1,739.543 and Rs 23.671 million out of which 45% expenditure and 40% receipt is audited.

Audit Profile of DHA Attock

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Attock	26	8	781.534	9.568
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA, Attock, original budget (development and non-development) was Rs 2,589.008 million, supplementary grant was Rs 265.502 million and amount surrendered was Rs 236.147 million. The final budget Rs 2,618.362 million. Against the final budget, total expenditure of Rs 2,618.049 million was incurred resulting in saving of Rs 0.313 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,122.99	214.011	-193.641	2,143.358	2,135.83	-7.528
Non-Salary	457.99	46.169	-41.774	462.385	469.11	6.725
Development	8.03	5.322	-0.732	12.620	13.104	0.484
Total	2,589.007	265.502	-236.147	2,618.362	2,618.049	-0.313

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,583.660	2,350.810	-232.852	9.01
2021-22	2,618.362	2,618.049	-0.313	01

There was increase in budget allocation and expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 0.313 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Attock was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22	Percentage
1	OPD	1,938,300	2,078,352	107.2
2	Indoor	190,000	188,489	99.2
3	Surgery	-	-	-
4	FP Visits	66,780	45,743	68.5
5	EPI Vaccination	65,869	67,349	102.2
6	Free Medicine Availability	100	100	100.0
7	Out look	100	99	99.0
8	Health Watch Monitoring Visit	2,520	2,550	101.2
9	Knock Down Criteria	100	98	98.0

ii. Service delivery issues

Analysis of the achievements mentioned in the above table, it could be observed that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2021-22.

13.2 Classified summary of audit observations

Audit observations amounting to Rs 18.820 million were raised in this report during current audit of DHA Attock. This amount also includes pointed out recoveries of Rs 15.933 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	3.113
4	Procurement related irregularities	2.887
5	Contract Management	12.820
6	Value for money and service delivery issues	-
7	Others	-
Total		18.820

13.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2017-18	22	Convened
2	2018-19	14	Not Convened
3	2019-20	13	
4	2020-21	10	
5	2021-22	2	

13.4 AUDIT PARAS

A) HR / Employee related irregularities

13.4.1 Overpayment of SSB allowance – Rs 1.901 million

According to Clause xiii(i)(a) of contract appointment policy 2004, 30% SSB shall only be admissible during contract appointment. When a government servant is regularized from the contract his pay will be fixed to the initial of that pay scale and 30% SSB will be discontinued.

Audit of the accounts of the following offices under DHA Attock for the period 2021-22 revealed that services of 71 contract employees were regularized but payment of 30% Social Security Benefit was not stopped.

This resulted in overpayment of Rs 1.901 million as detailed below:-

(Rs in million)			
Sr. No.	Name of Office	No. of employees	Amount
1	DO Health Attock	50	1.466
2	IYB District Hospital Attock	20	0.394
3	THQ Hospital Hassanabdal	01	0.041
Total		71	1.901

Audit is of the view that due to poor internal controls, overpayment was made.

The matter was reported to PAO in August, 2022. DAC meeting was convened on 19.11.2022 wherein management replied that recovery has been started. Reply was not accepted by the DAC, since no proof was provided by the Department. DAC directed to keep the para pending till recovery of the overpaid amount. No further compliance was reported till finalization of this report.

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

(PDP No. 19, 36 & 84)

13.4.2 Inadmissible drawl of annual increment – Rs 1.212 million

According to Rule 22(2) of the PCS (Appointment & CS) Rules, 1974, ad hoc appointment can only be made for a period of one year or less. Therefore, annual increment is not admissible to ad hoc appointees.

During audit of DHA, Attock, for the financial year 2021-22 it was observed that overpayment on account of pay & allowances was made to

various officers/officials, whose adhoc service had expired or they had been transferred to other health facilities. Similarly, annual increments were also allowed to ad hoc officers/officials.

This resulted in inadmissible drawl of pay & allowances as well as grant of unauthorized annual increment of Rs 1.212 million.

(Rs in million)			
Sr. No.	Name of Office	No. of employees	Amount
1	DO Health Attock	25	0.661
2	THQ Hospital Jand	19	0.443
3	THQ Hospital Pindi Gheb	9	0.108
Total		53	1.212

Audit is of the view that poor internal controls resulted in inadmissible drawl of pay, allowances and annual increment.

The matter was reported to PAO on August 2022. DAC meeting was held on 19.11.2022, wherein it was replied that the change for recovery of inadmissible increment had been submitted to Accounts office. DAC directed to expedite the recovery and kept the para pending till compliance. No progress was reported till finalization of this report.

Audit recommends recovery of overpaid amount from the concerned employees besides fixing responsibility on officers at fault.

(PDP No. 24, 63, 99)

B) Procurement related irregularities

13.4.3 Loss due to un-authorized retention of banned medicine – Rs 1.653 million

As per Drug Regulatory Authority Pakistan (DRAP) letter No.12208/2019-DRAP (L-VII) dated 21.09.2019, in order to protect patients, as a quick appropriate action, directed to stop the sale of all the medicines that contained Ranitidine immediately along with recall of all such medicines under intimation to DRAP.

During audit of DHQ Hospital Attock & THQ Hospital Hazro for the financial year 2021-22, it was noticed that a huge quantity of medicine i.e. “Injection & Tablets of Ranitidine” were available in the stores. This medicine has been banned by DRAP, however, the medicines were neither returned to the firm nor discarded as the medicine also expired.

This resulted in loss to government of Rs 1.653 million.

(Rs in million)					
Name of Office	Name of firm	Name of medicine	Quantity	Rate (Rs)	Amount
IYB District Hospital Attock	Munawar Pharma	Ranitidine	200,000	7.5/tab	1.500
MS THQ Hospital Hazro	GSK	Ranitidine Tab	9,600	2.15 /tab	0.020
	Munawar Pharma	Ranitidine inj	16,855	7.89/inj	0.133
Total					1.653

Audit is of the view that due to poor managerial controls a huge quantity of banned medicine was retained in the store and not returned to the firm for replacement or back payment.

The matter was reported to PAO in August 2022. DAC meeting was convened on 19.11.2022, wherein Department replied that medicines were purchased under a framework contract for the FY 2019-20. The reply was not cogent as the medicine was purchased after imposing of the ban and further it was not returned to the firm. DAC directed to keep para pending till compliance. No compliance was reported till finalization of this report.

Audit recommends probing the matter besides refund of the amount.

(PDP No. 46 & 80)

13.4.4 Irregular procurement of medicines exceeding repeat order limit – Rs 1.234 million

Rule 59I(iv) of PPRA, 2014 allows “repeat orders not exceeding fifteen percent of the original procurement.”

Audit of the tender record of LP medicines revealed that in the tender advertisement, the estimated cost was Rs 15.000 million. As per PPRA repeat order up to 15% i.e. Rs 2.250 million was allowed. However, LP for Rs 18.484 million was made.

This resulted in irregular procurement of Rs 1.234 million.

Audit is of the view that due to weak internal controls, excess procurement was made.

The matter was reported to PAO in August, 2022. DAC meeting was held on 19.11.2022 wherein it was replied that during last year the number of patients increased more than preceding years and the consumption of medicines enhanced. Reply was not acceptable due to violation of PPRA and non-production of supporting documents. DAC directed for regularization. No compliance was reported till finalization of this report.

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

(PDP No. 41)

C) Contract Management

13.4.5 Non-imposition of penalty – Rs 12.820 million

According to clause 25 of Operations Responsibilities (Section-C Scope of Services) of the contract agreement with M/s National Cleaning Services for Provision of Janitorial Services, service provider shall pay its personnel not less than the minimum wage as per labor laws of Pakistan and other benefits mandated by the law. Moreover, as per Sr. No. 05 of Chapter penalties if any worker does not get paid minimum wage as per Labor Laws, Rs 5,000 per staff shall be imposed for that particular month.

During audit of following formations of DHA, Attock, for the period 2021-22, it was observed that minimum wage rates of labor were not paid by the contractors to the workers as per contract agreement. The management verified invoices without imposing penalty thereon.

This resulted in non-imposing of penalty of Rs 12.820 million.

(Rs in million)				
Sr. No.	Name of entity	Contractor	No. of employees	Penalty
1	THQ Hospital Jand	NCS Private Ltd	35	2.100
2	THQ Hospital Hazro		35	2.100
3	IYB Hospital Attock		64	3.520
4	THQ Hospital Hassan Abdal	Janitorial Services	36	2.160
		MPEG Services	06	0.360
5	THQ Hospital Pindigheb	Janitorial Services	36	2.160
		MPEG Services	07	0.420
Total			219	12.820

Audit is of the view that poor managerial controls caused processing of invoices / payments by the management without imposition of penalty.

The matter was reported to PAO in August 2022. DAC meeting was held on 19.11.2022, wherein it was replied that workers were paid according to minimum wage rate of the FY 2019-20. Reply was not convincing as penalty was not imposed by management. DAC directed to ensure adherence of contract agreement. No progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 202-22 vide para number 2.4.1.1.2 having financial impact of Rs 4.360 million.

Audit recommends implementation of DAC decision.

(PDP No. 32, 59, 71, 82, 105)

CHAPTER 14

DISTRICT HEALTH AUTHORITY CHAKWAL

14.1 Introduction

a) There are 33 formations in DHA Chakwal out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations is Rs 943.592 and Rs 43.449 million out of which 46% expenditure and 45% receipt is audited.

Audit Profile of DHA Chakwal

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Chakwal	33	7	943.592	43.449
2	<ul style="list-style-type: none"> • Assignment Account • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA, Chakwal, original budget (development and non-development) was Rs 3,883.376 million, supplementary grant was Rs 839.036 million and amount surrendered was Rs 1,965.535 million. The final budget Rs 2,756.869 million. Against the final budget, total expenditure of Rs 2,484.870 million was incurred resulting in saving of Rs 272.007 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	3106.7	579.865	-1,572.428	2,114.137	1,728.18	-385.962
Non-Salary	522.103	97.450	-264.258	355.296	430.381	75.085
Development	254.572	161.721	-128.849	287.444	326.313	38.869
Total	3,883.375	839.036	-1,965.535	2,756.876	2,484.869	-272.007

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

Rs in million				
FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,448.441	1,960.916	-1487.525	-43.14
2021-22	2756.876	2,484.870	-272.007	10

There was decrease in budget allocation and 27% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 272.07 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Chakwal was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Description	Target 2021-22	Achievement 2021-22	Percentage
1	OPD	2,765,000	276,416	100
2	Indoor	27,450	27,524	100
3	Surgery	25,000	24,692	99
4	FP Visits	31,220	28,995	93
5	EPI Vaccination	560,280	442,056	79
6	Free Medicines	100	100	100
7	Outlook	100	100	100
8	Health Watch	2,520	2,560	102
9	Knock Down	100	100	100

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2021-22.

14.2 Classified summary of audit observations

Audit observations amounting to Rs 113.676 million were raised in this report during current audit of DHA Chakwal. This amount also includes pointed out recoveries of Rs 41.454 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	0
3	HR/Employees related irregularities	9.489
4	Procurement related irregularities	70.027
5	Contract Management	9.288
6	Value for money and service delivery issues	-
7	Others	24.872
	Total	113.676

14.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	27	Convened
2	2018-19	23	Not Convened
3	2019-20	19	
4	2020-21	7	
5	2021-22	5	

14.4 AUDIT PARAS

A) HR / Employee related irregularities

14.4.1 Overpayment of pay & allowances – Rs 2.888 million

According to Rule 22(2) of the PCS (Appointment & CS) Rules, 1974, ad hoc appointment can only be made for a period of one year or less. Therefore, annual increment is not admissible to ad hoc appointees. Also, Rule 2.31(a) of PFR Vol-I, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any over charges, frauds and misappropriations

During the audit of DHQ Hospital Chakwal for the FY 2021-22 it was observed that pay & allowances were paid to 11 officers/officials, whose Adhoc service expired or they were transferred to other health facilities or whose annual increment was not due.

This resulted in an overpayment of Rs 2.888 million

Audit is of the view that due to weak internal control and financial discipline, overpayment on account of pays & allowances and annual increments were made.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that recovery is in process. The departmental reply was not supported with any documentary evidence, therefore, considered untenable. DAC directed to keep para pending till compliance. No progress was reported till finalization of this report.

Audit recommends recovery at the earliest besides fixing responsibility on the persons at fault.

(PDP No. 23)

14.4.2 Overpayment of pay & allowances – Rs 2.644 million

As per letter No.1715-21/1069-L.C dated 06.06.2022, D.G Health Services Punjab issued directions to all CEOs (DHAs) in the Punjab to withdraw illegal upgradation granted in violation of notification No.SO(ND)7-1/2010 (Paramedics) dated 24.11.2011 beyond one time.

During audit of different formations of DHA Chakwal for the period 2021-22, it was observed that upgradation was awarded to various employees in excess of admissible percentage. Despite the fact that these upgradations were withdrawn by the department vide letter referred to above.

This resulted in overpayment of Rs 2.644 million on account of pays & allowances to the employees.

(Rs. in million)

Sr. No.	Name	Designation	Current Scale	Original Scale	Date	Scale to be awarded	B.Pay draw
1	Ghulam Shabbir Alvi	Sr. X-Ray Technician	BS-15	BS-05	23-11-11	BS-12	0.449
2	Muhammad Farooq	Technician	BS-12	BS-05	23-11-11	BS-9	0.427
3	Muhammad Imran	Dispenser	BS-12	BS-06	23-11-11	BS-9	0.275
4	Nasir Mahmood	Chief Technician	BS-16	BS-09	23-11-11	BS-12	0.228
5	Rizwana Fazal	LHV	BS-14	BS-06	23-11-11	BS-12	0.491
6	Mumtaz Amjad	LHV	BS-16	BS-09	23-11-11	BS-12	0.774
Total							2.644

Audit is of the view that due to weak internal controls upgradation to higher grades was not withdrawn even after the cancelation by DGHS & CEO, resulting in unauthorized overpayment of Rs 2.644 million.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that the recovery process has been initiated vide MS DHQ Hospital No. 4810-12 dated 25-10-2022. DAC directed to keep para pending till completion of recovery. No progress was reported till finalization of this report.

Audit recommends recovery at the earliest besides fixing responsibility on the persons at fault.

(PDP No. 27)

14.4.3 Non-deduction of House Rent Allowance & 5% maintenance charges – Rs 1.457 million

According to instructions of Finance Department, Government of the Punjab (Monitoring Wing) Lahore's vide letter No.FD(M-I)1-15/82-P-I, dated 15th January 2000, the Government servant who is allotted a government residence is not allowed to draw HRA and will have to pay House Maintenance charges @ 5% of the basic pay.

Scrutiny of HR data of MS THQ City Hospital Talagang for the FY 2021-22 revealed that residences were allotted to 09 officers/officials but HRA and 5% house maintenance charges were not deducted from their salaries.

This resulted in the non-deduction of HRA % 5% Maintenance charges worth Rs 1.457 million.

Audit is of the view that due to poor administrative controls, HRA and house maintenance charges were not deducted from the salaries of concerned officers/officials.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that recovery is in process. DAC directed to keep para pending till completion of recovery. No progress was reported till finalization of this report.

Audit recommends recovery at the earliest besides fixing responsibility on the persons at fault.

(PDP No. 59)

14.4.4 Non-recovery of pay & allowances during leave – Rs 1.256 million

According to the clarification issued by the Government of the Punjab, Finance Department, Lahore vide letter No. FD.SR-I/6-2/2020 dated 01.03.2021, doctors working at DHQs and THQs are not entitled to HPA, SHCA, NPA, and HSRA during any kind of leave. The matter was also clarified by FD vide Letter No. SO(B&A) 2-27/2017-18 dated 16.10.2020 that the said allowances will not be admissible to doctors on leave. Further, According to Treasury Rule 7, Conveyance allowance is also not admissible during the leave period.

During the audit of DHQ Hospital Chakwal for the FY 2021-22, it was revealed that 84 officers/officials had availed different types of earned leave and extraordinary leave. Management did not recover pay and different allowances, which were not admissible to them during the leave period amounting to Rs 1.967 million.

This resulted in overpayment of different allowances.

Audit is of the view that due to weak financial discipline overpayment of pay and allowances was made.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that recovery is in process. DAC verified the effected recovery amounting to Rs 0.711 million and directed to keep para pending till recovery of the remaining amount of Rs 1.256 million. No progress was reported till finalization of this report.

Audit recommends complete recovery at the earliest besides fixing of responsibility on the persons at fault.

(PDP No. 29)

14.4.5 Overpayment of pay & allowances on regularization of contract employee – Rs 1.244 million

As per S&GAD (Regulations Wing) Notification No. DS(O&M)5-3/2004/CONTRACT(MF) dated 14.10.2009, pay of the contract employees being appointed in the basic pay scales shall be fixed at the initial of the respective pay scales and the increment(s) already earned during the contract appointment period shall be converted into Personal Allowance.

Audit of the accounts of City Hospital Talagang for the FY 2021-22 revealed that services of an official, Mst. Rafia Gul, Charge Nurse, were regularized but her pay was not adjusted.

This resulted in an overpayment of Rs 1.244 million on account of pay & allowances.

Audit is of the view that due to weak financial discipline overpayment of pay and allowances was made.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that recovery is in process. DAC directed to keep para pending till completion of recovery. No progress was reported till finalization of this report.

Audit recommends recovery at the earliest besides fixing responsibility on the persons at fault.

(PDP No. 58)

B) Procurement related irregularities

14.4.6 Irregular procurement in violation of PPRA rules - Rs 70.027 million

According to Rule 12(1) of Punjab Procurement Rules 2014, ‘a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of three million rupees on the website of Authority’.

DHQ Hospital Chakwal incurred an expenditure of Rs 70.027 million on account of LP procurement of medicines and store articles during 2021-22. Audit noticed that expenditure was made in violation of PPRA as the procurement of LP medicines was not advertised on the PPRA website along with two national newspapers. Further, for the procurement of store articles, indents were split to avoid advertisement on PPRA website.

This resulted in irregular procurement in violation of Punjab Procurement Rules of Rs 70.027 million as detailed below:-

(Rs. in million)				
Sr. No.	Period	Items	Remarks	Amount
1	2021-22	LP Medicines	Procurement without advertisement in two National Newspapers	67.543
2	2021-22	Store Articles	Purchases made by splitting the indents	2.484
Total				70.027

Audit is of the view that due to weak internal control procurement was made in violation of PPRA rules.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that Advertisements for the procurement of LP medicines were made on the PPRA website while store articles were procured in an emergency. The departmental reply was untenable as purchases were made by ignoring PPRA rules. DAC directed to regularize the expenditure. No progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 3.4.1.1.1 having financial impact of Rs 4.531 million and also in Audit Report for Audit Year 2020-21.

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

(PDP No. 14 & 22)

C) Contract Management

14.4.7 Overpayment to contractor on account of procurement of ambulances – Rs 4.364 million

According to the sixth schedule of the Sales Tax Act, 1990 amended up to 15.01.2022 and 30.06.22, no exemption of GST was given on supplies of ambulance procured during FY 2021-22.

Certification Audit of DHA Chakwal for 2021-22 revealed that CEO DHA Chakwal purchased 4 ambulances amounting to Rs.39.731 million from M/S Gesundheit Solutions (Pvt.) Ltd. At the rates inclusive of GST. It was noticed by the audit that GST amounting to Rs.5.773 million was required to be paid while the vendor paid GST of Rs 1.409 million only.

This resulted in less payment of GST to the government and overpayment to vendor of Rs.4.364 million as detailed below:-

Rs in million				
Date	Rate finalized	GST paid at the time of port by showing used vehicle	Amount to be paid including sales Tax	Over Payment
17.02.2022	9.481	0.372	8.475	1.006
17.02.2022	9.481	0.340	8.444	1.037
07.01.2022	11.287	0.369	10.017	1.270
07.01.2022	9.481	0.327	8.430	1.051
Total	39.73	341.068	35.366	4.364

Audit is of the view that due to weak internal, overpayment was made to contractor.

The matter was reported to the CEO/PAO in November 2022. DAC meeting was held on 07.11.2022 wherein Department replied that GST was paid at the time of import. The reply of management is untenable as GST was less paid. DAC directed to shift the para to DHA, Chakwal, for seeking detailed reply and clarification from FBR. No progress was reported till finalization of this report.

The audit recommends that the matter may be investigated, and recovery may be affected from the contractor.

(Certification Audit)

14.4.8 Overpayment due to non-deducting GST from vendors - Rs 2.729 million

As per rule 150ZZI (2) of Sales Tax Rules, 2006, amended up to 30.08.2021, a withholding agent, other than a recipient of advertisement

services, shall deduct an amount [of GST] as specified in the Eleventh Schedule to the Act and make payment of the balance amount.

During the audit of DHQ Hospital Chakwal it was noticed that during 2021-22, GST amounting to Rs 2.729 million was not deducted at source against procurement of surgical items.

This resulted in an overpayment to contractors due to non-deducting of GST of Rs 2.729 million.

The audit is of the view that due to weak internal controls, GST was not deducted.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 31-10-2022 wherein Department replied that surgical items have been registered with DRAP as medicine. The departmental reply was untenable as no documentary evidence was produced before the committee. DAC directed to keep para pending till compliance. No progress was reported till finalization of this report.

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

(PDP No. 26)

14.4.9 Non-forfeiture of performance guaranty for non-supply of medicines – Rs 1.125 million

According to the Bidding Document of Framework Rate Contract for the purchase of bulk medicines, Section-VI ‘Draft Standard Document’ on ‘Contract Form Agreement’ para 9(iii): “If the supplier fails to supply the whole consignment, the entire amount of Performance Guaranty/Security shall be forfeited to the Government account and the firm shall be blacklisted for a minimum of two years for future participation”.

Scrutiny of record of CEO DHA Chakwal revealed that the authority issued supply orders for the supply of medicines to the tune of Rs 108.369 million to different firms during 2021-22, but the firms failed to supply the medicines during that financial year.

This resulted in non-forfeiture of performance security.

Audit is of the view that due to weak internal controls no action was taken against the firms, hence, masses suffered due to the non-availability of medicines besides financial loss to the government due to non-forfeiture of earnest money.

The matter was reported to PAO in October 2022. In the DAC meeting held on 31.10.2022, the department replied that most of the medicines have been received. DAC verified the received medicines valuing to Rs 85.860 million against supply orders of Rs 108.369 million, whereas medicines of Rs 22.509 million were still not received. DAC directed to forfeit 5% earnest money amounting to Rs 1.125 million against non-supplied medicines. No further progress was intimated till the finalization of this report.

Audit recommends that the security of concerned firms must be forfeited and relevant records should be provided for verification besides blacklisting the firms.

(PDP No. 7)

14.4.10 Unjustified procurement by undue acceptance of grievance – Rs 1.070 million

According to Para viii (A), Bid/RFP Technical Evaluation Criteria for Drugs / Medicines (for Local Manufacturer) of Section IV of Evaluation Criteria, Specifications quoted in the technical offer will be verified from samples provided with the bid. The product that complies 100% with the required specifications and fulfills the requirements as per the rules shall be considered.

Scrutiny of the procurement record of CEO DHA Chakwal revealed that during 2021-22, M/s Zafa Pharmaceuticals Laboratories (Pvt) Ltd failed to provide medicine samples for their products as tabulated below. DHA, Chakwal being procuring agency, based on the bid evaluation criteria, rejected the bid being “non-responsive”. The firm appealed before the grievance committee and accepted that they failed to provide samples with the bid and, in fact, provided the same at a later stage. The grievance committee accepted the grievance by giving undue benefit to the firm.

This resulted in unjustified procurement of Rs.1.071 million as detailed below:-

(Rs in million)				
Sr. No.	Medicine	Qty	Rate (Rs)	Amount
1	Altenolol Tables 50 mg,	321,000	1.15	0.369
2	Captopril Tables 25mg	116,000	4	0.464
3	Salbutamol (Sulfate) Solution for nebulizers 5mg/ml	5,400	44	0.238
Total				1.071

Audit is of the view that due to weak financial discipline, unjustified procurement was made.

The matter was reported to PAO in October 2022. DAC meeting was held on 31.10.2022 wherein department replied that PPRA Rule 67(2) allows grievances period of 10 days, the firm later provided samples, and Grievance Committee considered the appeal of the firm. DAC did not accept the reply as provision of sample along with bids is a knockout clause. DAC directed to keep para pending till regularization. No progress was reported till finalization of this report.

Audit recommends compliance besides fixing responsibility on the persons at fault.

(PDP No. 10)

D) Others

14.4.11 Overpayment of sales tax in addition to GST inclusive rates – Rs 24.872 million

According to the bidding document of DHA Chakwal clause No.13.4, “bidder is required to offer competitive price. All prices must include relevant taxes and duties, where applicable. If there is no mention of taxes, the offered/ quoted price shall be considered as inclusive of all prevailing taxes/duties. The benefit of exemption from or reduction in the GST or other taxes shall be passed on to the Procuring Agency.”

The certification audit of DHA Chakwal for the FY 2021-22 revealed that despite quoting rates inclusive of GST, an additional payment of GST was made to the contractor in the procurement of surgical items.

This resulted in an overpayment of GST of Rs 24.872 million.

Audit is of the view that the items procured were not exempted from GST during 2021-22 and the contractors had quoted the rates inclusive of all the taxes.

The matter was reported to PAO in October 2022. DAC meeting was held on 07.11.2022 wherein Department replied that the tender process for the procurement of equipment was started on 07.09.2021 & 03.11.2021, at that time GST was exempted. The departmental reply was not tenable as two tenders were called on 07.03.2022 and 07.09.2021 respectively. Only a few items were exempted from sales tax for the tender floated on 07.09.2021 and these same items were not taken in the observation whereas in the tender floated on 07.03.2022, no item was exempted from GST. Therefore, the DAC recommended recovery of sales tax overpaid to the contractor. No progress was reported till finalization of this report.

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

(Certification Audit)

CHAPTER 15

DISTRICT HEALTH AUTHORITY JHELUM

15.1 Introduction

a) There are 28 formations in DHA Jhelum out of which audit of 07 formations was conducted. Total expenditure and receipt of these formations is Rs 1,662.296 and Rs 55.071 million out of which 50% expenditure and 37% receipt is audited.

Audit Profile of DHA, Jhelum

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Jhelum	28	7	831.666	20.406
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA, Jhelum, original budget (development and non-development) was Rs 2,299.263 million, supplementary grant was Rs 219.225 million and amount surrendered was Rs 409.967 million. The final budget was Rs 2,108.520 million. Against the final budget, total expenditure of Rs 2,108.494 million was incurred resulting in saving of Rs 0.026 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	1,675.16	160.511	-298.687	1,536.982	1,618.65	81.665
Non-Salary	612.5	58.689	-109.211	561.978	484.86	-77.118
Development	11.602	0.025	-2.069	9.558	4.987	-4.571
Total	2,299.262	219.225	-409.967	2,108.520	2,108.494	-0.026

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	3,448.44	1,960.92	-1487.525	43.14
2021-22	2,518.488	2,108.494	-409.994	16.28

There was 27% decrease in budget allocation and 08% increase in expenditure during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 409.994 million during FY 2021-22 showing a decreasing trend of saving by 72% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Jhelum was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22	Percentage
1	OPD	1,900,000	2,141,691	113%
2	Indoor	75,000	79,290	106%
3	Surgery	30,000	32,051	107%
4	FP Visits	41,000	41,329	101%
5	EPI Vaccination	37,680	35,409	94%
6	Free Medicine Availability	100%	100%	100%
7	Out look	-	Satisfactory	-
8	Health Watch Monitoring Visit	1,620	1,620	100%
9	Knock Down Criteria		Fulfilled	

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2021-22.

15.2 Classified summary of audit observations

Audit observations amounting to Rs 129.624 million were raised in this report during current audit of “DHA, Jhelum.” This amount also includes pointed out recoveries of Rs 25.892 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	7.703
4	Procurement related irregularities	121.921
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	-
	Total	129.624

15.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2017-18	10	Not Convened
2	2018-19	13	
3	2019-20	16	
4	2020-21	6	
5	2021-22	8	

15.4 AUDIT PARAS

A) HR & Employee related irregularities

15.4.1 Unauthorized payments of inadmissible allowances – Rs 4.843 million

According to Treasury Rule 7, CA is inadmissible during the leave period. Further, as per clarification issued by the 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. Similarly, according to clause (XIII)(i)(b) of Contract Appointment Policy 2004 issued by the Government of the Punjab, S&GAD; Social Security Benefit (SSB) @ 30% of the minimum of basic pay, instead of a pension, was admissible only for the persons working on contract basis. However, after the regularization of services this allowance would be stopped.

During audit of offices under the administrative control of District Health Authority, Jhelum, for financial year 2021-22, it was revealed that payments of inadmissible allowances of Rs 4.843 million were made to the officials/officers during the leave period. Further, the DDOs have disbursed both HRA and CA to employees who were residing in official residences. It was also revealed that pay and allowances were paid to the employees after resignation from services and transfer to other stations. Similarly, Social Security Benefit was also disbursed to contract employees even after their regularization. **Annexure-O**

This resulted in unauthorized payments of Rs 4.843 million.

Audit is of the view that the payment of inadmissible allowances were made due to poor financial management.

The matter was reported to CEO/PAO in October 2022. DAC meeting was held on 18-11-2022. Department committed to recover overpaid allowances. DAC directed for recovery of unauthorized payments. No progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 4.4.1.1.1 having financial impact of Rs 8.140 million and also in Audit Report for Audit Year 2020-21.

Audit recommends ensuring prompt recovery of the overpaid emoluments besides fixing responsibility.

[PDP No 29, 37, 38, 39, 40, 18, 20, 21, 23, 54, 60, 70, 71, 79]

15.4.2 Overpayment to employees due to irregular up-gradation – Rs 2.860 million

As per letter No.1715-21/1069-L.C dated 06.06.2022, D.G Health Services Punjab issued directions to all CEOs (DHAs) in the Punjab to withdraw illegal upgradation granted in violation of notification No.SO(ND)7-1/2010 (Paramedics) dated 24.11.2011 beyond one time.

During audit of different formations of DHA Jhelum for the period 2021-22, it was observed that upgradation was awarded to 78 employees in excess of admissible percentage. The illegal upgradation were withdrawn by the D.G Health Services Punjab vide above referred letter.

This resulted in overpayment of Rs 2.860 million on account of pay & allowances to the employees.

Audit is of the view that due to weak internal and financial controls irregular higher scales were awarded which resulted in irregular expenditure on pay & allowances and rendered excess burden on the public exchequer.

The matter was reported to PAO /CEO in October 2022. DAC meeting was held on 18.11.2022, the department assured that compliance will be made. DAC directed the department for recovery. No progress was reported till finalization of this report.

Audit recommends 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. 2]

B) Procurement related irregularities

15.4.3 Non-supply of medicines – Rs 78.866 million and non-forfeiture of performance security @ 5% Rs 3.943 million

According to bidding documents for purchase of medicine of the DHA Jhelum clause-9(iii) “if the supplier fails to supply the whole consignment and is not able to deliver to consignee end, the entire amount of performance grantee/ security shall be forfeited”.

During an audit of the office of CEO DHA, it was observed that supply orders were placed for the purchase of medicine amounting to Rs 78.866 million. Scrutiny of the record revealed that suppliers failed to supply medicine within the stipulated period but performance security @5% amounting to Rs 3.943 million was not forfeited and no action was taken to blacklist the defaulter contractors.

This resulted in the non-supply of medicine and non-forfeiting of security.

Audit is of the view that due to weak internal control no action was taken against the defaulter contractors.

The matter was reported to PAO/CEO in October 2022. DAC meeting was held on 18.11.2022, the department replied that the securities will be forfeited after due process. The department further intimated that delivery of a few items has been made in the office. The audit observed that no late delivery charges in such cases were recovered. DAC directed the department for compliance. No progress was reported till finalization of this report.

Audit recommends forfeiture of security for non-delivery, recovery of LD charges for late delivery of medicine, where applicable, besides black listing of defaulting firms.

[PDP No. 4]

15.4.4 Irregular expenditure by splitting the job orders – Rs 27.965 million

According to Rule 12(2) read with Rule 9 Punjab Procurement Rules 2014, procurements over three 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 appropriately all proposed procurements for each FY 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.

DDOs of the following formations incurred expenditure of Rs 27.965 million during FY 2021-22. Audit observed that purchases were made through quotations by splitting the job orders to avoid the tendering process. **Annexure-P**

This resulted in an irregular expenditure of Rs.27.965 million.

(Rs. in million)			
Sr. No.	Name of Formation	Description of items	Amount
1	DHQ Jhelum	Printing of files and medical instruments	17.046
2	THQ Sohawa	Printing & publication, lab items, medical equipment etc.	9.276
3	DHO Jhelum	Auto Claves and Test strips for HBsg and HCV	1.421
4	THQ PD Khan	Ground Lights and Hand control Catery	0.222
	Total		27.965

Audit is of the view that irregular expenditure was due to poor financial controls on the part of management.

The matter was reported to PAO/CEO in October 2022. DAC meeting was held on 18.11.2022, the department replied that the purchases were made after calling quotations. DAC did not agree with the stance of the department and directed that the expense be regularized. No progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 4.4.1.2.2 having financial impact of Rs 8.697 million and also in Audit Report for Audit Year 2020-21.

Audit recommends regularization in a prescribed manner besides fixing responsibility against the officer(s) at fault for non-compliance with PPRA rules.

[PDP No. 11, 24, 49 & 62]

15.4.5 Non recovery of patient claim under Sehat Sahulat Program from State Life Insurance Corporation – Rs 2.093 million

According to the agreement clause-1.1(i) between DHQ Hospital Jhelum and State Life Insurance Corporation of Pakistan regarding providing health facilities to State life clients, and beneficiaries, at the rates scheduled that have been mutually agreed given in Appendix-IV of the said agreement.

During the audit, it was observed that MS DHQ Hospital Jhelum did not recover Rs 9.503 million from State Life Corporation of Pakistan against the provision of health facilities to 2,333 patients under health cards. Similarly, MS THQ hospital PD Khan did not recover Rs 2.093 million for providing health services to 260 patients. **Annexure-Q**

This resulted in non-realization of claims of Rs 11.290 million from the State Life Corporation of Pakistan

Audit is of the view that due to weak managerial controls, claims as on defined rates were not recovered.

The matter was reported to PAO/CEO in October 2022. DAC meeting was held on 18.11.2022, the Department replied that claims amounting to Rs 9.197 million for the period 2021-22 were received from SLI corporation, and the remaining claims amounting to Rs 2.093 million are under process. DAC directed the department to recover the remaining amount. No progress was reported till finalization of this report.

Audit recommends cases of claim amount be submitted and recovered from the concerned besides fixing of responsibility against the person at fault.

[PDP No. 27 & 64]

15.4.6 Irregular expenditure on local purchase of medicines – Rs 8.254 million

According to Para 2(iv) of LP guidelines circulated vide Notification No. No. PSHD-TC0-1 (M) 6-14/2017, dated 16.12.2017, to ensure transparency an online purchase portal has been designed wherein the purchase order may be emailed to the LP supplier through the LP portal. The contractor will submit an invoice/bill with the supply on daily basis. Supply will be received through the in-charge Hospital Pharmacist/ Medical Superintendent/ Consultant with the same brand that was mentioned in the purchase order with batch and expiry mentioned in GRN (Goods Receipt Note).

During the audit of DHQ Hospital, Jhelum for the FY 2021-22 it was observed that an expenditure of Rs 8.254 million was incurred on the local purchase of surgical items. The purchases were made without tender in violation of PPRA Rules. It was further noticed that purchases were not entered on the portal and mandatory DTL reports were not obtained.

This resulted in irregular expenditure on account of the local purchase of medicine of Rs 8.254 million.

Audit is of the view that due to weak managerial controls, medicine was purchased in violation of the Government's instructions.

The matter was reported to PAO /CEO in October 2022. DAC meeting was held on 18.11.2022, wherein department replied that the purchases were made after calling quotations. The reply was untenable, therefore, DAC directed the department for regularization. No progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2021-22 vide para number 4.4.1.2.1 having financial impact of Rs 9.045 million.

Audit recommends regularization of the matter besides fixing responsibility for non-compliance with rules.

[PDP No. 28]

15.4.7 Non-recovery of taxes – Rs 2.918 million

Section 153 of the Income Tax Ordinance, 2001, requires withholding of income tax at source as per prescribed rates. Also, as per rule 150ZZI (2) of Sales Tax Rules, 2006, amended up to 30.08.2021, a withholding agent shall deduct an amount [of GST] as specified in the Eleventh Schedule to the Act and make payment of the balance amount.

During the audit of the following offices under the administrative control of DHA Jhelum for the FY 2021-22 it was revealed that DDOs incurred expenditure on the purchase of consumable items but income tax and general sales tax amounting to Rs 2.918 million was not either not deducted or less deducted from the bills of the supplier.

This resulted in a loss of Rs 2.918 million as detailed below:-

(Rs. in million)			
Sr. No	Name of Office	Detail of Recovery	Amount
1	DHQ Hospital Jhelum	Purchase of items, furniture, refrigerators, Medical Gases were purchased but GST was not deducted	1.590
2		Local Purchase of medicine was made but GST was deducted at lower rate	0.768
3	DOH Jhelum	Mobile phones were purchased but income tax and GST was not deducted at source	0.270
4	THQ hospital Sohawa	Purchase of items, X-Ray films, test strips were purchased but income tax and GST were not deducted at source	0.205
5	RHC Domeli	Purchase of items, plastic bags, refrigerators, were purchased but income tax and GST were not deducted at source	0.085
Total			2.918

Audit is of the view that the non-deduction of applicable taxes was due to weak internal controls and defective financial management.

The matter was reported to PAO/CEO in October 2022. DAC meeting was held on 18.11.2022. Department replied that firms were exempted from tax deduction but did not produce the exemption certificates. DAC directed the department to recover the amount from the supplier. No progress was reported till finalization of this report.

Audit recommends recovery besides fixing responsibility.

[PDP No 30, 33, 19, 56, 77]

15.4.8 Loss to government due to non-replacement of medicines – Rs 1.825 million

Accounting to clause 02 of the supply order issued by the DHA Jhelum, ‘in case of the work (items/medicine) is found sub-standard, the company will be bound to replace the items at its own risk’.

During the audit of CEO Health and MS THQ Hospital Sohawa, it was observed that the medicines amounting to Rs 1.825 million were rejected by the DTL but the replacement was not received by the department from the suppliers (**Annexure-R**).

This resulted in a loss to the government due to the non-replacement of substandard medicine.

Audit is of the view that due to weak internal control irregularity occurred.

The matter was reported to PAO/CEO in October 2022. DAC meeting was held on 18.11.2022, wherein department replied that the replacement of medicine is in process. DAC kept para pending till receipt of medicine. No progress was reported till finalization of this report.

The audit recommends fixing responsibility against the person(s) at fault besides the replacement of substandard medicine.

[PDP No. 09 & 55]

CHAPTER 16

DISTRICT HEALTH AUTHORITY RAWALPINDI

16.1 Introduction

a) There are 30 formations in DHA Rawalpindi out of which audit of 09 formations was conducted. Total expenditure and receipt of these formations is Rs 3,602.239 and Rs 44.104 million out of which 48% expenditure and 23% receipt is audited.

Audit profile of DHA Rawalpindi

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Rawalpindi	30	9	1,711.574	10.319
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per Appropriation Accounts for the FY 2021-22 of the DHA, Rawalpindi, original budget (development and non-development) was Rs 4,442.811 million, supplementary grant was Rs 533.426 million and amount surrendered was Rs 16.596 million. The final budget Rs 4,959.662 million. Against the final budget, total expenditure of Rs 4,696.662 million was incurred by DHA during FY 2021-22 resulting in saving of Rs 262.979 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	3,556.58	355.850	-13.285	3,899.140	3,867.49	-31.655
Non-Salary	852.881	85.334	-3.186	935.029	809.466	-125.563
Development	33.354	92.242	-0.125	125.471	19.711	-105.760
Total	4,442.811	533.426	-16.596	4,959.641	4,696.662	-262.979

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	4,441.296	3852.365	-588.931	13.26
2021-22	4,976.237	4,696.662	-279.575	5.62

There was 12.05% increase in budget allocation and 21.92% increase in expenditure incurred during FY 2021-22 as compared to FY 2020-21, while there was overall saving of 279.575 million during 2021-22 showing a decreasing trend of 53% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Rawalpindi was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2020-21	Achievement 2020-21	Percentage
1	OPD	6,168,273	6,165,272	99.95
2	Indoor	373,496	372,295	99.68
3	Surgery	170,901	170,852	99.97
4	FP Visits	5,424	5,424	100.00
5	EPI Vaccination	230,489	220,256	95.56
6	Health Watch Monitoring Visit	3960	3960	100.00

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target of EPI vaccination during 2021-22.

16.2 Classified summary of audit observations

Audit observations amounting to Rs 625.159 million were raised in this report during current audit of “DHA, Rawalpindi.” This amount also includes pointed out recoveries of Rs 25.509 million. Summary of audit observations classified by nature is as under:

Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	0
2	Fraud, embezzlement, and misappropriation	0
3	HR/Employees related irregularities	13.331
4	Procurement related irregularities	268.974
5	Contract Management	4.190
6	Value for money and service delivery issues	2.524
7	Others	336.140
	Total	625.159

16.3 Brief comments on 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.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meeting
1	2017-18	27	Not Convened
2	2018-19	25	
3	2019-20	18	
4	2020-21	13	
5	2021-22	03	

16.4 AUDIT PARAS

A) HR / employee related irregularities

16.4.1 Overpayment of Pay & Allowances to Staff – Rs 9.127 million

According to Rule 9(b) of PDA 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.

Audit of the accounts of DHO Rawalpindi for the FY 2020-22 revealed that various staff working in BHUs remained on long leave without pay or their contract was expired but their pay was not stopped and was regularly being transferred to their accounts.

This resulted in an overpayment of pay & allowances of Rs 9.127 million.

Audit was of the view that due to weak financial controls overpayment on account of pay and allowances was made.

The matter was reported to PAO in October, 2022. DAC meeting was held on 08.12.2022 wherein management replied that letters were issued to the concerned for recovery. The reply of the management is untenable as recovery is still pending. DAC directed to keep para pending till recovery but no further progress was reported till finalization of this report.

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

[PDP No. 96]

16.4.2 Overpayment due to inadmissible wage rate – Rs 4.204 million

According to Finance Department Notification No. RO(TECH) FD 2-2/2018 dated 20.09.2019 & 09.09.2021 the minimum wage rate for unskilled labor other than tehsil Rawalpindi was Rs 673 & Rs 769 per day w.e.f 1st July 2019 & 1st July 2021 respectively.

Scrutiny of record of DHO Rawalpindi for the FY 2020-22 revealed that 2,618 daily wages staff were hired for Polio & Dengue duty of DHA Rawalpindi. Out of sanctioned posts, 801 daily wagers were hired for tehsils other than tehsil Rawalpindi. The DDO paid wages to these daily wagers at applicable rates of tehsil Rawalpindi, whereas they worked in other tehsils.

This resulted in an overpayment of Rs 4.204 million.

Amount in Rs						
Sr. No	Tehsil	No. of Daily Wages staff	Rate Paid	Rate Admissible	Overpaid per day	Over Payment
1	Taxila	201	689	673	16	209,024
		189	689	673	16	219,392
		180	689	673	16	209,568
2	Gujar Khan, Kahuta, Kallar Syeddan, Kotli Sattian, & Taxila	600	689	673	16	854,400
		600	689	673	16	576,000
		600	689	673	16	854,400
		600	777	769	8	427,200
		600	777	769	8	427,200
		600	777	769	8	427,200
	Total	4170				4,204,384

Audit is of the view that due to weak financial controls excess payment was made to daily wagers working outside tehsil Rawalpindi.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that Finance Department vide No.RO(Tech) FD 2-2/2022, dated 15.07.2022 issued a schedule of daily wage in bifurcated rates for Rawalpindi, Murree, Kotli Sattian, and Kahuta. The reply of the management was untenable as wages at higher rates were paid to the daily wagers. DAC directed to regularize the expenditure from the competent authority but no further progress was reported till finalization of this report.

