



**PERFORMANCE AUDIT REPORT
ON
PUNJAB MILLENNIUM DEVELOPMENT
GOALS PROGRAM
(HEALTH SECTOR)
DISTRICT GOVERNMENT
VEHARI**

AUDIT YEAR 2016 -17

22nd April 2017

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor-General conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 115 of the Punjab Local Government Ordinance 2001. The Performance Audit of "Punjab Millennium Development Goals Program, District Vehari" was carried out accordingly.

The Directorate General Audit District Governments Punjab (South), Multan, conducted Performance Audit of the Punjab Millennium Development Goals Program (PMDGP), District Vehari, during April, 2017 for the period from July, 2008 to June, 2013 with a view to reporting significant findings to the stakeholders. Audit examined the economy, efficiency, effectiveness, environment and ethics aspects of the Program. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the Program. The main objective of PMDGP has been the attainment of Millennium Development Goals (MDGs) of reducing the Infant Mortality Rates (IMR) and Maternal Mortality Ratio (MMR) in Punjab. It was an important Program to facilitate the General Public and provide health facilities at grass root level to attain the health related MDGs. Overall implementation of the Program was unsatisfactory and desired objectives were not achieved. The Audit Report indicates specific actions that if taken, will help the management realize the objectives of the Program.

The report has been finalized in the light of written responses of the management concerned.

The Audit Report is submitted to the Governor of Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973, to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

BHU	Basic Health Unit
CMWs	Community Midwives
DHDC	District Health Development Center
DHIS	District Health Information System
DGHS	Director General Health Services
DHQ	District Headquarter Hospital
DoH	Department of Health
EDO (H)	Executive District Officer (Health)
EmONC	Emergency Obstetric and Newborn Care
GoPb	Government of Punjab
HR	Human Resource
HSRF	Health Sector Reforms Framework
HSRP	Health Sector Reforms Program
IMR	Infant Mortality Rate
INTOSAI	International Organization for Supreme Audit Institutions
KPIs	Key Performance Indicators
LHVs	Lady Health Visitors
LHWs	Lady Health Workers
MCH	Mother and Child Health
MDGs	Millennium Development Goals
M&E	Monitoring and Evaluation
MICS	Multiple Indicator Cluster Survey
MMR	Maternal Mortality Ratio
MNCH	Maternal, Neonatal and Child Health
MoU	Memorandum of Understanding
MSDS	Minimum Service Delivery Standards
NCHD	National Commission for Human Development
NGO	Non Government Organization
PAIMAN	Pakistan Initiative for Mothers and Newborns
PDSSP	Punjab Devolved Social Services Program
PHSRP	Punjab Health Sector Reforms Program
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program

PGRs	Post Graduate Registrars
RHC	Rural Health Center
SMPs	Standard Medical Protocols
SP-I	Sub-Program-I
SP-II	Sub-Program-II
SOPs	Standard Operating Procedures
THQ	Tehsil Headquarter Hospital
USAID	United States Agency for International Development
WHO	World Health Organization
WMO	Woman Medical Officer

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments Punjab (South), Multan conducted an Audit of Punjab Millennium Development Goals Program, District Government, Vehari from 03.04.2017 to 22.04.2017. The main objectives of the Audit were to examine whether activities of the Program were performed according to planning, execution and implementation as per approved work plans and to verify the targets achieved as laid down with reference to efficiency, economy and effectiveness. This audit also focused on the effectiveness of the internal control system, management and procedures followed by the program management. The audit was conducted in accordance with the INTOSAI Auditing Standards.

The Program has been selected for audit because it has social impact for the society in general and for infants and mothers in particular. The main objective of this Program was to improve healthcare service delivery for achievement of health related MDGs 4 and 5, which aim to reduce Infant Mortality Rate (IMR) and Maternal Mortality Ratio (MMR) respectively. In District Vehari, IMR stood at 68 (per 1,000 births) and MMR was 268 (per 100,000 births) before the start of the Program. MDGs' targets were 40 and 140 to be achieved by 2015. The said targets have not been achieved in District Vehari.

The Asian Development Bank (ADB) funded the Punjab Millennium Development Goals Program (PMDGP). The Government of the Punjab launched the PMDGP for development of Health Sector in District Vehari through Executive District Officer (Health). Funds of Rs 102.550 million were released under Sub-Program-I out of which expenditures of Rs 39.826 million were incurred whereas Rs 198.581 million were released under Sub-Program-II out of which only Rs 20.715 million were spent while the un-spent amount of Rs 240.590 million was later on withdrawn by Provincial Government. The main reasons of non-utilization of funds were lack of planning, slow implementation of Program, improper assessment of requirements, late finalization of utilization plan and frequent transfers of EDO (Health) i.e. executing agency. The targeted dates for completion of each Sub-Program were:

The completion date of Sub-Program-I was end of October, 2008.

The completion date of Sub-Program-II and III was up to June, 2011.

Work plans of Sub-Program-I and II were finalized by Government of the Punjab, Health Department to perform activities of the Program, as follow:

Objectives of Sub-Programs:

Sub-Program-I	Sub-Program-II and III
<ul style="list-style-type: none"> i. Action Plan for implementation of Minimum Service Delivery Standards (MSDS), preparation of monitoring guidelines, approval of Standard Operating Procedures (SOPs) and Standard Medical Protocols (SMPs). ii. Human Resource planning. Rationalization of posts in primary and secondary healthcare sectors. Sanction the posts of gynecologists, LHVs and midwives as per MSDS. iii. M&E (Monitoring and Evaluation) Policy framework that clearly harmonizes different sources of information. 	<ul style="list-style-type: none"> i. A plan for achieving MSDS will be included in the districts' 3-year rolling plans, which have been introduced under the PDSSP. ii. Performance of the health sector, especially the district health system, will be evaluated through a third-party assessment of its progress toward attaining MSDS and a citizen satisfaction survey.

Program activities fell short of the desired principles of economy, efficiency and effectiveness. Audit found that no feasibility report was prepared before submission of loan request to Asian Development Bank (ADB) envisaging 3 Sub-Programs. Initially the