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

[PDP No. 90 & 91]

B) Procurement related irregularities

16.4.3 Irregular expenditure on purchase without observing PPRA – Rs 142.400 million

According to Rule 9 of the PPRA 2014, a procuring agency shall announce appropriately all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

Scrutiny of record of DHO (MS&PS) Rawalpindi for the FY 2020-22 revealed that various items for Rs 142.400 million were purchased by the DDO from various suppliers on quotations basis without inviting tenders besides availability of sufficient time.

This resulted in irregular expenditure as detailed in **Annexure-S**.

Audit is of the view that 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 October 2022. DAC meeting was held on 08.12.2022 wherein management replied that due to Covid-19 pandemic “Health Emergency” was declared by DC/Administrator DHA Rawalpindi on 14.03.2020. The reply of the management is not tenable as the emergency was declared on 14.03.2020 and the health emergencies implementation period needs to be clarified. Further, all the observed irregularities occurred from July 2020 to March 2022, hence, emergency was not proved. DAC directed that an inquiry be ordered by Secretary (P&SC) to fix the responsibility and share the findings of the inquiry report with the audit but no further progress was reported till finalization of this report.

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

[PDP No. 87]

16.4.4 Irregular procurement by splitting – Rs 80.470 million

According to Rule 9 of PPRA 2014, a procuring agency shall announce appropriately all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of following formations of DHA Rawalpindi for the period 2020-22, it was noticed that expenditure amounting to Rs 80.470 million was incurred on the purchase of misc. items under the different

heads of account by splitting to avoid tendering process during the period. Procurement was not advertised on PPRA website for competitive bidding in violation of the above rule.

This resulted in an irregular expenditure of Rs 80.470 million.

Sr. No	Name of Formation	FY	Rs in million
1	CEO (DHA) Rawalpindi	2021-22	20.552
		2021-22	27.890
2	THQ Hospital Gujar Khan	2021-22	1.227
3	Wah General Hospital Wah	2021-22	3.787
4	THQ Hospital Murree	2021-22	1.347
		2021-22	0.621
5	THQ Hospital Taxila	2021-22	1.184
		2021-22	2.059
6	District Health Officer Rawalpindi	2020-22	21.199
7	THQ Hospital Kahuta	2021-22	0.604
	Total		80.470

Audit is of the view that 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 October 2022. DAC meeting was held on 08.12.2022 wherein management replied that different items were purchased at different time intervals on emergency basis. The reply of the management was not tenable because splitting was proved from the bills. DAC directed that an inquiry be ordered by Secretary (P&SC) to fix the responsibility and share the findings of the inquiry report with the audit but no further progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 17.4.4.2.2 having financial impact of Rs 30.368 million.

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

16.4.5 Loss to government due to purchases at exorbitant rates – Rs 15.215 million

According to Rule 4 of PPRA Rule 2014, a procuring agency, while making any procurement, shall ensure that the procurement is made fairly and transparently, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

Scrutiny of record of DHO (PS) Rawalpindi for the FY 2020-22 revealed that 87,000 Viral Transport Medium (VTM) were purchased at different rates from different vendors without inviting tender. DHO Rawalpindi VTM @ Rs 96.20 per VTM in December 2020 from M/S Infinity Collection while the same item was purchased from other vendors @ Rs 295 per VTM in consecutive months. This resulted in loss of Rs 15.215 million. Moreover, NOC was also not obtained from National Disaster Management Authority (NDMA) / Punjab Disaster Management Authority (PDMA) for procurement, since the VTMs are provided to Health Authorities by NDMA / PDMA. The detail is as under:

Rs in million						
Date of Purchase	No. of VTM	Amount of invoice	Rate (Rs)	Purchased in Dec 2020 (Rs)	Difference in rates (Rs)	Excess Paid
	A				B	A x B
11.03.2021	20,000	5,900	295	96.20	198.80	3,976
29.04.2021	5,000	1,475	295	96.20	198.80	0,994
03.05.2021	32,000	9,408	294	96.20	197.80	6,329
23.06.2021	20,000	5,840	292	96.20	195.80	3,916
Total						15,215

Audit is of the view that due to weak financial controls neither NOC was obtained from NDMA / PDMA nor any mechanism was adopted to ensure that purchases were made at controlled rates in a transparent manner.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that urgent purchases were made to tackle the basic protective needs of rapid response teams and field staff, as “Health Emergency” was declared due to Covid-19 pandemic by the DC/Administrator on 14.03.2020. The reply of the management was untenable as the emergency was declared on 14.03.2020 but all the observed irregularities occurred from March 2021 to June 2021. DAC directed to conduct inquiry by Secretary (P&SC) to fix the responsibility and share the findings of the inquiry report with the audit but no further progress was reported till finalization of this report.

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

[PDP No. 86]

16.4.6 Irregular purchase for other DDOs – Rs 9.600 million

According to Rule 9 of PPRA 2014, a procuring agency shall announce appropriately all proposed procurements for each FY and shall

proceed accordingly without any splitting or regrouping of the procurements so planned.

During audit of DHO (PS) Rawalpindi for the FY 2020-22 it was observed that DDO purchased hand sanitizer worth Rs 9.600 million for different THQs and RHCs of Rawalpindi through quotations instead of adopting open tender system.

This resulted in irregular purchase for other DDOs.

Audit is of the view that due to weak financial and budget controls, irregular expenditure for other DDOs was made out of the budget allocation of DHO(PS).

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that due to pandemic and Health Emergency DHO (PS) purchased the Personal Protective Equipment (PPEs) and issued them to health facilities. The reply of the management was not tenable as hand sanitizers were purchased instead of PPEs without fulfilling codal formalities. DAC directed that an inquiry be ordered by Secretary (P&SHD) to fix the responsibility and share the findings of the inquiry report with the audit but no further progress was reported till finalization of this report.

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

[PDP No.101]

16.4.7 Irregular award of rate contract of LP medicines – Rs 7.345 million

According to Rule-38(2)(vi) of PPRA 2014, “after the evaluation and approval of the technical proposals, the procuring agency shall open the financial proposals of the technically accepted bids and (vii) the financial proposal of the bids found technically non-responsive shall be retained unopened and shall be returned.”

During audit of THQ Hospital Kahuta for the FY 2021-22, it was observed that two firms namely M/S AM Pharmacy and M/S Mr. Chemist participated in the LP medicine tender. The management used single stage two envelopes procedures for the evaluation of the bid process. It was noticed that both the firms did not qualify against the technical criteria set by the management but instead of declaring them non-responsive bidders, management technically cleared both bidders and awarded the rate

contract of Rs 7.345 million to M/s AM Pharmacy. The detail of marks given and actual marks as per the document (recalculation) is as under.

This resulted in Irregular award of rate contract of LP medicines.

Name of Bidder	Passing Marks set by Management	Marks given by Management	Actual marks as documents	Remarks
Mr. Chemist	70	75	59	Non responsive
AM Pharmacy	70	71	49	

Audit is of the view that due to weak managerial controls, the L.P. medicine rate contract was awarded to a technically non-responsive bidder.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that M/S AM Pharmacy technical bid marking were justified. The reply of the management was untenable as not supported by documentary evidence. DAC directed to probe the matter as hospitals under jurisdiction of DHA Rawalpindi purchased medicines from M/s AM Pharmacy Rawalpindi and submit the report for awarding the contract but no further progress was reported till finalization of this report.

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

[PDP No. 103]

16.4.8 Procurement at higher rates – Rs 4.355 million

According to Rule 9 of PPRA 2014, “a procuring agency shall announce appropriately all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned”.

During certification audit of DHA Rawalpindi for the FY 2021-22 it was observed that procurements were made at exorbitant rates due to non-observing PPRA rules.

This resulted in the loss to the government amounting to Rs 4.355 million as detailed below:

Date	Formation	Vendor	Item	Rate Charged (Rs)	Rate Due (Rs)	Loss / unit (Rs)	Qty	Loss
13.12.21	DO Health Rawalpindi	JM traders	Pena Flex	421.2	168	253.2	5000	1.266
03.02.22	CEO DHA Rawalpindi	Ali Brother	Lab request forms	1462.5	432.9	1029.6	3000	3.089

Audit is of the view due to weak internal and financial controls irregular expenditure was made.

The matter was reported to DAO Rawalpindi in October 2022. DAC meeting on account of certification audit was held on 07.11.2022 wherein management i.e. DAO Rawalpindi replied that para relates to CEO(DHA) Rawalpindi. DAC decided to shift the para to CEO(DHA) Rawalpindi and directed for departmental inquiry but no further progress was reported till finalization of this report.

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

[Certification PDP-3]

16.4.9 Irregular procurement – Rs 4.882 million

Rule 2.33 of PFR Vol-I provides that every Government servant should be realized fully and that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Scrutiny of the record revealed that DHO (MS) processed the procurement through quotations and incurred Rs 4.882 million for BHUs during FY 2021-22. It was noticed that the firm to which the supply order was issued was not given a quotation call letter. Quotations were received from different firms, whereas quotation request letters were issued to different firms, as evident from copies of the dispatch register.

This resulted in irregular procurement of Rs 4.882 million. The detail in **Annexure-T**.

Audit is of the view due to weak internal control irregularity was occurred.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that the complete procedure of procurement was adopted. Reply of the management was not tenable as reply was not supported with documentary evidence. DAC directed that an inquiry be ordered by Secretary (P&SC) to fix the responsibility and share the findings of the inquiry report with the audit but no further progress was reported till finalization of this report.

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

[PDP No.93]

16.4.10 Non-deduction of GST – Rs 1.833 million

According to Ministry of Finance, Government of Pakistan, exemption of on sales tax was granted on 61 items up to 31.12.2021 vide Notification No. SRO 1007(I)/2021 dated 9th August 2021. Therefore, subsequent procurement of these items required withholding of applicable GST as per Sales Tax Rules, 2006.

During audit of CEO (DHA) Rawalpindi for the FY 2021-22 it was noticed that procurement of Rs 10.781 million was made and payment against the bills was drawn after 31.12.2021 but besides clear instruction GST to the tune of Rs 1.833 million was not deducted while making payments.

This resulted in non-deduction of GST of Rs 1.833 million

Audit is of the view that due to non-compliance with rules the GST was not deducted.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that items were exempted vide Federal Board of Revenue inland Revenue Policy Circular No.06 of 2022. The reply of the management is untenable as due GST needed to be deducted at the time of payment. DAC directed recovery of excess paid GST but no further progress was reported till finalization of this report.

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

[PDP No. 11]

16.4.11 Irregular award of rate contract – Rs 1.502 million

According to Rule-4 of PPRA Rules 2014, A procuring agency, while making any procurement, shall ensure that the procurement is made fairly and transparently, the object of procurement brings value for money to the procuring agency and the procurement process is efficient and economical.

During audit of THQ Hospital Kahuta for the FY 2021-22, it was observed that rate contract of Lab items was awarded to three different firms. The audit noticed the following irregularities:

(Rs. in million)

Firm	Contract Amount	Remarks
NYCOTECH INCORPORATION	0.653	The tender was advertised on 21.09.2021 on PPRA website while the technical bid was submitted on 20.09.2021 that made the whole process doubtful.
MED GENICS	0.602	The firm did not qualify the technical bid being non responsive;(i) the firm was registered on 19.07.21 having no past experience (ii) no bank statement for the period demanded (iii) sole agent certificate of the manufacturer was not available on date of opening of technical bid (iv) certificate regarding country of origin of product was not available in file.
UNITED TRADING	0.247	The firm did not qualify the technical bid being non responsive;(i) attested copies of CNIC of owners/directors/partners not available in file (ii) Affidavit of Non blacklisting at stamp paper was not available (iii) sole agent certificate of the importer M/s Miraj was placed in file instead of manufacturer (iv) certificate regarding country of origin of product was not available in file.
Total	1.502	

This resulted in irregular award of rate contract of Rs 1.502 million

Audit is of the view that bidders were not technically evaluated and favored by declaring responsive and awarding rate contracts due to weak financial controls.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that Nycotech incorporation mentioned the date erroneously in their bid. With regard to M/S MED Genics, it was contested that the firm had the requisite experience but experience certificates were not available. The reply of the management was untenable as procurement was made without completing codal formalities. DAC directed to get the expenditure regularized from the competent authority but no further progress was reported till finalization of this report.

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

[PDP No.105]

16.4.12 Overpayment to less deduction of income tax – Rs 1.372 million

According to Section 153(1) of Income Tax Ordinance 2001, income tax @ 4% & 4.5% of the gross amount is required to be deducted from the payment made to companies and firms respectively.

During audit of following formations DHA Rawalpindi, for the FYs 2020-22, it was noticed that the following DDOs purchased various items from different firms during the year but the income tax was deducted on the net amount instead of the gross amount.

Sr. No.	Name of Formation	FY	Amount
01	CEO DHA Rawalpindi	2021-22	0.329
02	DHO Rawalpindi	2020-22	1.043
	Total		1.372

This resulted in an overpayment of Rs 1.372 million to firms due to less deduction of income tax:

Audit is of the view that due to non-compliance with rules less income tax was deducted on net amount.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that concerned companies / firms have been advised to deposit overpaid income tax. The reply of the management is untenable as no recovery was effected. DAC directed to recover less deducted income tax immediately from the concerned but no further progress was reported till finalization of this report.

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

[PDP No.12 & 95]

C) Contract Management

16.4.13 Non-imposition of penalty on contractors' payment due to violation of minimum wage rate – Rs 4.190 million

According to clause 25 of Operations Responsibilities (Section-C Scope of Services) of the contract agreement for provision of Janitorial Services for DHQ/THQ Hospitals of Punjab, service provider shall pay its personnel not less than the minimum wage as per labor laws of Pakistan. Moreover, as per Sr. No. 05 of Chapter "Penalties" if any worker (after working for the complete month) does not get paid minimum wage as per Labor Laws, Rs 5,000 per staff shall be imposed for that particular month.

During audit of following formations of DHA Rawalpindi for the period 2021-22, it was observed that minimum wage rates of labor were not paid by the contractors to the workers as per contract agreement. Management did not impose penalties of Rs 4.190 million on the contractor as detailed below.

(Rs. in million)				
Sr. No.	Name of Formation	Name of Services	PDP No.	Amount
01	THQ Hospital Gujar Khan	Janitorial Services	19	1.000
02	THQ Hospital Gujar Khan	MEPG	20	0.130
03	THQ Hospital Kotli Sattian	MEPG	72	0.300
04	THQ Hospital Taxila	Janitorial Services	81	0.780
05	THQ Hospital Kahuta	Janitorial Services	107	1.980
Total				4.190

This resulted in processing of invoices / payments by the management without imposition of penalty.

Audit is of the view that due to weak internal controls, penalty was not imposed to contractors.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that imposition of penalties can be taken from the Head Department PMU, P&SCHD Lahore and concerned offices have informed him through letters for the imposition of penalty on services provider firms. The reply of the management is untenable as no penalty was imposed and invoices were verified without indicating imposition of penalty. DAC directed to recover the amount from the concerns but no further progress was reported till finalization of this report.

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

[PDP No.19,20,72,81&107]

D) Value for money and service delivery issues

16.4.14 Non-functional dialysis unit – Rs 2.524 million

According to Rule 10(b) of Punjab District Health Authorities (Conduct of Business) Rules 2016, the CEO, shall provide efficient primary and secondary healthcare services.

During the audit of MS THQ Hospital Murree for the FY 2021-22, it was noticed that despite allocation of funds by the Finance Department vide letter No. FD(W&M)/22-1/2021-22/DHA/2032 dated 08.11.2021 for dialysis medicines of THQ Murree, neither dialysis medicines were demanded by the hospital nor were the funds released by CEO (DHA) Rawalpindi. Further, scrutiny of the record revealed that six dialysis machines were installed on 20.06.2017 but lying idle since installation due to the non-availability of nephrologists / technical staff.

This resulted in non-functional dialysis unit.

Audit is of the view that the dialysis unit could not be made functional due to weak managerial controls.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that dialysis machines were installed on 20.06.2017 but lying idle since installation due to the non-availability of nephrologists/technical staff. The reply of the management was not tenable as no sincere efforts were made to activate the dialysis unit. DAC directed CEO (DHA) to provide the technical staff and take up the matter with higher authority but no further progress was reported till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 17.4.5.2 having financial impact of Rs 3.900 million.

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

[PDP No. 43]

E) Others

16.4.15 Unauthorized utilization of development grants - Rs 336.140 million

According to Rule 24 of Punjab District Authorities (Budget) Rules 2017, all conditional grants shall be budgeted and utilized following the conditions of the grant. Moreover, according to para 1 of release No. FD(W&M)22-1/2021-22/DHA/2052 dated 16.02.2022 and even no. dated 29.06.2022, funds were released into Account-VI of DHAs for bulk purchase of medicines at CEOs of DHA. Further, para 2 of the said release stated that the funds will not be utilized for any other purpose.

During the audit of CEO (DHA) Rawalpindi for the FY 2021-22 it was noticed that funds worth Rs 451.230 million were available for purchase of bulk medicines & development, out of which Rs 31.067 million were utilized during the FY 2021-22. The remaining amount of Rs 420.163 million should have been available in Account-VI as closing balance on 30.06.2022. However, as per bank statement of DHA Rawalpindi closing bank balance of Account-VI was only Rs 84.023 million. This shows that funds amounting to Rs 336.140 million were utilized for other purposes by DHA as detailed below:

Rs in million				
Sr. No	Purpose of Tied Grant	Total Funds Available	Funds Utilized	Saving of Tied Grants
1	Bulk Purchase of Medicines	209.712	15.909	193.803
2	Development Grants	241.518	15.158	226.360
Total		451.230	31.067	420.163

Audit is of the view that due to financial mismanagement tied grant were utilized in violation of rules / instructions.

The matter was reported to PAO in October 2022. DAC meeting was held on 08.12.2022 wherein management replied that the payments of salary component are made out of available cash balance in Account-VI without observing as to whether the cash balance pertains to salaries or non-salary. Further, during the FY 2021-22, less funds were received from the PFC grant under the salary component. The reply of the management was not tenable as tied grant was utilized instead of controlling contingent expenditure. DAC directed to regularize the expenditure but no further progress was reported till finalization of this report.

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

[PDP No.01, 06]

CHAPTER 17

DISTRICT HEALTH AUTHORITY BHAKKAR

17.1 Introduction

a) There are 21 formations in DHA Bhakkar out of which audit of 09 formations was conducted. Total expenditure and receipt of these formations is Rs 2,020.361 and Rs 44.865 million out of which 26% expenditure and 15% receipt is audited.

Audit Profile of DHA, Bhakkar

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure audited	Receipts Audited
1	DHA Bhakkar	21	09	518.539	6.729
2	<ul style="list-style-type: none"> • Assignment accounts • SDAs 	-	-	-	
3	Foreign Aided Projects	-	-	-	

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2021-22 of the DHA, Bhakkar, original budget (development and non-development) was Rs 3,863.393 million and amount surrendered was Rs 922.462 million. the final budget was Rs 2,940.930 million. Against the final budget, expenditure of Rs 2,437.609 million was incurred resulting in saving of Rs 503.321 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,076.72	0.000	-495.858	1,580.861	1,924.14	343.283
Non-Salary	1,379.40	0.000	-329.359	1,050.041	508.749	-541.292
Development	407.274	0.000	-97.245	310.029	5.52	-304.509
Total	3,863.392	0.000	-922.462	2,940.930	2,437.609	-503.321

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,922.401	2,178.681	743.720	25
2021-22	2,940.930	2,437.309	503.321	17

There was increase in budget allocation and 12% increase in expenditure incurred during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 503.321 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Bhakkar was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicator	Target 2021-22	Achievement 2021-22	Percentage
1	OPD	2,077,626	2,052,930	99
2	Indoor	69,116	68,522	99
3	Surgery	4,588	4,837	105
4	FP Visits	28,908	27,091	93
5	EPI Vaccination	82,040	83,932	102
6	Free Medicine Availability (%)	100%	100%	100
7	Out look (%)	100%	100%	100
8	Health Watch Monitoring Visit	100%	100%	100
9	Knock Down Criteria (%)	100%	100%	100

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target of FP visits during 2021-22.

17.2 Classified summary of audit observations

Audit observations amounting to Rs 103.545 million were raised in this report during current audit of DHA Bhakkar. This amount also includes pointed out recoveries of Rs 39.520 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	31.079
4	Procurement related irregularities	68.596
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	-
7	Others	3.870
	Total	103.545

17.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Convened
2	2018-19	17	Not convened
3	2019-20	21	
4	2020-21	11	
5	2021-22	03	

17.4 AUDIT PARAS

A) HR / Employees related irregularities

17.4.1 Unauthorized payment of inadmissible allowances – Rs 29.014 million

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 a designated residence is available, the government servant for whom it is meant cannot draw HRA even if he does not reside in it. Further, As per letter No. PMU/PHSRP/G-I-06/61/760 dated 16th March, 2007 of the Health Department, Government of the Punjab, the PHSRP allowance is admissible only when the paramedics and other staff perform their duties under the PHSRP at RHCs / BHUs. Moreover, according to (XIII)(i)(b) Contract Appointment Policy, 2004 of the Government of the Punjab SSB @ 30% of pay is admissible to the employees working on contract. As per letter No.FD. SR/6-4/2019/10759-10797 dated 05.04.2021 of the Finance Department, NPA is not admissible to doctors working on administrative posts in P&SH Department and SH&ME Department. 45% HRA is admissible to the employees posted in big cities. Further, according to Finance Department letter No.FD.SR-II/9-214/2013 dated 2nd April, 2014 the personal allowance will be discontinued upon fresh appointment, promotion, retirement and posting to another cadre post.

Scrutiny of HR data of various DDOs of DHA Bhakkar for the FY 2021-22 revealed that payment of Rs 29.014 million on account of different inadmissible allowances was made to the doctors / paramedics and other staff in violation of the rules *ibid*. This resulted in un-authorized payment to employees on account of inadmissible allowances of Rs 29.014 million. **Annexure-U**

Audit holds that due to weak internal controls, payment of allowances was made to employees without admissibility.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that as per FD clarification issued vide notification No.U.O.NO.FD.SR.SR-I/6-8/2018 dated 11.06.2022, incentive allowance, HPA, NPA and SHCA, HSRA are admissible to the officers for the first 90 days of leave. Similarly in case of NPA, department insisted that as per clarification issued by FD vide U.O. No. FD.SR-1/6-7/2018 dated 15.10.2019, NPA is admissible to the doctors subject to provision of affidavit. Moreover, as per notification issued by Health department, Government of the Punjab dated 17-05-2010 regarding HSRP, non-adhering to hospital based practice should not result in

stopping of HSRA. Department also admitted recovery in many cases and affected partial recoveries. DAC directed the management to seek clarification from FD in support of their contention with respect to nature of job in case of NPA and to submit legible copy of the notification in case of HSRA in support of their contention for verification. DAC also directed the management to forward a letter for clarification to FD regarding admissibility of performance based allowances during leave in the FY 2021-22. No progress/compliance was intimated till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 2.4.1.1.1 having financial impact of Rs 5.435 million and also in Audit Report for Audit Year 2020-21.

Audit recommends recovery of the overpaid allowances wherever applicable besides clarification from Finance Department as directed by DAC.

(PDP No.3, 21, 26, 28, 35, 46, 48, 50, 56, 76, 84, 85, 86, 87, 88, 110, 112, 113, 114, 120, 137, 139, 140, 155, 156, 163, 166, 168, 169, 175, 177, 178).

17.4.2 Undue financial benefit to janitorial service providers – Rs 2.065 million

According to clause 1.2 and 3.4 (Section-C) of contract agreement made between P&SHD and Janitorial Service Providers, the contract shall be interpreted in accordance with the law of Islamic Republic of Pakistan. Further, Service provider shall take out and maintain the group life insurance of Janitorial staff at its own cost and will share the proof of such payment of group insurance of its employees with the management of hospital.

Scrutiny of accounts record of DHQ Hospital Bhakkar for the FY 2021-22, revealed that service provider M/S Console Enterprises paid less wage rate to 69 janitorial staff than the schedule wage rates notified by Finance Department, Government of the Punjab and did not get their employees group insured in violation of contract. Audit further noticed that the management neither implemented the schedule wage rate nor proof of payments of group insurance was available on record or attached with the invoices by the service providers. This resulted in un-due financial benefits to service providers Rs 2.065 million.

(Rs. in million)

Schedule Wage Rate Per day	Wage paid by service provider	Minimum wages as per law 26 days / month	Differ	Amount
769	17,500	19,994	2,494	2,065,032

Audit holds that due to weak internal and financial controls, clauses of contract were not implemented.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that contract for janitorial services of hospitals was outsourced by the PMU P&SHCD Government of the Punjab and service provider directly pay salaries to its employees. Moreover, letter was written to PMU P&SHCD Punjab to ensure the disbursement of wages to janitorial staff as per minimum wage rate notified by Government. DAC directed to constitute an inquiry committee by CEO Health regarding non-implementation of minimum wage rate and non-imposition of penalty for less payment and non-insurance besides fixing responsibility. DAC further directed to deduct whole amount of penalty from the forthcoming bill of contractor. No progress/compliance was intimated till finalization of this report.

Audit recommends implementation of DAC decision besides ensuring payment of minimum wage rates to the janitorial staff in future.

(PDP No. 77)

B) Procurement related irregularities

17.4.3 Irregular purchase of medicines through LP -Rs 28.137million

According to P&SHD, Government of the Punjab letter No. PSHD-TCO-I(M) 6-14/2017 dated 16.12.2017 read with letter No. SO(P-I)H/3-64/2008 dated 12-09-2013 regarding the policy and operational guidelines for local purchase of medicines (day to day), “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. Further, as per condition set by Secretary, P&SHD Lahore, L.P medicine was to be purchased from a medical store having “form 9” or “form 10” license. Further, according to Health Department, Government of the Punjab letter No.AAC/HD/1-42/49(P) dated 14th April,1998 following directives were to be observed while making local purchases of medicines, local purchase should not be for more than seven days, treatment register should be maintained encompassing name, station, address, diagnosis and medicine, local purchase is not allowed for outdoor patients, drug should be received, defaced and issued from store.

Scrutiny of record of MS DHQ Hospital Bhakkar for the FY 2021-22, revealed that management preferred to purchase medicine/surgical items frequently used in the hospital in routine throughout the year through LP vendor at exorbitant rates. No efforts were made to purchase these items through open tendering/bulk medicines rate contract. Audit observed following irregularities in this regard.

- a. LP medicine was purchased in bulk quantities rather than day to day basis.
- b. Doctor prescription was also not available
- c. Brand names were not mentioned on bills to confirm the genuineness of charged rates.
- d. Medicines/surgical items of frequent use were purchased through LP at higher rates instead of meeting their demand through bulk purchase.

This resulted in irregular/un-economical expenditure on purchase of LP medicines amounting to Rs 28.173 million.

Audit holds that due to weak internal and financial controls, irregular purchase of medicines was made un-economically.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that LP medicine was purchased in accordance with “Policy and operational guidelines for local

purchase of medicine” both for specific patients & in bulk quantity to ensure the availability of life saving/essential medicine round the clock for emergency patients in accordance with LP policy and guideline in the best interest of public. Moreover, all LP medicine is purchased from rate awarded to vendor for the F/Y 2021-22. DAC directed the management to constitute an inquiry committee at authority level to investigate the facts that; whether the condition for purchase of LP not for more than 7 days applied or not; whether bulk items purchased through LP after award of central rate contract; provision of forms 9 and 10 and fix responsibility upon persons at fault. No progress/compliance was intimated till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 3.4.2.2.4 having financial impact of Rs 2.185 million.

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

(PDP No.55)

17.4.4 Irregular purchase of LP Medicine – Rs 24.685 million

As per clause 2 (iv) of the P&SHD, Government of Punjab 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), LP medicine should be purchased through rate contract and L.P medicine should not be for more than seven days for the patient.

Scrutiny of accounts record of DHA, Bhakkar for the FY 2021-22, revealed that following DDOs made purchases of LP medicines for Rs 24.685 million without making framework rate award for the FY 2021-22. The purchases made were held irregular because guidelines of health department Government of Punjab were not observed and found following irregularities.

- a. Rate contract of LP medicine was not made through local vendor / PPRA website.
- b. LP medicine was purchased in bulk quantities rather than day to day basis.
- c. Doctor prescription was also not available
- d. Brand names were not mentioned on bills to confirm the genuineness of charged rates.

- e. Medicines/surgical items of frequent use were purchased through LP at higher rates instead of meeting their demand through bulk purchase.

This resulted in irregular purchase of medicines Rs 24.685 million.

(Rs. in million)

Sr. No.	Name of Formations	Amount
1	MS THQ Hospital Darya Khan	6.044
2	MS THQ Hospital Kallur Kot	6.265
3	MS THQ Hospital Mankera	5.936
4	MS THQ Hospital Mankera	3.577
5	SMO RHC Behal	1.016
6	SMO RHC Hyderabad	1.311
7	SMO RHC Dhandla	0.536
Total		24.685

Audit holds that due to weak internal and financial controls, LP medicines were purchased in violation of policy guidelines.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that hospitals purchased LP medicine both for specific patients & in bulk quantity to ensure the availability of life saving / essential medicine round the clock for emergency patients in accordance with LP policy and guideline. Audit contented that frequently used medicines/surgical items were procured at MRPs through LP method instead of ensuring its required quantities through bulk purchases. DAC directed the management to constitute an inquiry committee at authority level to investigate the facts that; whether the condition for purchase of LP not for more than 7 days applied or not; whether bulk items purchased through LP after award of central rate contract; provision of forms 9 and 10 and fix responsibility upon persons at fault. No progress/compliance was intimated till finalization of this report.

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

(PDP No. 97, 115, 141, 147, 157, 167, 174)

17.4.5 Irregular/un-economical purchase of medical gases by violating PPRA rules – Rs 11.203 million

According to rule 8, 9, 12 and 22 of PPRA, 2014, a procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any

splitting or regrouping of the procurements so planned. Further, a procuring agency shall advertise procurement of more than two hundred thousand rupees and up to the limit of two million rupees on the website of the Authority. The procuring agencies shall use open competitive bidding or publication of request for tender as the principal method of procurement for the procurement of goods, services and works.

Audit of following formations for the FY 2021-22 revealed that management purchased medical gases for Rs 11.203 million without tendering in violation of PPRA rules. This resulted in irregular / un-economical expenditure on medical gases for Rs 11.203 million.

Rs in million		
Sr. No.	Name of formations	Amount
1.	THQ Hospital Darya Khan	9.005
2.	THQ Hospital Kallur Kot	2.198
Total		11.203

Audit holds that due to weak internal controls, procurement was made in violation of PPRA rules ibid.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that due to sudden increase in COVID-19 patients' utilization of medical gasses increased and supply was also affected. The gasses were purchased at minimum market rates after fulfilling codal formalities i.e. call quotations, comparative statements at prevailing market rates at that time. DAC directed the management to forward the case to FD for regularization.

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

(PDP No.99, 124)

17.4.6 Loss due to purchase of medicines at higher rates - Rs 2.730 million

As per clause 2 (iv) of P&SHD 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), LP medicine should be purchased through rate contract and should not be for more than seven days for the patient.

During audit of DHA Bhakkar for the FY 2021-22, it was noticed that management purchased frequently used medicine through LP during the FY 2021-22 at higher rates as compared to the rate award through bulk

purchase of medicine. This resulted in loss Rs 2.730 million to the public exchequer as detailed below.

Name of formation	Medicine /items	Quantity Procured Through LP FY 2021-22	Net Rate paid through LP FY 2021-22	Award Rate through Bulk FY 2021-22	Rate Difference	Excess Amount (Rs)
DHQ Hospital Bhakkar	Hollow Fiber Dialyzer F8 Complete Set including BTL+AVF needle	5,290	1207 (Fresenius)	1127 (Fresenius)	80	423,200
	Inj Omeprazole 40mg	4,782	230 (Loprot)	34.29 (Benzim)	195.71	935,885
THQ Hospital Darya Khan	Inj Omeprazole	4,492	340	34.71	305.29	1,371,362
Total						2,730,447

Audit holds that due to weak managerial controls medicines were purchased at higher rate than approved in central rate award contract.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that medicines were purchased for critical emergency patients. LP medicines purchased on day to day basis according to the patient's needs on maximum discounts offered by the pharmacies. Audit contented that all medicines were of frequently use hence were required to purchase through bulk at economical rates. DAC directed the management to constitute an inquiry committee at authority level to investigate the facts i.e. ; whether the demand raised for Dialyzer/Capsule Omeprazole in the FY 2020-21 was justified or less demand raised due to which huge quantity of said medicines purchased through LP; fix responsibility upon persons at fault. No progress/compliance was intimated till finalization of this report.

Audit recommends fixing of responsibility of loss against the person (s) at fault besides making good the loss to public exchequer.

(PDP No. 59, 92, 121)

17.4.7 Overpayment due to purchase of x-ray and medical gases at exorbitant rates – Rs 1.841 million

According to Rule 2.33 of PFR Vol-I, every government servant should realize fully and clearly that he will be held personally responsible

for any loss sustained by government though fraud or negligence on his part.

Scrutiny of accounts record of DDO of following formations, it was revealed that Medical Superintendents purchased x-ray items and medical gases without tendering process. Audit noticed that x-ray and medical gases were purchased at higher rates as compared to rates of DHQ Hospital in the same quarter. This resulted in loss to the Government due to excessive rate of x-ray items and medical gases for Rs 1.841 million.

(Rs in million)		
Sr. No.	Name of formation	Amount
1	THQ Hospital Darya Khan	1.653
2	THQ Hospital Mankera	0.188
Total		1.841

Audit is of the view that due to weak internal and financial controls, X-ray and medical gases were purchased at higher rates.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, department replied that due to non-availability of main supplier of x-ray films in this under privileged area of Darya khan, only 1 to 5 packets are locally arranged time to time. Further, it was stated that market based and reasonable rates were charged and moreover three quotations were also attached along with comparative statement. DAC directed to constitute the inquiry committee to enquire the matter in light of notification issued by Government of Pakistan Industries and Production Division Islamabad dated September 03, 2021 and expedite the recovery.

Audit recommends recovery from concerned person(s) besides fixing of responsibility for lapse and negligence.

(PDP No. 100, 142)

C) Others

17.4.8 Non-deduction / non-deposit of Income Tax, GST & PST – Rs 3.870 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% on purchases, 6% on services and 7.5 % on development (Civil works) respectively. Further, according to Punjab Sales Tax Act, 16% PST is required to be deducted at source from payment made to service providers. According to Central Board of Revenue Standing Instructions read with notification SRO 660 (1)/2007 dated 30-06-2007 all withholding agents shall make purchases of taxable goods from a person duly register under Sales Tax Act, 1990, GST @ 1/5th of total value of the bill may be deducted at source and deposited it into Government Treasury.

During audit of following offices of DHA Bhakkar, it was observed that the applicable taxes were either not or less deducted at the time of making payment to the vendor. This resulted in non-deduction / non-deposit of income tax, GST and PST amounting to Rs 3.870 million.

(Rs in million)					
Sr. No.	Formations	Income Tax	PST	GST	Total
1	CEO DHA Bhakkar	0.101	-	0	0.101
		-	0.081	0	0.081
2	DHO Bhakkar	-	0.088	0.958	1.046
		0.525	0	0	0.525
		-	0.421	0	0.421
3	DHQ Hospital Bhakkar	-	0.330	0	0.330
		-	0.675	0	0.675
4	THQ Hospital Darya Khan	0.087	0	0	0.087
		-	0.045	0	0.045
5	THQ Hospital Kallur Kot	-	0.323	0	0.323
6	THQ Hospital Mankera	-	0.103	0	0.103
		-	0.039	0	0.039
		0.062	0	0	0.062
		0.032	0	0	0.032
Total					3.87

Audit holds that due to poor internal control and mismanagement applicable taxes were not deducted /deposited into Government Treasury.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 28.12.2022, formations admitted recoveries and also affected partial recoveries. DAC directed to expedite recoveries in above cases.

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

[PDP, 02, 15, 25,, 27, 30, 33, 49, 62, 95,104, 116, 144, 145, 146, 153]

CHAPTER 18

DISTRICT HEALTH AUTHORITY KHUSHAB

18.1 Introduction

a) There are 19 formations in DHA Khushab out of which audit of 09 formations was conducted. Total expenditure and receipt of these formations is Rs 1,724.036 and Rs 44.815 million out of which 23% expenditure and 15% receipt is audited.

Audit Profile of DHA Khushab

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Khushab	19	09	404.388	6.722
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2021-22 of the DHA, Khushab, total original budget (development and non-development) was Rs 2,229.470 million, supplementary grant was Rs 397.537 million and amount surrendered was Rs 422.200 million. The final budget was Rs 2,204.806 million. Against the final budget, total expenditure of Rs 2,130.741 million was incurred resulting in saving of Rs 74.066 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	1,875.82	328.711	-355.228	1,849.302	1,677.90	-171.406
Non-Salary	333.384	58.421	-63.134	328.671	442.769	114.098
Development	20.267	10.404	-3.838	26.833	10.077	-16.756
Total	2,229.470	397.536	-422.200	2,204.806	2,130.740	-74.066

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,433.17	1,719.43	-713.74	-29.334
2021-22	2,204.806	2,130.741	-496.266	-18.891

There was decrease in budget allocation and 24% increase in expenditure incurred during FY 2021-22 as compared to FY 2020-21, while there was overall saving / excess of 496.266 million during 2021-22 showing a decreasing trend of saving by 30% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Khushab was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicators	Target 2021-22	Achievement 2021-22	Percentage
1	OPD	2052520	1883936	91.79
2	Indoor	-	33566	-
3	Surgery	-	7616	-
4	FP Visits	-	14626	-
5	EPI Vaccination	31982	37427	117.03
6	Free Medicine Availability	-	100%	100
7	Out look	100%	98%	98%
8	Health Watch Monitoring Visit	100%	100%	100%
9	Knock Down Criteria	100%	100%	100%

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2021-22.

18.2 Classified summary of audit observations

Audit observations amounting to Rs 57.597 million were raised in this report during current audit of “DHA, Khushab.” This amount also includes pointed out recoveries of Rs 34.343 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

(Rs in million)

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	33.634
4	Procurement related irregularities	23.963
5	Management of accounts with commercial banks	0
6	Value for money and service delivery issues	-
7	Others	-
	Total	69.127

18.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Convened
2	2018-19	17	Not convened
3	2019-20	21	
4	2020-21	11	
5	2021-22	05	

18.4 AUDIT PARAS

A) HR / Employees related

18.4.1 Overpayment of pay & allowances – Rs 33.634 million

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 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 per letter no. PMU/PHSRP/G-I-06/61/760 dated 16th March, 2007 issued by the Government of the Punjab, Health Department, the PHSRP allowance is payable only when the doctors / paramedics and other staff perform their duties at RHCs / BHUs under the PHSRP. 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 somewhere else will not be entitled to PHSRP (HSR) allowance and any such allowance paid should be recovered. Further, no HSRA is admissible during leave period.

DDOs of the various formations of DHA Khushab paid Rs 33.634 million on account of pay and allowances to the officers / officials in violation of the rules *ibid*. This negligence on the part of management resulted in overpayment to employees which needs to be recovered as detailed at **Annexure-V**.

Audit holds that due to weak internal controls, payment of allowances was paid to employees without admissibility.

The matter was reported to PAO in November 2022. DAC in its meeting held 09-02-2022 directed to expedite the recovery of overpaid allowances and fix responsibility against the persons at fault. No further progress was made till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 3.4.1.1.1 having financial impact of Rs 20.009 million and also in Audit Report for Audit Year 2020-21.

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

[PDP No. 06, 09, 14, 22, 27, 29, 30, 31, 37, 39, 41, 42, 43, 47, 48, 50, 51, 54, 56, 57]

B) Procurement related irregularities

18.4.2 Irregular purchase without annual planning – Rs 23.963

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 object 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.

DDOs of the following formations incurred an expenditure of Rs 23.963 million without annual planning by splitting the indents to avoid tendering process. Audit further noticed that advertisement was not floated on PPRA website along with two national newspapers in violation of criteria ibid. This resulted in irregular purchase by splitting the indents of Rs 23.963 million.

(Rs in million)

Sr. No.	Name of formations	Items	Amount
1	CEO DHA Khushab	Stationary, printing, purchase of plant & machinery & others	9.055
2	DHO Khushab	Mobile phones	2.162
3	THQ Hospital Khushab	Lab items, plant & machinery, Purchase of F&F & others	8.19
4	THQ Hospital Quaidabad	Printing, Gas, X-Ray & others	4.556
Total			23.963

Audit holds that non-compliance of rules was due to weak internal controls.

The matter was reported to PAO in November 2022. DAC in its meeting held 09-02-2022 directed to hold an inquiry at the level of administrative department. No progress was shown till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 3.4.1.2.1 having financial impact of Rs 4.480 million and also in Audit Report for Audit Year 2020-21.

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

[PDP No. 04, 12, 25, 40]

CHAPTER 19

DISTRICT HEALTH AUTHORITY MIANWALI

19.1 Introduction

a) There are 22 formations in DHA Mianwali out of which audit of 06 formations was conducted. Total expenditure and receipt of these formations is Rs 1,291.557 and Rs 18.978 million out of which 30% expenditure and 20% receipt is audited

Audit Profile of DHA Mianwali

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure Audited	Receipts Audited
1	DHA Mianwali	22	06	387.467	3.795
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2020-21 of the DHA, Mianwali, total original and budget (development and non-development) was Rs 3,010.616 million, supplementary grant was Rs 1.472 million and amount surrendered was Rs 996.337 million. The final budget was Rs 2,326.047 million. Against the final budget, total expenditure of Rs 2,124.943 million was incurred resulting in saving of Rs 201.104 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	2,229.87	227.781	-737.957	1,719.696	1603.343	-116.353
Non-Salary	778.262	79.499	-257.559	600.202	515.144	-85.058
Development	2.483	4.488	-0.822	6.149	6.456	0.307
Total	3,010.616	311.768	-996.337	2,326.047	2,124.943	-201.104

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	2,948.423	1,822.345	-1,126.078	38
2021-22	2326.047	2,124.943	-201.104	09

There was 2% increase in budget allocation and 70% decrease in expenditure incurred during FY 2021-22 as compared to FY 2020-21, while there was overall saving of Rs 201.104 million during FY 2021-22.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Mianwali was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels.

Sr. No.	Key Indicators	Target 2021-22	Achievement 2021-22	Percentage
1	OPD	3846763	2603839	68
2	Indoor	50533	40413	80
3	Surgery	1367	1075	79
4	FP Visits	87274	59323	68
5	EPI Vaccination	55009	59295	108
6	Free Medicine Availability	100	100	100
7	Out look	100	100	100
8	Health Watch Monitoring Visit	2531	2545	101
9	Knock Down Criteria	100	98	98

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2021-22.

19.2 Classified summary of audit observations

Audit observations amounting to Rs 64.113 million were raised in this report during current audit of “DHA, Mianwali.” This amount also includes pointed out recoveries of Rs 15.522 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

		Rs in million
Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	8.646
3	HR/Employees related irregularities	6.876
4	Procurement related irregularities	42.270
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	-
7	Others	6.321
Total		64.113

19.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss remaining audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Convened
2	2018-19	17	Not convened
3	2019-20	21	
4	2020-21	11	
5	2021-22	04	

19.4 AUDIT PARAS

A) Fraud / misappropriation

19.4.1 Fraudulent drawl of funds for purchase of medicine - Rs 8.646 million

As per Rule 2.33 of PFR Vol 1 each and every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government due to fraud or negligence on his part or on the part of any other Government servant to the extent to which he contributed to the loss.

During scrutiny of record of CEO Health Mianwali for the period 2021-22, it was observed that medicine / drugs / supplies were procured from M/s Akram Brothers Lahore. The total claim of the firms as per delivery challan was Rs 5,004,710 but the funds drawn from treasury as per FI data on account of Akram Brother were Rs 13,650,394 causing a difference of Rs 8,645,684. This resulted in fraudulent drawl of funds for medicine purchase Rs 8.646 million.

Audit holds that due to weak internal controls and financial indiscipline, the funds were drawn in excess of actual claim.

The matter was reported to PAO in November 2022. Department replied that an inquiry was conducted under the supervision of Director (M&E) of Directorate General Health Punjab wherein it was decided to register an FIR against accused officers / officials along with four other recommendations. DAC in its meeting held on 10-02-2022 directed to implement recommendations of inquiry committee in letter and spirit. No progress was made till finalization of this report.

Audit recommends implementation of DAC decisions at the earliest.

(PDP No. 22)

B) HR / Employee related

19.4.2 Unauthorized payment of inadmissible allowances – Rs 6.876 million

According to Treasury Rule 7, CA 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(i) 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 Mianwali for the FY 2021-22, it was observed that payments of inadmissible allowances of Rs 6.876 million were made to the officials / officers. This resulted in unauthorized payment of inadmissible allowances of Rs 6.876 million as detailed at **Annexure-W**.

Audit holds that payment of allowances without admissibility was due to weak financial controls.

The matter was reported to PAO in November 2022. Management of DHQ Hospital Mianwali and THQ Hospital Esa Khel replied that residence of MS was being used to store medicines during the period under audit. DAC in its meeting held on 10-02-2022 directed provide evidence of conversion of residence into stores. DAC further directed to expedite recovery from the concerned officials. No progress was made till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 4.4.2.1.1 having financial impact of Rs 31.336 million and also in Audit Report for Audit Year 2020-21.

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

(PDP-31, 38, 39, 44, 45, 56, 58, 80, 81, 89, 105, 113, 119, 124)

C) Procurement related irregularities

19.4.3 Irregular expenditure on purchase – Rs 27.364 million

According to Rule 8 of PPRA Rules 2014, a procuring agency shall, within one month from the commencement of a financial year, devise annual planning for all proposed procurements with the object of realistically determining the requirements of the procuring agency, within its available resources, delivery time or completion date and benefits that are likely to accrue to the procuring agency in future. Moreover, according to Rule 9 of PPRA 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 DHA Mianwali, for the FY 2021-22, it was observed that expenditure amounting to Rs 23.944 million incurred on purchase of the following items without annual planning by splitting the indent. This resulted in irregular purchase of Rs 23.944 million.

(Rs in million)			
Sr. No.	Name of Formation	Items	Amount
1	CEO DHA Mianwali	Four Way Pallet	1.930
		Printing Material	9.644
		Green cloth for office table	1.395
		Panaflex (Different sizes)	1.215
2	THQ Kalabagh	Printing Material	2.673
		Purchase of x-ray films and fixer / developer	1.298
		Execution of civil works out of health council funds	2.122
3	THQ Hospital Piplan	Latex Gloves	2.277
		Printing Material	2.564
		Printing Material	2.246
	Total		27.364

Audit holds that due to weak administrative and financial management, procurement was made in violation of PPRA rule.

The matter was reported to PAO in November 2022. Department replied that inquiry was conducted under the supervision of Director (M&E) of Directorate General Health Punjab wherein it was decided to register an FIR against accused officers / officials along with four other recommendations. DAC in its meeting held on 10-02-2022 directed to implement recommendations of inquiry committee in letter and spirit.

DAC further directed to conduct inquiry at level of CEO in case of paras pertaining to THQ Kalabagha and Piplan. No progress was made till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 4.4.2.2.1 having financial impact of Rs 9.294 million.

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

(PDP No. 01, 04, 03, 07, 92, 102, 106, 120, 126, 132)

19.4.4 Irregular expenditure on purchase of auto-disposable syringes Rs 7.600 million

According to rule 8 & 9 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 object 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. According to Health Department's policy letter No. SO (P-1) H/RC 2001-2002/01, dated 29th September, 2001, no drug/ medicine shall be accepted & used without the report of DTL.

During scrutiny of record of CEO DHA Mianwali for the FY 2021-22, it was observed that a contract for supply of 96,000 3ml and 1,227,000 5ml disposable syringes @ Rs 10.58 and Rs 10.78 respectively was awarded to M/s SY'AH IMPEX Karachi vide letter No.8440-49 dated 08.05.2021. The firm, vide letter No.135/SAYH/BID/21 dated 28th May 2021, informed CEO (Health) that conventional disposable syringes were banned and therefore, offered to supply auto-disposable syringes at the same rate. However, CEO (Health) purchased 475,000 auto-disposable syringes from local vendors amounting to Rs 7.600 million @ Rs 16.00 without competitive bidding by splitting. Moreover, DTL report was also not obtained. Irregular expenditure on purchase of auto-disposable syringes for Rs 7.600 million resulted in loss of Rs 2.527 million.

Audit holds that due to weak administrative and financial controls, syringes were procured in violation of PPRA.

The matter was reported to PAO in November 2022. Department replied that inquiry was conducted under the supervision of Director

(M&E) of Directorate General Health Punjab wherein it was decided to register an FIR against accused officers / officials along with four other recommendations. DAC in its meeting held on 10-02-2022 directed to implement recommendations of inquiry committee in letter and spirit. No progress was shown till finalization of this report.

Audit recommends implementation of the DAC decision at the earliest.

(PDP No. 02)

19.4.5 Irregular expenditure on procurement of medicine - Rs 5.548 million

According to Health Department's letter No. SO (P-1) H/RC 2001-2002/01, dated 29th September 2001, no drug/ medicine shall be accepted & used without the report of DTL. Moreover, payment on account of Drugs/Medicines shall be released to suppliers only on receipt of standard/positive DTL report. Further, according to Drug Act 1967, the payment to suppliers of medicines should be made after obtaining DTL reports.

During scrutiny of record of CEO DHA Mianwali for the FY 2021-22, it was observed that management incurred expenditure of Rs 5.548 million on procurement of medicines but the DTL of the same was not attached with the bills. This resulted in irregular expenditure on procurement of medicine without DTL report amounting to Rs 5.548 million as detail below:

Sr. No.	Description	Vendor	Invoice /date	Qty	Rate	Amount
1	Adsorbed Tetanus Vaccine BP 0.5ml vial of 20 doses	Amson Vaccines & Pharma (Pvt.) Ltd. Islamabad	1-1675 / 12.07.21		506	1.204
2	Polyvalent ASVS (Liquid) Inj. 10ml	-do-	IP-6371 / 13.07.21	6500	1487	0.966
3	Apple K1 Auto Dispoble Syringe 5.0 ml 100's	-do-	ADSL-0619 / 06.07.21	205	789	0.162
4	WEGO Black Silk 2/0, 30 mm	Akram Brothers & Co. Lahore	2382 / 30.06.21	13650	120	1.638
5	Farcocathe IV Cannula 22"	Al-Hamd Enterprises Karachi	11601/ 15.09.21	35500	44.44	1.578
Total						5.548

Audit holds that due to weak internal controls and financial indiscipline management of CEO DHA Mianwali failed to send DTL

sample timely and payment was made without DTL report in violation of rule above.

The matter was reported to PAO in November 2022. Department replied that inquiry was conducted under the supervision of Director (M&E) of Directorate General Health Punjab wherein it was decided to register an FIR against accused officers / officials along with four other recommendations. DAC in its meeting held on 10-02-2022 directed to implement recommendations of inquiry committee in letter and spirit. No progress was shown till finalization of this report.

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

(PDP No. 18)

19.4.6 Uneconomical purchase of laboratory items – Rs 1.758 million

According to Rule 4 of PPRA 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 THQ Hospital Kalabagh for the financial year 2021-22, it was observed that an expenditure of Rs 1.758 million was incurred on purchase of different types of laboratory items in violation of PPRA rules. It was further observed that rates of laboratory items were high as compared to rates of DHQ Hospital resulting in excess payment of Rs 0.829 million. **Annexure-X**

Audit holds that uneconomical purchase was due to weak internal controls and poor financial discipline.

The matter was reported to PAO in November 2022. DAC in its meeting held on 10-02-2022 directed to conduct inquiry at level of CEO. No progress was made till finalization of this report.

Audit recommends implementation of DAC decision at the earliest.

[PDP No. 108]

C) Others

19.4.7 Non-deposit of Government share of UHI / SSP – Rs 6.321 million

According to Secretary Specialized Healthcare and Medical Education Department (SH&MED), Government of the Punjab notification No. SO(DEV-I)25-69/2020(P-VI dated 15.04.2022, Interim Share Distribution Formula of Universal Health Insurance (UHIs) claims for empaneled public sector hospitals was notified as under:

- A. 20% of the total amount of UHIs claims received by the Hospital under the administrative control of P&SHD shall be utilized for provision of medicine / disposables and arranging diagnostic tests for the patients.
- B. Remaining 80% of the UHIs claims shall be distributed as 15% for repair and maintenance of hospital, 15% incentive to HR of the hospital concerned and 70% Government share.

During audit of following formations DHA Mianwali for the FY 2021-22, it was observed that claim of Rs 8.404 million was raised by the hospitals due to provision of various services / treatment to patients under Sehat Sahulat Programme, however, the share was not distributed as per above referred criterion. This resulted in non-deposit of UHI Share of Government Rs.6.321 million.

Sr. No.	Name of Formations	Total Claim submitted to UHI	20% Share of claim	Rs in million		
				Distribution of 80%		
				15% Repair of Hospital	15% HR Incentive	70% Government Share
1	DHQ Hospital Mianwali	3.425	0.685	0.411	0.411	1.918
2	THQ Hospital Isakhel	2.868	0.574	0.344	0.344	1.606
3	THQ Hospital Kalabagh	0.889	0.178	0.107	0.107	0.498
4	THQ Hospital Piplan	1.122	0.224	0.135	0.135	0.628
	Total	8.304	1.661	0.997	0.997	4.65

Audit is of the view that due to internal controls failure and financial indiscipline, government share was not deposited into treasury.

The matter was reported to PAO in November 2022. Department replied that appropriate share as per formula had been distributed. DAC in its meeting held on 10-02-2022 directed to provide detail of share distribution along with documentary evidence. No progress was shown till finalization of this report.

Audit recommends implementation of DAC decision at the earliest.

(PDP No. 46, 88, 97, 115)

CHAPTER 20

DISTRICT HEALTH AUTHORITY SARGODHA

20.1 Introduction

a) There are 39 formations in DHA Sargodha out of which audit of 10 formations was conducted. Total expenditure and receipt of these formations is Rs 2,904.452 and Rs 3.183 million out of which 40% expenditure and 45% receipt is audited.

Audit Profile of DHA Sargodha

Rs in million					
Sr. No.	Description	Total No. of Formations	Audited	Expenditure audited	Receipts audited
1	DHA Sargodha	39	10	1,161.781	1.432
2	<ul style="list-style-type: none"> • Assignment Accounts • SDAs 	-	-	-	-
3	Foreign Aided Projects	-	-	-	-

b) Comments on Budget and Accounts (Variance Analysis)

As per appropriation accounts for the FY 2021-22 of the DHA, Sargodha, total original budget (development and non-development) was Rs 3,967.992 million, supplementary grant was Rs 1,532.254 million and amount surrendered was Rs 1,611.083 million. The final budget was Rs 3889.161 million. Against the final budget, total expenditure of Rs 3,494.150 million was incurred resulting in saving of Rs 395.113 million. The break-up of total budget and expenditure is given in the following table:

(Rs in million)						
Description	Original Grant	Supp. Grant	Surrender	Final Grant	Exp.	Excess (+) / Saving (-)
Salary	3,125.69	1,205.107	-1,269.091	3,061.703	2,961.12	-100.585
Non-Salary	825.851	318.406	-335.312	808.945	525.995	-282.950
Development	16.454	8.740	-6.681	18.513	7.037	-11.476
Total	3,967.991	1,532.253	-1,611.083	3,889.161	3,494.048	-395.113

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

FY	Final Grant	Expenditure	Excess (+) / Saving (-)	% age of saving
2020-21	4,358.940	3,224.39	1,134.00	26
2021-22	3,889.161	3,494.15	395.113	11

There was 26% decrease in budget allocation and 8% increase in expenditure incurred during FY 2021-22 as compared to FY 2020-21, while there was overall saving of 395.113 million during 2021-22 showing an decreasing trend of sailing 40% as compared to FY 2020-21.

c) Sectoral Analysis

i. Analysis of Targets and Achievements

Sectoral analysis of DHA Sargodha was made on the basis of following qualitative indicators set by Health Department for the FY 2021-22. The objectives of indicators included improving health facilities at each health unit, providing better environment, facilitating the patients in OPD and free of cost health services to the patients through appropriate monitoring at all levels. However, DHA Sargodha was not given targets vis-à-vis indicators by the Health Department.

Sr. No.	Key Indicators	Target 2021-22	Achievement 2021-22
1	OPD	-	5,491,830
2	Indoor	-	277,235
3	Surgery	-	45,023
4	FP Visits	-	22,295
5	EPI Vaccination	-	32649
6	Free Medicine Availability	-	146,833
7	Out look	-	-
8	Health Watch Monitoring Visit	-	-
9	Knock Down Criteria	-	-

ii. Service delivery issues

Analysis of the achievements mentioned in the above table show that DHA lagged behind in achieving target number of patients in the case of outdoor, indoor and surgical during 2021-22.

20.2 Classified summary of audit observations

Audit observations amounting to Rs 213.246 million were raised in this report during current audit of DHA Sargodha. This amount also includes pointed out recoveries of Rs 51.020 million. Summary of audit observations classified by nature is as under:

Overview of audit observations

Rs in million

Sr. No.	Classification	Amount placed under audit observation
1	Non-production of record	-
2	Fraud, embezzlement, and misappropriation	-
3	HR/Employees related irregularities	15.152
4	Procurement related irregularities	186.849
5	Management of accounts with commercial banks	-
6	Value for money and service delivery issues	11.245
7	Others	-
	Total	213.246

20.3 Brief comments on status of compliance with PAC directives

The Audit Reports pertaining to following years have been submitted to the Governor of the Punjab. Audit report for the year 2017-18 was discussed in PAC meeting convened in January 2022. However, PAC meeting to discuss these audit reports is yet to be convened.

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2017-18	23	Convened
2	2018-19	17	Not convened
3	2019-20	21	
4	2020-21	11	
5	2021-22	04	

20.4 AUDIT PARAS

A) HR / Employee related

20.4.1 Overpayment on account of pay & allowances during leave period - Rs 7.722 million

According to Finance Department, Government of Punjab letter No. FD.SR-I/6-8/2018 dated 30.09.2020 it is advised that the doctors are not entitled to grant of HPA, SHCA, NPA and HSRA during leave period. Moreover, as per Leave Rules 1981, pay is not admissible during extra ordinary leave. Moreover, according to Rule 1.15 of Punjab Travelling Allowance Rules, CA is not allowed during leave. Further, according to Finance Department letter No.FD.SR-I/9-34/2011 dated 12.10.2017 addressed to DAO Okara, incentive allowance is not admissible during earned leave.

Scrutiny of HR record of the following formations of DHA, Sargodha for the FY 2021-22, revealed that payments of inadmissible pay & allowances of Rs 7.722 million were made to the officials /officers during earned leave and EOL period in violation of the rules ibid. This resulted in overpayment of pay and allowances of Rs. 7.722 million.

(Rs. in million)

Sr. No.	Name of Formation	Leave Type	Amount
1	CEO DHA SGD	Earned leave	0.495
2	DHO Sargodha	Earned leave	0.957
3	DHO Sargodha	EOL	0.041
4	THQ Hospital 46/SB	Earned leave	0.918
5	THQ Hospital Sillanwali	Earned leave	2.034
6	THQ Hospital Bhagtanwala	Earned leave	1.061
7	THQ Hospital Bhalwal	Earned leave	0.474
8	THQ Hospital Bhera	Earned leave	0.475
		EOL	0.064
9	THQ Hospital Kotmomin	Earned leave	0.788
10	THQ Hospital Sahiwal	Earned leave	0.415
Total			7.722

Audit holds that due to weak internal control, payment of allowances was made to employees without admissibility.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 27.12.2022, department replied that as per notification No. U.O.NO.FD.SR-1/6-8/2018 dated 11.06.2022 of Government of the Punjab Finance Department Lahore the performance based allowances would not be deducted on any leave for the period of first 90 days. Department admitted recovery of cCA and stated that recovery has been

started through payroll system. DAC directed for expediting recovery of CA besides seeking clarification from Finance Department regarding admissibility of performance based allowance for first 90 days of leave during FY 2021-22. No progress/compliance was intimated till finalization of this report.

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

(PDP No. 7, 23, 24, 39, 66, 72, 88, 106, 110, 127 & 144)

20.4.2 Undue financial benefit to janitorial service providers - Rs 4.955 million

According to clause 1.2 and 3.4 (Section-C) of contract agreement made between P&SHD and Service Providers, the contract shall be interpreted in accordance with the law of Islamic Republic of Pakistan. Further, service provider shall take out and maintain the group life insurance of staff at its own cost and will share the proof of such payment of group insurance of its employees with the management of hospital.

Scrutiny of record of following formations of DHA Sargodha for the FY 2021-22, revealed that service providers paid to janitorial staff below the schedule wage rates notified by Finance Department Government of the Punjab and did not get their employees group insured in violation of contract. Audit further noticed that the management neither implemented the schedule wage rate nor proof of payments of group insurance was available on record or attached with the invoices submitted by the service providers. This resulted in un-due financial benefit to service providers Rs.4.955 million.

(Rs. in million)

Sr. No.	Name of Formation	Name of Service Provider	Recoverable Below Schedule Wage Rate Paid	Recoverable amount of group insurance	Total
1	THQ	M/S Super Care Service Pvt. Ltd	1.393	0.130	1.523
2	Hospital Bhalwal	M/S Sarmik Pvt. Ltd	0.672	0.025	0.697
3	THQ	M/S Babar & Umar Pvt. Ltd	0.173	0.259	0.432
4	Hospital Bhera	M/S Sarmik Pvt. Ltd	0.032	0.050	0.083
5	THQ	M/S Babar and Umar Pvt. Ltd	1.393	0.130	1.523
6	Hospital Kotmomin	M/S Sarmik Pvt. Ltd	0.672	0.025	0.697
Total			4.335	0.619	4.955

Audit holds that due to weak internal and financial controls, clauses of contract were not implemented.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 27.12.2022, department replied that letters have been written to PMU P&SHCD Lahore to implement the minimum wage rate and other conditions of the MOU. DAC directed the management to recover the penalty regarding less wages and group insurance as per MOU and take up the matter with PMU (P&SHD) to ensure provision of bank advice from service providers regarding transfer of salary to employees in their bank account in future besides get proof of group insurance of employees from service provider. No progress/compliance was intimated till finalization of this report.

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

(PDP No. 93, 94, 95, 117, 118, 119, 139, 140 & 141)

20.4.3 Unauthorized payment of inadmissible allowances – Rs 2.475 million

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 a designated residence is available, the Government servant for whom it is meant cannot draw HRA even if he does not reside in it. Moreover, 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. As per financial rules, 45% HRA is only admissible to employee working in big cities.

Scrutiny of HR data of the following formations for the FY 2021-22, revealed that payment of Rs.2.475 million on account of different inadmissible allowances was made to the officers / officials in violation of the rules *ibid*. This resulted in overpayment of inadmissible allowances of Rs 2.475 million.

Rs. in million			
Sr. No.	Name of Formation	Description	Amount
1	THQ Hospital 46/SB	HRA & CA having accommodation within premises	0.846
2	THQ Hospital Sillanwali	HRA & CA having accommodation within premises	0.308
		SSB after regularization period	0.748
3	THQ Hospital Bhalwal	SSB after regularization period	0.071
4	THQ Hospital Bhera	HRA & CA having accommodation within premises	0.342
5	THQ Hospital Sahiwal	HRA 45% instead of 30%	0.048

6	THQ Hospital Sahiwal	HRA & CA having accommodation within premises	0.112
Total			2.475

Audit holds that due to weak internal controls, payment of allowances was made to employees without admissibility.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 27.12.2022, department replied that letter has been issued to all the concerned ward servants & ward cleaners for submission of recovery of mentioned amount as early as possible. DAC directed the management for recovery of HRA and CA from the occupants besides fixation of regularized employees and recovery of overpaid amount. Accordingly, the compliance and update position of recovery be intimated to audit on quarterly basis. No progress/compliance was intimated till finalization of this report.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 5.4.1.1.1 having financial impact of Rs 7.295 million and also in Audit Report for Audit Year 2020-21.

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

(PDP No.42,67,68,87,109,145 & 148)

B) Procurement related irregularities

20.4.4 Irregular purchase by splitting Rs. 62.375 million

According to rule 8, 9 & (10) 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 object 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. Procuring agency shall determine specifications in a manner to allow the widest possible competition which shall not favor any single contractor nor put others at disadvantage.

Scrutiny of accounts record of following formations of DHA Sargodha for the FY 2021-22, revealed that DDOs incurred an expenditure of Rs 62.375 million on purchase of different items through quotations without annual planning by splitting the purchases in small orders to avoid tendering process. Furthermore, neither specifications were mentioned on supply orders nor on the bills of the suppliers. Brand names and specifications of supplied material were missing on the bills. In absence of specifications and brand name, genuineness and reasonability of rates could not be authenticated. This resulted in irregular and uneconomical purchases of Rs. 62.375 million.

Rs. in million			
Sr. No.	Name of Formation	Items	Amount
1	CEO DHA SGD	Medicine racks, UPS & Batteries, cleanliness material, stationary, printing, etc.	4.396
2	DHO Sargodha	Stationary, printing, cost of other store and others	3.520
3	THQ Hospital 46/SB	Stationary, printing, cost of other store and others	9.610
4	THQ Hospital Sillanwali	Lab items, cost of other store, printing and others	3.025
5	THQ Hospital Bhagtanwala	Printing, cost of other store and Machinery and Equipment	0.842
6	THQ Hospital Bhera	Printing, cost of other store and others and Advertisement & Publicity	10.417
7	THQ Hospital Kotmomin	Stationary, cost of other store and others	2.088
8	THQ Hospital Sahiwal	Stationary, Printing, Advertising and Publicity, Furniture & Fixtures, Cost of other store and Others	25.600
9	RHC Hujjan	Stationary, cost of other store and others	2.877
Total			62.375

Audit holds that due to weak internal controls, procurement was made in violation of PPRA rules *ibid*.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 27.12.2022, department replied that all purchases mentioned in this para are within the limit of two Lac rupees and not a single purchase of same items is done via two lac rupees bills which collectively exceed the limit of two lac rupees. Furthermore, supply orders were issued and detail specifications were mentioned in the supply orders. Audit contented that splitting is evident from record as well proper specs were not found mentioned on supply orders and bills. DAC directed the management to get the expenditure regularized from Finance Department. Further an inquiry at authority level shall be held to fix the responsibility.

This issue had already been reported in the Audit Report for Audit Year 2020-21 vide para number 5.4.1.2.1 having financial impact of Rs 1.417 million and also in Audit Report for Audit Year 2020-21.

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

(PDP No. 13,12, 25, 29, 53, 62, 82, 83, 116, 124, 132, 133, 156 158, 172c& 173)

20.4.5 Irregular purchase of LP medicine - Rs 76.787 million

As per clause 2 (iv) of P&SHD 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), LP medicine should be purchased through rate contract and LP medicine should not be for more than seven days for the patient. Local purchase of medicines should not be more than 15%. 10% budget is reserved for disaster and emergencies.

Scrutiny of record of DHA Sargodha for the FY 2021-22, revealed that DDOs made purchases of LP medicines for Rs 76.787 million without rate contract for the FY 2021-22. Furthermore, LP medicines were procured in excess of budget provided for LP. The purchases made were held irregular because above referred guidelines were not observed and found following short comings.

- a. Rate contract of LP medicine was not awarded.
- b. LP medicine was purchased in bulk quantities rather than day to day basis.
- c. Purchases were made on the requisitions of store keeper of DHO rather than obtaining requirements of BHUs through the MOs/WMOs.

- d. Indenting, requisition/approval was ignored which made it doubtful the issuance / distribution of the LP medicines to the BHUs.
- e. Only generic name was mentioned on bills resulting in non-verification of the aspect either local or multinational which brand medicines actually provided and what was actual MRP of procured medicines.
- f. Date of manufacturing, expiry and batch number was not mentioned on the bills.
- g. Medicines/surgical received in bulk quantities through LP were utilized without DTL and manufacturer warranty certificates.

This resulted in irregular purchase of medicines Rs 76.787 million.

(Rs. in million)

Sr. #	Name of Formation	Amount of LP Medicines	Amount of LP medicines beyond limit
1	DHO Sargodha	32.182	-
2	RHC Hujjan	5.459	-
3	THQ Hospital 46/SB	3.017	1.650
4	THQ Hospital Sahiwal	25.339	18.354
5	THQ Hospital Sillanwali	2.037	2.037
6	THQ Hospital Bhagtanwala	1.122	1.122
7	THQ Hospital Bhalwal	4.997	4.997
8	THQ Hospital Bhera	2.634	2.634
Total		76.787	30.794

Audit holds that due to weak internal and financial controls, LP medicines were purchased in violation of rule ibid.

The matter was reported to CEO/PAO in November, 2022. Department replied that all the medicines in question were purchased to fulfill the criteria of essential medicines according to Government instruction / goals to accommodate the “Data Pack” medicines, as in the absence of these medicines the monthly targets are effected. Moreover, purchase were on maximum discount rates and detailed specifications of all purchased items are accordingly mentioned on each invoice / bill. Furthermore, as per policy of Government of the Punjab, emergency, operation theater and Labour Room is 100% free medicine supply and in indoor 75 – 85 % free medicines while rate contract for bulk purchase of medicine done at DHA level was of less than 100 items and medicine items used in hospital were more than 200. Audit contented that purchases were made through quotations as well in excess of limit fixed for LP

medicines. No frame work rate contract was made. DAC meeting was not convened.

Audit recommends regularization of expenditure besides fixing of responsibility for lapse and negligence.

(PDP No. 26,35,48, 51, 70, 78, 121, 149, 162 & 169)

20.4.6 Loss to Government due to purchase of syringes at higher rates – Rs 19.604 million

According to rule 8, 9 & (10) (1), 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 object 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. A procuring agency shall announce in an appropriate manner all proposed procurements for each FY and shall proceed accordingly without any splitting or regrouping of the procurements so planned. 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 record of CEO DHA, Sargodha for the FY 2021-22, revealed that annual demand of syringes for the hospitals of DHA as detailed below was obtained and the tender was advertised but the same could not be awarded. Afterwards, it was observed that no serious efforts were made to ensure award of syringes in bulk purchase keeping in view its volume and implication. Resultantly the hospitals purchased this surgical item at higher rates / MRP from LP vendors or through quotations. This resulted in extra financial burden and loss to health authority on purchase of syringes Rs.19.604 million.

Detail of annual demand of Syringes DHA Sargodha for the FY 21-22		
Sr. No.	Name of Hospital	Annual Demand of 5ml Syringes FY 2021-22
1	CEO Office (BHUs, RHCs, RDs, Dispensaries)	800,000
2	THQ Hospital Sillanwali	50,000
3	90/SB	20,000
4	Bhalwal	150,000
5	Shahpur	50,000
6	Kotmomin	40,000
7	Bhagtanwala	50,000
8	Bhera	-
9	Sahiwal	100,000
10	46/SB	30,000

11	T.B. Hospital	10,000
	Total demand of Syringes for the procurement 21-22	1,300,000
	Rate approved in Rate Contract Distt. Bhakkar FY21-22	9.92 / Syringe
	Procured and being procured from LP vendors / quotations (Average Rate of LP purchases)	Rs.25 / Syringe
	Difference of Rate	Rs.15.08/Syringe
	Total accumulated loss to DHA on purchase of Syringes though local purchase due to not award of rate contract	19,604,000

Audit holds that due to weak financial controls, central rate contract for syringes was not awarded.

The matter was reported to CEO/PAO in November, 2022. Department replied that open tender was floated for the purchase of drugs/medicines including syringes, the firm quoted rates but the purchase committee did not approve the rates for the procurement of syringes hence the award could not be made by the DHA Sargodha. Audit contented that quoted rates of Rs 18 / syringe was not approved and hospitals met their needs by purchasing at MRPs @ Rs 25 to Rs 45 per syringe through LP. DAC meeting was not convened.

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

(PDP No.11)

20.4.7 Loss due to purchase of medicine in bulk at MRP through LP vendor – Rs 23.064 million

According to para 2(ii) of policy and operational guidelines for local purchase of medicines, circulated by P&SHD, Government of the Punjab vide No. PSHD-TCO-I (M) 6-14/2017 dated 16.1.2017, 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.

Scrutiny of record of following formations of DHA, Sargodha for the FY 2021-22, revealed that management preferred to purchase medicine/surgical items frequently used in the hospital in routine throughout the year through LP vendor. No efforts were made to purchase these items through open tender / bulk medicines rate contract. Moreover, the rates paid by some hospitals for surgical items were much higher than paid by the other hospitals of district Sargodha for the same period. This resulted in loss / overpayment of Rs 23.064 million. **Annexure-Y**

(Rs. in million)

Sr. No.	Name of Formation	Amount
1	DHO Sargodha	5.658
2	THQ Hospital 46/SB	2.162
3	THQ Hospital Sillanwali	1.01
4	THQ Hospital Bhagtanwala	0.673
5	THQ Hospital Bhera	1.85
6	THQ Hospital Bhalwal	2.615
7	THQ Hospital Sahiwal	6.923
8	THQ Hospital Kotmomin	0.781
9	RHC Hujjan	1.392
Total		23.064

Audit holds that due to weak internal controls, medicines were purchased through LP rather making bulk medicines rate contract.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 27.12.2022, department replied that purchases are made on the actual demands of the hospitals after the approval of the purchase committee of this hospital. Surgical items purchased by different hospitals were of different specifications which cannot be compared with the other institutions. DAC directed the management to refer the para to P&SHD for regularization of exorbitant rate purchases. No progress/compliance was intimated till finalization of this report.

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

(PDP No. 28, 44, 45, 57, 58, 76, 77, 97,98,120, 122, 126,150,151, 152 & 170)

20.4.8 Loss due to purchases at exorbitant rate - Rs 5.019 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 from his own pocket.

Scrutiny of record of following formations of DHA, Sargodha for the FY 2021-22, revealed that DDOs purchased various items under different head of accounts at very uneconomical rates in comparison with the rates paid by other THQs of district Sargodha for same period. This resulted in overpayment and uneconomical purchases of Rs. 5.019 million.

(Rs. in million)

(Rs. in Lakhs)		
Sr. No.	Name of Formation	Amount
1	DHO Sargodha	0.325
		0.567
		1.220
		0.065
2	THQ Hospital 46/SB	0.107
3	THQ Hospital Bhalwal	0.585
4	THQ Hospital Bhera	0.198
5	THQ Hospital Kotmomin	0.086
6	THQ Hospital Sahiwal	0.368
		1.021
		0.192
7	RHC Hujjan	0.062
		0.122
		0.101
Total		5.019

Audit holds that due to weak internal and financial controls, purchases were made at exorbitant rates.

The matter was reported to CEO/PAO in November, 2022. Department replied that THQ Hospital Bhalwal Digital X-Ray System is installed while at THQ Hospital Sahiwal simple X-Ray system is installed and films of Digital X-Ray system are far more expensive than simple X-ray films. Digital X-ray films come in a packing of 150 films per box while simple X-Ray films come in a packing of 100-films per box. DAC meeting was not convened.

Audit recommends fixing of responsibility of loss against the person (s) at fault besides making good the loss to government.

(PDP No. 31, 32, 33, 37, 46, 96, 112, 142, 153, 154, 155, 166, 167 & 168)

C) Others

20.4.9 Un-authorized payment of GST - Rs 11.245 million

According to Finance Act, 2008 read with section 13 and Sr. No. 52, 52A (sixth schedule) of the Sales Tax Act, 1990, goods supplied to the hospitals run by the Federal or Provincial Governments or charitable operating hospitals of fifty beds or more or the teaching hospitals of statutory universities of two hundred or more beds shall be exempted from sales tax.

Scrutiny of accounts record of DHA, Sargodha for the FY 2021-22, revealed that DDOs of following formations expended Rs 66.669 million for the purchase of different items. Audit noticed that an amount of Rs 11.245 million on account of 17% GST was paid to the suppliers / contractors on exempted items. GST paid to suppliers was a case of overpayment and undue financial aid to suppliers and wastage of public funds allocated for the health services. This resulted in unauthorized payment of Rs 11.245 million to the suppliers/contractor.

(Rs in million)

Sr. No.	Name of Formation	Expenditure	GST 17%
1	District Health Officer Sargodha	14.249	2.423
2	THQ Hospital 46/SB	8.562	1.456
3	THQ Hospital Sillanwali	5.134	0.784
4	THQ Hospital Bhagtanwala	1.285	0.218
5	THQ Hospital Bhalwal	3.624	0.616
6	THQ Hospital Bhera	10.782	1.833
7	THQ Hospital Kotmomin	0.398	0.067
8	THQ Hospital Sahiwal	18.616	3.165
9	RHC Hujjan	4.019	0.683
Total		66.669	11.245

Audit holds that due to financial indiscipline, management paid GST suppliers for GST exempted items supplied to hospital.

The matter was reported to CEO/PAO in November, 2022. In DAC meeting held on 27.12.2022, department replied that bills of THQs hospitals were not entertained by DAO without GST so the hospitals had to submit the bills with GST. DAC directed the management to recover the amount of GST paid to the suppliers. No progress/compliance was intimated till finalization of this report.

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

(PDP No. 34,54,59,85,90,113,131,157 & 174)

CHAPTER 21

Thematic audit of District Health Authorities (Preventive Services)

21.1 Introduction

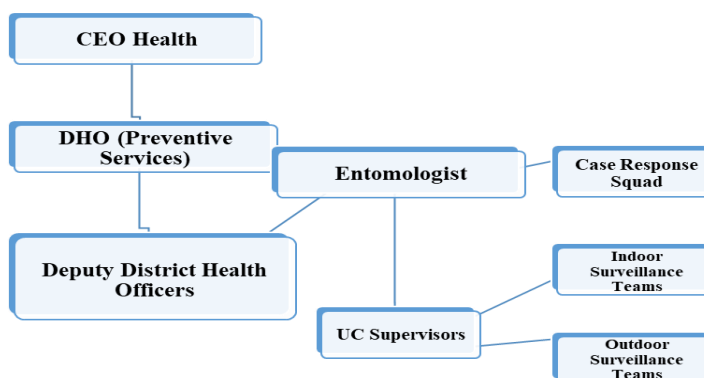
The theme "Preventive Services (Health)", has been selected for audit for the Audit Year 2022-23. Prevention of both communicable and non-communicable diseases is the primary responsibility of the health managers at the district level.

The Health Department Punjab oversees the three tiers of public health delivery system in Punjab: the Primary Health Care (PHC) facilities (BHUs and RHCs) etc., the Secondary Health Care Hospitals (District and Tehsil Headquarter hospitals) and the Teaching Hospitals. The Primary and Secondary Health Care facilities are managed by the district health authorities. CEOs (Health) and DO (Health) provide a link between the policy makers and the operating levels. They are responsible for interpreting and implementing Government policies and decisions and to monitor that the available resources in this sector are effectively distributed and efficiently utilized. Beyond policy and regulation, the Provincial Government's authorities are also responsible for the way the Health Care system is set up and works.

Under the theme of Preventive Services, following two sub-themes have been selected for thematic audit:

- i. Dengue Surveillance Program
- ii. COVID-19 preparedness and preventive measures

Organogram for Dengue Surveillance Program



21.2 Background

Dengue is the most rapidly spreading mosquito-borne viral disease in the world. In the last 50 years, incidence has increased manifold. Dengue viral cases started coming up in Punjab in recent years but were generally controlled with lesser number of casualties. However, the disease suddenly saw an upsurge in 2011 especially in Lahore and adjoining areas of Punjab. By 31-12-2011, a total of 21,685 cases of Dengue were reported in the province, including 17,610 in Lahore alone. A large number of these cases were cured while a total of 350 deaths in the province including 298 in Lahore were reported till 31-12-2011. After Lahore, maximum cases were reported from Faisalabad, followed by Rawalpindi, Pakpattan and Sheikhupura. A number of factors were assigned to this incidence including untimely rains conducive for growth and proliferation of Aedes larvae, prevalence of small water bodies especially in residential areas, less rigorous community preventive measures adopted early this year and lower level of public awareness regarding disease prevention.

COVID-19 On 31st December 2019, cases of pneumonia with unknown cause were detected in Wuhan City, Hubei province of China. During this reported period, the causal agent was not identified. On 11th and 12th January 2020, National Health Commission (NHC) China reported that the outbreak is associated with exposure in one of the seafood and livestock markets in Wuhan City. The Chinese authorities identified a new type of coronavirus on 7th January 2020. On 12th January 2020, China shared the genetic sequence of the novel coronavirus for countries to use in developing specific diagnostic kits.

21.3 Establishing the Audit Theme

21.3.1 Reasons of selection

The main theme of the audit ‘preventive services’ and the sub theme ‘Dengue surveillance program’ and ‘Covid-19 preparedness and preventive measures’ was selected to review whether the preventive services provided by Health Department at district level are managed effectively and efficiently with respect to the resources allocated for these activities and to evaluate the level of preparedness.

The thematic audit focused on Dengue Surveillance Program and COVID-19 preparedness and preventive measures at district level in 19 districts of Punjab. The approach of the audit is to examine the effectiveness of different government interventions both in rural and urban areas lying under jurisdiction of DHAs by considering different variables.

21.3.2 Purpose / Objective

The major objectives of the audit were:

- i. Whether the preventive services provided by Health Department at district level are managed effectively and efficiently with respect to the resources allocated for these activities
- ii. To review financial, organizational, social and governance structure of the program so as to comment on the performance of the program.
- iii. To review compliance with applicable laws, rules, regulations and procedures.
- iv. To ensure procurement of implements in economical manner

21.3.3 Scope

The audit covers all the aspects of the Program i.e., planning, financing and execution. Audit reviewed all the activities of the program in line with economy, efficiency and effectiveness. It also covers reviewing activities of the program regarding compliance with applicable rules, regulations and procedures based on following question;

1. What models or activities were adopted for creating awareness about prevention of diseases?
 - a. Literature
 - b. Electronic media
 - c. Posters
 - d. Workshops
 - e. Others
2. What type of immunization was arranged for COVID-19?
3. How many children or adults were provided the immunization facility?
4. Whether targets for immunization were achieved?
5. Identify outbreak of Dengue during the last three years and what measures were taken to address the outbreak?
6. Whether there exist adequate facilities to prevent outbreak of dengue?
7. Whether Monitoring and Evaluation system has been designed, installed and implemented for Dengue Control Program at appropriate level
8. Whether proper training has been imparted to the concerned staff?
9. What mechanism is available for inter departmental coordination?

10. How much funds were allocated for Dengue surveillance and COVID-19 preventive measures.
11. Bifurcation of salary and operational / non salary budget?
12. What was the total expenditure on stated preventive activities in the last three years?
13. Was the budget released sufficient to meet the needs of the District?
 - a. Yes
 - b. No
14. How many posts are sanctioned under different categories in the district for stated preventive activities?
15. How many posts are lying vacant under different categories in the district?

Risk Areas

- Recruitment/ hiring of staff
- Expenditure on surveillance arrangements
- Allocation of financial resources for preventive measures
- Deployment of human resources for preventive measures
- Vaccination campaign

22 Legal Framework governing the Theme

The 18th Constitutional Amendment provided strategic opportunities and fiscal space to the provinces for devising evidence-based, contextual approaches towards health issues within the province and define their own priorities and targets. The Government of the Punjab, Health Department, developed Punjab Health Sector Strategy (PHSS) 2019-28 to maximize the health sector outcomes by developing policies and launching initiatives.

23 Stakeholders and governmental organizations identified as directly or indirectly involved

Government of Pakistan, Government of Punjab, Ministry of Health Regulation, National Command & Operation Center (NCOC), and National Institute of Health, District Health Authorities of Punjab, Department assigned housekeeping activities for dengue along with various committees notified by the Government for this specific assignment i.e. DERC & Town/ Tehsil Emergency Response Committee (TERC) and general public are key stakeholders in terms of preventive services.

24 Role of important organizations

Provincial Government and District Health Authorities are striving to improve the health delivery standards for preventive services by providing technical and logistical support. The network of BHUs, RHCs, Tehsil Headquarter and District Headquarter hospitals managed by DHAs play a critical role in provision of preventive health services.

Health Department Punjab was unable to combat the Dengue hazards in isolation. In order to ensure effective liaison among all concerned sectors, The Project Management & Implementation Unit was held responsible to ensure coordination among all the concerned departments / sectors such as Local Government, Social Welfare, Women Development, Labour & Human Resource, Cooperatives, Industries, Commerce, School Education, Higher Education, Special Education, Livestock & Dairy Development, Home, Public Prosecution, Environment Protection, Information, Culture & Youth Affairs, Religious Affairs & Auqaf, Parks & Horticulture Authorities, Development Authorities & WASA. Composition and main tasks (ToRs) of the different committees are as under:

- **District Emergency Response Committee (DERC)**

Implementation of program activities, M&E, review of local situation, vector & disease surveillance, reporting & feedback,

- **Town/ Tehsil Emergency Response Committee (TERC)**

Implementation of program activities, M&E, review of local situation, vector & disease surveillance, reporting & feedback, community mobilization.

25 Organization Financials

No funds were allocated for the preventive service during 2019-22, however, the expenditure was incurred out of regular budget of the authorities during the period;

26 Field Audit Activity

26.1 Methodology

Thematic audit was conducted by adopting mixed method approach i.e. qualitative as well as quantitative methods were used in terms of data collection as well as data analysis. The primary as well as secondary data was collected.

26.2 Audit Analysis

26.2.1 Review of Internal Controls

Internal control mechanism of DHA was found less effective as internal control system across each program area was not functioning as envisaged and failed to manage the risks in case of pandemic outbreak. The District Health Authorities neither allocated separate funds for operations and establishment of High Dependency Units (HDUs) in case of pandemic spread nor set controls to monitor either of the two programs was functioning properly.

26.2.2 Critical Review

Health sector is a complex paradigm. The process of change in the sector must deal with a large number of competing forces operating in a multifaceted and multisectoral environment. Therefore, a holistic and innovative health care reform initiative must be considered as an absolute necessity to harness the health sector to deliver services in line with the highest quality standards. Despite a significant increase in resource availability and a sufficient level of allocated efficiency, the development in the health sector could not be based on holistic approach resulting in imbalances. Utilization of primary health care services remains limited due to various constraints. The preventive programs have a significant role in the sector but integration with mainstream health services has worried policy makers. The decentralization initiative has immense potential despite many irritants that need to be settled. The equity issues relating to poor and the vulnerable sections of society are a challenge as well.

Punjab, with an estimated population of 110 million, has poor health outcomes in comparison to other provinces of the countries in the region. Despite all efforts, inter-district inequities in service provision and slow progress in improving health status of the poor are key challenges for the province. The vertical approach, contributed in weakening of health services primarily by duplication of activities, drawing resources away from much needed primary health care services, resulting in weakened service delivery. Analysis of primary health care systems in the Punjab reveals staff absenteeism, low utilization of services, low quality of care, limited planning, lack of ownership, and absence of any meaningful referral links between primary, secondary, and tertiary health service outlets as some of the major ills affecting primary health care.

The audit collected the data from CEO/DHO offices under the theme of preventive service with focus on sub theme (i) Dengue surveillance program and (ii) COVID-19 preparedness and preventive

measures. Audit reviewed the facilities and HR with following (Strengths, Weaknesses, Opportunities and Challenges) SWOC analysis;

Strength	Sufficient Dengue Workers Allied Department carrying out activities of house keeping Having more than 10 years' experience of combating Dengue Free Vaccination facility provided in support with NDMA
Weakness	Non rotation of duties of dengue workers Improper monitoring the Dengue Program Pre-emptive approach only include field visit of dengue worker Preventive service of dengue after identification of case Non/less availability of working ventilator units
Opportunities	Running of Awareness campaign through free social media Launch of water supply scheme by government to overcome production of larva due to storage of water at home. Involvement of general public / notable persons for the issue
Challenges	To cover all the un-covered area for dengue preventive services To sensitize the general public regarding surveillance and eradication of dengue larva To provide the ventilator along with anesthetist at each health facility

Administrative/HR Issues:

- a. No specific funds were allocated for the theme.
- b. Renewal process of the contingent staff already hired is complex and lengthy process.

Implementation issues:

- a. Same staff was engaged in multiple assignments i.e. dengue / polio / covid etc.
- b. Non allocation of specific funds for the issues.

Service delivery issues:

- a. Limitation in availability of skilled staff.
- b. Less cooperation from general public regarding identification of Dengue larva
- c. Lack of essential equipment..

26.2.3 Significant Audit Observations

26.2.3.1 Service Delivery

26.2.3.1.1 Very low spacing for dengue and Covid 19 patients in district health facilities

According to Para 10(b) of Punjab District Health Authorities (Conduct of Business) Rules 2016, CEO DHA, Shall provide efficient primary & Secondary Healthcare services.

During thematic audit of the DHAs for the year 2021-22 it was noticed that management of DHA failed to manage existing primary & secondary healthcare facilities. Major Health facilities under the CEO DHAs have the 6895 beds capacity for indoor patients whereas, DHAs have allocated only 486 beds to facilitate the dengue patients and 789 beds for covid 19 patients, which was in terms of percentage was 7% and 11% only.

Similarly, in terms of population, facility was found very low that cannot be presented in terms of percentage. Tehsil wise resources data is given below:

Dengue Patients					
Division	Name of Medical Facility	Number of Health Facility	Total Indoor beds facility	No. of Beds Allocated for Dengue	%age of space for Dengue patients
Gujranwala	DHQ/Civil Hospital /THQs	20	2,299	172	7
Rawalpindi		20	2,907	188	6
Sargodha		22	1,689	126	7
Lahore		18	1752	112	8
Total		80	8,647	598	07
Covid 19 Patients					
Gujranwala	DHQ/Civil Hospital/THQs	20	2,299	168	7
Rawalpindi		20	2,907	278	10
Sargodha		22	1,689	343	9
Lahore		18	1752	225	8
Total		80	8,647	1014	11

Audit is of the view that due to weak managerial controls, DHAs failed to manage the available resources towards masses and failed to develop new healthcare facilities to manage the outbreaks regarding healthcare.

This resulted in poor preparation of health facilities in case of pandemic.

Audit recommends improvement and provision of basic facilities to control possible outbreak of pandemic.

26.2.3.1.2 Low immunization coverage for booster dose against Covid-19 pandemic

According to Para 10(b) of Punjab District Health Authorities (Conduct of Business) Rules 2016, CEO DHA, Shall provide efficient primary & Secondary Healthcare services.

During thematic audit of the DHAs, it was observed that despite incurring expenditure on social media awareness campaigns, advertisement, printing materials pamphlet banners and available field staff like LHVs, LHWs, Sanitary Petrol, etc. DHAs could not attract its eligible population regarding complete immunization facility against the Covid-19 Pandemic. Audit noticed the declining trend in vaccination in term of percentage coverage from 1st Dose to booster dose respectively, as per data provided by DHAs. Detail is given below:

Division	Number of Tehsils	Total Eligible Population for immunization	No. of Population immunized (1st dose)	%age of coverage for 1st Dose	No. of Population immunized 2nd Dose	%age of coverage for 2nd Dose	Booster Doze	%age of coverage for Booster Dose
Gujranwala	21	8,220,893	7,847,234	95	7,014,694	85	3,171,962	39
Rawalpindi	21	7,852,771	6,951,953	89	6,265,297	80	2,169,682	28
Sargodha	18	5,777,047	5,428,377	94	5,520,103	96	2,517,717	46
Lahore	20	12,579,584	10,822,142	86	11,258,475	89	5,225,143	41
Total		34,430,295	31,049,706	90	30,058,569	88	13,084,504	38

Audit is of the view that due to poor performance only 36% of targeted population was immunized through booster dose whereas, rest of 64% population did not avail the immunization program which is being freely provided by the government.

This resulted in poor performance

Audit recommends separate allocation of human resource for tracing eligible person(s) and convincing them for vaccination.

26.2.3.1.3 Insufficient preparedness in health facilities in terms of ventilators

According to Para 18(1) of Punjab District Health Authorities (Conduct of Business) Rules 2016, the Authority shall manage healthcare facilities as per management guidelines set by it.

During thematic audit of DHAs it was observed that DHAs had taken the following steps regarding preparedness combat against the covid-19 pandemic.

- Established District Response Teams and Tehsil Response Teams
- Training of all staff at Tehsil level and UC level Staff
- Nominated Case Investigation Officers (CIOs)
- Established HDU ward at DHQ level
- Established Quarantine centers in all Tehsil.

During thematic audit of DHAs for the financial year 2021-22, it was observed that only 27 ventilators were functioning / working in HDU in the following district. Whereas, ventilator facility was not found in rest of the hospital working in Tehsil level. Detail is as under:

District	Tehsil/Area	No. of ventilator	No. of functional ventilator	No. of non-functional ventilators
Gujranwala	THQs	1	1	0
Hafizabad	DHQ/THQs	4	4	0
Narowal	DHQ/THQs/RHC	4	4	0
Sialkot	THQs	1	1	0
Attock	DHQs/THQs	6	6	0
Chakwal	DHQs/THQs	6	4	2
Khushab	DHQ/THQs	2	2	0
Mianwali	DHQ/THQs	5	5	0
Lahore	MM Hospital	2	2	0
Sheikhupura	DHQ/THQ	3	3	0
Okara	DHQ/THQ	3	3	0
NNS	DHQ/THQ	2	2	0
Kasur	DHQ/THQ	2	2	0
	Total	41	39	2

Audit is of the view that DHAs have not allocated enough resources to equip the health facilities for combat against the pandemic, which was a weak managerial discipline.

This resulted in non-availability of necessary equipment in case of pandemic.

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

26.2.3.1.4 Non-allocation of funds for pandemic (Dengue & Covid-19)

According to Para 10(b) of Punjab District Health Authorities (Conduct of Business) Rules 2016, CEO DHA, Shall provide efficient primary & Secondary Healthcare services. Para 10(g) ibid manages existing primary & secondary healthcare facilities. Para 10(h) ibid that established new healthcare facilities.

During thematic Audit of DHAs for the FY 2021-22 it was observed that no separate allocation was made for dengue / covid-19 pandemic by CEO DHAs. The expenditure was incurred from different heads of regular budget on informative & preventive materials like advertisement/ panaflexs/ pamphlets, hand sanitizer/ hand wash & Face Mask etc..

Audit is of the view that due to non-allocation of separate funds for meeting pandemic could cause serious impact in case of outbreak of dengue and covid-19.

This resulted in non-transparency as it is difficult to compare the value of inputs with the outcomes.

Audit recommends allocation of separate funds for pandemic while approving DHAs budget in order to ensure transparency.

26.2.3.1.5 Poor Management of Dengue program by DHA resulted in outbreak in the same area twice

According to documents provided, following preventive measures were taken to combat against the Dengue.

- Active Surveillance of Vector breeding sites in both indoor and out door
- Awareness campaign through different modes like, announcements, posters, electronic media and seminars etc.
- To prevent the outbreak in case response, vector surveillance of 49 houses or 100 meter radius from patient house, Indoor Residual Spray (IRS) of these houses, thermal fogging and health education was carried out by the department as preventive measure.

It was observed that DHA Rawalpindi checked 8,252,427 houses and 3,442,545 outdoor spot during July 2021 to June 2022 with 3090 available staff and identify the 43,715 positive houses and 3038 positive

outdoor spot respectively. It was observed that after maximum efforts, the outbreaks occurred on the same spot twice. The detail is given below.

Period	Area	Population affected
2019	Rawalpindi Cantonment	800
2021	Rawalpindi Cantonment	876
2019	Taxila Cantonment	71
2021	Taxila Cantonment	57
2019	Taxila Rural	10
2021	Taxila Rural	16

According to documents provided in order to get the complete control over dengue every house/spot will be checked every week during conducive weather i.e. (April to November). To achieve the target and control the dengue number of visit are expected by each person on daily basis as detailed below.

Area	Total No. of Houses / Spot	Total Standard visit (4*8)	Dengue Staff	Sanitary Patrol	Total	Man-days	Visit by each person / day
Rawal town	215,431	6,893,792	376	440	816	195,840	35
Pothohar Town	282,558	9,041,856	225	465	690	165,600	55
Cantt	222,262	7,112,384	353	465	818	196,320	36
Murree	53,077	1,698,464	22	30	52	12,480	136
Gujar Khan	140,436	4,493,952	55	260	315	75,600	59
Taxila	114,599	3,667,168	58	250	308	73,920	50
Kahuta	42,406	1,356,992	18	30	48	11,520	118
Kallar Sayedan	49,432	1,581,824	7	30	37	8,880	178
Kotli Sattian	28,194	902,208	24	30	54	12,960	70

The above table shows that in Tehsil Murree, Kahuta and Kallar Sayedan, the task is not humanly possible with the above mentioned resources.

Audit is of the view that due to weak managerial controls dengue Performa was filled without actual site visit.

This resulted in growth of larva and outbreak of dengue in same areas twice.

Audit recommends ensuring actual site visits and fixing of responsibility against the person(s) at fault in case of repeated outbreak.

26.2.3.1.6 Lack of Coordination and Resources

According to minutes of Dengue prevention and control meeting dated 21.05.2022 issued vide no.3197 dated:06.06.2022 under the chairmanship of Khawja Suleman Rafiq MPA following issues (detailed at table) were noticed;

Issues	Decision
Shortage of Supervisory staff of DHA Rawalpindi	Chair showed grave concern over the report of shortage of supervisory staff of DHA Rawalpindi
Creation of Seat of Daily wages entomologist	All cases should be taken up with Secretary Primary & Secondary Healthcare department
Purchase of Android phone for vector surveillance	The chair directed that all the department should procure android their dengue surveillance teams
Availability of Dengue testing in THQ Hospital	Chair directed that all facilities of ELISA testing of dengue serology is not present in THQ Hospital should be outsourced to some renowned private lab.
Tyre Shredding Machine	Chair showed displeasure over the report non availability any tyre shredding machine in the district.
Registration of Android Phone of Housing Societies under RDA	All societies working under the jurisdiction of RDA doing anti dengue activities should ensure availability of android phones with dengue surveillance teams

It was noticed that the basic production place of larva is old tyre but after the passing of so many year of dengue surveillance program the department could not ensure that the old tyre were shredded properly. The department could not ensure the basic testing facility at THQ level.

Audit is of the view that due to weak managerial controls and lack of inter departmental coordination the above mentioned issues were exist even after lapse of more than 8 years of dengue surveillance program.

This resulted in poor coordination and lack of resources.

Audit recommends effective coordination between departments and societies even under the control of other department within the jurisdiction of Rawalpindi in order to ensure complete control over dengue.

26.2.3.1.7 Shortage of Dengue Staff

As per chapter 4 Integrated Vector Surveillance of SOPs for Prevention & Control of Dengue, sufficient staff will be required for dengue.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that 1231 staff members were required for preventing of dengue in District Sheikhpura as per action plan, but it was found that 500 persons were less deputed than requirement. Further, it was found that many office staff and paramedical staff was also working as dengue squared, i.e N/Q , LHV etc. This resulted in shortage of dengue staff as detailed below:

Details	Requirement	Working	Shortage
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Indoor Team	256	156	100
Outdoor Team	975	575	400
Total	1231	731	500

Audit holds that the SOPs and action plan was violated due to defective management.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to revise the action plan as per available resources. No compliance was shown till finalization of the report.

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

26.2.3.1.8 Non-availability of Android Mobile

As per chapter 5-Supporting Interventions of SOPs for prevention & control of Dengue requires that minimum 200 number of Mobile phones / internet enabled SIMs are to be provided in each district.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that staff was working on dengue preventive services without mobile phone sponsored by department and any other facility for updating dengue status on dashboard of PITB. Employees using their own outdated android system with poor net facility. In absence of updated android system, it is difficult to monitor the dengue staff.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to pursue the case with quarter concerned to strengthen the dengue staff. No compliance was shown till finalization of the report.

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

26.2.3.1.9 Non-availability of test facility (NS1, Elisa) / Non-availability of central Lab

As per chapter 3-Disease Surveillance SOPs for prevention & control of Dengue, DHQ Hospitals should have the diagnostic testing facilities by ELISA.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that there is no test facility of NS1 & Elisa in district Sheikhpura.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to pursue the case with quarter concerned regarding availability of central lab. No compliance was shown till finalization of the report.

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

26.2.3.1.10 Fogging was not performed at effected areas

As per chapter 3-Disease Surveillance SOPs for prevention & control of Dengue, DDHO to be ensured fogging in effected areas.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that no fogging activity done by DDHO Sheikhpura during Financial Year 2021-22.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 02-01-2023, department replied that fogging spray was carried out on need basis. DAC directed the department to provide the documentary evidence regarding fogging activity. No compliance was shown till finalization of the report.

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

26.2.3.1.11 Non-conducting of Bioassay Testing

As per chapter 4-Integrated Vector Surveillance SOPs for prevention & control of Dengue, entomologist will conduct Bioassay Test of the Chemical Spray on regular basis throughout the year.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that an entomologist required to conduct Bioassay tests on regular basis throughout the year to determine the efficacy of chemical sprays including (Larviciting or IRS) but no such testing was conducted.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 02-01-2023. Department replied that Bioassay Tests were performed at Director General Health Services Punjab Office at the time of purchase. DAC directed the department to provide the record of reports of Bioassay Testing and also required to provide the mechanism which was adopted by the DHA Sheikhpura throughout the year in order

to determine the efficacy of chemical sprays. No compliance was shown till finalization of the report.

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

26.2.3.1.12 Non-uploading / reporting of private sector cases

As per chapter 5-Supporting Interventions of SOPs for prevention & control of Dengue, private sector cases are also required to be updated.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that DHA Sheikhpura did not upload the cases reported from private sector.

The matter was reported to PAO concerned in October, 2022. DAC meeting was held on 02-01-2023. Department replied that the Private Hospital & Laboratories was provided their Logins & Password. They were directed to upload the cases at their own level. DAC directed the department to provide the record of uploading at PITB dashboard by the private hospitals and laboratories during FY 2021-22. No compliance was shown till finalization of the report.

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

26.2.3.1.13 Irregular payment of contingent paid staff for dengue

According to Rule 2.33 of PFR Vol-I provides that every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During thematic audit of preventive services of Dengue Control in Sheikhpura for the Financial Year 2021-22, it was observed that CEO (Health) Sheikhpura made payment to contingent paid staff without verification of attendance of the staff. Audit made a number of requests to provide attendance record but management failed to provide it.

The matter was reported to PAO concerned in October, 2022. DAC in its meeting held on 02-01-2023 directed the department to provide the original attendance register. No compliance was shown till finalization of the report.

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

26.3 Recommendations

- i. Audit recommends improvement and provision of basic facilities to control possible outbreak of pandemic.
- ii. Audit recommends allocation of separate funds for preventive services while approving DHA budget in order to ensure transparency.
- iii. Audit recommends separate allocation of human resource for tracing eligible person(s) and convincing them for vaccination.
- iv. Audit recommends ensuring actual site visits and fixing of responsibility against the person(s) at fault in case of repeated outbreak
- v. Audit recommends effective coordination between departments and societies even under the control of other department within the jurisdiction of Rawalpindi in order to ensure complete control over dengue

26.4 Conclusion

Key audit findings, based on data provided by the management, lead to the conclusion that DHAs did not achieve its set targets due to non-availability of sufficient skilled health workers, medicines and equipment. Pandemic can be controlled by reviewing its basic strategies regarding prevention & surveillance activities of Dengue and Covid-19.

Considering that health is a basic right of every human being, an effective strategy will improve access to health care to all individuals of the society, especially the poor and deprived. Access to primary, reproductive and nutrition health care will improve health status of communities leading to improvement in the overall quality of life.

26.5 Reference

Questionnaire filled in by the management for seeking responses on questions as delineated under section 21.3.3 – Scope

ANNEXURES

Annexure-A

Memorandum for Departmental Accounts Committee Paras Pertaining to Current Audit Year 2022-23

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
District Health Authority Gujranwala				
1.	CEO (DHA) Gujranwala	Unjustified utilization of tied grant of bulk medicines for other purposes	Procurement	94.593
2.		Wastage of government resources by issuance of Hepatitis Kits in the absence of Clinical Lab	Others	1.058
3.		Irregular award of rates for bulk purchase of medicine without demands	Procurement	179.568
4.		Award of various injections rates without awarding rates of syringes	Procurement	13.244
5.		Loss to government due to award of bulk medicines rates higher than rates of L.P medicines rates -	Procurement	0.811
6.		Overpayment of HRA	HR related	0.102
7.		Non-functional 24/7 BHUs due to non-posting of human resource	Others	0
8.		Unjustified rejection of bidders on technical grounds already technically prequalified by the Secretary Health	Procurement	0
9.		Inadmissible payment of NPA	HR related	0.504
10.		Inadmissible/Overpayment of Mobility Allowance (Teachers)	HR related	0.22
11.		Doubtful Payment of GST without deposit proof	Procurement	0.379
12.		Irregular / Doubtful purchase of furniture	Procurement	0.149
13.		Misclassification of expenditure	Others	0.722
14.		Irregular drawl of payment in the name of DDO	Others	13.098
15.		Irregular payment to Contingent Paid Staff	HR related	11.376
16.		Irregular / doubtful consumption of POL of	Others	2.615
17.		Irregular expenditure for printing and publications	Procurement	0.084
18.		Inadmissible drawl of CA –	HR related	0.12
19.		Irregular Payment of Pension	HR related	11.933
20.	DHO (DHA) Gujranwala	Unjustified Local Purchase (LP) of medicine without Brand name, Batch #, Manufacturing and Expiry Date	Procurement	3.626
21.		Non-collection of stock storage cost of DTL failed / expired medicines	Procurement	0.6
22.		Doubtful issuance of L.P medicines	Procurement	0.883
23.		Unjustified drawl of payment in the name of DDO	Others	5.179

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
24.		Irregular procurement without annual planning	Others	6.363
25.		Non-auction of unserviceable material	Others	4.311
26.		Irregular purchase from blacklisted / un-registered firms	Procurement	0.613
27.		Non-deduction of income tax	Procurement	0.379
28.		Excess purchase of medicine than annual demand	Procurement	5.443
29.		Unjustified purchase of medicine on higher rates	Procurement	9.459 0.263
30.		Irregular expenditure in violation of PPRA rules	Procurement	0.793
31.		Splitting of Job Orders to avoid quotations/Advertisement on PPRA Website	Procurement	0.208
32.		Irregular purchase from un-registered person	Procurement	0.096
33.		Overpayment of HSRA to staff deputed on general duty	HR related	0.768
34.		Unjustified payment from health council funds to employees	Others	1.05
35.		Irregular expenditure out of Health Council Funds	Others	0.134
36.		Irregular purchase of misc. items without stock entry	Procurement	4.51
37.		Undue retention of Government money	Others	9.47
38.		Non-verification of GST deposit	Procurement	0.534
39.		Wasteful expenditure on motor cycle	Procurement	11.7
40.		Purchase of medicine by Splitting of Job Orders to avoid Advertisement on PPRA Website	Procurement	1.386
41.		Irregular expenditure without tendering process	Procurement	1.386
42.		Irregular drawl of payment in the name of DDO	Others	0.246
43.		Unjustified Drawl of 45% HRA	HR related	0.641
44.	Government Maternity Hospital Satellite Town, Gujranwala	Unjustified consumption of DTL Failed – Sub-Standard medicines	Others	0.041
45.		Unjustified payment of pay & allowances	HR related	1.35
46.		Inadmissible / overpayment of HSRA	HR related	0.129
47.		Unjustified purchase of medicine on higher rates	Procurement	0.305 0.016
48.		Irregular expenditure on pay & allowances due to shifting of headquarter	HR related	0.890
49.		Unauthorized payment of inadmissible allowance	HR related	0.082
50.		Non deduction of income Tax on	Procurement	0.081

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		Bulk Medicine		
51.		Non recovery of penalty due to late supply of medicine	Procurement	0.021
52.		Irregular payment of bulk medicine without Physical Inspection	Procurement	3.721
53.		Non Verification of GST deposits	Procurement	0.529
54.		Unjustified excess purchase of bulk medicines than demand	Procurement	0.975
55.		Irregular drawl of payment in the name of DDO	Others	0.323
56.		Irregular expenditure on payment of Pending Liabilities	Others	0.147
57.		Government receipts deposited not verified	Others	0.466
58.		Irregular purchase of different items by splitting the indent	Procurement	0.619
59.		Unjustified purchase of medicine on higher rates	Procurement	0.845 0.046
60.		Irregular purchase of less shelf life medicine costing and non-deduction of less shelf life penalty	Procurement	0.014 0.744
61.		Loss to government due to purchase of oxygen gas on higher rates	Procurement	0.344
62.	MS THQ Hospital Nowshera Virkan, Gujranwala	Non-recovery of pay & allowances for absent period	HR related	0.605
63.		Un-justified payment of pay & allowances	HR related	2.106
64.		Non-blacklisting of companies due to non-delivery of ordered medicines and non-forfeiture of 2% security	Procurement	1.355 0.027
65.		Non-replacement sub-standard and mis-branded medicine & non-forfeiture of security	Procurement	0.518 0.01
66.		Unjustified payment of NPA	HR related	6.288
67.		Less deduction of PST	Procurement	0.071
68.		Non-deposit of MLC Fee	Others	0.097
69.		Non-verification of deposit of government receipts	Others	3.573
70.		Loss to government due to overpayment of inadmissible allowance	HR related	0.296
71.	MS THQ Hospital Nowshera Virkan, Gujranwala	Un-authorize payment of pay & allowances	HR related	0.063
72.		Irregular payment of pay & allowances to adhoc appointees	HR related	2.826
73.		Irregular payment of arrears of pay & allowances	HR related	9.579
74.		Unjustified payment of increments to Adhoc Appointee Doctors	HR related	0.031
75.		Irregular expenditure without annual planning	Others	2.445

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
76.		Irregular expenditure by splitting	Procurement	2.199
77.		Doubtful consumption of surgical items	Others	0.093
78.		In-admissible payment of HSRA Allowance	HR related	0.005
79.		Doubtful consumption of medicines in Hospital Wards	Others	0
80.		Unconvincing maintenance of expense record	Others	0
81.	MS THQ Hospital Kamoke, Gujranwala	Non-blacklisting of companies due to non-delivery of ordered medicines and non-forfeiture of 2% security	Procurement	0.798
				0.015
82.		Non-replacement sub-standard and mis-branded medicine	Procurement	0.378
83.		Non-imposition of penalty for late supply of medicine	Procurement	0.288
84.		Irregular of pay & allowances	HR related	0.727
85.		Irregular purchase of bio-medical gas on excessive rates	Procurement	0.168
86.		Overpayment of pay & allowances	HR related	0.181
87.		Non-auction of un-serviceable items	Others	0.99
88.		Overpayment of pay & allowances without attending office	HR related	1.159
89.		Loss of profit due operating of Current Account instead of PLS account	Others	0.295
90.		Unjustified purchase of medicine on higher rates	Procurement	4.806
				0.513
91.		In-admissible payment of HSRA Allowance	HR related	0.088
92.		Un-authorized payment of pay & allowances	HR related	0.044
93.		Overpayment of pay & allowances	HR related	0.087
94.		Unjustified payment of NPA	HR related	0.956
95.		Unjustified payment of pay & allowances to irregularly appointee	HR related	2.658
96.		Non-deduction of income tax against the purchase of bulk medicine	Procurement	0.447
				9.939
97.		Non-verification of GST deposits	Others	0.369
98.		Irregular payment of arrears of pay & allowances	HR related	5.106
99.		Unauthorized Payment through DDO	Others	0.442
100.		Irregular expenditure on pay & allowances due to shifting of headquarter	HR related	1.772
101.		Non-deposit of MLC Fee	Others	0.057
102.	MS THQ Hospital Kamoke, Gujranwala	Unauthorized payment of pending liabilities	Others	26.617
103.		Overpayment of pay & allowances without attending office	HR related	3.877
104.		Non-deduction of GST	Procurement	0.564

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
105.		Non verification of CDRs	Others	0.303
106.		Unauthorized drawl of POL	Others	2.444
107.		Unjustified purchase of medicine from general order supplier	Procurement	0.252
108.		Doubtful consumption of Bio Medical Gasses	Procurement	0.4
109.		Irregular payment of Telephone	Others	0.06
110.		Irregular drawl of Conveyance and HRA	HR related	1.8
111.		Inadmissible payment of Pay & allowances worth	HR related	0.121
112.		Unjustified payment of Pay and allowances due to absconder from duty	HR related	0.091
113.		Non-recovery of unjustified payment of Pay and allowances	HR related	1.044
114.		Overpayment of HRA	HR related	0.043
115.		Government receipts deposited not verified	Others	0
116.		Non verification of CDRs	Others	0.555
117.		Non deduction of GST	Procurement	0.201
		Unjustified excess purchase of bulk medicines than demand	Procurement	2.89
118.		Irregular payment without deduction of Late Delivery Charges	Procurement	7.072
119.				0.244
120.	MS THQ Hospital Wazirabad, Gujranwala	Non-deduction of DTL Sample cost	Others	0.005
121.		Irregular purchase of surgical items on the basis of dubious documents	Procurement	3.17
122.		Overpayment of salary to contingent paid staff	HR related	0.058
123.		Unjustified purchase from inactive vendor	Procurement	0.862
124.		Irregular purchase from un-registered supplier	Procurement	0.4
125.		Non-accountal of Stores / stock	Others	0.538
		Unauthorized Payment through DDO	Others	0.548
126.		Non-blacklisting of companies due to non-delivery of ordered medicines and non-forfeiture of 2% security	Procurement	2.416
127.				0.048
128.		Irregular expenditure on purchase of generator	Procurement	8.1
129.		Unjustified purchase of medical devices	Procurement	0.764
130.		Doubtful consumption of surgical items	Others	0.176
131.		Irregular payment of Pay & allowances	HR related	2.753
132.		Irregular repair of vehicles	Others	4.532
133.		Irregular drawl of POL	Others	4.526
134.		Unjustified payment of pay & allowances	HR related	3.041

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
135.		Unjustified payment petty cash	Others	0.9
136.		Irregular payment of pay & allowances	HR related	4.147
	SMO RHC SODHRA, Gujranwala	Unauthorized drawl of pay and allowances by absconders	HR related	0.616
137. 138.		Irregular purchase of medicine without deduction of Income Tax	Procurement	1.068
				0.048
139.		Non-verification of GST deposit	Others	0.121
140.		Non-recovery of penalty due to late supply of medicine	Procurement	0.065
141.		Doubtful drawl of POL for Generator	Others	0.284
142.		Doubtful expenditure on purchase stock items	Others	0.66
		Un-authorized drawl of Pay & Allowances	HR related	0.039
143. 144.		Non-blacklisting of companies due to non-delivery of ordered medicines and non-forfeiture of 2% security	Procurement	1.049
				0.02
145.		Overpayment of CA	HR related	0.034
146.		Irregular drawl of Conveyance and HRA	HR related	0.227
147.		Irregular expenditure on pay & allowances due to shifting of headquarter	HR related	0.632
148.		Unjustified drawl of payment by DDO	Others	2.328
149.	SMO RHC Dhaunkal, Gujranwala	Unauthorized drawl of inadmissible allowance	HR related	0.021
150.		Unjustified payment of Pay and allowances without performing duties	HR related	1.583
151.		Doubtful Payment of GST without deposit proof	Procurement	0.336
152.		Non deduction of CA and HSRA	HR related	0.464
153.		Non deduction of HRA	HR related	0.343
154.		Irregular drawl of POL for Generator	Others	0.186
155.		Unjustified Expenditure due to Payment of Pending Liabilities	Others	1.86
156.		Unjustified payment to employees	HR related	0.023
157.		Irregular purchase of different items by splitting the indent	Procurement	0.193
158.		Non-auction of unserviceable material	Others	0.2
District Health Authority Gujrat				
1	CEO DHA Gujrat	Non deposit of performance security by the suppliers	Others	0.372
2		Excess payment due to awarding of contract of medical device to 2 nd lowest firm	Procurement	0.297
3		Unjustified demand of medicine and awarding of contracts	Procurement	36.55
4		Irregular up-gradation of post to the	HR related	5.546

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		chief technician (BS-16) and unjustified payment of	irregularity	
5		Unauthorized award of contract due to non responsive in technical evaluation report and declared as responsive in grievances committee	Procurement	0.293
6		Unauthorized utilization of bulk medicine funds	Others	187.665
7		Non deduction of income tax amounting	Others	5.356
8		Unauthorized payment of pending liabilities	Others	137.85
9		Unauthorized rejection of bid of medicine	Procurement	-
10		Irregular up-gradation to the post of the technicians in BS-09, BS-12 & BS-14 in excess of prescribed ratio and unjustified payment of	HR related	1.866
11		Non imposition of penalty due to less shelf life than standard	Others	0.27
12		Non replacement of medicine valuing due to failure of DTL reports	Others	21.35
13		Non deduction of Benevolent Fund and Group Insurance	HR related	1.334
14		Wasteful expenditure on account of POL in the presence of real time monitoring system	Others	6.751
15		Overpayment due to non deduction of CA	HR related	0.06
16	DHO Gujrat	Unauthorized purchase of LP medicine due to non dealing of emergency in BHUs	Procurement	7.796
17		Unjustified purchase of LP medicine	Procurement	8.743
18		Overpayment due to payment of pay and allowances in EOL to doctors	HR related	1.911
19		Unauthorized expenditure on procurement of LP medicines	Procurement	5.106
20		Non deduction of GPF, BF & GI	HR related	0.883
21		Unauthorized drawl of funds in favor of DDO instead of vendor	Others	5.408
22		Unauthorized expenditure on account of printing	Procurement	1.616
23		Overpayment due to payment of pay and allowances after resignation	HR related	1.093
24		Overpayment due to payment of pay and allowances without admissibility	HR related	0.496
25		Overpayment on account of SSB, PCA and HRA	HR related	0.322
26		Non recovery on account of HSR allowance	HR related	0.664
27		Non deduction of CA during leave	HR related	0.482

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
28		Unauthorized expenditure on repair of transport	Others	3.622
29		Non deduction of PST amounting	Others	0.993
30		Unauthorized expenditure on account health council	Others	1.409
31		Non deduction of GST on account of Health Council	Others	2.088
32		Overpayment due to payment of HSRA without entitlement	HR related	0.545
33		Unauthorized payment on account purchases/repairs	Others	0.698
34		Unauthorized expenditure on repair of vehicle	Others	0.449
35		Unauthorized expenditure on account of printing	Procurement	0.493
36		Unauthorized expenditure without demand	Others	0.872
37	MS THQ Hospital Sarai Alamgir	Loss to government due to purchase of LP medicine	Procurement	0.76
38		Unauthorized drawl of pay and allowances amounting	HR related	2.848
39		Unjustified consumption of laboratory items	Others	1.1712
40		Unauthorized purchase of LP medicine 25% instead of 15%	Procurement	1.3
41		Wasteful expenditure on account of supply of medicine without demand	Others	5.576
42		Unuauthorized drawl of pay and allowances due to posting of adhoc doctors on general duty	HR related	4.936
43		Unauthorized payment in favor of DDO on account purchases/repairs	Others	1.721
44		Unjustified payment of qualification/M.Phil allowance and non deduction of compulsory deductions	HR related	0.27
45		Overpayment on account of pay & allowances	HR related	0.321
46		Overpayment due to drawn of annual increment, adhoc allowances	HR related	0.222
47		Overpayment to to charging higher rates of medical gases (oxgen)	Procurement	0.093
48		Unauthorized expenditure on account of printing	Procurement	2.079
49		Non deduction of conveyance and mess allowance	HR related	0.331
50		Unauthorized drawl of pay and allowances during absent period	HR related	0.982
51		Unjustified expenditure due to approval of specific brands in LP medicine by the P&SHC department	Procurement	0.299

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
52		Unauthorized drawl of HSRA	HR related	0.143
53		Non verification of performance security	Others	0.64
54		Non verification of Government receipts amounting	Others	5.135
55		Overpayment of pay and allowances due to annual increment	HR related	0.02
56	MS THQ Hospital Kharian	Loss to government due to purchase of LP medicine	Procurement	1.125
57		Wasteful expenditure on account of supply of medicine without demand	Others	2.469
58		Unauthorized drawl of pay and allowances	HR related	7.099
59		Non deduction of compulsory deductions GPF, BF, GI	HR related	0.664
60		Unauthorized purchase of LP medicine on MRP instead of calling quotation	Procurement	2.71
61		Unauthorized purchase of LP medicine 25% instead of 15%	Procurement	2.831
62		Overpayment to to charging higher rates of medical gases (oxgen)	Procurement	0.167
63		Non supply of medicine by the vendor	Others	0.964
64		Wasteful expenditure on account of supply of medicine without demand	Others	1.731
65		Unjustified consumption of laboratory items	Others	1.36
66		Non deduction of conveyance, mess, qualification allowances and overpayment on account of annual increment	HR related	0.452
67		Doubtful consumption of medicine in emergency ward	Others	1.614
68		Unauthorized purchase of surgical items from LP medicines	Procurement	1.875
69		Unauthorized payment of HSRA	HR related	1.024
70		Overpayment on account of pay & allowances and unauthorized payment of salaries	HR related	0.318 & 0.569
71		Unauthorized purchase of medicine without formulary	Others	0.649
72		Unjustified expenditure due to approval of specific brands in LP medicine by the P&SHC department	Procurement	0.429
73		Unjustified drawl of pay and allowances by the dental surgeon	HR related irregularity	4.179
74		Unauthorized expenditure due to appointment of daily wages staff	Others	1.688
75		Non verification of government receipts	Others	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
76	MS THQ Level Hospital Kunjah	Unauthorized purchase of LP medicine due to in bulk quantity instead of day to day	Procurement	3.628
77		Wasteful expenditure on account of supply of medicine without demand	Others	2.614
78		Unjustified supply of LP medicine by supplier without demand	Others	1.899
79		Loss to government due to purchase of LP medicine	Procurement	0.307
80		Unjustified payment of qualification/M.Phil allowance, Special Disparity 25% and non deduction of compulsory deductions	HR related	0.383
81		Unauthorized award of LP medicine contract due to non availability of medicine in emergency	Procurement	3.196
82		Wasteful expenditure on account of supply of medicine without demand	Others	2.443
83		Unauthorized drawl of pay and allowances due to posting of adhocce doctors on general duty	HR related	0.863
84		Non deduction of conveyance and mess allowance	HR related	0.529
85		Unauthorized drawl of pay and allowances	HR related	1.161
86		Unjustified expenditure due to approval of specific brands in LP medicine by the P&SHC department	Others	0.136
87		Non deduction of income tax, GST and PST amounting	Others	0.135
88		Non deduction of house rent, CA, 5% repair charges	HR related	0.28
89		Overpayment of pay and allowances due to non fixation of pay	HR related	1.913
90		Unauthorized expenditure on account of printing	Procurement	0.218
91		Unauthorized purchase of medicine without formulary	Procurement	0.24
92		Non verification of performance security and non recovery of stamp duty	Others	0.012
93	MS Civil Hospital Dinga	Loss to government due to purchase of LP medicine	Procurement	0.467
94		Unauthorized purchase of LP medicine 25% instead of 15%	Procurement	1.51
95		Unauthorized purchase of LP medicine due to in bulk quantity instead of day to day	Procurement	2.3
96		Unauthorized purchase of LP medicine from the vendor of Form-11 instead of Form-9	Procurement	4.846

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
97		Non deduction of compulsory deductions GPF, BF, GI	HR related	1.124
98		Non deduction of CA and salaries	HR related	0.137
99		Unauthorized drawl of pay and allowances due to posting of adhocce doctors on general duty	HR related	3.855
100		Unauthorized purchase of medicine without formulary	Procurement	0.04
101		Overpayment on account of pay & allowances	HR related	0.281
102		Unjustified expenditure due to incurrence of 74% in June 2021	Others	7.266
103		Unauthorized consumption of LP medicines	Procurement	2.478
104		Unauthorized expenditure on account LP medicine due to non calling of quotation	Procurement	0.195
105		Overpayment to to charging higher rates of medical gases (oxgen)	Procurement	0.162
106		Unauthorized payment in favor of DDO on account purchases/repairs	Others	0.697
107		Non supply of medicine by the vendor	Others	0.129
108		Non verification of Government receipts amounting	Others	6.09
109		Non verification of performance security	Others	0.18
110		Doubtful consumption of LP medicine due to non separation from bulk medicine and non maintenance of record	Others	0.715
111		Unauthorized drawl of pay and allowances	HR related	7.858
112		Unauthorized expenditure due to non observance of quantity and quality of work	Procurement	0.569
113	SMO RHC Karrianwala	Overpayment of pay and allowances due to annual increment	HR related	0.143
114		Unjustified consumption of laboratory items	Others	0.329
115		Unauthorized expenditure on account health council	Others	1.342
116		Unauthorized purchase of LP medicine	Procurement	2.272
117		Unauthorized expenditure on repair of M&E & F&F from health council	Others	0.216
118		Unauthorized expenditure on account of printing	Procurement	0.353
119		Non deduction of income tax and GST amounting	Others	0.248
120		Non deduction of house rent and CA	HR related	1.181

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
121		Unjustified drawl of funds in cash	Others	0.8
122		Non deduction of conveyance, mess allowance and HSRA	HR related	0.208
123		Non deduction of HSRA during general duty and non deduction of BF& GI	HR related	0.303
124		Less deposit of lab receipts than the average amount	Others	0.196
125		Unauthorized expenditure on account health council	Others	0.034
126	SMO RHC Malka	Unauthorized purchase of LP medicine	Procurement	0.741
127		Overpayment of pay and allowances to the charge nurse	HR related	0.637
128		Unauthorized expenditure on account of printing	Procurement	0.22
129		Overpayment of pay and allowances due to resign, absent and EOL	HR related	0.552
130		Overpayment of pay and allowances due to annual increment	HR related	0.246
131		Non deduction of house rent and CA	HR related	2.078
132		Non deduction of conveyance, mess allowance and HSRA	HR related	0.116
133		Non recovery of pay & allowances and non deduction of compulsory deductions (GI, GPF, BF)	HR related	0.083
134		Unauthorized drawl of NPA by the doctors	HR related	1.588
135		Non verification of Government receipts	Others	0.695
District Health Authority Hafizabad				
1	CEO (DHA) Hafizabad	Overpayment due to award of rate contract of bulk medicines more than other rates of district	Procurement	0.579
2		Irregular payment of pending liability	Procurement	76.667
3		Irregular payment of Salary of charge nurses under Head A05270-Others	Procurement	0.878
4		Non-verification of deposit of GST	Others	0.365
5		Non-verification of CDRs / Bank guarantees	Others	2.130
6		Over payment of allowances after regularization	Others	0.029
7		Doubtful drawl of POL	HR related	0.638
8		Unjustified payment of Pension to Zila Council Staff	HR related	4.910
9		Improper storage of medicine without construction of store	Procurement	-
10	DHO Hafizabad	Over payment due to local purchase of medicines	Procurement	0.383
11		Improper maintenance of health	Others	5.73

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		council accounts		
12		Non obtaining the of financial statements by DHA from the PHFMC	Others	-
13		Non compliance of agreement by PHFMC	Others	-
14		Inadmissible expenditure on accounts of health council	Others	6.874
15		Unauthorized expenditure from health council account	Others	0.810
16		Unjustified expenditure from health council account	HR related	0.300
17		Unauthorized expenditure on account of printing	Procurement	0.143
18		Unauthorized drawl of funds in favor of DDO instead of vendor	Others	0.325
19		Irregular award of contracts for Purchase of various items	Procurement	176.022
20		Non deposit of performance securities into government exchequer	Others	5.913
21		Unauthorized purchase of medicines on MRP instead of calling quotations	Procurement	18.893
22		Unjustified payment of allowances during leave period	Others	18.350
23		Irregular award of Contact of Day to Day purchase of medicines	Others	0.830
24		Loss due to rejection of bid in bulk purchase	Procurement	0.473
25	DHQ Hospital Hafizabad	Loss to government due to purchase of LP medicine instead of bulk	Procurement	0.331
26		Irregular transfer of Pay & Allowances paid through Off Cycle and recovery of income tax	HR related	0.192
27		Irregular drawl of pay and allowances during general duty	HR related	12.045
28		Overpayment on account of LP Medicines	Procurement	-
29		Non-recovery of pay and allowance	HR related	0.617
30		Non Deduction of Income Tax on Share	Others	0.436
31		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts	Others	9.519
32		Un-authorized Occupation of Government Residence recovery of Penal rent	HR related	2.068
33	MS THQ Hospital Pindi Bhattian	Overpayment of CA	HR related	0.075
34		Wastage of machinery due to non posting of child specialist	Others	2.639
35		Non-verification of CDRs / Bank guarantees	Others	0.477
36		Non deposit of Government share of	Others	0.306

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		receipt Fee in treasury		
37		Non auction of cycle Stand and car parking and cafeteria loss to Government	Others	0.750
38		Irregular payment of allowances during leave	HR related	0.468
39		Unauthorized purchase of medicines on MRP instead of calling quotations	Procurement	0.685
40		Overpayment on account of LP Medicines	Procurement	0.054
41		Unauthorized/Unjustified Payment of Pay and allowances	HR related	0.175
42		Irregular payment of arrears of pay & allowances	HR related	7.742
43		Over payment of salary to Computer operators	HR related	0.021
District Health Authority Mandi Baha-ud-din				
1		Purchase of Bulk medicine without demand of End Users, resulting in burden on Exchequer due to purchase of L.P.	Procurement	99.677
2		Excess payment of medicine to vendor	Procurement	0.724
3		Purchase of Bulk medicine at higher rates and loss to Government	Procurement	4.250
4		Non-deduction of income tax	Procurement	1.043
5		Non-verification of CDRs/ Bank Guarantees	Procurement	4.838
6		Unauthorized payment of Account of CA	HR Related	0.460
7		Irregular withdrawal of payment in the name of DDO	Procurement	9.028
8		Excess uploading of budget in SAP system	HR Related	0.354
9		Irregular expenditure without budget allocation	HR Related	4.674
10		Non-supply of medicines and non-forfeiture of security	Procurement	128.178
11		Irregular Hiring of Services by splitting the indent & Non deduction of Provincial Services Tax	Procurement	0.600 0.096
12		Doubtful expenditure on Photocopies	Procurement	0.401
13		Irregular Printing in violation of PPRA rules	Procurement	6.751
14		Unauthorized payment of HSRA	HR Related	0.080
15		Irregular repair of vehicles	HR Related	0.943
16		Inadmissible/Overpayment of Mobility Allow (Teachers)	HR Related	0.720
17		Unjustified drawl of TA/DA	HR Related	0.211
18		Irregular drawl of POL	Procurement	2.827
19		Inadmissible payment of NPA	HR Related	0.345

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
20	District Officer Health M.B Din	Unauthorized drawl in DDO Account instead of direct transfer to venders account	Procurement	7.322
21		Overpayment on account of CA	HR Related	0.180
22		Doubtful expenditure on repair of vehicles	HR Related	2.840
23		Irregular drawl of POL	Procurement	1.945
24		Unauthorized drawl of POL of Generator	Procurement	1.240
25		Inadmissible payment of CA	HR Related	0.453
26		Irregular cash payment to supplier	Procurement	14.260
27		Non recovery of HSRA of staff deputed on general duties	HR Related	0.864
28		Irregular purchase of LP medicines	Procurement	1.476
29	DHQ Hospital M.B Din	Irregular Repair of Machinery & Equipment	Procurement	0.596
30		Overpayment to employees after Resignation/ expiry of contract	HR Related	0.594
31		Overpayment of pay and allowances due to non deduction of GP Fund Group Insurance and Benevolent Fund	HR Related	0.490
32		Overpayment due to grant of annual increment to adhoc employees	HR Related	0.345
33		Non-recovery of Notice Period Pay on Resignation	HR Related	0.690
34		Over Payment of Salary during EOL Period	HR Related	0.400
35		Illegal occupation of of Government Residence recovery of Penal rent	HR Related	3.505
36		Irregular appointment of Mos against the post of SMOs and Payment of Pay & Allowance	HR Related	43.179
37		Unauthorized Payment of HRA @ 45%	HR Related	0.046
38		Unauthorized drawl of HSRA	HR Related	0.035
39		Pay & Allowances paid through Off Cycle and recovery of income tax	HR Related	3.240
40		Doubtful consumption of medicine	Procurement	
41	M.S Children Hospital M.B Din	Irregular purchase of LP medicines	Procurement	5.386
42		Unauthorized drawl of HSRA	HR Related	0.720
43		Irregular drawl of Conveyance and HRA	HR Related	1.541
44		Overpayment due to grant of annual increment and HSRA	HR Related	0.039
45	THQ Hospital Malikwal	Irregular/doubtful purchase of oxygen gas	Procurement	0.561
46		Non-deposit of receipt	HR Related	0.313
47		Overpayment of Pay after Resignation/expiry of contract	HR Related	0.456
48		Non deduction of 5% of Basic Pay as	HR Related	0.319

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		house repair charges		
49		Unauthorized Payment of Annual Increment	HR Related	0.197
50		Excess payment of Pay during EOL	HR Related	0.348
51		Illegal occupation of of Government Residence recovery of Penal rent	HR Related	0.520
52		Unjustified Drawl of Pay by the Absconders	HR Related	1.691
53		Unjustified drawl of NPA by the doctors in private practice	HR Related	0.820
54		Overpayment of pay and allowances	HR Related	0.155
55		Unauthorized drawl of HSRA	HR Related	0.060
56		Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	HR Related	0.178
57		Irregular hiring of Contingent paid Staff & salary	HR Related	1.680
58		Shortage of medicine	Others	0.134
59	THQ Hospital Phalia	Irregular purchase of LP medicines	Procurement	2.108
60		Irregular expenditure by splitting Indents of Lab Items	Procurement	0.551
61		Irregular Purchase of printing items without quotaions	Procurement	0.459
62		Irregular Purchase by splitting the indent	Procurement	1.567
63		Non-availability of vouched accounts	Procurement	1.413
64		Irregular payment of Salary	HR Related	1.415
65		Non deduction of C.A, HRA & 5% of Basic Pay as house repair charges	HR Related	0.164
66		Unauthorized Payment of Annual Increment	HR Related	0.304
67		Unauthorized Payment through DDO account instead of direct payment to vender account	Procurement	0.423
68		Unauthorized payment of salary without performing duty	HR Related	8.400
69		Unauthorized drawl of HSRA	HR Related	0.288
70		Unjustified drawl of pay and allowances	HR Related	4.365
71		Irregular Payment of Pay & Allowance	HR Related	11.030
72		Irregular drawl of Arrears of pay and allowances due to non availability of whereabouts	HR Related	6.950
73	RHC Bosal	Irregular Procurement of medicine without tender	Procurement	1.222
74		Irregular Purchase of printing items without tender	Procurement	1.518
75		Irregular Purchase by splitting the indent	Procurement	3.083
76		Irregular Purchase without tender	Procurement	4.651

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
77		Irregular Purchase without tender	Procurement	1.060
78		Non Deduction of 5% of Basic Pay	HR Related	0.394
79		Irregular payments of allowances during leave period	HR Related	0.030
80		Recovery of Pay of absent period	HR Related	0.199
81		Overpayment of Pay after Transfer or Adhoc end	HR Related	0.038
82		Recovery of HSRA	HR Related	0.071
83		Unauthorized Payment of Annual Increment	HR Related	0.036
84	RHC Parhian wali	Irregular Procurement of medicine without tender	Procurement	2.138
85		Irregular purchase of stationery	Procurement	0.863
86		Irregular Purchase of printing items without tender	Procurement	1.359
87		Irregular purchase by splitting the ident	Procurement	3.393
88		Irregular purchase without open tender	Procurement	6.047
89		Irregular Purchase of furniture and plant & machinery by splitting the ident for	Procurement	2.086
90		Irregular expenditure by splitting Indents of Lab Items	Procurement	2.652
91		Unauthorized drawl in DDO Account instead of direct transfer to venders account	Procurement	0.957
92		Unauthorized Payment of Annual Increment	HR Related	0.052
93		Irregular payments of allowances during leave	HR Related	0.068
94		Non Deduction of 5% of Basic Pay	HR Related	0.191
95		Irregular Arrears bills	HR Related	3.508
96		Non-availability of vouched accounts	Procurement	5.147
District Health Authority Narowal				
1	CEO DHA Narowal	Non procurement of bulk medicines	Procurement	25.128
2		Overpayment due to award of rate contract of bulk medicines more than other rates of other district	Procurement	0.794
3		Less deduction of income tax	Procurement	0.044
4		Non-deduction of income tax	Procurement	2.331
5		Misclassification of POL of Generator	Others	0.239
6		Suspected misappropriation of funds due to non maintenance of log books against expenditure	Others	1.650
7		Irregular payments made in to DDO	Procurement	3.664
8		Irregular release of funds to DHQ Hospital Narowal	Others	8.000
9		Non deposit of performance securities into government exchequer	Procurement	4.039

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
10		Doubtful expenditure on POL charges	Procurement	0.789
11		Sales Tax paid to supplier but deposit of GST not verified	Procurement	1.794
12		Unjustified expenditure under head unforeseen expenditure		4.673
13		Irregular payment made through DDO	Procurement	5.459
14	DHQ Hospital Narowal	Irregular shifting of medicines to other hospitals	Others	9.963
15		Overpayment on account of LP Medicines	Procurement	1.012
16		Non recovery of parking fee & canteen from the contractors	Others	1.865
17		Non-deduction of income tax	Procurement	0.487
18		Non Deduction of Income Tax on Share	Others	0.712
19		Unjustified Payment of x-ray share, ECG share, Ultra sound share	Others	7.117
20		Doubtful receipt due to non-availability of receipt books	Others	5.330
21		Non deposit of Government receipts	Others	0.784
22		Unjustified payment of qualification/M. Phil allowance	HR Related	0.502
23		Unjustified payment of allowances during leave period	HR Related	1.060
24		Loss due to rejection of bid in bulk purchase	Procurement	0.922
25		Non deduction of house rent, CAs and 5% repair charges	HR Related	0.239
26		Non deposit of performance securities into government exchequer	Procurement	2.527
27		Non recovery of SSB and adhoc allowances after regularization	HR Related	1.999
28		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts	HR Related	7.228
29	THQ Hospital Shakargarh	Non deposit of performance securities into government exchequer	Procurement	0.729
30		Sales Tax paid to supplier but deposit of GST not verified	Procurement	0.532
31		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts	HR Related	4.088
32		Non maintenance of Record of Blood bank	Others	0.455
33		Unjustified drawl of pay and allowances during general duty, Irregular payment of HSR	HR Related	5.740
34		Non recovery of SSB and adhoc allowances after regularization	HR Related	1.540

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
35		Non surrendering of savings of budget allocation	Others	21.910
36		Unjustified payment of allowances during leave period	HR Related	0.563
37		Overpayment on account of LP Medicines	Procurement	0.306
38		Loss to Government due doubtful permission of free test cases	Others	0.074
39		Over payment of x-ray share to radiologist	Others	0.047
40		Irregular local purchase of medicines without discount, Non recovery of Discount	Procurement	1.165
41	RHC Zafarwal	Irregular Expenditure on POL due to non-maintenance of Log books	Others	0.499
42		Doubtful Payment of GST without deposit proof	Procurement	0.098
43		Unjustified drawl of NPA instead of PCA	HR Related	0.993
44		Unauthorized consumption of LP medicines	Procurement	0.751
45		Overpayment of due to drawl of pay and allowances without re-fixation of pay after regularization	HR Related	0.952
46		Non verification of Government receipts	Others	1.875
47		Non deduction of income Tax	Procurement	0.045
48		Doubtful Purchase without Stock entry	Procurement	0.661
49		Non Deduction of Income Tax	Procurement	0.020
50		Non deduction of house rent and CA	HR Related	0.375
51		Non deduction of conveyance, mess allowance and HSRA	HR Related	0.135
52		Irregular drawn of pay of data entry operator from health council funds	HR Related	0.240
53	RHC Shahghareeb	Rush of expenditure in month of June-2022	Irregular	3.415
54		Irregular Expenditure on POL due to non-maintenance of Log books	Irregular	0.206
55		Unjustified high non-salary expenditure as compare to other same level formation	Irregular	6.222
56		Irregular payment made in name of DDO	Procurement	0.487
57		Irregular expenditure on repair of Office Buildings	Irregular	0.232
58		Unjustified payment of allowances during leave period	HR Related	2.846
59		Irregular drawl of Arrears of pay and allowances due to non-availability of whereabouts	HR Related	1.905

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
60		Non Deduction of Income Tax	Procurement	0.026
61		Irregular drawn of pay of data entry operator from health council funds	HR Related	0.257
62	District Health Officer, Narowal	Non recovery of Social Security Benefit after regularization	HR Related	2.197
63		Unjustified payment of allowances during leave period	HR Related	1.052
64		Non verification of deposit of GST	Procurement	0.556
65		Irregular/doubtful expenditure on purchases	Procurement	1.720
66		Irregular/doubtful expenditure on purchases	Procurement	1.688
67		Irregular expenditure by splitting Indents of Regular Items	Procurement	1.003
68		Unjustified drawl of Conveyance and HRA,	HR Related	-
69		Non Deduction of Income Tax from health council	Procurement	0.539
70		Undue retention of government money	Irregular	3.796
71		Unjustified drawl of pay and allowances during general duty, Irregular payment of HSR	HR Related	31.920
72		Unauthorized drawl of NPA without sanction of competent Authority	HR Related	7.911
73		Suspected misappropriation of funds due to non maintenance of record/log books against an expenditure	Irregular	0.610
74		Unlawful expenditure on purchase lab kits under head purchase of medicine	Procurement	0.565
75		Irregular purchase of medical equipment without specification	Procurement	0.892
76		Irregular payments made in DDO instead of Vendor	Procurement	0.666
77		Irregular and over payments to Doctors on account of Salary	HR Related	4.298
78		Wastage of Government property due to non auction of condemn Motor Cycles	Irregular	1.000
79		Unjustified payment specialist share to In-charge Doctor	HR Related	0.156
80		Doubtful purchases	Procurement	0.350
District Health Authority Sialkot				
1	CEO (DHA) Sialkot	Irregular payment of HSRA and non-recovery of CA	HR related	0.120
2		Unjustified / Irregular consumption of POL	Others	1.261
3		Doubtful Payment of GST without deposit proof	Procurement	0.622
4		Illegal / Doubtful constitution of	Procurement	213.263

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		purchase committees in respect of bulk medicine and surgical items of		
5		Irregular rate award made by the CEO Health for LP medicine for DHO office	Procurement	16
6		Overpayment to the suppliers	HR related	3.997
7		Unjustified Drawl of HRA	HR related	0.295
8		Unjustified Expenditure due to Payment of Pending Liabilities	Others	2.046
9		Loss to government due to non-supply of medicine by the bulk medicine contractors	Procurement	0.599
10		Unjustified drawl of 45% house rent	HR related	0.559
11		Overpayment of HSRA	HR related	0.648
12		Unjustified/ overpayment of increment to the ad-hoc employees	HR related	0.740
13		Fraudulent drawl of arrears	HR related	0.288
14		Irregular Drawl of pay due to non maintenance of service books of the employees and regularization thereon	HR related	4.804
15		Non Deduction of Income Tax	HR related	1.679
16		Unjustified payment of pay and allowances through off cycle of and recovery of income tax	Others	0.277
17	DHO Health Sialkot	Irregular expenditure on POL	Procurement	2.139
18		Irregular Drawl of TA/DA	HR related	0.825
19		Unjustified drawl of pay and allowances	HR related	3.847
20		Non recovery of CA	HR related	2.411
21		Unjustified handing over of vehicle to the Deputy Commissioner Sialkot and irregular repair	Service delivery issues	0.013
22		Loss due non supply of rate contract medicine by the suppliers	Others	3.543
23		Illegal Up-Gradation to the Post of Chief Technician	HR related	4.477
24		Non deduction of income tax	Procurement	1.209
25		Unjustified Purchase of medicine	Procurement	1.945
26		Non recovery of samples cost from the suppliers of medicine	Others	0.022
27		Unjustified expenditure of due to non-preparation of consumption of surgical items	Others	9.919
28	MS THQ Daska	Unjustified expenditure on LP medicine due to late issuance of medicine for DTL and late receipt of medicine after DTL	Others	0.845
29		Loss to government due to non / less placement of orders of bulk rate award medicine	Procurement	6.993
30		Irregular Purchase of	Others	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		medicine/surgical items on 6.5% discount instead of on quotations basis and purchase of surgical items without listed price		
31		Non deduction of HSRA	Employee	0.741
32		Unauthorized payment on account of NPA	HR related	6.744
33		Non-auction of unserviceable material	Others	6.50
34		Unjustified consumption of medicine of due to showing medicine as used in ward instead of Patient wise consumption.	Others	4.952
35		Loss due non supply of rate contract medicine by the suppliers	Procurement	1.363
36	4. MS THQ Pasrur	Loss to government due to purchase of auto disposable syringes from LP contractor instead of bulk purchase	Procurement	3.270
37		Unjustified consumption of LP medicine for outdoor patients	Others	0.355
38		Irregular Purchase of medicine / surgical items on 6.5% discount instead of on quotations basis.	Others	12.148
39		Irregular purchase of Lab items and others from the LP budget	Procurement	3.042
40		Unjustified payment of PA, 45% HRA & HSRA	HR related	0.864
41		Non Deduction of 5% repair charges, HRA and CA due to government accommodation	HR related	0.192
42		Non deduction of income Tax on Bulk Medicine and on Doctor and Paramedics Share	Procurement	0.252
43		Irregular Payment through DDO	Others	3.292
44		Unjustified excess purchase of surgical guaz	Others	1.638
45	5. MS THQ Sambrial	Unjustified payment of personal allowance and HSRA	Procurement	1.129
46		Irregular appointment/extension of the adhoc employees pay and allowances	HR related	2.199
47		Non deduction of income Tax on Bulk Medicine and on Doctor and Paramedics Share	Others	0.280
48		Loss due non supply of rate contract medicine by the suppliers	Employee related	0.991
49		Unjustified expenditure on LP medicine due to late issuance of medicine for DTL and late receipt of medicine after DTL	Employee related	0.949
50		Irregular Purchase of medicine /	Others	2.099

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		surgical items on 6.5% discount instead of on quotations basis causing loss to government		
51		Unjustified consumption of LP medicine for outdoor patients	Others	1.036
52		Unjustified payment of 45% house rent and HSRA	Employee related	0.905
53		Overpayment of pay and allowances due to non deduction of 30% SSB,GP Fund Group Insurance and Benevolent Fund	Procurement	6.537
54		Non Verification of GST	Others	1.104
55		Non deduction of income Tax on Bulk Medicine and Rs on Doctor and Paramedics Share	Procurement	0.324
56		Irregular Purchase of medicine/surgical items of million on 6.5% discount instead of on quotations basis.	Procurement	3.444
57		Loss to government million due to purchase of auto disposable syringes from LP contractor instead of bulk purchase	Employee related	1.083
58		Unjustified consumption of LP medicine	Others	0.102
59		Unjustified drawl of NPA instead of PCA	Procurement	2.763
60		Non deduction of income Tax on Bulk Medicine	Employee related	0.311
61		Non deduction of income tax from the payment of health council	Employee related	0.165
District Health Authority Kasur				
1		Irregular booking of pension contribution-Rs 11.653 million	Irregularity	11.653
2		Irregular procurement of medicines on behalf of other DDOs	Irregularity	2.287
3		Irregular expenditure on medicines	Irregularity	79.742
4		Misuse of development funds	Irregularity	18.572
5		Unjustified increase in non-salary budget	Irregularity	273.366
6		Doubtful payment on accounts of General Sales Tax	Irregularity	0.392
7		Doubtful Drawl of Government Funds on Accounts of Photocopies	Irregularity	0.449
8		Irregular Expenditures	Irregularity	0.358
9		Irrational Budgeting of non-salary estimates	Irregularity	173.991
10		Non-maintenance of schedule of establishment	Irregularity	-
11		Non-maintenance of estimates of public account	Irregularity	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
12		Non-preparation of Receipts estimates as per budget rules	Irregularity	-
13		Non-preparation of salary estimates as per budget rules	Irregularity	-
14		Preparation of budget estimates violating budget Rules	Irregularity	-
15		Non-consolidation of monthly expenditure statements	Irregularity	-
16		Non-preparation of financial reports	Irregularity	-
17		Defective budget estimation	Irregularity	-
18		Irregular expenditure on Zong devices	Irregularity	0.177
19		Non-maintenance of Assets Register	Irregularity	-
20		Non maintenance of record	Irregularity	-
21		Non-dissemination of revised budget estimates	Irregularity	-
22		Late finalization of rate contract for medicines	Irregularity	-
23		Overpayment of TA / DA	Recovery	0.104
24		Unjustified Payment on Account of Social Security Benefits (SSB) due to Non-regularization of Contract Employees	Irregularity	9.909
25	DHQ Hospital Kasur	Non Utilization of Health Council Funds Budget	Irregularity	16.777
26		Doubtful expenditure on POL for Generator	Irregularity	11.567
27		Non-maintenance of Assets Register	Irregularity	-
28		Irregular payment on Account of POL	Irregularity	1.949
29		Irrational flow of drawl of bills in the month of Jun	Irregularity	69.554
30		Unjustified payment of GST on electricity bills	Recovery	5.209
31		Irregular expenditure on printing	Irregularity	1.600
32		Deficient award of contract for Local Purchase (LP) day to day (15)% medicines	Irregularity	46.16
33		Irregular payment of pending liabilities	Irregularity	1.457
34	Cardiac Center Chunian	Doubtful expenditure on POL	Irregularity	1.170
35		Printing work without open tender	Irregularity	0.399
36		Doubtful expenditure on medical gases	Irregularity	0.669
37		Irrational duty roster of Doctors	Irregularity	-
38		Uneconomical rate for laundry services	Irregularity	0.459
39		Abnormal expenditure on electricity	Irregularity	2.380
40		Stoppage of diagnostic services at Cardiac Centre Chunian	Irregularity	-
41		Unauthorized retention of additional	Irregularity	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		charge of medical superintendent		
42		Overpayment of Pay and Allowances during Leave Period	Recovery	0.010
43		Non-deposit of government receipts and parking fee	Recovery	0.229
44		Irregular award of LP medicine contract	Irregularity	2.372
45		Irregular payment of pending liabilities	Irregularity	0.253
46		Non-utilization of Health Council Funds	Irregularity	4.238
47		Overpayment on account of GST on electricity bills	Recovery	1.298
48		Doubtful expenditure on Transportation and Zong Devices	Irregularity	0.817
49		Expenditure on civil work without technical sanction	Irregularity	0.365
50		Doubtful expenditure on POL	Irregularity	1.483
51		Abnormal expenditure on electricity	Irregularity	9.034
52	THQ Hospital Chunian	Irrational duty roaster	Irregularity	-
53		Unauthorized retention of additional charge of medical superintendent	Irregularity	-
54		Unjustified Expenditures on Account of Landry Services	Irregularity	0.860
55		Non-Recovery of Government Receipts	Recovery	0.318
56		Irregular expenditure on printing	Irregularity	1.134
57		Irregular payment of pending liabilities	Irregularity	1.236
58		Irregular award of LP medicine contract	Irregularity	9.55
59		Purchase of stationery without open tender	Irregularity	0.395
60		Irregular expenditure on Zong devices	Irregularity	0.267
61		Irrational flow of drawl of bills in the month of June	Irregularity	35.359
62	THQ Hospital Pattoki	Uneconomical expenditure on transportation of goods	Irregularity	0.890
63		Abnormal expenditure on electricity	Irregularity	7.900
64		Expenditure on civil work without technical sanction	Irregularity	0.818
65		Unjustified Expenditures on Misc Items	Irregularity	0.776
66		Doubtful expenditure on POL	Irregularity	1.850
67		Non-maintenance of Assets Register	Irregularity	-
68		Irregular expenditure on printing	Irregularity	1.138
69	DHO Kasur	Unjustified drawl on Account of Photocopies	Irregularity	1.150
70		Doubtful expenditure on recharge of balance in cellphone	Irregularity	0.623

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
71		rrregular Payment of Travelling Allowance	Irregularity	2.838
72		Non-maintenance of Assets Register	Irregularity	-
73		Irregular / Doubtful Expenditure on POL	Irregularity	6.770
74		Doubtful expenditure on transportation of goods	Irregularity	0.234
75		Irregular repair of transport	Irregularity	0.504
District Health Authority Lahore				
1	DDHO Nishter	Irregular cash payment instead of cross cheques	Irregularity	169.972
2		Irregular expenditure over and above the sanctioned strength	Irregularity	20.503
3		Unauthorized hiring of part time staff	Irregularity	1.416
4		Doubtful consumption of POL	Irregularity	3.943
5		Irregular drawl of HSRA	Irregularity	1.428
6		Doubtful expenditure on flexes	Irregularity	0.891
7		Non-transparent expenditure on repair of vehicles	Irregularity	0.141
8		Overpayment of salary to contingent paid staff	Irregularity	0.102
9		Irregular drawl of full salary of replaced staff	Irregularity	0.140
10		Non-deduction of Personal Allowance after up-gradation	Irregularity	0.363
11	DDHO Wagha	Irregular expenditures on pay and allowances without sanction posts	Irregularity	5.129
12		Irregular purchase by splitting the indents of stationary items	Irregularity	0.314
13		Irregular drawl of POL of vehicle is not working condtion	Irregularity	0.514
14		Unjustified expenditure repair of machinery and equipment	Irregularity	0.424
15		Irregular payment of SHCA	Irregularity	-
16		Doubtful/Unjustified expenditure on repair of transport	Irregularity	0.270
17	DDHO Samanabad	Double entry of CPS	Irregularity	0.069
18		Non-verification of GST invoices	Irregularity	1.257
19		Non-transparent expenditure on POL	Irregularity	1.0186
20		Unauthorized hiring of part time staff	Irregularity	2.262
21		Un authorized payment of HSRA	Irregularity	1.029
22	DDHO Shalimar	Non recovery of rent from patwar Khana	Irregularity	0.528
23		Irregular expenditures on pay and allowances without sanction posts	Irregularity	5.129
24		Excess payment on account of pay & allowances	Irregularity	0.585
25		Irregular payments of pay and allowances due to shifting from appointment station	Irregularity	35.497
26		Non-deduction of CA during long	Irregularity	0.086

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		leave period		
27		Misclassification of expenditure	Irregularity	0.074
28		Irregular purchase by splitting the indents	Irregularity	0.882
29	DDHO DGBT, Lahore	Unjustified payment of salary	Irregularity	0.097
30		Irregular cash payment instead of cross cheques	Irregularity	102.404
31		Non-preparation of consumption record of POL	Irregularity	6.448
32		Doubtful expenditure on	Irregularity	0.940
33		Unauthorized hiring of part time staff	Irregularity	2.262
34		Non-transparent expenditure on repair of vehicles	Irregularity	0.573
35		Doubtful expenditure on purchase of stationery	Irregularity	0.698
36		Doubtful/non-transparent expenditure on purchase of store items	Irregularity	1.741
37		Doubtful/non-transparent expenditure on purchase of general store items	Irregularity	1.746
38	IDH	Non completion of ongoing development scheme due to non-provision of fund	Irregularity	13.330
39		Irregular payment of pay and allowances due to doubtful appointment of LHVs	Irregularity	2.498
40		Irregular expenditure on pay and allowances- due to non-approval of SNE by the Finance Department (Government of the Punjab)	Irregularity	2.947
41		Irregular up-gradation of midwife and irregular payment on account of Pay & Allowances	Irregularity	0.951
42		Unjustified deployments of LHVs in IDH Hospital	Irregularity	5.889
43		Un authentic receipt due to centrally serial No. not controlled in on stock register	Irregularity	1.183
44		Irregular appointment of contingent paid staff	Irregularity	0.171
45		Unjustified payment of GST on purchase of miscellaneous items	Irregularity	0.155
46		Irregular payment of Pay & Allowances during absent period	Irregularity	0.127
47		Non recovery 10% of the higher scale residences	Irregularity	0.336
48		Non recovery of penal rent from the unauthorized occupant	Irregularity	0.238
49		Non recovery of penal rent from the illegal resident	Irregularity	0.357
50		Irregular payments of pay and allowances due to shifting of	Irregularity	1.543

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		appointment station.		
51		Unauthorized payments on account of NPA	Irregularity	2.448
52		Irregular payment of SHCA and HPA	Irregularity	4.588
53		Overpayment on account of allowances	Irregularity	0.071
54		Non-deduction of CA during long leave period	Irregularity	0.054
55		Doubtful expense in wards of Branullas and Syringes	Irregularity	0.344
56		Unjustified payment of GST on account of electricity bills	Irregularity	0.041
57	DDHO AIT	Fraudulent disbursement of salary through fake and bogus signatures	Irregularity	16.596
58		Non-verification of GST invoices	Irregularity	0.785
59		Un authorized payment of HSRA beyond entitlement	Irregularity	1.295
60		Unauthorized drawl of POL for Fog Machine	Irregularity	1.062
61		Non Deduction of 5% maintenance charges	Irregularity	0.083
62		Irregular payment of government money on account of POL	Irregularity	1.006
63	DHO(PS)	Irregular cash payment instead of cross cheques	Irregularity	64.033
64		Irregular payment of salary on fake hiring of skilled workers	Irregularity	1.189
65		Likely mis-use of POL due to non-maintenance/improper consumption record	Irregularity	4.651
66		Loss to government due to non-registration of government motor cycles	Irregularity	1.755
67		Unjustified drawl of pay and allowances	Irregularity	12.398
68		Doubtful hiring of computer operators-Irregular payment of salary	Irregularity	0.829
69		Misappropriation of salary due to non-disbursement	Irregularity	0.722
70		Non-transparent/doubtful expenditure due to splitting the job orders	Irregularity	0.378
71		Irregular payment on account of Leave encashment	Irregularity	5.825
72		Mis-appropriation of public money by way of fake TA/DA bills-extensive touring	Irregularity	1.069
73		Non-verification of GST invoices	Irregularity	0.727
74		Doubtful expenditure on purchase of store items	Irregularity	0.720
75		Non-transparent expenditure on repair of vehicles-	Irregularity	1.482

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
76		Doubtful expenditure on flexes	Irregularity	0.721
77		Irregular expenditures on printing material	Irregularity	0.701
78		Non transparent expenditure on account of repair of machinery & equipment	Irregularity	1.196
79		Bogus purchase of Stationery	Irregularity	0.689
80		Doubtful expenditure on uniform	Irregularity	0.114
81		Unauthorized expenditure on M&R (electric work)	Irregularity	0.720
82	DDHO Gulberg	Non-preparation of disbursement record of salary of contingent paid staff	Irregularity	19.218
83		Non-transparent disbursement by tempering the acquaintance roll	Irregularity	37.098
84		Doubtful disbursement of salary through fake and bogus signatures	Irregularity	19.293
85		Recovery of CA	Irregularity	0.145
86		Unauthorized hiring of part time staff	Irregularity	4.671
87		Non-verification of GST invoices	Irregularity	0.638
88		Un authorized payment of HSRA	Irregularity	1.923
89		Irregular purchase of store items with specifications	Irregularity	2.475
90		Drawl of public money on fake bills	Irregularity	2.469
91		Irregular expenditures on printing material	Irregularity	0.784
92		Non transparent expenditure on account of repair work	Irregularity	0.708
93		Doubtful purchase due to non-accountal of stock and store items	Irregularity	12.755
94		Doubtful expenditure on purchase of stationery	Irregularity	0.921
95		Non-transparent expenditure on repair of vehicles	Irregularity	0.159
96		Doubtful expenditure on flexes	Irregularity	0.980
97		Irregular payment on account of Leave encashment	Irregularity	2.700
98		Recovery due to payment of inadmissible allowances	Irregularity	0.101
99		Non Deduction of 5% repair charges due to government accommodation	Irregularity	0.316
	GMM Hospital	Irregular consumption of LP medicines	Irregularity	4.602
101		Non-transparent expenditure out of Health Council Funds	Irregularity	2.249
102		Misuse of public money-doubtful expenditure on purchase of POL and repair of vehicles	Irregularity	9.015
103		Non-deposit of bank interest into government treasury of Health Council Funds	Irregularity	15.700

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
104		Non-purchase of medicine out of the funds of conditional grant	Irregularity	36.222
105		Doubtful expenditure on advertisement charges	Irregularity	1.659
106		Non-transparent award of contract for the supply of stationer items	Irregularity	1.635
107		Drawl of public money by way of fake bills on hiring of transport	Irregularity	0.145
108		Doubtful expenditure on repair of Machinery & Equipment	Irregularity	0.498
109		Wasteful expenditure on repair of tube-	Irregularity	0.347
110		Non-forfeiture of performance guarantee	Irregularity	0.146
111		Non-recovery of Sales Tax	Irregularity	1.411
112		Unauthorized use of government ambulance No. LWN-1810 for personal use-	Irregularity	0.477
113		Non-transparent counter signature of contingent bills	Irregularity	23.056
114		Recovery of penal rent from unauthorized/illegal occupants of hospital residences	Irregularity	3.891
115		Unauthorized use of Electricity of the Hospital- loss to government	Irregularity	0.894
116		Non-payment of water charges	Irregularity	0.144
117		Inadmissible drawl of arrear of electricity	Irregularity	0.573
118		Non recovery of electricity charges from residents	Irregularity	0.125
119		Non recovery of pay & allowances	Irregularity	1.460
120		Recovery due to payment of HSRA to non-entitled employees	Irregularity	0.505
121		Unjustified payment of personal allowance	Irregularity	2.133
122		Irregular authorization for payment on account of Janitorial Services	Irregularity	5.981
123		Loss due to non-recovery	Irregularity	0.427
124		Loss due to non-recovery	Irregularity	0.283
125		Irregular authorization for payment to MEGP Services	Irregularity	9.307
126		Un-justified payment of House rent and CA	Irregularity	0.412
127		Over payment of SSB after regularization	Irregularity	0.072
128		Irregular expenditure from Health Council funds without Pre-Audit	Irregularity	1.409
129		Loss to government on account of Hospital Parking and Canteen	Irregularity	0.485
130		Irregular drawl of NPA	Irregularity	2.780
131		Non-verification of GST invoices	Irregularity	3.777

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
132	DDHO Ravi	Unjustified pay and allowances during Ex-Pakistan leave without pay	Irregularity	0.583
133		Irregular creation post of chief Technician EPI without SNE of post	Irregularity	1.200
134		Wasteful expenditure on X-Ray Unit due to out of order of machine	Irregularity	1.690
135		Overpayment on account of Pay and Allowances during EOL	Irregularity	0.578
136		Overpayment on account of Pay and Allowances 30% SSB	Irregularity	0.200
137		Irregular payment of pending liability	Irregularity	0.349
138		Unjustified expenditure on repair of transport	Irregularity	0.177
139		Unjustified expenditure repair of machinery and equipment	Irregularity	0.213
140		Misclassification of expenditure	Irregularity	0.499
141		Overpayment due to non-deduction of HRA	Irregularity	0.073
142		Unauthorized payment on account of NPA	Irregularity	1.375
143		Irregular purchase by splitting the indents	Irregularity	0.811
144		Irregular issuance of POL without having sanctioned strength of Vehicles	Irregularity	1.400
145		Non-deduction of Allowances	Irregularity	0.086
146	CEO, DHA Lahore	Non-production of vouched account of M&R Works	Irregularity	11.434
147		Non uploading annual requirement of medicine on authority website	Irregularity	186.206
148		Non-transparent distribution of bulk medicine	Irregularity	149.542
149		Non-transparent expenditure on TA/DA	Irregularity	1.703
150		Illegal occupation of government residence and non-recovery of penal rent	Irregularity	0.522
151		Non-recovery of CA	Irregularity	0.780
152		Non-transparent payment of pension/non-recovery of arrears of illegal up-gradation	Irregularity	0.633
153		Non-transparent expenditure on house and cattle show	Irregularity	0.298
154		Non-verification of GST invoices	Irregularity	1.472
155		Irregular and un-economical printing work in violation of PPRA rules	Irregularity	0.705
156		Irregular expenditure on M&R (electrification of office building) without having NOC from Buildings Department	Irregularity	0.701
157		Non-transparent payment of financial	Irregularity	0.084

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		assistance		
158		Doubtful expenditure on hiring of truck for shifting of vaccine	Irregularity	0.839
159		Non-transparent expenditure on repair of vehicles	Irregularity	1.268
160		Irregular drawl of cheques in the name of DDO instead of vender	Irregularity	2.366
161		Non-deduction of CA during leave period	Irregularity	1.209
162		Non-transparent/unauthentic expenditure on advertisement	Irregularity	1.609
163		Irregular expenditure on computer stationery	Irregularity	0.474
164		Non-transparent purchase of plant & machinery	Irregularity	1.779
165		Non-obtaining of due share of pension contribution for erstwhile zila council	Irregularity	15.173
166		Recovery due to payment of personal allowance to non-entitled employees	Irregularity	0.132
167		Doubtful purchase of office chairs	Irregularity	0.353
168		Doubtful purchase of IT equipment	Irregularity	1.114
169		Non-with drawl the orders of illegal up-gradation of technicians	Irregularity	-
170		Non deduction of 45% House rent and 5% maintenance charges	Irregularity	0.341
171		Recovery due to payment of HPA to non-entitled employees	Irregularity	3.419
District Health Authority Nankana Sahib				
1	CEO DHA NNK	Un-authorized expenditure on repair of vehicle of Deputy Commissioner office	Other	0.399
2		Irregular payment of Salaries without maintaining sanctioned strength	HR	0
3		Unauthorized Payment to DDOs	service delivery	1.28
4		Doubtful payment of pension	HR	10.863
5		Unlawful conduct of business of DHA	service delivery	0
6		Irregular drawl of TA / DA	HR	0.398
7		Non deduction of income tax	Procurement	3.914
8		Mis-procurement due to less deposit of bid security and unjustified payment of GST	Procurement	1.006, 0.928
9		Irregular payment of pending liabilities	value for monery	114.271
10		Doubtful expenditure on repair of vehicles	others	1.332
11		Overpayment of social security benefits due to non-regularization of contract employees well in time	HR	1.38

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
12		Unauthorized Payment of HSRA	HR	0.551
13		Overpayment of NPA to consultant	HR	8.623
14		Non-procurement of medicine despite release of funds	Procurement	41.995
15		Irregular expenditure by splitting the job order	Procurement	2.895
16		Loss to public exchequer due to non recovery of pay and allowances from the illegal appointees	HR	0
17		Unauthorized drawl of pay and allowances due to doubtful recruitment	HR	0
18		Difference in sanctioned strength	HR	0
19		Un-authorized drawl of TA / DA	Irregularity	1.171
20	DHO	Irregular appointment and payment of contingent paid staff	HR related	1.6
21		Surplus drawl of funds on account of contingent paid staff	HR related	2.439
22		Non disbursement of funds to the contingent paid staff	HR related	1.382
23		Illegal appointment of cooks against dying cadre and payments	HR related	4.698
24		Un-authorized recruitment of Class-IV beyond advertisement posts	HR related	0
25		Unauthorized purchase of LP medicines	Procurement	4.967
26		Irregular purchase of face Masks and hand sanitizers	Procurement	1.741
27		Doubtful purchase and consumption record	Procurement	2.661
28		Doubtful purchase of cost of other stores	Procurement	1.632
29		Irregular grant of annual increment of December 2021 and health risk allowance	HR related	0.772, .090
30		Un-authorized expenditure on account of repair of vehicles and machinery	other	1.837
31		Irregular payment of pay and allowances more than SNE sanction post	HR related	91.008
32		Irregular payment of arrears of pay and allowances without additional demand of budget	HR related	44.708
33		Irregular expenditure on repair of machinery	other	1.231
34		Irregular drawl of electricity bills	Irregularity	0.801
35		Doubtful purchase of UPS and Batteries	Procurement	0.116
36	RHC MORE KHUNDA	Non-utilization of Health Council funds	value for monery	3.806

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
37		Irregular drawl of pay and allowance	HR related	1.374
38		Doubtful consumption of medicines	other	0.0516
39		Non-recovery of house rent, conveyance & 5% maintenance charges	HR related	0.232
40		Non deduction of different allowances during leave	HR related	0.25
41		Procurement of medicine against the policy guidelines	Procurement	2.334
42		Irregular expenditure on account of contingent expenditure	Procurement	1.163
43		Shortage of stores	service delivery	0.0422
44		Irregular expenditure on repair of machinery	other	0.141
45		Irregular expenditure due to misclassification	others	0.141
46		Irregular drawl of TA/DA	HR related	0.044
47		Improper maintenance of hospital receipts	value for monery	0.573
48		Un-authorized grant of annual increment to adhoc employees	HR related	0.009
49	THQ Hospital Shah Kot	Irregular payment of arrears of pay and allowances without additional demand of budget	HR related	6.581
50		Irregular expenditure out of the 10% budget reserved for emergency / calamities	value for monery	2.833
51		Overpayment of NPA to consultant and unauthorized payment of inadmissible allowances	HR related	1.261
52		Non deduction of different allowances	HR related	0.696
53		Irregular expenditure on account of local purchase of medicine	Procurement	5.459
54		Irregular purchase of different items through splitting	Procurement	1.762
55		Unjustified payment to sanitary workers	HR related	7.952
56		Purchase of consumable items without stock entries	Procurement	1.835
57		Uneven flow of drawl of bills in the month of June	other	8.78
58		Unauthorized payment of share money	other	1.454
59		Non-deposit of tender fee	value for monery	0.052
60		Un-authorized grant of annual increment to adhoc employees	HR related	0.083
61		Irregular Consumption of POL	other	2.081
62		Inadmissible / overpayment of special	HR related	31.708

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		allowances		
63		Non-recovery of 10% income tax on receipts share	other	0.29
64		Irregular expenditure on pay & allowances due to non verification of degrees / testimonials	HR related	0
65		Loss to government due to shortage / excess of store	value for monery	0.008
66		Unauthorized retention of government residence and non recovery of penal rent	HR related	0.324
67		Un-authorized grant of annual increment to adhoc employees	HR related	0.078
68		Erratic appointments of Mos / WMOs against the post of SMO/ SWMO and appointment of data entry operators by ignoring merit	HR related	8.274
69		Non deduction of different allowances and irregular payment of pay and allowances	HR related	8.274
70		Non auction of unserviceable assets	others	0.242
71		Overpayment of NPA to consultant	HR related	1.464
72		Uneven flow of drawl of bills in the month of June	others	6.926
73		Un-authorized payment on account of POL charges	others	0.558
74		Irregular expenditure on account of printing	Procurement	1.891
75	THQ HOSPITAL SANGLA HILL	Irregular payments of arrears of pay and allowances without additional demand of budget	HR related	8.189
76		Excess procurement of LP medicine against the sanctioned budget	HR related	2.71
77		Irregular repair of X-ray machine	service delivery	1.046
78		Undue favor to employees by granting day-off beyond the limit of gazetted holidays	HR related	17.15
79		Irregular consumption of disposable items	service delivery	0
80		Loss to government due to shortage / excess of store and doubtful consumption of dialysis medicine	service delivery	0.287, 0.734
81		Inadmissible / overpayment of special allowances	HR related	22.511
District Health Authority Okara				
1	Chief Executive Officer Okara	Loss due to non-recovery of pay & allowances from Bogus employee-	Recovery	2.184
2		Irregular procurement of Medicines / surgical items-	Irregurlarity	555.566
3		Excess uploading of budget in SAP	Irregurlarity	25.218

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		system		
4		Non-maintenance of sanctioned strength	Irregularity	
5		Non procurement of medicines resultantly lapse of funds	Irregularity	513.784
6		Non-supply of medicines	Irregularity	410.978
7		Non-utilization of Development Funds	Irregularity	28.446
8		Irregular payment of pending liabilities	Irregularity	109.467
9		Mis-procurement of Medicines	Irregularity	57.183
10		Non-deduction of Various allowances during leave	Recovery	1.747
11		Irregular payments of pay & allowances	Irregularity	
12		Irregular payment of pay & allowances	Irregularity	9.198
13		Non-posting of doctor at BHUs	Irregularity	
14		Excess payment of pay & allowance	Irregularity	25.128
15		Defective record maintenance by Health Councils	Irregularity	
16	District Health Officer Okara	Wastage of public funds	Irregularity	0.869
17		Irregular expenditure on repair of buildings	Irregularity	0.434
18		Overpayment of CAs	Recovery	0.022
19		Irregular expenditure on printing	Irregularity	4.416
20		Irregular purchase of medicine	Irregularity	0.945
21		Doubtful consumption of POL & repair	Irregularity	0.163
22	Dy DHO Depalpur	Irregular purchase of furniture	Irregularity	0.885
23		Irregular drawl of POL	Irregularity	0.848
24		Less recovery of Parking Fee	Recovery	2.008
25		Irregular procurement of LP Medicine	Irregularity	39.487
26		Overpayment of transportation expenditure –	Recovery	0.279
27		Unjustified payment to sanitary workers –	Irregularity	2.275
28		Overpayment of HSRA-	Recovery	0.032
29	DHQ Hospital Okara	Irregular payment of pending liabilities-	Irregularity	2.005
30		Irregular expenditure due to misclassification–	Irregularity	1.756
31		Irregular expenditure incurred through splitting -	Irregularity	0.802
32		Unjustified Expenditure on account of Repair of AC	Irregularity	0.515
33		Irregular retention of public money -	Irregularity	3.542
		Irregular expenditure of Medicine	Irregularity	1.848
34		Non-preparation of Annual	Irregularity	

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)	
		Procurement Plan			
35	DHQ South City Okara	Misclassification of expenditure	Irregularity	4.789	
36		Irregular payment of pending liabilities-	Irregularity	0.790	
37		Unjustified payment to sanitary workers	Irregularity	3.617	
38		Non deduction of Income Tax	Recovery	0.339	
39		Irregular payment of pay & allowances	Irregularity	8.625	
40		Non-deduction of Various allowances during leave	Irregularity	3.101	
41		Irregular Payment of NPA	Irregularity	3.768	
42		Non-accountal of store items	Irregularity	0.408	
		Irregular procurement of LP Medicine	Irregularity	5.055	
43		Non-preparation of annual procurement plan	Irregularity		
44		THQ Hospital Depalpur	Irregular procurement of LP Medicine	Irregularity	9.548
45	Irregular award of LP contract		Irregularity	1.444	
46	Unjustified expenditure on Janitorial Service		Irregularity	2.787	
47	Non Transparent Collection of Receipt		Irregularity	6.829	
48	Non-deduction of Various allowances during leave		Irregularity	1.097	
49	Non-deduction of Income Tax on shares		Recovery	0.164	
	Irregular award of LP contract			8104	
50	Non-preparation of Annual Procurement Plan		Irregularity		
51	THQ Hospital Haveli Lakha		Irregular purchase of LP medicine	Irregularity	3.480
52			double drawl of expenditure	Irregularity	0.174
53		Illegal occupation of hospital residences	Irregularity		
54		Non-deduction of HRA	Recovery	0.137	
55		Irregular Procurement of Bio Medical Gases	Irregularity	0.600	
56		Unjustified payment to sanitary workers	Irregularity	1.821	
57		Non deduction of Income Tax on shares	Recovery	0.114	
58		Overpayment on account of GST to suppliers	Recovery	0.722	
		irregular award of LP medicine contract	Irregularity	3.480	
59		Non-deduction of Various allowances during leave	Irregularity	0.241	
District Health Authority Sheikhpura					
1	CEO (DHA) Sheikhpura	Purchase of medicines without competitive rates	Irregularity	58.875	

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
2		Irregular purchase of medicines in violation of PPRA	Irregularity	56.221
3		Doubtful purchase of consumable stores	Irregularity	0.594
4		Misclassification of expenditure	Irregularity	0.482
5		Unauthorized payments of inadmissible allowances	Irregularity	2.225
6		Unauthorized purchase of medicines in excess of quantity demanded and advertisement	Irregularity	6.042
7		Unauthorized payment on account of purchase of medicines without DTL reports	Irregularity	37.932
8		Shortage of medicine	Irregularity	0.043
9		Loss to the government due to non-deduction of DTL cost	Irregularity	0.095
10		Exorbitant purchase of Erythropoietin	Irregularity	14.906
11		Overpayment on account of purchase of paint & cleaning material	Irregularity	0.399
12		Irregular payment of cheques without acknowledgement	Irregularity	464.022
13	DHQ Hospital	Unauthorized payments of inadmissible allowances	Irregularity	2.140
14		Irregular expenditure due to misclassification	Irregularity	11.203
15		Non-deduction of Income Tax from doctor and staff share from government receipts	Irregularity	396,139
16		Irregular expenditure on account of repair of buildings	Irregularity	2.008
17		Overpayment due to adding PST without PST invoice	Irregularity	0.418
18		Wastage of public money on account of purchase of Covid related items over & above need	Irregularity	10.007
19		Overpayment on account of PST on outsourcing of Laundry services	Irregularity	0.716
20		Overpayment due to charging excess rate than approved	Irregularity	0.816
21		Loss to the government due to non-charging of GST	Irregularity	0.855
22		Irregular purchase form Sindho Brothers	Irregularity	2.666
23		Unauthorized allotment / illegal possession of hospital residences by the staff other than hospital employees	Irregularity	
24		Irregular payment of salaries to non-qualified personnel and without uniform yardstick	Irregularity	3.565
25		Non-deposit of MLC receipts	Irregularity	0.298

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		(Government Share) into treasury		
26		Non-deposit of tender fee into treasury	Irregularity	0.188
27		Non-recovery of penalty for late fee on account of Parking stand and canteen	Irregularity	0.773
28		Inadmissible payment of Anesthesia Allowance to Mos	Irregularity	0.820
29		Irregular expenditure on account of pay & allowances of sanitary workers	Irregularity	9.120
30		Overpayment on account of purchase of Bed Head Ticket	Irregularity	0.060
31		Non-existence of Hospital Grade Nebulizer Heavy Duty	Irregularity	0.585
32		Irregular expenditure on account of printing without getting permission from government printing press	Irregularity	12.806
33		Purchase of Oxygen Gas at exorbitant rate	Irregularity	4.842
34		Irregular expenditure on account of purchase of LP medicines	Irregularity	11.489
35	DOH	Over payments of compensatory allowances	Irregularity	1.182
36		Embezzlement from Bank Account of Red Crescent Society	Irregularity	4.000
37		Irregular purchase of LP medicines for outdoor Patients	Irregularity	3.314
38		Non-auction of un-serviceable pickups valuing	Irregularity	2.000
39		Doubtful Purchase of LED Bulbs	Irregularity	0.149
40		Doubtful accountal of consumable material	Irregularity	0.074
41		Irregular expenditure on account of repair of buildings	Irregularity	0.628
42		Purchase of furniture without quoting specification	Irregularity	0.174
43		Overpayment due to irregular up-gradation	Irregularity	3.719
44		Non-reconciliation of expenditure	Irregularity	
45		Physical verification of stores and stock	Irregularity	
46		Doubtful consumption of medicines without CNIC number	Irregularity	
47	THQ Hospital Sharqpur	Irregular expenditure on LP medicines	Irregularity	7.089
48		Excess expenditure than budget allocation	Irregularity	1.047
49		Irregular expenditures on printing material	Irregularity	0.176
50		Irregular expenditure due to misclassification	Irregularity	0.614

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
51		Splitting of indents to avoid limited tender enquiry	Irregularity	0.447
52		Unauthorized payments of inadmissible allowances	Irregularity	1.071
53		Overpayment on account of CA	Irregularity	0.060
54		Irregular drawal of pay & allowances without sanctioned post	Irregularity	0.233
55		Overpayment due to irregular up-gradation	Irregularity	0.204
56		Non-deduction of Income Tax from doctor and staff share from government receipts	Irregularity	0.311
57		Irregular payment on account of POL	Irregularity	0.485
58		Irregular expenditure on account of repair of buildings	Irregularity	0.594
59		Non-reconciliation of expenditure	Irregularity	
60		Physical verification of stores and stock	Irregularity	
61		Loss due to Non-deduction/ Non-deposit of Income Tax at Source –	Irregularity	0.0025
62		Overpayment on account of vin board cabinet	Irregularity	0.052
63		Loss to the government due to non-charging of electricity, water and Sui-gas	Irregularity	0.080
District Health Authority Attack				
1	CEO DHA Attack	Procurement of Syrup Duphalac with less quantity of essential ingredient of Lectulose	Procurement related	2.358
2		Procurement of Mis Branded syrup Duphalac	Procurement related	2.357
3		Irregular drawl of pay and allowances	HR Related	2.116
		Non-forfeiture of performance security	Procurement related	2.515
4		Un-authorized approval of Schedule of Authorized Expenditure	Others	2624.941
5		Less inspections by drug inspectors	Other	-
6		Overpayment of pay & allowances	HR Related	0.325
7		Procurement of Syrup Duphalac with less quantity of essential ingredient of Lectulose	Procurement related	2.358
8	DO Health	Non recovery of over drawn pay and one month salary of doctors who left the job	HR Related	0.280
9		Irregular expenditure due to non maintenance of History sheets	Procurement	2.133
10		Irregular expenditure due to non mentioning of specifications	Procurement	26.683
11		Non formulation of accounting system of Health Council	Other	-
12		Irregular expenditure without	Other	

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		maintenance of disbursement record		
13		Issuance of medicines without maintenance of expense record	Other	0.092
14		Issuance of vaccine to CDC without maintenance of record	Other	-
15		Non recovery on account of allowances during leave	HR Related	0.384
16		Unjustified payment beyond the contract period	HR Related	5.098
17		Non recovery of CA	HR Related	4.341
18		Unjustified payment of HSRA to general duty staff	HR Related	0.729
19	IYB District Hospital Attock	Non deduction of Income tax on Lab share	HR Related	1.696
20		Un lawful drawn of annual increment	HR Related	0.701
21		Non recovery on account of allowances during leave	HR Related	0.113
22		Procurement of Medicine for Natural Calamities with defective tendering process	Procurement	10.792
23		Irregular payment of liability	Other	0.697
24		Irregular usage of medicine budget in violation of Finance Department instructions	Procurement	5.084
25		Non recovery on account of auction of parking fees	Other	0.520
26		Non recovery on account of CA and HRA against allotted residences	HR Related	0.198
27		Irregular Payment of salary	HR Related	5.184
28		Poor performance due to 56 vacant post	HR Related	-
29	THQ hospital Pindigheb	Non recovery on account of allowances during leave	HR Related	0.723
30		Irregular purchase on account of Local Purchase in violation of PPRA	Procurement	0.516
31		Irregular usage of medicine budget in violation of Finance Department instructions	Procurement	5.084
32		Non-forfeiture of performance security	Procurement	0.602
33		Irregular Expenditure in Excess of Allocated Budget	Other	39.009
34	THQ Hospital Fatehjang	Poor performance due to 35 vacant post	HR Related	-
35		Non-forfeiture of performance security	Procurement	0.171
36		Irregular usage of medicine budget in violation of Finance Department instructions	Procurement	5.084
37		Non utilization of funds of Health Council	Other	3.407

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
38	THQ Hospital. Jand	Drawal of salary after retirement	HR Related	0.099
39		Non-forfeiture of performance security	Procurement	0.355
40		Irregular usage of medicine budget in violation of Finance Department instructions	Procurement	3.89
41		Poor performance due to 56 vacant post	HR Related	-
42	THQ Hospital Hazro	Excess expenditure on account of printing	Procurement	0.171
43		Non deduction of Income tax on Lab share	HR Related	0.054
44		Non-forfeiture of performance security	Procurement	0.243
45		Irregular expenditure due to non maintenance of record of transport hired	HR Related	0.210
46		Irregular Expenditure in Excess of Allocated Budget	Other	3.497
47		Loss to Government due to non auction of canteen & parking	Other	-
48	THQ Hospital Hassanabdal	Loss To local Government Due To Non Auction of Canteen & Parking	Other	-
49		Non-forfeiture of performance security	Procurement	0.271
50		Irregular usage of medicine budget in violation of Finance Department instructions	Procurement	5.400
District Health Authority Chakwal				
1	CEO DHA Chakwal	Irregular appointment of daily wages staff without advertisement	Procurement	0.672
2		Un-authorized approval of Schedule of Authorized Expenditure of DHA	Other	2756.896
3		Loss to government due to non-supplying samples for DTL by firms	Procurement	0.215
4	DHQ Hospital Chakwal	Irregular usage of LP budget in violation of Finance Department instructions	Procurement	27.017
5		Overpayment of pay & allowances	HR	0.014
6		Non-collection of electricity charges	HR related	0.376
7		Irregular expenditure due to non-maintaining history sheets	Procurement	2.856
8		Misclassified Expenditure	Procurement	2.185
9		Non-deduction of HRA & 5%–	HR related	0.711
10		Overpayment due to unjustified grant of Integrated Allowance	Procurement	0.424
11		Overpayment due to including GST in invoices	Procurement	0.304
12		Non/Less deposit of Government fee	Procurement	0.358
13		Overpayment of pay and allowances on regularization	HR related	0.176

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
14		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	5.449
15	THQ Hospital Talagang	Non-implementing instructions regarding preparing annual procurement plan & uploading on PPRA Portal	Procurement	8.062
16		Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	2.286
17		Un-authorized occupancy of government accommodation and loss due to non-recovery of standard and penal rent	HR related	1.937
18		Un-authorized payment without sanctioned post	HR related	0.921
19		Irregular usage of LP budget in violation of Finance Department instructions	Procurement	0.620
20		Non-deduction of HRA & 5%–	HR related	0.613
21		Non-recovery of water user charges		0.457
22		Non recovery of pay & allowances during leave	HR related	0.308
23		Misclassified Expenditure	Procurement	0.305
24		Unauthorized payment of disparity reduction Allowance to fixed-package staff	HR related	0.258
25		Non-deduction of 10% house rent	HR related	0.189
26		Irregular expenditure due to non-maintaining history sheets	Others	0.149
27		Non-recovery of government taxes	Procurement	0.068
28		Overpayment due to non-deducting GST from vendors	Procurement	0.100
29	City Hospital Talagang	Non-approval of accounting systems of Health Council from Finance Department Punjab	Others	2.150
30		Misclassified Expenditure	Procurement	0.689
31		Non recovery of pay & allowances during leave	HR related	0.360
32		Overpayment due to non-deducting GST from vendors	Procurement	0.205
33	DO (Health) Chakwal	Unauthorized expenditure on medicines and payment after expiry of medicines	Procurement	2.258
34		Doubtful expenditure on printing of Panaflex banner	Procurement	0.862
35		Irregular expenditure on repair of vehicles	Procurement	1.491
36		Non deduction of CA to vaccinator	HR related	0.360
37		Non deduction of CA during leave	HR related	0.073
38		Non-deposit of Income Tax	Procurement	0.102

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
39		Unauthorized issued of DDO Cheques	Others	13.232
40	THQ Hospital Choa Saiden Shah	Misprocurement on local purchase of medicines	Procurement	2.974
41		Overpayment of pay & allowances	HR related	0.568
42		Non supply of medicines	Procurement	5.736
43		Overpayment of pay & allowances due to wrong increment	HR related	0.122
44	THQ Hospital Kaller Kahar	Non/Less supply of medicines	Procurement	10.995
45		Non deduction of GST	Procurement	0.246
46		Overpayment of GST on laboratory items	Procurement	0.183
District Health Authority Jhelum				
1	CEO Health	Un-authorized approval of Schedule of Authorized Expenditure	Irregularity	-
2		Depriving community for medicine due to non-clearance / Delay of DTL of received Medicine and reduction of shelf life	Irregularity	-
3	DO Health	Misclassified Expenditure	Irregularity	0.865
4		Expenditure in violation of financial discipline	Irregularity	-
5		Irregular expenditure due to Non-approval of accounting systems of Health Council from Finance Department Punjab	Irregularity	-
6		Non-verification of GST	Irregularity	0.733
7	DHQ Jhelum	Misclassified Expenditure	Irregularity	-
8		Irregular and un-authorized purchase of LP medicine	Irregularity	-
9		Irregular drawl of pay and allowances due to temporary transfer		-
10		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	Irregularity	-
11		Loss to government due purchase of bulk demanded medicine through local purchase	Irregularity	0.535
12	RHC Dina	Misclassified Expenditure	Irregularity	0.458
13		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	ICW	0.735
14		Unauthorized payment to Contingent paid staff	ICW	0.154
15		Doubtful expenditure	Irregularity	0.096
16	THQ Sohawa	Misclassified Expenditure	Irregularity	-
17		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure		-
18		Irregular drawl of pay and allowances	Employee Related	0.672

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
19		Unauthorized payment to Contingent paid staff	ICW	0.125
20		Loss to government due purchase of bulk demanded medicine through local purchase	Irregularity	0.108
21	THQ PD Khan	Misclassified Expenditure	Irregularity	-
22		Irregular Purchase of Local Purchase Medicine	Irregularity	-
23		Loss to government due purchase of bulk demanded medicine through local purchase	Irregularity	-
24		Non-replacement of DTL fail medicines	Irregularity	0.316
25		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	ICW	-
26		Irregular drawl of pay and allowances	Employee Related	-
27		Unauthorized payment to Contingent paid staff	Employee Related	0.408
28	RHC Domeli	Misclassified Expenditure	Irregularity	-
29		Non-approval of accounting systems of Health Council from Finance Department Punjab of expenditure	ICW	-
30		Shortage of stock and store	ICW	0.092
31		Irregular expenditure	Irregularity	-
District Health Authority Rawalpindi				
1	CEO (DHA) Rawalpindi	Loss due to award of contract at higher rates	Procurement	2.066
2		Un-authorized appointments against prescribed quota	HR	
3		Un-authorized approval of Schedule of Authorized Expenditure	Other	5,003.462
4		Irregular award of contract	Procurement	1.074
5		Non imposition of penalty due to late receipt of medicines	Procurement	0.306
6		Non deduction of income tax	Procurement	1.455
7		Non forfeiture of earnest money	Procurement	1.328
8		Un-necessary printing of forms	Procurement	0.797
9		Overpayment on account of Pay and Allowances	HR	0.799
10		Non achievement of monthly target of immunization	Others	-
11		Loss to Government due to wastage of Covid-19 vaccine –	Others	-
12	THQ Hospital Gujar Khan	Irregular award of contract for purchase of LP medicines	Procurement	7.454
13		Irregular expenditure on procurement of LP medicines	Procurement	1.819
14		Un-authorized drawl of funds	Others	1.099
15		Non-Utilization of Health Council	Others	2.811

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		funds		
16		Less deduction of GST	Procurement	1.391
17		Non deduction of allowances during leave	HR	0.552
18		Non deduction/deposit of income tax, PST& GST from health council	Others	0.088
19		Excess payment of pay & allowances	HR	0.219
20		Irregular deposit of taxes in treasury	Others	0.289
21		Irregular expenditure on procurement of LP medicines	Procurement	1.172
22		Un-economical expenditure on purchase of LP	Procurement	0.560
23		Purchase of non formulary medicines without DTL	Procurement	0.151
24		Less deduction of GST	Procurement	0.826
25		Irregular expenditure on purchase of LP medicines	Procurement	7.801
26		Loss due to Non auction of canteen & Parking	Others	-
27		Non-Utilization of Health Council funds	Others	7.791
28		Overpayment of pay & allowances	HR	0.391
29		Less deduction of income tax on lab share	Others	0.182
30		Un-authorized DDO payments	Procurement	0.800
31		Irregular drawl of pay and allowances	HR	3.769
32		Irregular expenditure on purchase of LP medicines	Procurement	6.559
33		Irregular expenditure on procurement of LP medicines	Procurement	0.724
34		Overpayment of pay & allowances	HR	0.579
35		Purchase of disposable syringes at higher rates	Procurement	0.440
36		Less deduction of GST	Procurement	0.535
37		Purchase of non formulary medicines without DTL	Procurement	0.238
38		Non deduction of allowances during leave	HR	0.192
39		Less deposit of hospital receipts	Others	0.417
40		Irregular auction of canteen loss to Government	Others	0.150
41		Irregular expenditure without approval of Health Council	Others	0.360
42		Less deposit of canteen dues	Others	0.190
43		Unauthorized appointment of daily wagers –	HR	0.174
44		Non deposit of taxes from HC –	Others	0.161.
45		Non auction of Parking	Others	-
46		Irregular expenditure on pay of PG trainees –	HR	10.572
	Wah General Hospital			
	THQ Hospital Murree			
	THQ Hospital Kotli Sattian			

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
47		Un-economical expenditure on purchase of LP –	Procurement	1.139
48		Irregular drawl of pay and allowances	HR	0.775
49		Irregular expenditure on procurement of LP medicines –	Procurement	0.394
50		Excess payment of pay & allowances	HR	0.374
51		Purchase of non formulary medicines without DTL	Procurement	0.405
52		Non deduction of allowances during leave	HR	0.291
53		Excess payment of pay & allowances to regularized staff–	HR	0.415
54		Non deduction of house rent & 5% –	HR	0.152
55		Less deduction of GST –	Procurement	0.225
56		Irregular expenditure on procurement of LP medicines	Procurement	4.738
57	THQ Hospital Taxila	Un-economical expenditure on purchase of LP	Procurement	1.035
58		Irregular expenditure on purchase of LP medicines	Procurement	5.989
59		Irregular drawl of pay and allowances	HR	1.351
60		Over payment of pay & allowances	HR	0.408
61		Un-authorized extension of canteen contract	Others	0.236
62		Non auction of Parking	Others	-
63		Irregular appointments of daily wagers	HR	670.339
64	DHO Rawalpindi	Irregular expenditure on purchase of LP medicines -	Procurement	30.894
65		Un authorized shifting of head quarter recovery of HSRA	HR	2.274
66		Non-recovery of House Rent	HR	3.245
67		Irregular Expenditure without approval of Health Council Members-	Others	3.382
68		Non maintenance of Stock/ Expense Register	Others	3.950
69		Inadmissible payment of Allowances	HR	0.821
70		Irregular usage of LP budget in violation of Finance Department instructions –	Procurement	4.407
71		Irregular award of rate contract of X-Rays–	Procurement	0.838
72		Irregular Adjustment of PG Trainer for Pay Purpose	HR	5.884
73		Inadmissible Payment of Hill & HSRA	HR	0.325
74		Irregular expenditure on procurement–	HR	2.061
75		Excess payment of pay & allowances	HR	0.609
76		Overpayment of CA during leave	HR	0.269

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		period		
77		Unjustified Procurement of LP Medicine despite sufficient quantity of bulk medicine-	Procurement	0.930
78	THQ Hospital Kallar Syedan	Irregular usage of LP budget in violation of Finance Department instructions –	Others	4.280
79		Irregular Adjustment of PG Trainer for Pay Purpose	HR	6.466
80		Inadmissible Payment of Hill & HSRA	HR	0.471
81		Irregular expenditure on procurement–	Procurement	0.616
82		Excess payment of pay & allowances	HR	0.539
83		Less deduction of GST –	Procurement	0.949
84		Overpayment of CA during leave period –	HR	0.171
85		Irregular expenditure by splitting	Procurement	0.743
District Health Authority Bhakkar				
1	CEO DHA	Non imposition of penalty against the firm on account of less shelf life	Value for money	0.449
2		Un-authorized acceptance of imported medicine without lot release certificate	Others	7.516
3		Non Utilization of Funds	Others	34.41
4		Unauthorized payment of Pay and allowances without sanctioned posts	HR	3.143
5		Non-utilization of development budget	Others	52.623
6		Excesses release of Non salary budget to DHQ and THQs	Others	50.191
7		Irregular clearing of pending liability	Others	88.142
8		Receiving of medicine without D.T.L Reports	Others	69.354
9		Non Procurement of required medicine	Procurement	47.162
10		Unjustified difference in (Actual Expenditure) and payments of bank as per SBD	Others	38.413
11		Non-Monitoring of Expenditure by Health Authority and Non-reconciliation by the offices of DHA	Others	2400.142
12		Non-rotation of duty of consultant Doctors	Others	-
13		Irregular credit of receipts into Account-I instead of Account-VI	Value for money	-
14		Non-Conducting of physical verification / non preparation of fixed asset register	Others	-
15	DHO	Irregular expenditure on repair of vehicles	Others	0.526

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
16		Irregular cash payment to contractor & supplier	Others	4.194
17		Irregular expenditure on others by splitting bills	Procurement	0.637
18		Less deduction of GP Fund, GI	Value for money	0.506
19		Overpayment of allowances to staff performing General Duty	Value for money	-
20		Difference between expenditure as per FI data and Expenditure statement	Others	2.166
21		Irregular grant of Annual increment,	HR	0.123
22	DHQ Hospital	Irregular payment of SHCA	HR	16.680
23		Irregular clearing of pending liability	Others	4.580
24		Un-authorized expenditure incurred by splitting to avoid tendering process	Procurement	0.768
25		Over payment due to purchase of LP medicine at high rates	Procurement	-
26		Misclassified expenditure on purchase of misc items	Procurement	0.420
27		Irregular/Unauthorized drawl of salaries due to worst performance	HR	20.545
28		Non-rotation of duty of consultant Doctors/Poor performance	HR	-
29		Irregular expenditure on purchase of medical gases through repeat order in violation of PPRA rules	Procurement	13.998
30		Irregular grant of Annual increment of December 2021,	HR	0.166
31		Difference between expenditure as per FI data and Expenditure statement	Others	18.674
32		Irregular purchase of medicine out of LP budget from LP vendors instead of supplies from the firms awarded rate contract	Procurement	0.605
33	THQ Darya Khan	Doubtful expenditure on RED Campaign Phase II	Others	0.207
34		Loss to Government due to Less-collection of Parking fee of hospital	Value for money	0.220
35		Irregular payment of SHCA	HR	3.12
36		Irregular clearing of pending liability	Others	2.799
37		Un-authorized expenditure incurred by splitting to avoid tendering process	Procurement	2.124
38		Unauthorized payment to contingent paid staff of health council	HR	0.402
39		Irregular drawl of TA/DA	Others	0.064
40		Non-rotation of duty of consultant Doctors/Poor performance	HR	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
41		Difference between expenditure as per FI data and Expenditure statement	Others	3.611
42		Uneconomical Printing work without tendering process		0.783
43		Non deposit of sale proceed of fixers and developers of x-ray films	Value for money	0.010
44	THQ Kallur Kot	Irregular payment of SHCA	HR	2.85
45		Irregular clearing of pending liability	Others	0.541
46		Non-rotation of duty of consultant Doctors/Poor performance	HR	-
47		Unauthorized expenditure on account of repair of Mach & Equipment	Others	0.799
48		Un-authorized expenditure incurred by splitting to avoid tendering process	Procurement	5.758
49		Difference between expenditure as per FI data and Expenditure statement	Others	2.331
50		Doubtful expenditure on account of washing/ laundry	Others	0.978
51		Misclassified expenditure on purchase of Printing items	Procurement	0.299
52		Irregular drawl of TA/DA	Others	0.098
53		Illegal payment for lifting of waste	Others	0.134
54		Doubtful expenditure on purchase of Panflex	Procurement	0.075
55		Overpayment on account of sales tax	Others	0.025
56		Unauthorized payment of HSRA	HR	0.019
57	THQ Mankera	Overpayment to Doctor appointed on Adhoc after expiry of their Adhoc period	HR	0.168
58		Irregular payment of SHCA	HR	3.240
59		Loss to Government due to Less collection of Parking fee	Value for money	0.043
60		Non-rotation of duty of consultant Doctors/Poor performance	HR	-
61		Non deposit of sale proceed of fixers and developers of x-ray films	Value for money	0.010
62		Difference between expenditure as per FI data and Expenditure statement	Others	3.614
63		Irregular drawl of TA/DA	Others	0.022
64	RHC Behal	Difference between expenditure as per FI data and Expenditure statement	Others	0.341
65		Non deposit of Sales tax and Income Tax	Value for money	0.091
66	RHC Haiderabad	Doubtful Consumption of Medical Gases	Others	0.088
67		Unjustified excess payment of TA /	Others	0.034

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
		DA		
District Health Authority Khushab				
1	CEO DHA Khushab	Unjustified difference in revised budget (Actual Expenditure) and payments of bank as per SBD	Other	24.349
2		Unauthorized payment of Pay and allowances without sanctioned posts	HR	3.539
3		Irregular expenditure on repair	Other	1.321
4	DHO Khushab	Irregular expenditure on account of POL	Other	7.575
		Irregular purchase without annual planning	Procurement	10.821
5	THQ Hospital Khushab	Illegal acquiescence of work to NGO, non-deployment of professional staff and consumption of medicine without DTL by Quacks in Dialysis unit	Others	9.191
6	THQ Hospital Naushera	Irregular purchase of LP medicine	Procurement	4.990
7	RHC Mitha Tiwana Khushab RHC Hadali	Un-authentic collection of lab and x-ray receipts	Value for money	1.589
8		Unauthorized retention of health council cash balance in DDO bank account	Others	0.354
9		Unauthorized expenditure on purchase of day-to-day medicines	Procurement	2.255
10		Unauthorized expenditure on purchase of day-to-day medicines	Procurement	2.290
District Health Authority Mianwali				
1	CEO DHA Mianwali	Irregular expenditure on account of procurement	Procurement	0.596
2		Non-Deduction of GST/PST	Value for money	0.199
3		Non-Conducting of physical verification of stores and stocks	Others	-
4		Doubtful Collection and Deposit of Government receipt without Reconciliation Machnsim	Others	56.771
5		Loss to Government due to fire incident	Value for money	2.526
6		Loss to Government by fire incident		0.601
7		Loss to Government by theft of ECG Machine & Nebulizer		-
8		Sale of Insulin vial (Government Property) at M/s Badshah Pharmacy Mianwali	Others	-
9		Wastage of public property by expiry of medicine	Value for money	0.754
10		Non-deposit of tender fee		-
11		Fake entries in the stock register	Others	-
12		Non-provision of annual financial statements by the PHFMC	Others	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
13		Non-monitoring of expenditure by Health Authority and non-reconciliation by the offices of DHA	Others	2124.943
14		Irregular / Doubtful recruitment process	HR	-
15		Non-Preparation of Fixed Assets Register	Others	-
16	DHO Mianwali	Doubtful consumption of Temephos granular	Others	0.270
17		Irregular clearance of POL bill claims	Others	1.082
18		Doubtful Expenditure on repair of vehicle		0.032
19		Irregular cash payment instead of Cross Cheque /pay order	Others	1.659
20	DHQ Mianwali	Non-conducting of physical verification of stores and stocks	Others	-
21		Irregular drawl of NPA	HR	0.345
22		Non-deposit of MLC fee	Others	0.288
23		Non-verification/ reconciliation of receipts and NON- deduction of tax on recipients share	Others	24.634
24		Irregular drawl of stationery allowance	Value for money	0.030
25		Irregular drawl of Secretariat allowance	HR	0.011
26		Irregular drawl of Special Education allowance	HR	0.003
27		Irregular drawl of NPA	HR	0.259
28		Undue favour to staff resulting in irregular drawl of salaries	HR	1.851
29		Wastage of Public property Phaco Machine	Others	-
30		Irregular expenditure on account of DTL Fee	Others	0.061
31		Irregular expenditure on account of purchase of ABG Machine	Procurement	1.184
32		Un-authorized purchase more than demand	Procurement	2.725
33		Irregular payment on account of Special Allowance-2021	HR	1.025
34		Purchase of X-Ray Films on exorbitant Rates	Procurement	0.820
35		Irregular expenditure on account of dialysis items	Procurement	5.994
36		Misappropriation of funds on account of purchase of lab items	Procurement	0.129
37		Non-deposit of tender fee	Others	0.074
38		Undue receipt of ultrasound fee share	Others	-
39		Non-seeking of acknowledgement of payment of penalties	Others	0.192
40		Fake up loading of data	Others	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
41		Undue receipt and disbursement of medicine	Others	-
42	THQ Esa Khel	Irregular purchase of LP Medicine	Procurement	6.665
43		Undue favour to staff resulting in irregular drawl of salaries	HR	1.851
44		Non-conduct of physical verification of stores and stocks	Others	-
45		Non deduction of CA during leave	HR	0.010
46		Irregular drawl of allowances	HR	24.365
47		Irregular drawl of allowance	HR	0.019
48		Doubtful/un-economical expenditure on account of dialysis	Other	3.892
49		Irregular payment of NPA	HR	0.546
50	THQ Hospital Kala Bagh	Irregular / uneconomical expenditure on purchase of devices	Procurement	0.685
51		Irregular expenditure on account of DTL Fee	Other	0.003
52		Non-transparent purchases non-calling tender	Other	1.097
53		Doubtful expenditure on repair of X-Ray machine	Other	0.049
54		Irregular drawl of NPA	HR	0.224
55		Less Deposit of ECG Fee	Others	0.405
56		Irregular expenditure on account of POL for generator	Others	0.340
57		Irregular / Doubtful expenditure on account of X-Ray Film	Others	1.298
58		Doubtful expenditure on account of lab chemicals and less deposit of lab fee	Value for money	0.312
59		Undue favour to staff resulting in irregular drawl of salaries	HR	-
60		Irregular Expenditure on account of civil works	Others	2.122
61		Un-justified purchase of LP medicine	Procurement	1.601
62		Un-economical expenditure due to violation of PPRA Rules	Procurement	1.758
63		Non-Conduct of physical verification of stores and stocks	Others	-
64	THQ Piplan	Irregular drawl of NPA	HR	0.298
65		Irregular drawl of NPA	HR	1.626
66		Irregular drawl of research allowance	HR	0.018
67		Undue favour to staff resulting in irregular drawl of salaries	HR	3.110
68		Irregular expenditure on purchase of oxygen regulator	Procurement	0.696
69		Irregular payment on account of Pay & allowances	HR	-
70		Non-verification of receipt	Others	-
71		Non-Conducting of physical verification of stores and stocks	Others	-

Sr. No.	Name of formations	Title of Audit Para	Nature of Audit Para	Amount (Rs in millions)
72		Irregular expenditure on purchase of Machinery & equipment	Procurement	0.694
District Health Authority Sargodha				
1	CEO DHA SGD	Irregular blockage of funds	Others	22.968
2	District Health Officer Sargodha	Overpayment due to purchase at exorbitant rates	Value for money	0.207
3		Un-justified purchase of same medicine through 75% Bulk Purchase which were received from MSD Lahore	Procurement	27.614
4		Irregular blockage of funds	Others	8.531
5	THQ Hospital 46/SB	Unauthorized Payment of HSRA	HR	75947
6		Unjustified delay in delivery of medicine and dumped in store due to unnecessary delay in DTL	Others	3.738
7		Collection/deposit of hospital receipt/fee in non-transparent manner	Others	2.815
8	THQ Hospital Sillanwali	Irregular Purchases without advertisement on PPRA website	Procurement	0.322
9		Irregular blockage of medicine due to non-receipt of D.T.L Reports in time	Others	1.750
10	THQ Hospital Bhagtanwala	Unauthorized Payment of HSRA	HR	0.749
11		Unjustified delay in delivery of medicine and dump in store due to unnecessary delay in DTL	Others	2.990
12		Irregular blockage of funds/non-surrendering	Others	2.010
13		Collection/deposit of hospital receipt/fee in nontransparent manner	Others	0.836
14	THQ Hospital Bhalwal	Irregular blockage of funds	Others	3.582
15		Non deduction of income tax on doctor's share	Value for money	0.113
16	THQ Hospital Bhera	Irregular blockage of funds/non-surrendering	Others	29.950
17		Unauthorized Payment of HSRA	HR	0.281
18	THQ Hospital Kotmomin	Unjustified payment of pay and allowances	HR	0.050
19		Collection / deposit of hospital receipt/fee in nontransparent manner	Others	1.125
20		Irregular blockage of funds	Others	3.155
21	THQ Hospital Sahiwal	Irregular blockage of funds/non-surrendering	Others	8.098
22		Unauthorized Payment of HSRA	HR	0.038
23		Unjustified delay in dispatching DTL hence medicine dumped	Others	7.358
24	RHC Hujjan	Non accounted for Government receipt in cash book	Others	0.231
25		Irregular blockage of funds	Others	14.485
26		Doubtful expenditure on stationery items	Procurement	0.128

Annexure-B

Detail of Budget and Expenditure for the Financial Year 2021-22

Rs in million

Sr. No.	Name of District	Original Grant	Suppl. Grant	Surrender	Final Grant	Exp.	Saving (-) / Excess (+)	% age Saving
1	Gujranwala	3,995.312	477.737	(1,139.552)	3,333.497	2,942.925	-390.57	34%
2	Gujrat	2,560.907	529.525	(362.511)	2,727.921	2,619.511	-108.41	15
3	Hafizabad	1,662.204	141.056	(129.704)	1,673.556	1,487.474	-186.08	18%
4	M.B.Din	3,249.453	752.080	(936.118)	3,065.415	2,047.541	-1,017.87	49%
5	Narowal	2,780.005	275.525	(267.724)	2,787.806	2,395.317	-392.49	14.08
6	Sialkot	2,956.140	529.492	(454.300)	3,031.332	2,979.425	-51.91	2%
7	Kasur	3,583.927	467.153	(641.039)	3,410.041	2,797.895	-612.15	9
8	Lahore	4,759.677	1,554.652	(736.391)	5,577.938	5,558.145	-19.79	5
9	Nankana Sahib	2,116.377	358.709	(123.852)	2,351.234	2,139.656	-211.58	12
10	Okara	4,082.094	289.007	(217.796)	4,153.305	3,605.088	-548.22	14
11	Sheikhupura	5,489.190	546.873	(1,073.116)	4,962.947	4,274.569	-688.38	8
12	Attock	2,589.007	265.502	(236.147)	2,618.362	2,618.049	-0.31	1
13	Chakwal	3,883.375	839.036	(1,965.535)	2,756.876	2,484.869	-272.01	7
14	Jhelum	2,299.262	219.225	(409.967)	2,108.520	2,108.494	-0.03	1
15	Rawalpindi	4,442.811	533.426	(16.596)	4,959.641	4,696.662	-262.98	15
16	Bhakkar	3,863.392	-	(922.462)	2,940.930	2,437.609	-503.32	36
17	Khushab	2,229.470	397.536	(422.200)	2,204.806	2,130.740	-74.07	19
18	Mianwali	3,010.616	311.768	(996.337)	2,326.047	2,124.943	-201.10	65
19	Sargodha	3,967.991	1,532.253	(1,611.083)	3,889.161	3,494.048	-395.11	37
Total		63,521.21	2,241.557	(12,662.43)	60,879.335	54,942.96	-5,936.38	

Annexure-C

Unjustified purchase of medicines excess than demand for Rs.8.269 million

Name of medicine	Quantity Demanded	Actual purchase	Rate charged / per unit	Excess purchase	Amount of excess purchase
Amlodipine Tablets 5 mg	50,000	150,000	1.37	100,000	137,000
Ammonium Chloride+ Aminophylline+ other ingredients as expectorant Syrup/Susp.	5,000	20,000	28.26	15,000	423,900
Amoxicillin Suspension 125mg/5ml	10,000	15,000	53.00	5,000	265,000
Antacid suspension containing Magnesium Hydroxides, Aluminum Hydroxide including other relevant ingredients Susp.	-	20,000	38.10	20,000	762,000
Azithromycin Capsules/Tab 250mg	5,000	10,000	8.41	5,000	42,050
Cefixime Capsule/Tablets 400mg	-	10,000	15.95	10,000	159,500
Cefixime Suspension 100mg/5ml	10,000	17,000	86.89	7,000	608,230
Ceftriaxone (Sodium) Injection 1gm (I.V)	15,000	25,000	45.95	10,000	459,500
Chlorpheniramine maleate Syrup 2 mg / 5ml	10,000	25,000	27.10	15,000	406,500
Clarithromycin Tablets 500mg	-	10,000	23.90	10,000	239,000
Clotrimazole Skin cream 1% w/v	1,000	2,000	32.91	1,000	32,910
Clotrimazole Vaginal Cream 10% w/v	-	1,000	46.89	1,000	46,890
Domperidone Meleate 10mg Tablet	-	10,000	1.45	10,000	14,500
Doxycycline (hyclate) Capsules 100mg	10,000	20,000	5.40	10,000	54,000
Drotavarin Tablet 40mg	10,000	60,000	1.93	50,000	96,500
Fluconazole Capsules 150mg	-	1,000	37.00	1,000	37,000
Ibuprofen Susp. 100mg/5ml	-	10,000	41.85	10,000	418,500
Iron iii Hydroxide Polymaltose Syrup	500	8,000	44.80	7,500	336,000
Iron Sucrose Injection 100mg/5ml	-	8,000	36.99	8,000	295,920
Lactulose Syrup 3.35gm/5ml	-	1,000	114.85	1,000	114,850
Levofloxacin Tablet 250mg	-	20,000	4.79	20,000	95,800
Metoclopramide (hydrochloride) Injection 10mg	30,000	45,000	6.75	15,000	101,250
Metoclopramide (hydrochloride) Syrup 5mg/5ml	5,000	8,000	27.89	3,000	83,670
Metronidazole 500mg/100ml infusion	5,000	10,000	25.65	5,000	128,250
Miconazole (Nitrate) 2% Oral gel	-	1,000	39.51	1,000	39,510
Montelukast Tablets 10 mg	20,000	40,000	2.43	40,000	97,200
Normal Saline Infusion 0.9% (1000ml)	8,000	10,000	41.85	2,000	83,700
Omeprazole Capsule 20mg	-	150,000	1.95	150,000	292,500
Omeprazole Injection 40mg	5,000	25,000	33.72	20,000	674,400
Paracetamol Syrup 120 mg /5 ml	13,000	15,000	44.15	2,000	88,300
Permethrin Lotion 5%	1,000	5,000	54.00	4,000	216,000
Permethrin Cream 5%	-	1,000	41.00	1,000	41,000
Ringer's Lactate 1L 9% (500ml)	5,000	10,000	31.85	5,000	159,250
Salbutamol Syrup/Solution	-	15,000	43.95	15,000	659,250
Tramadol Hcl Capsule/Tablet 50 mg	-	10,000	4.45	10,000	44,500
Vitamin D3 Injection 5mg	-	10,000	30.85	10,000	308,500
Zinc Sulphate Syrup 20mg/5ml	-	5,000	41.30	5,000	206,500
Total					8,269,330

Annexure-D

Loss of Rs 4.635 million due to late execution of rate award causing purchase of LP items at higher rates

Name of item	Quantity	L.P rate	Bulk rate	Excess rate	Total amount
THQ Hospital Kamoke					
PROLENE 2/0	120	342.416	180	162.416	19,490
	60	219.66	180	39.66	2,380
	60	219	180	39	2,340
	48	977	180	797	38,256
	132	306	180	126	16,632
PROLENE 2/0 ROUND BODY	96	265	225	40	3,840
RINGER 500ML	500	97.65	81.3	16.35	8,175
RINGER 1000ML	900	105.73	101.11	4.62	4,158
	500	113.13	101.11	12.02	6,010
	276	300	101.11	198.89	54,894
IV CANNULA 18G	100	97	85	12	1,200
	500	145.5	85	60.5	30,250
IV CANNULA 20G	300	150	85	65	19,500
	1200	145	85	60	72,000
IV CANNULA 22G	350	250	85	165	57,750
	600	170	85	85	51,000
	1500	145	85	60	90,000
IV CANNULA 24G	350	250	102	148	51,800
	2450	145	102	43	105,350
	700	140	102	38	26,600
	300	150	102	48	14,400
	Total				676,024
THQ Hospital Noshehra Virkan					
Bupivacaine (hydrochloride) (spinal) Injection 0.75% (Amp of 2 ml)	100	44.96	33.71	11.25	1,125
Foley's catheter (all sizes) Sterile Packs All sizes	260	160	138.6	21.4	5,564
I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 22G	5300	122.5	85	37.5	198,750
I.V Cannula with/without Injection Port with Integrated Closing Cone Sterile Pack 24G	5300	122.5	102	20.5	108,650
I.V. Sets Sterile blister Pack	18260	45.5	24.5	21	383,460
	Total				697,549
THQ Hospital Wazirabad					
Ringer's lactate 1000ml	1000	110.67	52.33	58.34	58,340
Normal saline-0.9% 1000ml	500	100.44	49.85	50.59	25,295
Omeprazole-40mg Inj.	150	281	33.72	247.28	37,092
	3503	278	33.72	244.28	855,713
	2234	311	33.72	277.28	619,444
Bupivacaine Spinal 2ml	570	49	33.71	15.29	8,715
Inj.Atracurium	65	328	140	188	12,220
Dextrose 10%	44	130	65.12	64.88	2,855
Tab.Captopril 25mg	1220	9.3	7.11	2.19	2,672
Insulin-R	19	909	409.49	499.51	9,491
Iv cannula 24g	550	130.2	98.9	31.3	17,215
	2550	139	98.9	40.1	102,255
Cotton Crepe Bandage	1096	106.9	70	36.9	40,442
ringer's lactate 500ml	1000	89	38.37	50.63	50,630
Inj.Ceftriaxone 1G	2581	278	62	216	557,496
Inj.Dexamethasone	3000	13	7.93	5.07	15,210
Prolene No.1 R/B	432	809	225	584	252,288

Prolene No.2/0 St	333	704	180	524	174,492
D/S 10cc	2800	32.55	22.5	10.05	28,140
	4100	35.34	22.5	12.84	52,644
	2700	37.2	22.5	14.7	39,690
Inf.Paracetamol	210	109.7	71.72	37.98	7,976
	331	112.53	71.72	40.81	13,508
Iv Cannula 22g	950	158	89.9	68.1	64,695
	950	125.5	89.9	35.6	33,820
	900	148.8	89.9	58.9	53,010
iv cannula 18G	100	125.5	89.9	35.6	3,560
Prolene 2/0 rb	12	704.94	182.92	522.02	6,264
inj.nalbuphine	2150	67.89	27.47	40.42	86,903
prolene 2/0 St cutting	48	809	180	629	30,192
		Total			3,262,266
		Grand Total			4,635,840

Annexure-E

Loss to government due to acceptance of higher rates of medicine Rs.3.466 million

Sr. No.	Name of Firm	Name of Item with Specification	Rate per Unit	Qty	Rates DGHS	Rates DHA Bhakkar	Rates DHA Mianwali	Difference	Amount
1	Amson Vaccines and Pharma (Private) Ltd	Adsorbed Tetanus Vaccine BP Tetanus Toxoid, 10/20 Dose (0.5ml per dose) Injection Vial with VVM.	29.98	5616	23	-	-	6.98	39,200
2	Asian Continental (Pvt.) Ltd.	Cap. Traxacid 500mg Tranexemic Acid 500mg Capsules, Blister packing, pack of 20 packed in carton with leaflet	12.5	32400	12.25	-	-	0.25	8,100
3	GlaxoSmithKline Pakistan Limited	AMOXIL CAPSULES 500mg Amoxicillin 500mg	4.844	1234620	4.4	-	-	0.444	548,171
		AUGMENTIN 312.5MG/5ML Amoxicillin 250mg + Clavulanic Acid 62.5mg per 5ml Suspension,	156.9	15300	137.5	-	-	19.4	296,820
		AMOXIL-FORTE 250MG/5ML Suspension Amoxicillin 250mg/5ml suspension,	75.8	62910	71.5	-	-	4.3	270,513
		FIXVAL SUSP 100MG/5ML Cefixime 100mg/5ml Suspension .	53	76500	47.45	-	-	5.55	424,575
		PIRITON TABLETS 4MG Chlorpheniramine Maleate 4mg Tablets	0.391	3727800	0.35	-	-	0.041	152,840
		POLYFAX SKIN OINTMENT Polymyxin B Sulphate	61.68	7740	60.4	-	-	1.28	9,907
		SEPTRAN-DS SUSPENSION Sulphamethoxazole 400mg + Trimethoprim 80mg (Co-trimoxazole)/5ml.	52.59	2700	51.5	-	-	1.09	2,943
		SEPTRAN-DS TABLETS Sulphamethoxazole 800 mg + Trimethoprim 160 mg	5.47	13500	5	-	-	0.47	6,345
4	Novo Nordisk Pharma (Pvt) Ltd Karachi Pakistan	Mixtard 30 HM Insulin 70/30 W/V (Human) (30% soluble insulin & 70 % Isophane insulin) 100 IU/ml Injection	409.49	9180	404	-	-	5.49	50,398
5	Wilshire Labs (Pvt) Ltd.	BENZIM INJECTION Omeprazole Infusion/Injection (Omeprazole Sodium 42.6 mg eq. to omeprazole 40mg).	36.29	16650	-	34.29	-	2	33,300
6	Zafa Pharmaceutical Laboratories (Private) Limited	Tab. Zafnol 50mg Atenolol 50mg Tablets,	1.15	306000	1.1	-	-	0.05	15,300
7	M/s Akram Brothers & Co	Poly propylene Size 1, 40mm ½ circle RB Needle	225	4410	-	135	-	90	396,900
		Poly propylene, Size 2/0, 60mm Straight Cutting needle (SCN)	180	4950	-	135	-	45	222,750
8	Asian Continental Pvt Ltd	Azithromycin Susp 200mg/5ml	155.25	4230	-	66.54	-	88.71	375,243
9	BIO LABS.	Permethrin Cream 5%	49.65	5670	-	49.45	-	0.2	1,134
10	Careway Pharma	Ceftriaxone (Sodium) Injection 1gm (I.V)	62	89550	-	-	60	2	179,100
		Ceftriaxone (Sodium) Injection 500 mg (I.V)	42	41310	-	40	-	2	82,620
		Omeprazole Capsule 20mg	1.88	405000	-	1.65	-	0.23	93,150
11	MUNAWAR PHARMA	Metoclopramide (hydrochloride) Syrup 5mg/5ml	27.89	12600	-	25.89	-	2	25,200
		Zinc Sulphate Syrup 20mg/5ml.	24.78	31500	-	22.78	-	2	63,000
12	REHMAN PHARMA	Gauze Roll BPC Surgical 1x30 m	884	2466	-	-	844	40	98,640
		Sterile Gauze Dressing 10x10x8ply	35.7	24120	-	-	32.8	2.9	69,948
									3,466,097

Annexure-F

Loss to government due to purchase of medicines at higher rates - Rs 11.340 million

Invoice No and Date	Supply Order No. and Date	Name of Item	Quantity	Rate	Rate in DHA Hafizabad	Diff. in rate	Difference of rate
484 dt 12.07.2021	6974/Acct dt 05-05-2021	Inj. Diclofenac Sodium	50000	7.77	5.85	1.920	292,492
5395939388 dt 10.06.2021	8376/Acct dt 02-06-2021	Susp. Co-Trimoxazole	50000	47.00	42.80	4.200	2,139,953
2212070030 dt 04.06.2021	6714/Acct dt 30-04-2021	iNJ. Calamox 1.2G	10000	133.00	129	4.000	1,289,867
Sub Total –I							3,722,312
4-SC-DIS-009 dt 29.03.2021	6712/Acct dated 30-04-2021	Inj. Iron Sucrose 100mg/5ml	20000	184.95	36.99	147.960	2,959,200
2202 dt 28.05.2021	6713/Acct dt 30-04-2021	PGA Polyglycolic Acid 1, 40mm, ½ Circle Round Body Needle	2000	245.00	240	5.000	10,000
Sub Total-II							2,969,200
Grand Total							6,691,512

Sr No.	Name of Firm	Name of Item	Total Quantity	Approved Rate by CEO	Rate awarded by DGHS	Name of Firm by DGHS	Rate diff.	Amount
1	M/S Stanley Pharmaceuticals (Pvt) Ltd. 84-B, Industrial Estate Hayatabad Peshawar	Albendazole Susp. 200mg / 5ml	54100	Rs. 28.50/10m Rs. 2.85/ml	27.5	M/S Stanley Pharmaceuticals (Pvt) Ltd. 84-B, Industrial Estate Hayatabad Peshawar	1	54,100
		Albendazole Tablets 200mg	205600	Rs. 9.68/Tab.	9.4		0.28	57,568
2	M/S Glaxo Smith Kline Pakistan Limited, 35-Dockyard Road, West Wharf Karachi.	Amoxicillin (trihydrate) Capsules/tablets 500 mg	1525000	Rs. 4.844/Cap	4.4	M/s GSK Pakistan Ltd., plot No 35 Dockyard road west wharf Karachi	0.444	677,100
		Amoxicillin + Clavulanic Acid Suspension 250mg+62.5mg/5ml	9000	Rs. 156.90/90ml Rs. 1.743/ml	137.5		19.4	174,600
		Amoxicillin + Clavulanic Acid Tablets 625 mg	135000	Rs. 15.84/Tab	13.4		2.44	329,400
		Amoxicillin Suspension 250mg/5ml	12900	Rs. 75.8/90ml Rs. 0.842/ml	71.5		4.3	55,470
		Chlorpheniramine maleate Tablets 4 mg	1780000	Rs. 0.391/Tab	0.35		0.041	72,980
		Polymyxin B (Sulphate) + Bacitracin Zinc Ointment 10000IU/g + 500IU/g	18500	Rs. 61.680/20gm	60.4		1.28	23,680
		Sulfamethoxazol + Trimethoprim D/S Tablets	300000	Rs. 5.470/Tab	5		0.47	141,000

Sr No.	Name of Firm	Name of Item	Total Quantity	Approved Rate by CEO	Rate awarded by DGHS	Name of Firm by DGHS	Rate diff.	Amount
		800mg+160mg sulfamethoxazole + trimethoprim D/S Syrup 400mg + 80mg/5ml	39000	Rs. 55.590/50ml Rs. 1.052/ml	51.5		4.09	159,510
3	M/S Zafa Pharmaceuticals Laboratories (Private) Ltd. L-1/B, Block 22, Federal B Industrial Area Karachi.	Atenolol Tablet 50mg	300000	Rs. 1.15/Tab	1.1	M/s Zafa pharmaceuticals,L-1/B Block 22 Federal Industrial Area Karachi	0.05	15,000
4	M/S Lisko Pakistan (Pvt) Ltd. L-10-10, Block No. 21, Shaheed Rashid Minhas Road, Federal "B" Industrial Area, Karachi.	Antacid Suspension Cotaining Magnesium Hydroxide, Aluminum Hydroxide including other relevant ingredients suspension	35000	Rs. 40.400/120ml Rs. 0.337/ml	37.84	M/s Lisko Pakistan Pvt Ltd, L-10-D, Block. No.Shaheed Rashid Minhas Road Federal B Industrial Area Karachi	2.56	89,600
		Chlorpheniramine maleate Syrup 2 mg / 5ml	31000	Rs. 38.180/120ml Rs. 0.318/ml	31.74		6.44	199,640
		Dimenhydrinate Suspension/Syrup 12.5/4ml	23700	Rs. 51.800/120ml Rs. 0.432/ml	46		5.8	137,460
5	M/s Amson Vaccines & Pharm (Pvt) Ltd. 115, Industrial Triangle, Kahuta Road, Islamabad	Tetanus Toxoid injection (WHO Prequalified)	3850	Rs. 599.60/10ml vial	23	M/s Amson Vaccines & Pharma Pvt. Ltd 110-111-152-156 Industrial Tringle Kahuta Road Islamabad	576.6	2,219,910
6	M/S Asian Continental (Pvt) Ltd. Continental House B-133, Tipu Sultan Road KDA, Scheme 1, Karachi	Tranexamic Acid Capsules 500mg	97000	Rs. 12.50/Cap	12.25	M/s Asian Continental Pharma D/32 SITE Super Highway Karachi	0.25	24,250
7	M/S Bloom Pharmaceuticals (Pvt) Ltd. House#651, St.#7, Chaklala, Scheme No. III, Rawalpindi Cantt.	Diclofenac (Sodium) Capsule/Tablets 50 mg	1680000	Rs. 0.88/Tab	0.86	M/s Bloom Pharmaceuticals (Pvt.) limited, H# 651, St # 7Chaklala Scheme III Rawalpindi	0.02	33,600
8	M/S GlaxoSmithKline Consumer Healthcare Pakistan Limited, 35-Dockyard Road, West Wharf Karachi	Calcium Carbonate Tablets (equivalent to 400-500mg elemental calcium)	140000	Rs. 2.625/Tab	2.08	M/s GSK Pakistan Ltd., Plot No 35 Dockyard Road West Wharf Karachi	0.545	76,300
9	M/S Novo Nordisk, 113, Shahrah-e-Iran, Clifton Karachi.	Insulin comp 70/30 Injection 100 IU/ml	19500	Rs. 409.49/Vial	404	M/s Novo Nordisk Pharma Pvt Ltd, 113 Shahrah-e-Iran Clifton Karachi	5.49	107,055
		Total						4,648,223

Rs 6.692 + 4.648 = Rs 11.340 million

Annexure-G

Loss due to poor financial decision of rejecting lowest bids - Rs 2.05 million

Tender No.	Name of item	Total quantity	Approved firm in 1 st tender	Lowest bid 1 st tender	Approved firm in 2 nd tender	Rate approved 2 nd tender	Diff. of rate	Over payment (Rs)
48	Cetirixine syrup/ liquid/ solution 5mg/5ml	44000	Munawar Pharma	24.78	Lisko Pharmaceutical	32.40	7.62	335,280
74	Diclofenac (Sodium) injection 75 mg in 3 ml Ampoule	155000	M/s Zafa Pharmaceutical	8.37	M/s Bajwa Pharmaceutical	10.0	1.63	252,650
78	Domperidone Meleate 10mg tablet	162500	M/s Mega Pharmaceutical	0.84	Lisko Pharmaceutical	1.45	0.61	99,125
121	Metronidazole (Benzoate) syrup 200 mg / 5 ml	36100	M/s Bloom Pharma	64.0	Lisko Pharmaceutical	72.90	8.90	321,290
132	Nalbuphine HCL injection 10mg/ml	66300	M/s Pharmasol	22.97	M/s Bajwa Pharmaceutical	34.0	11.03	731,289
8	Gauze Roll BPC surgical 1x30 m	1150	M/s Rehman Rainbow	869.0	M/s General Pharma	1070	201	231,150
9	Sterile Guaze Dressing BPC 10x10 x 8 ply	49800	M/s Rehman Rainbow	32.50	M/s General Pharma	34.0	1.50	74,700
Total								2,045,484

Annexure-H

Non procurement of bulk medicines demanded by the end users – Rs 25.128 million and loss due to purchase of medicines in LP – Rs 1.043 million

Sr. No.	Generic Name	Quantity	Quoted Rate	LP rate	Amount (Rs)	Excess payment
1	Gauze Roll BPC Surgical 1x30 m	2,230	937	950	2,089,510	28,990
2	Amoxicillin + Clavulanic Acid Suspension 125 mg + 31.25 mg / 5 ml	300	111	180	33,270	20,730
3	Clobetasol Cream/ointment 0.05% w/w	100	70	113	7,000	4,300
4	Sulfamethoxazole + Trimethoprim D/S Tab. 800mg+160mg	3,500	5	7	19,145	4,515
5	Doxycycline (hyclate) Capsules 100mg	38,500	4	5	172,480	16,170
6	Auto Disable Syringe 5 ml with needle (Blister Pack)	155,000	10	12	1,537,600	322,400
7	Amoxicillin + Clavulanic Acid Injection 1.2gm	1,600	134	145	214,400	17,600
8	Erythropoietin 4000-5000 I.U Injection Vial/Pre-filled syringe	100	1,173	1,250	117,250	7,800
9	Water for injection 10 ml Sterile	5,000	12	13	61,000	4,000
10	Water for injection 5 ml Sterile	500	6	7	3,200	300
11	Poly propylene, Size 2/0,60mm Straight Cutting needle (SCN)	3,500	180	190	630,000	35,000
12	Polyglactin/ Polyglycolic acid, Size 1,40mm.1/2 Circle Round Body needle	3,500	245	260	857,500	52,500
13	Bandage Plaster of Paris BPC, Dozen Pack. 10cm x2.7Metre	1,000	156	180	156,000	24,000
14	Bandage Plaster of Paris BPC, Dozen Pack. 15cmx2.7Metre	6,000	215	232	1,290,000	102,000
15	Cotton Crepe Bandages, Dozen pack or less. 10cm x 4.5m,	4,200	140	152	588,000	50,400
16	Spinal Needle Sterile Packs All Sizes	6,000	164	165	984,000	6,000
17	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 18G	15,000	63	72	951,000	129,000
18	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 20G	23,000	63	65	1,458,200	36,800
19	I.V Cannula with Injection Port and Integrated Closing Cone Sterile Pack 22G	65,000	63	65	4,121,000	104,000
20	I.V Cannula with/without Injection Port with Integrated Closing Cone Sterile Pack 24G	121,000	76	76	9,183,900	12,100
21	Povidone – iodine Scrub 7.5%	250	430	450	107,500	5,000
22	Beclomethasone (Dipropionate) Inhaler 250 mcg	500	298	315	149,000	8,500
23	Amoxicillin Injection 500mg	10,200	390	395	397,800	51,000
					25,128,755	1,043,105

Annexure-I

Irregular / doubtful purchase of oxygen gas Rs 16.353 million and excess payment of Rs 5.737 million

Description	Qty	Rate	Rate of Jinnah Hospital Lahore	Excess Payment
filled oxygen cylinder 240cft	1677	1282	680	1,009,554
	1682	1100	680	706,440
	1424	875	680	277,680
	440	1150	680	206,800
	686	795	680	78,890
Medical Gas Cylinder 240 CFT	2585	1,345	680	1,719,025
	440	1,345	680	292,600
	55	1,345	680	36,575
Medical Oxygen 240CFT	773	1,345	680	514,045
	969	970	680	281,010
	1300	960	680	364,000
70 pack of CTG Paper 150X100	70	1,000	680	22,400
75 ft 35mm 04core wire	75	950	680	20,250
63 Medical Gas Cylinder 240 CFT	1890	790	680	207,900
Total	14066			5,737,169

Annexure-J

Irregular Purchase of X-Ray Films for Rs. 2.284 million and Excess payment of Rs 800,400

Firm Name	Bill date	Particulars	Qty	Rate	Rate of DHQ Hafizabad	Difference	Excess Payment
UCB	02-02-22	koncia x ray films	02	37,000	28,500	8,500	17,000
UCB	15-03-22	02 pack of koncia x ray films	2	37,000	28,500	8,500	17,000
UCB	17-02-22	koncia x ray films 11X14 (125)	02	37,000	28,500	8,500	17,000
UCB	20-11-21	konica xray films (11X14) (125)	02	37,000	28,500	8,500	17,000
UCB	04-11-21	konica xray films (11X14) (125)	02	37,000	28,500	8,500	17,000
UCB	26-10-21	konica xray films (11X14) (125)	02	37,000	28,500	8,500	17,000
UCB	26-07-21	konica xray films (11X14) (125)	02	37,000	28,500	8,500	17,000
2H Traders	17-05-22	AGFA (08X10) (100 Films)	03	24,500	14,700	9,800	29,400
UCB	24-02-22	03 pack of konica 08X10	03	24,900	14,700	10,200	30,600
UCB	04-01-22	03 pack of konica 08X10	03	24,900	14,700	10,200	30,600
2H Traders	20-04-22	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	07-04-22	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	29-03-22	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	12-03-22	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	11-02-22	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	03-02-22	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	23-11-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	18-11-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	20-10-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	16-09-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	20-08-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	13-08-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	03-08-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	13-07-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	12-07-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	01-07-21	X-Ray films (8X10) (100)	03	24,500	14,700	9,800	29,400
2H Traders	01-06-21	Konica 11X14 (125) Films	2	37,000	28,500	8,500	17,000
2H Traders	21-06-21	Konica Xray films 11X14 (125	2	37,000	28,500	8,500	17,000
2H Traders	01-06-21	Konica 08X10 (125) Films	3	24,500	14,700	9,800	29,400
2H Traders	14-06-21	Konica 10X12 (125) Films	3	23,900	14,700	9,200	27,600
2H Traders	23-06-21	KonicaXray films 08X10 (125)	3	24,500	14,700	9,800	29,400
	Total						800,400

Annexure-K

Payment of salary to contingent paid staff - Rs 144.768 million

(Rs in million)

Sr.	Department	Amount prior to issuance of appointment order
1.	DDHO AIT	1.019
2.	DDHO DGBT	8.618
3.	DDHO Nishter	0.912
4.	DDHO Gulber	70.735
5.	DDHO Ravi	9.699
	Total:-	90.983

Name of department	Period	No of worker	Designation	Days	Appointment Orders	Amount
DDHO Ravi	01.02.21 to 30.04.21	37	Polio worker	89	05.05.2021	2.268
DDHO Ravi	2/5/2022	37	Polio worker	89	03.03.2022	2.558
DDHO Ravi	02-08-21 to 29-10-21	37	Polio worker	89	Nil	2.558
DDHO Ravi	02-11-20 to 29-01-21	37	Polio worker	89	26.03.2021	2.268
DDHO Shalimar	16-07-21 to 12-10-21	240	SP/LSP	89	22.12.2021	16.596
DDHO Shalimar	01-12-21 to 27-02-22	136	SP/LSP	89	25.02.2022	9.404
DDHO Nishter	01.08.2021 to 31.08.2021	166	CPS	89	13.06.2022	3.988
DDHO AIT	23.11.2021 to 19.02.2022	100	CPS	89	19.02.2022	6.915
DDHO AIT	03.02.2021 to 02.03.2021	166	CPS	89	24.06.2022	1.666
Total:-						48.221

Document no.	Date of order	No. of employee	Amount of Bill	Description	Per day salary	Period of irregular payment	Amount
1900134479	29.10.2021	400	27.661	Daily wages Polio Workers	777	14.10.2021 to 28.10.2021 = 15 days	4.662
1900108189	08.09.2021	166	9.717		777	01.09.2021 to 07.09.2021 = 7 days	0.902
Total							5.564

Annexure-L

Overpayment due to purchase of medicine at higher rates – Rs 5.609 million

Firm	Item	Rate Paid By DHA Nankana (Rs)	Rate Paid By DHA Sheikhpura (Rs)	Difference	Qty	Overpaid (Rs)
Lisko Pakistan	Metronidazole (Benzoate) Syrup 200 mg / 5ml	73.4	56.75	16.65	34500	574425
Herbion	Cetirizine Syrup/liquid/solution 5mg / 5ml. Bottle of 60 ml or less	27	22.78	4.22	34500	145590
Asian Continental	Metformin (hydrochloride) Tablets 500mg	1.39	1.13	0.26	403000	104780
Rehman Rain Bow	Cotton Crepe Bandage Dozen Pack or less. 7.5 cmx4.5m	84.75	70	14.75	4750	70063
MTI medicines	Zinc Sulphate Syrup 20mg/5ml. Bottle of 60 ml	31.8	24.78	7.02	9900	69498
Martin Dow Manufacturer	Glibenclamide Tablets 5mg	1.75	1.26	0.49	116000	56840
Al Hamd	Surgical Hypoallergenic Latex Free Breathable Paper Tape 2.5 cm X 5 yards or above	33.33	32.23	1.1	45150	49665
Bosch Pharma	Ciprofloxacin Eye Drops 0.3% w/v	55.2	41	14.2	3200	45440
K.M. Enterprises	Examination Gloves Latex (S.M.L)	9.7	9.24	0.46	62000	28520
Glaxosmithkline	Metoclopramide (as hydrochloride) 5mg per 5ml syrup , bottle of 60ml or less , packed in carton with leaflet. Rate will be calculated on per ml basis	31.18	25.89	5.29	4900	25921
Martin Dow Marker	Glimepiride Tablets 2mg	1.31	1.17	0.14	160000	22400
zafapharma	Atenolol Tablet 50mg	1.25	1.15	0.1	173000	17300
Stanley pharma	Metronidazole Tablets 400 mg	1.98	1.95	0.03	551000	16530
ICI	Hydrocortisone (Sodium succinate) Injection 250mg	73	72	1	12600	12600
Frontier Dextrose	Metronidazole 500mg/100ml infusion	30.09	29.89	0.2	38500	7700
Martin Dow Marker	Ammonium Chloride+ Aminophylline+ other ingredients as expectorant Syrup/Susp. Bottle of 120ml	30	29.78	0.22	26000	5720
Axis Pharma	Ibuprofen Susp. 100mg/5ml	45.94	45.78	0.16	35000	5600
bio labs	Tramadol HCl Injection 100mg/2ml	11.95	11.8	0.15	31100	4665
						1263257

Firm	Item	Rate Paid by DHA Nankana FY 2020-21 (Rs)	Rate Paid by DHA M.B. Din FY 2021-	Diff	Qty	Overpaid
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			22 (Rs)			
Martin Dow	cap. Ferrous salt + folic acid blister pack of 100 or less	1.74	0.57	1.17	450000	526500
Amson vaccines	Syp. Zinc sulphate 20mg/5ml	29	24.78	4.22	6000	25320
Bosch Pharma	Amoxiciline Inj.	62.4	39	23.4	18800	439920
Fresenius medical care	Medicines	1195	1122	73	4000	292000
Pharmedicpharma	tab. Atenolol 50 mg	1.25	1.15	0.1	150500	15050
Frontier Dextrose	Mannitol (500ml) Infusion 20% w/v.	141.86	139.25	2.61	3500	9135
Hashir Surgical services	Foley's catheter (all sizes) Sterile Packs All sizes	157	138.6	18.4	2850	52440
Hashir Surgical services	Volumetric Chamber (I.V Burette) Sterile Packs 100ml size	193.9	164	29.9	2400	71760
Glaxosmithkline	tab. Captopril 25 mg	6.25	4	2.25	51000	114750
Pharmedicpharma	Inj. Tramadol hcl 100 mg			0		0
Novo Nordisk	syp. Paracetamol 120mg/5ml (100 ml)	42.5	41.39	1.11	58500	64935
Pharmedicpharma	cap. Omeprazole 20mg	1.9	1.84	0.06	715000	42900
IBL Healthcare	wego blood bag single 250 ml	261	257	4	2050	8200
IBL Healthcare	wego blood bag single 250 ml	261	257	4	3050	12200
IBL Healthcare	blood transfusion set	122.97	78	44.97	5100	229347
Glaxosmithkline	tab. Amoxicilin 875 mg	19.42	18	1.42	89500	127090
Wilshire pharma	tab. misoprostol 200mcg	6.73	6.68	0.05	52000	2600
Essity	elastocrepe 7.5cm x 4.5m	101.8	70	31.8	3800	120840
Scilife	Medicines	2.43	2.35	0.08	107500	8600
Scilife	tab. Clopidogrel 75mg	2.81	2.79	0.02	153300	3066
Scilife	tab. Amlodipine Besylate 5mg Tablets , Pack of 20's, blister pack, packed in carton with leaflet.	1.37	0.95	0.42	86000	36120
Scilife	Atrovastatin 20mg Tablets. Al strip Packing. Pack of 30's	2.07	2.01	0.06	52500	3150
Pharmasol	Domperidonemeleate 10 mg Tablets , blister pack, pack of 100 packed in carton with leaflet	1.45	0.87	0.58	172000	99760
Pharmasol	Selpram tablet (escitalopram 10 mg)	3.9	2.93	0.97	31500	30555
Sante (pvt) ltd	santodexophth. Syp.	39	32.5	6.5	5500	35750
Fynkpharma	Drotaverine HCL 40 mg Tablets,blister pack of 20	1.96	1.91	0.05	177000	8850
lab link enterprises	Disposable Syringes 3ml with needle. Individually sterile blister pack, pack of 100 or less	15.75	9.98	5.77	80500	464485
Cotton craft	Surgical Gauze B.P.C, Roll of 1 x 30 meter	990	886	104	1624	168896
Cotton craft	cotton bandage bpc zone pack 6.5cm x 6m	41	34.79	6.21	51500	319815
Cotton craft	Sterile Gauze dressings BPC. Size 10cm x 10cm 8ply BPC (Sterile)	37.5	31.5	6	2670	16020
Cotton craft	Cotton Bandage 10cm x 6 meter (BPC).	64	54.71	9.29	5300	49237
Bosch Pharma	Inj. Amoxicilin 1gm sodium + clavulanic acid 200mg	139	115.32	23.68	500	11840
SJ&G FazulEllahi	Dexamethasone 4mg/ml Injection.	8.97	7.67	1.3	64000	83200
Amson vaccines	polyvalent Asvs inj. 10ml	1487	1480	7	25	175
Axis Pharma	Iron III Hydroxide Polymaltose complex eq to elemental iron 50mg or more / 5ml syrup, Bottle of 120 ml	43.25	41.9	1.35	15200	20520
Abbot laboratories	tab. diclofenac sodium 50mg	1.48	0.88	0.6	1255000	753000
Abbot laboratories	Naproxen Sodium 550 mg/Naproxen 500 mg Tablets, Blister pack of 20	9	7.88	1.12	46000	51520
Lisko Pakistan	Nystatin 100000 units/ml bottle of 30ml	59.4	50.9	8.5	3100	26350
						4345896

4.346+1.263 = 5.609

Annexure-M

Splitting of indents to avoid open competition – Rs 18.579 million THQ Hospital Sharqpur

Sr. No.	Description	Date of Invoice	Date of Requisition	Date of sanction	Amount (Rs)
1	Computer Paper Rim A4	16.05.2022	11.05.2022	17.05.2022	43,992
2		27.05.2022	24.05.2022	28.05.2022	66,690
3		08.04.2022	06.04.2022	11.04.2022	41,400
4		27.04.2022	26.04.2022	28.04.2022	42,750
5		02.04.2022	01.04.2022	04.04.2022	44,750
6		16.03.2022	15.03.2022	17.03.2022	64,584
7		09.02.2022	08.02.2022	16.02.2022	50,700
8		17.01.2022	15.01.2022	18.01.2022	50,700
9		09.12.2021	08.12.2021	11.12.2021	46,340
10		23.11.2021	14.11.2021	27.11.2021	46,800
11		11.10.2021	05.10.2021	12.10.2021	44,400
12		04.08.2021	01.08.2021	05.08.2021	44,928
13		24.08.2021	23.08.2021	25.08.2021	45,583
14		15.09.2021	17.09.2021	16.09.2021	43,200
15		19.7.2021	17.07.2021	27.07.2021	44,928
16		02.07.2021	30.06.2021	13.07.2021	44,928
17		28.12.2021	23.12.2021	07.10.2022	46,800
TOTAL					813,473

THQ Hospital Sharqpur

Sr. No.	Date	Description	Supplier Name	Amount
1	10.02.2022	Digital X-Ray Films	AS Enterprises	47,100
2	10.02.2022	Digital X-Ray Films	Tayyab Enterprises	41,950
3	08.04.2022	Digital X-Ray Films	Opel Tech	40,000
4	09.04.2022	Digital X-Ray Films	AR Enterprises	20,000
5	18.04.2022	Digital X-Ray Films	AR Enterprises	40,000
6	21.04.2022	Digital X-Ray Films	AR Enterprises	59,000
7	19.05.2022	Digital X-Ray Films	AR Enterprises	40,000
8	20.05.2022	Digital X-Ray Films	MED-Tech	44,500
9	10.05.2022	Digital X-Ray Films	Opel Tech	40,000
10	25.11.2021	Digital X-Ray Films	AR Enterprises	35,000
11	13.12.2021	Digital X-Ray Films	Ayyan Traders	35,000
12	01.10.2021	Digital X-Ray Films	AS Enterprises	44,750
13	08.11.2021	Digital X-Ray Films	AS Enterprises	44,750
14	24.12.2021	Digital X-Ray Films	AS Enterprises	44,750
15	1.11.2021	Digital X-Ray Films	AS Enterprises	27,000
TOTAL				603,800

THQ Hospital Sharqpur

Sr.No	Description	Date of Invoice	Date of Requisition	Date of sanction	Amount
1	Flex	27.01.2022	18.01.2022	28.01.2022	33,120
2	MLC Register	03.02.2022	20.01.2022	07.02.2022	71,100
3	Receipt Book	31.01.2022	24.01.2022	02.02.2022	74,400
4	Sehat Sahulat Colour Pamphelts	18.02.2022	14.02.2022	19.02.2022	73,125
5	Patient Indoor Book	28.02.2022	19.02.2022	02.03.2022	74,400
6	Receipt Book	26.02.2022	21.02.2022	28.02.2022	72,000
7	Flex for Nursary, Eye Deptt.	21.02.2022	19.02.2022	23.02.2022	49,920
	Sub total				448,065
8	Flex Dengue Awareness	07.02.2022	04.03.2022	09.03.2022	50,400
9	Flex for Eye Deptt.	25.03.2022	23.03.2022	26.03.2022	41,400
10	Flex for Eye Deptt.	13.03.2022	12.03.2022	14.03.2022	57,120
11	Patient Indoor Book	19.03.2022	15.03.2022	21.03.2022	46,500

12	Flex awareness of Covid & Dengue	01.04.2022	29.03.2022	04.04.2022	72,000
	Sub total				267,420
	Grand total				715,485

THQ Hospital Sharqpur

Sr. No.	Medicines	Invoice Date	Amount (Rs)
1	Medicine	01.09.2021	48,000
2	Medicine	02.09.2021	60,800
3	Medicine	03.09.2021	50,000
4	Medicine	27.09.2021	59,000
5	Medicine	28.09.2021	48,000
6	Medicine	29.09.2021	52,000
7	Medicine	30.09.2021	58,000
	Sub total		375,800
8	Medicine	02.03.2022	61,800
9	Medicine	03.03.2022	50,500
10	Medicine	04.03.2022	58,700
11	Medicine	09.03.2022	36,450
	Sub total		207,450
12	Medicine	01.10.2021	45,700
13	Medicine	02.10.2021	49,600
14	Medicine	18.10.2021	59,800
15	Medicine	21.10.2021	48,000
	Sub total		203,100
	Total		786,650

District Officer Health – Rs 3,868,123

Sr. No.	Medicine Name	Invoice Date	Requisition Date	Qty	Rate	Amount (Rs)
	Purchase of medicines					
1	ORS Sachet	07.05.2021	03.05.2021	19500	10.20	198,900
2	Cotton roll	08.05.2021	05.05.2021	500	389	194,500
3	Syp. Cotrimoxazol 60 ml	18.05.2021	07.05.2021	5700	35	199,500
4	Inj. Polygeline	22.05.2021	18.05.2021	457	437	199,709
5	Tab. Mezoprostale	24.05.2021	20.05.2021	15300	12.35	188,955
6	Cotton Bandage 2 inch	27.05.2021	17.05.2021	12000	9.5	114,000
7	Cap. Omeprazol	28.05.2021	22.05.2021	20833	9.60	199,997
8	Ventoline solution	02.06.2021	02.06.2021	1150	47.06	51,413
9	Inj. Lignocane 10 ml	02.06.2021	02.06.2021	4000	20.60	19,570
10	Nito tape	03.06.2021	03.06.2021	860	86.85	74,691
11	Tab. Brufen 20mg	14.06.2021	10.06.2021	53435	2.62	140,000
12	Syp. Brufen 90 ml	12.06.2021	09.06.2021	3883	51.50	199,975
13	Tab. Diclofenic 50mg	17.06.2021	12.06.2021	57140	3.50	199,990
14	Cotton Bandage 4 inches	01.04.2022	25.03.2022	14100	14	197,400
15	Cotton Roll	03.04.2022	29.03.2022	1175	170	199,750
16	Ijn. Dipoveera	07.04.2022	01.04.2022	620	161	99,820
17	Coper-T	11.04.2022	04.04.2022	832	228	189,696
18	Inj. Hamaceil	30.04.2022	--	412	482.7	198,872
19	Tab. Aldomet	02.05.2022	02.05.2022	7500	9.5	71,250
20	Ventoline Solution	12.05.2022	--	4110	48.61	199,786
21	Cap. Omeprazol	13.05.2022	13.05.2022	7000	10.1745	71,221
22	Cord clump	15.05.2022	14.05.2022	3000	23.75	71,250
23	Tab. Capotine	16.05.2022	16.05.2022	2890	11.514	33,275
	Sub total					3,313,520
	Purchase of Printing					
24	Covid 19 Family	21.02.22	15.02.2022	450	411.72	184,275

	record Register					
25	Covid 19 Family record Register	28.02.22	25.02.2022	450	411.72	61,425
	Sub total					245,700
	Purchase of repair of vehicle					
26	Tyre for truck Green Dragon	17.01.2022	13.01.2022	02	54,463	108,927
27	Tyre for truck Green Dragon	24.02.2022	03.02.22	04	49,994	199,976
	Sub total					308,903
	Total					3,868,123

CEO (DHA) Sheikhpura

Sr. No	Description	Date of Invoice	Date of Requisition	Date of sanction	Amount (Rs)
1	Data Entry Form	31.07.2021	28.07.2021	09.11.2021	74,880
2	Data Entry Form	02.08.2021	30.07.2021	09.11.2021	74,880
3	Data Entry Form	11.08.2021	07.08.2021	09.11.2021	74,880
4	Data Entry Form	12.08.2021	02.08.2021	09.11.2021	74,880
5	Data Entry Form	13.08.2021	04.08.2021	02.11.2021	74,880
6	Data Entry Form	16.08.2021	09.08.2021	09.11.2021	74,880
7	Data Entry Form	18.09.2021	07.09.2021	09.11.2021	74,880
8	Data Entry Form	24.09.2021	09.09.2021	09.11.2021	74,880
	Sub total				599,040
9	Computer Rim	-	24.07.2021	30.11.2021	52,088
10	Computer Rim	04.08.2021	08.07.2021	28.12.2021	49,432
11	Computer Rim	-	23.07.2021	31.12.2021	52,088
12	Computer Rim	10.08.2021	07.07.2021	16.02.2022	52,088
	Sub total				205,696
13	Computer Rim 70 gm	18.03.2021	17.03.2021	10.11.2021	36,275
14	Computer Rim 80 gm	18.03.2021	16.03.2021	10.11.2021	43,962
15	Computer Rim 70 gm	28.05.2021	28.05.2021	20.11.2021	54,756
16	Computer Rim 80 gm	28.05.2021	28.05.2021	12.06.2021	68,650
	Sub total				203,643
17	Air Freshener	01-06-22	-	-	73,769
18	Harpic Toilet Cleaner	06-06-22	-	-	72,248
19	Dettol Surface	07-06-22	-	-	74,880
20	Surf Excel washing / Lux hand	10-06-22	-	-	74,705
21	Insect Killer Spray King tox	13-06-22	-	-	74,471
22	Tissue Box Large Size	14-06-22	-	-	74,003
23	Air Freshener	23-06-22	-	--	74,903
	Sub total				518,979
	Grand total				1,527,158

DHQ Hospital Sheikhpura

Sr. No.	Invoice Date	Name of Item	Supplier Name	Sanction Date	Supply Order	Amount (Rs)
1	27.05.2021	Relay strachair wheels	Saad Enterprises	07.01.2022	20.10.2020	172,500
2	24.05.2021	wodden cabinet glass door	Sindu bros	07.01.2022	08.05.2021	197,500
			Sub total			370,000
4	26.06.2021	Wooden Cabnit with glass door	Rana Arif Traders	28.09.2021	15.06.2021	47,000
5	26.06.2021	wooden combit three date	Rana Arif Traders	28.09.2021	15.06.2021	47,000
6	22.06.2021	Visitor Chairs & Revolving Chairs	Saad Enterprises	28.09.2021	21.10.2020	44,000
7	19.06.2021	Wooden Cupboard three door	Rana Arif Traders	04.04.2022	15.06.2021	47,000
8	19.06.2021	Wooden locker	Rana Arif Traders	28.09.2021	15.06.2021	40,000

			Sub total			225,000
10	20.06.2021	Bracket Fan	Gondal Traders	11.01.2022	26.07.2021	195,000
11	20.06.2021	Bracket Fan	Gondal Traders	11.01.2022	26.07.2021	195,000
			Sub total			390,000
13	13.07.2021	Wooden locker	Rana Arif Traders	04.04.2022	03.06.2021	60,000
14	18.07.2021	stractchar wheel	Rana Arif Traders		17.07.2021	164,000
			Sub total			224,000
16	14.07.2021	Wooden Cabnit with glass door	Gondal Traders	08.04.2022	21.06.2021	43,000
17	17.07.2021	Cupboard Almari		27.06.2022	17.06.2021	156,000
18	17.07.2021	Wooden Cabnit with glass door		08..04.2022	21.06.2021	43,000
			Sub total			242,000
20	07.08.2021	Wooden Almari	Gondal Traders		27.07.2021	43,000
21	12.08.2021	Aluminium door with glass	Gondal Traders		23.06.2021	58,000
22	12.08.2021	Wooden Partition	Gondal Traders	08.04.2022	10.07.2021	41,325
23	12.08.2021	Glass counter for partition	Gondal Traders	08.04.2022	01.07.2021	30,975
24	20.08.20231	Bracket Fan	Gondal Traders	11.01.2022	30.06.2021	195,000
			Sub total			368,300
26	01.09.2021	Mics. Items	Ch.Aman Ullah	28.09.2021	13.08.2021	154,115
27	01.09.2021	Mics. Items	Ch.Aman Ullah	28.09.2021	13.08.2021	156,080
			Sub total			310,195
29	20.09.2021	Firbe Plastic	Sindu Bros.	23.06.2022	15.09.2021	196,800
30	26.09.2021	Firbe Plastic	Sindu Bros.	23.06.2022	26.08.2021	196,800
			Sub total			393,600
32	10.11.2021	Alminium item	Reheem Enterprises		30.10.2021	116,550
33	18.11.2021	Alminium item	Reheem Enterprises		17.11.2021	99,500
			Sub total			216,050
35	26.12.2021	Computer Items	Koscosun	21.01.2022	16.12.2021	165,400
36	28.12.2021	Computer Items	Koscosun	21.01.2022	15.12.2021	100,500
			Sub total			265,900
38	07.03.2022	Wooden Almarih with wheels 5x7	The Sygnis	17.06.2022	04.03.2022	188,000
39	08.03.2022	Wooden Almari	Gondal Traders	08.04.2022	12.07.2021	141,000
			Sub total			329,000
41	16.03.2022	Mics. Items Copmuter	Tech Wafer Marketing	25.06.2022	11.03.2022	199,012
42	18.03.2022	Mics. Items Copmuter		25.06.2022	15.03.2022	199,012
			Sub total			398,024
44	27.09.2021	Building Repair	2A Brothers & Co.	08.04.2022	22.09.2021	25,479
45	13.09.2021	Flat Brick Flooring Laid	2A Brothers & Co.	08.04.2022	28.08.2021	179,901
46	13.09.2021	Building Repair	2A Brothers & Co.	08.04.2022	30.08.2021	120,146
47	13.09.2021	Building Repair	2A Brothers & Co.	23.06.2022	30.08.2021	120,146
			Sub total			445,672
49	06.12.2021	Dismantalling flagged	Star Trading	09.04.2022	30.11.2021	79,000
50	27.12.2021	Building Repair	Star Trading	09.04.2022	16.12.2021	150,432
			Sub total			229,432
52	06.12.2021	Building Repair	2A Brothers & Co.	18.06.2022	30.10.2021	74,801
53	06.12.2021	Building Repair	2A Brothers & Co.	23.06.2022		130,680
54	06.12.2021	Building Repair	2A Brothers & Co.	27.06.2022	29.10.2021	52,533
55	06.12.2021	Building Repair	2A Brothers & Co.	23.06.2022		56,013
			Sub total			314,027
57	10.06.2021	Strepthokinase	Saad Enterprises Pharmacy	20.09.2021	21.05.2021	199,800
58	19.07.2021	Strepthokinase		20.09.2021	13.07.2021	199,800
59	03.08.2021	Strepthokinase		20.09.2021	02.08.2021	199,800
60	21.08.2021	Strepthokinase		20.09.2021	20.08.2021	199,800
			Sub total			799,200
62	01.05.2021	Face Mask 3-Layer	The Sygnis	20.09.2021	27.01.2021	198,400
63	21.06.2021	Face Mask 3-Layer	The Sygnis	02.04.2022	17.04.2021	195,000
64	21.06.2021	Face Mask 3-Layer	Shaheen & Co.	17.06.2022	10.04.2021	195,000
65	21.06.2021	Face Mask 3-Layer	Ali Raza Enterprises	07.01.2022	21.04.2021	195,000
			Sub total			783,400
66	17.04.2021	Appreciation / presidential shields	Adverto Pakistan	30.03.2022	15.10.2020	142,500
67	27.04.2021			20.09.2021	09.04.2021	142,500
68	27.04.2021			30.03.2022	15.10.2020	142,500
69	27.04.2021			20.09.2021	09.04.2021	142,500

			Sub total			570,000
70	26.01.2022	HDC Renacarb Part-A	Renacon Pharama Ltd.	30.03.2022	27.01.2022	199,500
71	15.01.2022	HDC Renacarb Part-A		30.03.2022	13.01.2022	199,500
72	01.01.202	Renacarb Bicar.H-Dyalysis		30.03.2022	30.12.2021	199,500
73	28.12.2021	Renacarb Bicar.H-Dyalysis		30.03.2022	17.12.2021	199,500
74	13.12.2021	Renacarb Bicar.H-Dyalysis		30.03.2022	07.12.2021	199,500
75	27.11.2021	HDC Renacarb Part-A		30.03.2022	23.11.2021	199,500
76	02.10.2021	Renacarb Bicar.H-Dyalysis		26.11.2021	30.09.2021	198,750
77	30.09.2021	Renacarb Bicar.H-Dyalysis		26.11.2021	14.09.2021	198,750
78	09.09.2021	Renacarb Bicar.H-Dyalysis		26.11.2021	06.09.2021	198,750
79	23.08.2021	Renacarb Bicar.H-Dyalysis		26.11.2021	20.08.2021	198,750
80	11.08.2021	Renacarb Bicar.H-Dyalysis		09.08.2021	26.11.2021	198,750
81	02.08.2021	Renacarb Bicar.H-Dyalysis		26.11.2021	31.07.20212	198,750
82	09.07.2021	Renacarb Bicar.H-Dyalysis		20.09.2021	14.07.2021	198,750
83	05.07.2021	Renacarb Bicar.H-Dyalysis		20.09.2021	01.07.2021	198,750
84	23.06.2021	Renacarb Bicar.H-Dyalysis		20.09.2021	21.06.2021	198,750
85	14.06.2021	Renacarb Bicar.H-Dyalysis		20.09.2021	12.06.2021	198,750
			Sub-total			3,184,500
		Grand total				10,058,300

Annexure-N

Purchase of medicines at higher rates- Rs 2.547 million

Sr. No.	Medicine	Quantity	Rate charged	Rate charged by other District	Other District	Excess Rate	Excess Amount
1	Albendazole Susp. 200mg / 5ml	34,500	28.5	27.5	Lhr (DGHS)	1.000	34,500
2	Albendazole Tablets 200mg	37,500	9.84	9.4	-do-	0.440	16,500
3	Amoxicillin (trihydrate) Capsules/tablets 500 mg	1,750,000	4.844	4.459	-do-	0.385	673,750
4	Amoxicillin Suspension 250mg/5ml	88,000	75.8	72.8	-do-	3.000	264,000
5	Cefixime Suspension 100mg/5ml	16,000	53	47.45	-do-	5.550	88,800
6	Chlorpheniramine maleate Tablets 4 mg	2,820,000	0.391	0.385	-do-	0.006	16,920
7	Diclofenac (Sodium) Capsule/Tablets 50 mg	1,300,000	0.88	0.86	-do-	0.020	26,000
8	Domperidone Meleate 10mg Tablet	160,000	1.29	1.25	-do-	0.040	6,400
9	ORS Sachet (WHO Formulation)	90,400	12.23	11.79	-do-	0.440	39,776
10	Paracetamol Syrup/Susp 120 mg /5 ml.	196,000	41.39	37.95	-do-	3.440	674,240
11	Polymyxin B (Sulphate) + Bacitracin Zinc 10000IU/g + 500IU/g Skin Ointment	12,000	61.68	60.45	-do-	1.230	14,760
12	Tranexamic Acid Injection 500mg /5ml	10,500	21	20.89	-do-	0.110	1,155
13	Glibenclamide Tablets 5mg	200,000	1.26	0.94	Kasur	0.320	64,000
14	Hydrocortisone (Sodium succinate) Injection 250mg	8,000	72	70	-do-	2.000	16,000
15	Paracetamol Tablet 500 mg	4,750,000	1.375	1.37	-do-	0.005	23,750
16	Ceftriaxone (Sodium) Injection 1gm (I.V)	183,000	59	58	MBDin	1.000	183,000
17	Ciprofloxacin Eye Drops 0.3% w/v	3,200	41	40.93	-do-	0.070	224
18	Tazobactam+Perpra	11,000	150	143	-do-	7.000	77,000
19	Omeprazole Injection 40mg	163,000	36.29	34.29	Nankana	2.000	326,000
	Total						2,546,775

Annexure –O**Unauthorized payments of inadmissible allowances – Rs 4.843 million**

Sr. No	Name of Office	Detail of Recovery	Amount
1	DHQ Hospital	Payment of Salaries to employees who were resigned, transferred and left job	1,009,287
		Residences were allotted to officers/officials but HRA, CA were paid	444,795
		In-admissible HSRA was paid to employees	355,276
		Payment of in-admissible Practice compensatory allowance and CA was made to employees	292,797
		SSB paid to employees after regularization	285,226
2	DO (PS)	Recovery of HSRA from employees working in unentitled offices	560,712
		Recovery of pay & allowances paid after resignation	341,094
		SSB paid to employees after regularization	250,112
		Recovery of penalties imposed by the authority due to unauthorized absence or mis-conduct	92,569
3	THQ Hospital Sohawa	Residences were allotted to officers/officials but HRA, CA were paid	374,021
		SSB paid to employees after regularization	99,252
4	THQ Hospital PD Khan	Residences were allotted to officers/officials but HRA, CA were paid	356,967
		Payment of Salaries to employees who were resigned, transferred and left job	319,138
5	RHC Domeli	CA was paid during leave period	61,415
			4,842,661

Annexure – P

Irregular expenditure by splitting the job orders – Rs 27.965 million DHO Jhelum

Sr. #	Name of Firm	Item Purchases	Bill Date	Object Head	Amount
1	Islamabad Surgical Rawalpindi	Auto Clave Drum	14/02/2022	A03942	199,368
2	Islamabad Surgical Rawalpindi	Auto Clave Drum	21/02/2022	A03942	74,833
3	Islamabad Surgical Rawalpindi	Auto Clave Drum	03/03/2022	A03942	124,605
4	Global Enterprises	Office tables	7/3/2022	A09701	145,000
5	Ibrahim Enterprises	Office Chairs	6/3/2022	A09701	148,500
6	Alfa Scientific Store	HIV devices	4/22/2022	A03927	114,950
7	Alfa Scientific Store	HIV devices	4/22/2022	A03927	139,000
8	Black & White	Ceiling Fan	5/17/2022	A09601	199,134
9	Black & White	Ceiling Fan	6/6/2022	A09601	129,870
10	Electro Medical Equipment Trader	HB Hemoglobin test strips	22.06.2022	A03927	199,875
11	Electro Medical Equipment Trader	HB Hemoglobin test strips	22.06.2022	A03927	199,875
TOTAL					1,675,010

THQ Hospital Sohawa

Sr. No.	Company Name	Item name	Bill Number	Bill Date	Amount	Exp. under head
1	GMC Pharmacy	Intraocular lens	6509	16-06-2022	49,140	A03970
2	Islamabad Surgical	Stretcher,	534	16-06-2022	196,560	A03970
3	Imran & Co	Electric cooler, Stainless steel	321	16-06-2022	53,000	A03970
4	Kever Surgico	Ultrasound Machine GE	325	16-06-2022	50,000	A03970
5	Nazir & Company	Water proofing chemical, Electric Extension, Table cover etc.	43	11/05/21	199,750	A03942
6	Data Diagnostic	Lab Item	126	30-May-22	55,971	A03942
7	Alfa Scientific	Pregnancy strips, Typhoid devices, Anti HIV,PT kit	1	31-05-2022	83,740	A03942
8	GMC Pharmacy	Doppler Gel& ECG	1579	13-01-2022	73,920	A03942
9	GMC Pharmacy	Endostar antiseptic solution	1591	13-01-2022	69,300	A03942
10	Kever Surgico	State of art control tech, include peltier cooling unit, gable cover, shaking devise,floor shelf	A-326	13-6-22	102,000	A09404
11	Kever Surgico	Autoclave Horizontal double chamber, heavy duty	A-324	13-6-22	198,680	A09404
12	Islamabad Surgical Vision	Crush Trolley/resuscitation trolley, draws lockable wheels, monitor Stand, IV Stand, O2 Cylinder Stand	535	13-6-22	198,900	A09404
Total					1,330,961	

DHQ Hospital Jhelum

S.N o	Firm Name	H.O.A	Purchased item	Bill No	Date	Gross Amount
1	MIRZA BROTHERS	A03902	PRINTED REGISTERS	Nil	30.09.2021	189,800
2	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	30.09.2021	190,000
3	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	09.10.2021	185,000
4	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	14.10.2021	190,000
5	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	14.10.2021	185,000
6	MIRZA BROTHERS	A03902	SSP PATIENT FILES	Nil	13.01.2022	198,000
7	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	13.01.2022	199,000
8	MIRZA BROTHERS	A03902	PRINTED REGISTERS	Nil	14.01.2022	168,200
9	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	23.01.2022	199,000
10	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	26.01.2022	198,000
11	MIRZA BROTHERS	A03902	SSP ADMISSION REGISTER	Nil	26.01.2022	70,902
12	MIRZA BROTHERS	A03902	SSP EXPENSE REGISTER	Nil	26.01.2022	92,172
13	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	27.01.2022	199,000
14	MIRZA BROTHERS	A03902	RECEIPT BOOK	Nil	27.01.2022	199,000
15	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	31.01.2022	198,000
16	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	07.02.2022	199,000
17	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	08.02.2022	198,000

S.N o	Firm Name	H.O.A	Purchased item	Bill No	Date	Gross Amount
18	MIRZA BROTHERS	A03902	SSP PATIENT FILES	Nil	25.02.2022	197,964
19	MIRZA BROTHERS	A03902	SSP PATIENT FILES	Nil	01.03.2022	194,805
20	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	05.03.2022	197,964
21	MIRZA BROTHERS	A03902	PATIENT FILES	Nil	08.03.2022	194,805
22	MIRZA BROTHERS	A03902	PATIENT ADMISSION CARD	Nil	31.05.2022	111,150
23	JUNAID REHMAN	A03902	PANAFLEX	Nil	01.06.2022	73,009
24	JUNAID REHMAN	A03902	PANAFLEX	Nil	01.06.2022	73,090
25	ARYAN SURGICALS	A03942	SHARP CONTAINER	Nil	27.09.2021	147,000
26	MEDILITE	A03942	SIDE SCREEN	Nil	28.09.2021	190,000
27	ARYAN SURGICALS	A03942	SIDA SUPPORT FOR BABY WARMERS	Nil	20.04.2022	198,900
28	ARYAN SURGICALS	A03942	ECG CABLES	Nil	20.04.2022	74,880
29	ARYAN SURGICALS	A03942	SUCTION BOTTLES	Nil	19.05.2022	198,900
30	ARYAN SURGICALS	A03942	CASTER WHEELS FOR BED	Nil	19.05.2022	196,560
31	ARYAN SURGICALS	A03942	BATTERIES	Nil	20.05.2022	74,880
32	ARYAN SURGICAL	A03970	DIATRON ABACUS	198	03.09.2021	177,000
33	ARYAN SURGICAL	A03970	LAB ITEMS	209	15.09.2021	199,000
34	MIRZA BROTHERS	A03970	SURF. SODA	Nil	23.09.2021	74,860
35	MIRZA BROTHERS	A03970	QMATIC DISPENSER ROLL	Nil	24.09.2021	73,200
36	MIRZA BROTHERS	A03970	HAND SANITIZER	Nil	27.09.2021	186,000
37	MEDILITE	A03970	MACINTOSH SHEET	1069	01.10.2021	72,000
38	ARYAN SURGICAL	A03970	THERMAL PRINTER ROLL	313	02.10.2021	189,000
39	ARYAN SURGICAL	A03970	HEPATITIS SCREENING KITS Lab item	319	02.10.2021	175,000
40	ARYAN SURGICAL	A03970	LAB ITEMS	323	02.10.2021	177,000
41	MIRZA BROTHERS	A03970	SMD LIGHTS	Nil	02.10.2021	190,800
42	MIRZA BROTHERS	A03970	STANDIES	Nil	04.10.2021	73,500
43	MEDILITE	A03970	DIATRON	M-324	17.10.2021	199,500
44	NASEER AHMED & CO	A03970	PAINT		22.10.2021	188,250
45	MIRZA BROTHERS	A03970	TONER REFIL	Nil	21.12.2021	71,400
46	NOVAM SURGICALS	A03970	COMBI 10 URIC STRIPS	2	21.12.2021	88,000
47	MEDILITE	A03970	EARTH PADS	Nil	24.12.2021	72,500
48	ARYAN SURGICALS	A03970	WHEELS FOR BEDS	Nil	29.12.2021	195,000
49	MEDILITE	A03970	SURGICAL PENCIL LEAD	Nil	29.12.2021	142,500
50	MEDILITE	A03970	REPLACEMENT OF MOBILE XRAY BATTERY	Nil	08.01.2022	198,000
51	NASEER AHMED	A03970	FLASH TANK BASIN	Nil	12.01.2022	74,500
52	ARYAN SURGICALS	A03970	ULTRASOUND BATTERIES	Nil	12.01.2022	199,000
53	MIRZA BROTHERS	A09203	COMPUTER SYSTEM	Nil	04.04.2022	145,080
54	MIRZA BROTHERS	A09203	COMPUTER SYSTEM	Nil	04.04.2022	145,080
55	MIRZA BROTHERS	A09203	PRINTER	Nil	19.04.2022	198,900
56	MIRZA BROTHERS	A09404	FLOW SENSOR	Nil	26.08.2021	195,000
57	ARYAN SURGICAL	A09404	CARDIAC CUFF	145	30.08.2021	70,000
58	ARYAN SURGICAL	A09404	BREATHING CIRCUITS		02.09.2021	185,000
59	MEDILITE	A09404	TEST LUNG	421	03.09.2021	190,000
60	MEDILITE	A09404	PARTS OF ANAESTHESIA MACHINE	Nil	03.09.2021	74,000
61	MIRZA BROTHERS	A09404	OXYGEN MONITORING MACHINE	Nil	04.09.2021	170,000
62	MIRZA BROTHERS	A09404	PARTS OF ANAESTHESIA MACHINE	Nil	04.09.2021	195,000
63	MEDILITE	A09404	PARTS OF ANAESTHESIA MACHINE	Nil	04.09.2021	197,000
64	MEDILITE	A09404	LCD & BATTERY OF ECG MACHINE	Nil	23.10.2021	199,000
65	ARYAN SURGICALS	A09404	PATIENT MONITOR	Nil	29.10.2021	198,000
66	MIRZA BROTHERS	A09404	OXIMETER	Nil	15.11.2021	193,750
67	MEDILITE	A09404	PHOTOTHERAPY MACHINE	Nil	16.11.2021	196,000
68	ARYAN SURGICALS	A09404	MOBILE SURGICAL UNIT	Nil	16.11.2021	197,500
69	ARYAN SURGICALS	A09404	THERMOMETER	Nil	20.11.2021	195,750
70	ARYAN SURGICALS	A09404	OPHTHALMOSCOPE	Nil	25.11.2021	194,000
71	ARYAN SURGICALS	A09404	CENTRIFUGE MACHINE	Nil	22.12.2021	110,000

S.No	Firm Name	H.O.A	Purchased item	Bill No	Date	Gross Amount
72	MEDILITE	A09404	INFUSION PUMP	Nil	24.12.2021	199,000
73	MEDILITE	A09404	FETAL DOPPLER	Nil	24.12.2021	148,000
74	ARYAN SURGICALS	A09404	SYRINGE PUMP	Nil	24.12.2021	196,000
75	MEDILITE	A09404	BATTERY OF MOBILE XRAY MACHINE	Nil	19.01.2022	198,000
76	ARYAN SURGICALS	A09404	PARTS OF MEDICAL REFRIGERATOR	Nil	22.01.2022	145,000
77	DM WATER	A09404	PUMP OF RO PLANT	Nil	24.01.2022	74,000
78	ARYAN SURGICALS	A09404	BLOOD SHAKER MACHINE	Nil	09.02.2022	196,000
79	ARYAN SURGICALS	A09404	LARYNGOSCOPE	Nil	01.04.2022	199,192
80	ARYAN SURGICALS	A09404	NEBULIZER	Nil	07.04.2022	196,560
81	MEDILITE	A09404	PORTABLE SUCTION MACHINE	Nil	07.04.2022	198,900
82	ARYAN SURGICALS	A09404	TEMPERATURE PROBE OF BABY WARMER	Nil	19.04.2022	193,050
83	MEDILITE	A09404	EXAMINATION LIGHT	Nil	28.04.2022	198,900
84	ARYAN SURGICALS	A09404	OPG MACHINE PRINTER	Nil	19.05.2022	128,700
85	MEDILITE	A09404	ORTHOPAEDIC DRILL MACHINE	Nil	19.05.2022	198,900
86	MEDILITE	A09404	DENTAL SCALER	Nil	19.05.2022	74,880
87	MIRZA BROTHERS	A09601	GRASS CUTTING MACHINE	Nil	24.08.2021	84,050
88	MIRZA BROTHERS	A09601	BRACKET FAN	Nil	30.08.2021	198,000
89	HAMMAD TRANSFORMER ENGINEERING	A09601	TRANSFORMER PART	HETC/PVT /31/2021	31.08.2021	195,600
90	MIRZA BROTHERS	A09601	CHANGE OVER	Nil	04.10.2021	196,000
91	MIRZA BROTHERS	A09601	POWER DISTRIBUTION BOX	Nil	04.10.2021	74,000
92	NASEER AHMED & CO	A09601	EXHAUST FAN	Nil	20.10.2021	198,000
93	MIRZA BROTHERS	A09701	SHAMIANA	Nil	03.09.2021	132,000
94	MIRZA BROTHERS	A09701	WOODEN CHAIRS	Nil	04.09.2021	198,400
95	MIRZA BROTHERS	A09701	ECG TROLLEY	Nil	27.12.2021	192,000
96	ARYAN SURGICALS	A09701	PATIENT STRETCHER	Nil	17.01.2022	196,000
97	NASEER AHMED & CO	A09701	ALUMINIUM DOOR	Nil	18.01.2022	72,000
98	NASEER AHMED	A09701	MATRESS FOR BEDS	Nil	08.02.2022	74,000
99	MIRZA BROTHERS	A09701	BLINDER & CUPBOARD	Nil	08.02.2022	177,000
100	MIRZA BROTHERS	A13102	INSTALLATION OF COPPER PIPES	Nil	15.01.2022	142,000
101	MEDILITE	A13102	CONTROL BOARD OF ELECTRIC BEDS	Nil	17.01.2022	192,000
102	ARYAN SURGICALS	A13102	REPAIR OF OXYGEN MANIFOLD	Nil	18.01.2022	74,000
103	ARYAN SURGICALS	A13102	SIDE SUPPORT FOR BABY WARMER	Nil	18.01.2022	195,000
104	MEDILITE	A13102	REPLACEMENT OF HEMATOLOGY ANALYZER	Nil	21.01.2022	195,000
105	ARYAN SURGICALS	A13370	OXYGEN COPPER PIPES	Nil	13.01.2022	195,000
106	MIRZA BROTHERS	A13370	WALL PANELLING	Nil	19.01.2022	74,300
Total						17,046,483

THQ Hospital PD Khan

Sr. No.	Company Name	Item name	Bill Number	Bill Date	Amount	Exp. under head
1	H N SONS Traders	Garden Lights of 30"x06" size with black powdered coating with holder	117	28/12/21	198,000	A03942
2	M.A.K Traders	Hand Control Cartery Lead & Suction Pipe Silicon	4253/O	03/01/22	24,250	A03942
Total					222,250	

0.222+17.046+1.331+1.675

Annexure-Q

Non recovery of patient claim under Sehat Sahulat Program from State Life Insurance Corporation – Rs 2.093 million DHQ Jhelum

Sr No.	Lot	Procedure	Rate	Total Cases	Net Claim
1	GENERAL SURGERY	Appendicectomy	18,500	13	240,500
2		Cholecystectomy(Open)	27,500	3	82,500
3		Fistulectomy(Peri Anal)	20,000	2	40,000
4		Hernia-Incisional	20,000	1	20,000
5		Hernia- Repair& Release of Obstruction	20,000	4	80,000
6		Hernia-Umbilical	25,000	5	125,000
7		Hernioplasty(Mesh Repair)	20,000	1	20,000
8		Hydrocele-Excision	17,500	2	35,000
9		Incision & Drainage- Major(GA)	3,500	2	7,000
10		Intestinal Perforation	34,000	1	34,000
11		Lipoma	6,000	1	6,000
12		Orchidectomy -Unilateral	16,000	1	16,000
13		Segmental Resection of breast	13,500	1	13,500
14	GYNAECOLOGY	Cesarean delivery	18,000	64	1,152,000
15	GYNAECOLOGY	Cesarean Hysterectomy	27,500	4	110,000
16	GYNAECOLOGY	Normal Delivery	18,000	6	108,000
17	GYNAECOLOGY	Ovarian Cystectomy	23,500	1	23,500
18	NOSE	Septoplasty	17,500	1	17,500
19	NOSE	Turbinectomy Partial Bilateral	16,500	1	16,500
20	ORTHOPEADIC	ORIF Femur bone	42,500	1	42,500
21	ORTHOPEADIC	ORIF Fibula	30,000	0	-
22	ORTHOPEADIC	ORIF Humerus	30,000	0	-
23	ORTHOPEADIC	ORIF Radius	30,000	1	30,000
24	ORTHOPEADIC	ORIF Radius and Ulna(Combined)	40,000	2	80,000
25	ORTHOPEADIC	Removal of HIP Implant	18,000	1	18,000
26	ORTHOPEADIC	Removal of one or more Screws	7,000	3	21,000
27	ORTHOPEADIC	Tendo Achilles Tenotomy	21,000	1	21,000
28	ORTHOPEADIC	Wound Debridement Under local Anesthesia	4,500	1	4,500
29	ORTHOPEADIC	Tenotomy-Tendon Release/ Repair	13,500	1	13,500
30	PEADIATRIC	Pyelolithotomy	32,500	1	32,500
31	TERTIARY/PRIORITY	Dialysis	3,600	1426	5,133,600
32	THROAT	Tonsillectomy-Bilateral	17,500	5	87,500
33	UROLOGY	Readical Nephrectomy	45,000	1	45,000
34	UROLOGY	Vesicolithotomy	22,500	1	22,500
35	MEDICAL CASES	MEDICAL CASES	2,200	768	1,689,600
36	INJ. SOLU MEDROL 500MG,	INJ. SOLU MEDROL 500MG,	16,110	1	16,110
37	CESAREAN DELIVERY, INJ. ANTI-D	CESAREAN DELIVERY, INJ. ANTI-D	21,880	4	87,520
38	HEART FAILURE, INJ. DICLAIR ST 1500000 IU	HEART FAILURE, INJ. DICLAIR ST 1500000 IU	10,760	1	10,760
Total				2333	7,313,090

THQ PD Khan

Case Name	Rate	Total	No. of Days	Amount
acute asthmatic attack	2,200	3	4	8,800
Acute Exacerbation Of COPD	2,200	2	3	6,600
Acute Febrile Illness	2,200	1	2	4,400
Acute Gastroentitis	2,200	17	45	99,000
Acute Gastritis	2,200	2	9	19,800

Acute Viiral Heptatis	2,200	1	3	6,600
Acute/Chronic Diarrohea	2,200	1	1	2,200
AFI (Acute febrile Illness)	2,200	1	1	2,200
Bronchiatis	2,200	3	7	15,400
Cesarean Delivery,Inj Anti-d	24,800	1	1	24,800
Cesarean Delivery	18,000	64	64	1,152,000
Cesarean Delivery,Inj Anti-d	25,500	1	1	25,500
CKD Conservative Rx	2,200	1	6	13,200
Diabetic Complication	2,200	2	15	33,000
Enteric Fever Typhoid	2,200	10	23	50,600
Normal Delivery	18,000	10	10	180,000
Obstructive Jaundice	2,200	1	7	15,400
Peptic Ulcer Disease	2,200	3	6	13,200
Pneumonia/LRTI	2,200	8	19	41,800
Sikle Cell Anemia	2,200	3	7	15,400
UTI (Urinary Tract Infection)	2,200	10	26	57,200
				1,787,100

Annexure-R

Loss to government due to non-replacement of medicines – Rs 1.825 million

CEO Health Office

Sr. No.	Name of Firm	Name of item	Batch No.	Rate	Quantity	Amount
1.	GSK Pakistan	Eye Onit. Polymyxin B Sufate 10,000 IU + Zinc Bactacin 500 IU/gm (POLYFAX Eye Ointment, Tube of 6gm)	2T2K	23.50	11,200	263,200
2.	GSK Pakistan	Oint. Polymyxin B Sulfate 10,000 Units + Zinc Bacitracin 500 Units per gm (POLYFAX Skin Ointment, Tube of 20gm)	C23E	57.65	13,700	789,805
3.	Wilshire Laboratories Lahore	Misoprostol Table 200 mg (Zivus Tablet 200mcg)	026	6.53	44,000	287,320
4.	Bio-Labs PTV LTD	Sodium Chloride Biosul 0.9% ampoule 5ml for Omeprazole (as Sodium) Lyphized powder	A-1057		5,000	168,600
TOTAL						1,508,925

THQ Sohawa Hospital

Medicine Name	Brand/Company	Price per item	Qty Received	Date of receiving	Amount of medicine
Tab Misoprostol 200 mg	Zivus/Wilshire	6.53	20,000	07.08.21	130,600
Polyxin B (Sulphate)+Bacitracin Zinc Ointment 10000IU/g+500IU/g	Polyfax skin ointment/ GSK	57.65	2,000	09.08.21	115,300
Polyxin B (Sulphate)+Bacitracin Zinc Ointment 10000IU/g+500IU/g	Polyfax eye ointment/ GSK	57.65	3,000	09.08.21	70,500
Total:-					316,400

$$1.509+0.316 = 1.825$$

Annexure-S

Irregular expenditure on purchase without observing PPRA – Rs 142.400 million

DDO Code	Vendor	Bill No	Date	Item	Amount	Remarks
RV9022	HICKERS ISLAMABAD	261	18.11.2020	Surgical Mask	1,092,250	Quotations on 03.07.2020 supply order on 14.11.2020 and bill dated 18.11.2020
RV9022	OVES ENTERPRISE	4	26.04.2021	Virus Transport Media	9,408,000	Demand dated Nil on quotations on 21.04.21 supply order on 24.04.21
RV9022	M/S HAROON BROTHERS	4087	18.06.2021	Panaflex	3,410,550	Demand dated Nil quotations on 15.06.21 supply order on 17.06.2021
RV9022	BURAQ SERVICES COMPANY (SMC-PRIVATE)	63	06.03.2021	Virus sampling tube set	5,900,000	Quotations letter 22.02.2021, supply order on 03.03.2021 Demand dated Nil
RV9022	OVES ENTERPRISE	5	20.05.2021	Hand sanitizer	9,600,000	Quotations letter 04.05.2021 supply order on 18.05.2021
RV9022	ALI BROTHER	418	31.03.2021	Hand sanitizer	1,920,000	Quotations letter 19.03.21 supply order 26.03.21
RV9022	OVES ENTERPRISE	100321	20.05.2021	Latex Glove & Surgical Mask	7,250,000	Quotations letter 04.05.21 supply order 18.05.21
RV9022	ALI BROTHER	477	16.06.2021	Virus sampling tube set	5,840,000	Quotations letter 10.06.21 supply order 15.06.21
RV9022	OVES ENTERPRISE	110321	20.05.2021	N95 Masks	525,000	Quotations letter 04.05.21 supply order 17.05.21
RV9022	-do-			Hand Wash	1,111,500	
RV9022	Haroon Brothers			Hand Wash	549,900	
RV9022	-do-			Latex Gloves	2,295,000	
RV9022	Ali Brothers	481	19.06.21	Surgical Mask	2,365,000	Quotation letter dated 15.06.21 supply order 19.06.21
RV9022	SM Enterprises	1543	30.03.21	Latex Gloves	2,300,000	Quotation letter dated 22.03.21 supply order 27.03.21
RV9022	Hickers Islamabad	331	30.03.21	Surgical mask	1,900,000	-do-
RV9022	Buraq service co.	088-A	13.04.21	VTM	1,475,000	Quotation letter dated nil supply order 11.04.21
RV9022	Haroon Brothers	4091	19.06.21	Sanitizer 200 ml	956,000	Quotation letter dated nil supply order 19.06.21
RV9022	Infinity collection	90	17.12.20	VTM	1,202,500	on quotations letter for quotation on 04.09.20 supply order 15.12.21
RV9022	Haroon Brothers			Panaflex	570,024	
RV9022	Hickers Islamabad	376	25.05.21	Panaflex	1,473,615	Quotation 21.05.21 supply order 24.05.21
RV9022	-do-	325	26.03.2021	Panaflex	2,121,210	Quotation 13.03.21 supply order 25.03.21
RV9022	Haroon Brothers			Panaflex	680,706	Quotation 15.12.22 supply order 22.12.22
RV9022	-do-	4075	08.06.2021	Vaccination Card	877,500	Issued to THQs/RHC
RV9017	M/S HAROON BROTHERS	2605	25.07.2020	Viral Transport Medium	1,776,000	on quotations demand on 30.06.2020, letter of quotations on 08.07.20, quotations of parties on 13 & 14.07.2020, supply order 18.07.2020
RV9017	ALI BROTHER	133	22.07.2020	Transport Swab and PCR empty bottles	1,110,000	on quotations demand on 30.06.2020, letter of quotations on 08.07.20, quotations of parties on 13

DDO Code	Vendor	Bill No	Date	Item	Amount	Remarks
						to 15.07.2020, supply order 18.07.2020
RV9017	Seal Enterprises				810,600	Quotation 08.07.20 supply order 20.07.20
RV9017	Seal Enterprises				393,720	Quotation 11.07.20 supply order 30.09.20
RV9017	Infinity Collection			Sanitizer	424,125	Quotation 06.07.20 supply order 14.07.20
RV9016	BBQ Traders			N-95 Mask	475,000	Quotation 06.07.20 supply order 14.07.20
RV9017	BBQ Traders			N-95 Mask	475,000	Quotation 06.07.20 supply order 02.11.20
RV9017	Ali Traders			Surgical Mask	3,400,000	Quotation 07.07.20 supply order 15.07.20
RV9017	Hickers Islamabad			Latex Gloves	1,155,000	Quotation 08.07.20 supply order 15.07.20
RV9017	Ali Brothers			Surgical Mask	425,000	Quotation 07.07.20 supply order 02.11.20
RV9017	Infinity Collection			Sanitizer	381,713	Quotation 06.07.20 supply order 11.11.20
RV9017	Hickers Islamabad				2,310,000	Quotation 05.10.20 supply order 14.07.20
RV9022	Ali Brothers	515	16.09.2021	Hand wash	1,638,000	Stock out date 01.09.2021 Issued to THQs/ RHC / Commissioner office/ air port staff/ WG hospital etc.
RV9022	Asim Brothers	492	21.10.2021	Surgical mask	1,320,000	Quotation letter 18.10.21 supply order 21.10.21 Demand dated Nil, issued to CEO Education/ THQs / Airport staff/ commissioner office
RV9022	Ali Brothers	550	27.12.2021	Latex gloves	5,700,000	Demand 08.12.21 Quotation letter 21.12.21 supply order 27.12.21 Issued 3000 boxes to DHO MS
RV9022	Haroon Brothers	5009	08.10.2021	Latex gloves	4,750,000	Demand 29.09.21 Quotation letter 04.10.21 supply order 07.10.21 and stock out date 06.10.21
RV9022	Hickers Islamabad	447	03.03.2022	Gloves rubber	5,557,500	Quotation letter 26.02.22 supply order 01.03.22 and stock issuance started from 11.03.22
RV9022	JM Traders	166	03.03.2022	Surgical mask	1,351,350	Demand 15.01.22 quotation letter 26.02.22 supply order 01.03.22 issued 800 boxes to DDHO PT
RV9022	Hickers Islamabad	458	13.12.2021	Hand sanitizer & H/wash	1,857,960	Stock out date 16.10.2021
RV9022	SM Enterprises	54	24.12.2021	H/wash	2,047,500	Demand 08.12.21 Issued to DHO MS 31.12.21
RV9022	SM Enterprises	53	24.12.201	Surgical mask	1,650,000	Demand 08.12.21 Issued to DHO MS 31.12.21
RV9022	SM Enterprises	67	23.02.2022	Sanitizer & Mask	1,551,420	Stock out sate sanitizer 24.01.22 & mask 10.02.22 Issued to education deptt
RV9022	SM Enterprises	72	03.03.22	H/Sanitizer	5,194,800	Issued 2000 bottle to DDHO PT 11.03.21
RV9022	SM Enterprises	49	22.12.2021	Surgical mask	660,000	637 boxes available in stock as on 22.12.21
RV9022	JM Traders	110	22.12.2021	Latex gloves	4,750,000	Balance stock available 70 as on 22.12.21, issued stock on 28.12.21 Issued to CEO Education /commissioner office/ wah

DDO Code	Vendor	Bill No	Date	Item	Amount	Remarks
						general /THQ murree
RV9022	JM Traders	058	25.10.2021	Awareness stickers	797,472	Quotation letter 21.10.21 supply order 23.10.21 Purchases 10000 pamphlet for IMNCH
RV9022	SM Enterprises	16	14.09.2021	Awareness stickers	1,123,200	Quotation letter 07.09.21 supply order 13.09.21
RV9022	Asim Brothers	541	03.02.2022	Vaccination form	1,444,950	Demand dated nil quotation letter 31.12.21 supply order 02.02.22
RV9022	Asim Brothers	404	23.07.21	Vaccination card	760,500	56,400 balance as on 08.08.22
RV9022	Ali Brothers	542	04.12.2021	Vaccination referral slips	6,756,750	Demand dated nil quotation 27.11.21 supply 01.12.21
RV9022	Hickers Islamabad	445	25.10.2021	Panaflexs	5,938,920	Quotation letter 21.10.21 supply order 23.10.21
RV9022	Hickers Islamabad	415	26.07.21	Panaflexs	876,096	Quotation letter 19.07.21 supply order 24.07.21
RV9022	JM Traders	128	10.01.22	Panaflexs	710,775	Quotation letter 07.01.22 supply order 08.01.22
RV9022	Hickers Islamabad	467	28.12.21	Panaflexs	5,616,000	Quotation letter 21.12.21 supply order 27.12.21
RV9022	JM Traders	096	03.12.2021	Panaflexs	2,106,000	Quotation letter 27.11.21 supply order 01.12.21
RV9022	SM Enterprises				280,800	
					142,399,906	

Annexure-T

Irregular Procurement Rs 4.882 million

Year	Posting Date	G/L	Amount	Vendor No	Vendor Name	Cost Center
2021	01.03.2022	A03927	180,350	31106210	KASHMIR PHARMA & DISTRIBUTERS	RV9017
2021	01.03.2022	A03927	199,206	31107136	AG PHARMA	RV9017
2021	01.03.2022	A03927	199,867	31107136	AG PHARMA	RV9017
2021	01.03.2022	A03927	198,450	31107136	AG PHARMA	RV9017
2021	01.03.2022	A03927	199,224	31107136	AG PHARMA	RV9017
2021	01.03.2022	A03927	199,508	31107136	AG PHARMA	RV9016
2021	13.03.2022	A03927	199,295	31106210	KASHMIR PHARMA & DISTRIBUTERS	RV9017
2021	13.03.2022	A03927	199,800	31106210	KASHMIR PHARMA & DISTRIBUTERS	RV9017
2021	29.03.2022	A03927	189,000	31107136	AG PHARMA	RV9016
2021	29.03.2022	A03927	199,500	31107136	AG PHARMA	RV9017
2021	29.03.2022	A03927	198,000	31061040	TOOBA TRADERS	RV9020
2021	29.03.2022	A03927	198,000	31061040	TOOBA TRADERS	RV9017
2021	31.03.2022	A03927	199,260	31061040	TOOBA TRADERS	RV9017
2021	31.03.2022	A03927	199,576	31061040	TOOBA TRADERS	RV9017
2021	24.02.2022	A03902	199,719	31026707	SEAL ENTERPRISES	RV9016
2021	29.03.2022	A03942	199,485	31012033	BBQ TRADERS	RV9017
2021	29.03.2022	A03942	199,368	31114257	FNF ENTERPRISES	RV9017
2021	29.03.2022	A03942	199,368	31012033	BBQ TRADERS	RV9016
2021	13.03.2022	A03942	196,560	31012033	BBQ TRADERS	RV9016
2021	13.03.2022	A03942	168,480	31012033	BBQ TRADERS	RV9020
2021	06.04.2022	A03942	191,763	31114257	FNF ENTERPRISES	RV9017
2021	26.04.2022	A03942	190,476	31026707	SEAL ENTERPRISES	RV9020
2021	26.04.2022	A03942	190,476	31026707	SEAL ENTERPRISES	RV9016
2021	26.04.2022	A03942	190,476	31026707	SEAL ENTERPRISES	RV9017
2022	04.03.2022	A03942	196,911		Ali Brothers	RV9022
			4,882,118			

Annexure-U

Unauthorized payment of inadmissible allowances – Rs 29.014 million

Sr. No.	Name of Formation	Description	Amount
1	CEO DHA Bhakkar	NPA having administrative posts	1.035
		Payment of Risk Allowance, Integrated Allowance, HSRA and Personal Allowance	0.018
2	DHO	NPA having administrative posts	0.345
		HRA & CA having Government accommodation within premises	0.341
		Payment of SSB after regularization	1.239
3	DHQ Hospital	Payment of allowances during leave	1.191
		Payment of HSRA during private practice	7.668
		NPA having administrative post	0.345
		Payment of SSB after regularization	1.210
		Payment of HSRA to staff	0.072
4	THQ Hospital Darya Khan	Payment of CA, HPA, NPA during leave	0.820
		NPA having administrative posts	0.690
		HRA, CA, 5% maintenance charges having Government accommodation and Room Rent charges within hospital premises	0.401
		Payment of HSRA during private practice	1.944
		Pay and allowances during absence period	0.445
		Payment of HSRA at THQ level	0.193
5	THQ Hospital Kallur Kot	CA, NPA, HPA during leave	1.044
		HRA, CA, 5% maintenance charges having Government accommodation and Room Rent charges within hospital premises	0.767
		HSRA during private practice	1.320
		NPA having administrative posts	1.093
		Payment of SSB after regularization	0.287
6	THQ Hospital Mankera	CA, HPA, NPA during leave	1.134
		HSRA during private practice	2.832
		HRA, CA, 5% maintenance charges having Government accommodation within hospital premises	0.296
		Payment of HSRA to staff at THQ level	0.011
7	RHC Behal	CA during leave period	0.043
		HRA & CA having Government accommodation within premises	0.461
8	RHC Haiderabad	HSRP and CA during LFP	0.034
		HRA & CA having Government accommodation within premises	0.746
		Pay and allowances during absence period	0.100
9	RHC Dhandla	CA, HSRP during leave period	0.150
		HRA & CA having Government accommodation within premises	0.652
		NPA having administrative posts	0.273
Total			29.2

Annexure-V

Overpayment of pay & allowances – Rs 33.634 million

Sr. No	Name of formations	Description of allowances	Amount
1	CEO DHA Khushab	Overpayment on account of pay & allowances	1.566
		Overpayment of allowances from doctors on training for pay purpose	0.321
2	DHO Khushab	Non-Deduction of House Rent, CA and 5% HR Charges due to allotment of Government Residences	17.837
		Excess payment of pay & allowances after resign & posting transfer	0.459
		Non-deduction of Pay and allowances for leave period	0.439
3	DHQ Hospital Khushab	Non-Deduction of CA and 5% HR Charges due to allotment of Government Residence	0.086
4	THQ Hospital Khushab	Unauthorized payment of pay and allowances	2.012
		Non-deduction of Pay and allowances for leave period	0.865
		Non-Deduction of CA, HRA and 5% HR Charges due to allotment of Government Residences	0.631
		Overpayment of pay & allowances after resignation	0.351
5	THQ Hospital Noushera	Non-Deduction of CA, House Rent and 5% HR Charges due to allotment of Government Residences	0.114
		Overpayment of HSRA due to staff on general duty	0.12
6	THQ Hospital Quaidabad	Non-deduction of house rent, CA and 5% HR Charges due to allotment of Government Residences	2.003
		Excess payment of pay & allowances after resign & posting transfer	1.744
		Non-deduction of Pay and allowances for leave period	0.419
7	THQ Hospital Noor Pur Thal	Non-deduction of Pay and allowances for leave period	1.209
		Non-Deduction of House Rent, CA and 5% HR Charges due to allotment of Government Residences	1.194
8	RHC Mitha Tiwana	Non-recovery of CA, HRA and 5% Maintenance charges	0.856
	RHC Hadali	Non-recovery of CA, HRA and 5% Maintenance charges	0.98
		Inadmissible payment of pay & allowance during leave	0.428
Total			33.634

Annexure-W

Unauthorized payment of inadmissible allowances – Rs 6.876 million

Sr. No.	Name of Formations	Nature of Para	Amount
1	DHQ Hospital Mianwali	Non-deduction of conveyance and HRA of MS Residence	0.130
		Non-deduction of House rent and CA of doctors residing in Mid Wives Building	1.927
		Non-deduction of House rent and CA of residences in DHQ	0.455
		Non-deduction of allowances during leave	0.712
		Non-deduction of allowances during leave of doctors	1.516
		Overpayment of HSRP Allowance to employees	0.054
		Irregular pay on account of 25% Special Allowance-2021 to employees on OSD posts	0.063
2	THQ, Hospital Isa Khel	Non-deduction of CA to employees	0.170
		Non-deduction of conveyance and HRA of MS Residence	0.130
		Irregular drawl of pay & allowances after resign	0.527
3	THQ, Hospital Kalabagh	Non-deduction of CA of officers/ officials	0.278
4	THQ, Hospital Piplan	Non-deduction of CA to officers / officials	0.709
		Overpayment of HSRP Allowance to doctors	0.081
		Irregular drawl of pay & allowances after resign	0.124
Total			6.876

Annexure-X

Uneconomical purchase of laboratory items – Rs 1.758 million

Sr. No.	Description	Vendor/ supplier	Invoice No.	Qty	Rate	Rate DHQ	Diff	Amount	Overpayment
1	M.P	Waqas Khan & Co.	Nil / Nil	600	110	44.50	65.5	66000	39300
	ABD			03	2185	900	1285	6555	3855
2	VDRL			500	62		62	31000	31000
	ALT 500ml			01	16850	7500	9350	16850	9350
	M.P			200	110	44.50	65.5	22000	13100
3	Tydot		Nil / Nil	260	125	60	65	32500	16900
	ABD			02	1785	900	885	3570	1770
	EDTA			20	1110	5.25	1104.75	2220	22095
	HCG			1500	11	4	7	16500	10500
4	Tydot		Nil / Nil	450	135	60	75	60750	33750
5	EDTA		Nil / Nil	30	1175	5.25	1169.75	35250	35092.5
	Plain 4ml			30	1295		1295	38850	38850
6	Tydot		Nil / Nil	550	135	60	75	74250	41250
7	ESR Tube		Nil / Nil	10	2550	90	2460	25500	24600
	Cholestrol Reagent			01	23125	4200	18925	23125	18925
	Tydot			190	135	60	75	25650	14250
8	D. Water		Nil / Nil	01	270	120	150	270	150
	M.P			600	110	44.50	65.5	66000	39300
	Glucose Kit			01	4890		4890	4890	4890
9	HIV		Nil / Nil	500	72	31.40	40.6	36000	20300
	EDTA Plain			20	1258	600	658	25160	13160
10	Tydot		Nil / Nil	550	135	60	75	74250	41250
11	M.P		Nil / Nil	600	110	44.50	65.5	66000	39300
	Blue Strips			10	448	237.50	210.5	4480	2105
12	Flow Cell for Humalyzer primus	Rehan & Co.	2524 / 07.02.22	1	38000	3300	34700	38000	34700
13	Lyse + Chip + Diluent	Aair Medicals	249 / 11.02.22	1	76500	27800	48700	76500	48700
11	Diatro Lyse + Chip + Diluent	Farorish Life Care	33 / 10.03.22	1	19000	27800	-8800	19000	-8800
12	Chlorine Solution 10ltr	Rehan & Co.	2523 / Nil	2	18000	1200	16800	36000	33600
13	CBC Vial	Yaqoob & Sons	254 Nil	1500	39	5.5	33.5	58500	50250
14	Diatro Dil Diff 20 ltr, Diatro lyse I ltr, Diatro Clean I Ltr	Rehan & Co.	2578 / 10.03.22	1	36000	17650	18350	36000	18350
	Diatron Diff 20 ltr			1	15000		15000	51000	15000
15	Diatro Dil Diff 20 ltr, Diatro lyse I ltr, Diatro Clean I Ltr		2572 / Nil	1	36000	17650	18350	36000	18350
	Diatron Diff 20 ltr + Diatron Lyse 01 ltr			1	36000	17650	18350	36000	18350
16	Diatro Dil Diff 20 ltr, Diatro lyse I ltr, Diatro Clean I Ltr		2571 / Nil	1	36000	17650	18350	36000	18350
17	Diatron Diff 20 ltr + Diatron Lyse 01 ltr			1	36000	17650	18350	36000	18350
	Total							1293120	828,942.5

Sr. No.	Description	Vendor/ supplier	Invoice No.	Qty	Rate	Amount
1	Urea Kit	Yaqoob & Sons	257 / Nil	01	23000	23000
	VDRL			300	95	28500
2	Diatro Diff 20 ltr +	Rehan & Co.	2565 / Nil	2	36000	72000
3	Diatro lyses 1 Ltr +		2564 / Nil	2	36000	72000
4	Chip		2562 / Nil	2	36000	72000
5			2563 / Nil	2	36000	72000
6			2561 / Nil	2	36000	72000
7	CBC Vial	Yaqoob & Sons	251 / Nil	1500	36	54000
	Total					465500

Annexure-Y

Loss due to purchase of medicine in bulk at MRP through LP vendor – Rs 23.064 million

DHO (PS) Sargodha

Item name	Qty.	LP Rate after Disc	Bulk Rate	Difference	Amount
Cannula With Port # 22	5,000	215.00	71.9	143.10	715,500
Cannula With Port # 24	3,000	215.00	75.9	139.10	417,300
Cap Omeprazole 20mg	125,800	10.50	1.7	8.80	1,107,040
Examination Gloves Latex	35,000	15.05	9.24	5.81	203,350
Disposable infusion Set (classic)	15,275	64.88	28.98	35.90	548,296
Tab Ciprofloxacin 500mg	47,700	24.50	5.52	18.98	905,346
Tab Tyracip 500 mg (Ciprofloxacin)	30,000	22.43	5.52	16.91	507,150
Tab.Diclofenac/Fanas (Sodium) 50 mg	190,000	4.45	0.88	3.57	678,300
Tab Mercip/Ciproflaxcin	30,000	24.71	5.52	19.19	575,550
					5,657,832

THQ Hospital 46 SB

Description	FY	QTY	LP Rate	Bulk Rate Dist. BKR	Difference	Loss
Inj. Iron Scrose		5250	200	35.64	164.36	862,890
I.V cannula 24G		3000	250	75.9	174.1	522,300
Total						1,385,190

THQ Hospital Sillanwali

Medicine Name	Qty	Rate LP	Bulk rate Dist. Bkr	Difference	Amount
Syringe (auto-disable)-5cc	6000	35	9.92	25.08	150,480
Ringer's Lactate (1000ml) Infusion	200	106	54.12	51.88	10,376
Ringer's Lactate (1000ml) Infusion	900	102	54.12	47.88	43,092
Midazolam Injection 1mg/ml	50	77	49.5	27.5	1,375
	100	68.8	49.5	19.3	1,930
					207,253

THQ Hospital Bhagtanwala

Description	Qty	LP Rate	Bulk rate Dist. BKR	Difference	Loss
Cannula 24 no.	1000	120	75.9	44.1	44,100
Cannula 22 no.	700	120	71.9	48.1	33,670
Cannula 20 no.	300	120	71.9	48.1	14,430
Syringes 5CC	10,000	15	9.92	5.08	50,800
Syringes Auto Disable 5cc	10,000	40	9.92	30.08	300,800
					443,800

THQ Hospital Bhera

Description	Qty	LP Rate	Bulk rate Dist. Bhakkar	Difference	Loss
IV Canulla	7000	180	50.5	129.5	906,500

THQ Hospital, Sahiwal

Sr. No.	Description	Qty	Rate paid	Bulk Rate Dist. BKR	Difference	Amount
1	Disposable Syringe 5cc	13900	50	9.92	40.08	557,112
2		42000	30	9.92	20.08	843,360
3	IV Cannula 18 No	2780	250	71.9	178.1	495,118
4		1480	150	71.9	78.1	115,588
5	IV Cannula 20 No	2780	250	71.9	178.1	495,118
6	IV Cannula 22no	3500	200	71.9	128.1	448,350
7	IV Cannula 22no	2780	250	71.9	178.1	495,118
8	IV cannula 24 No	1310	170	75.9	94.1	123,271
9	IV cannula 24 No	3500	200	75.9	124.1	434,350
10	IV cannula 24 No	2780	250	75.9	174.1	483,998
11	Cap Omeprazole 40mg	29412	21.93	3.3	18.63	547,946
Total						5,039,329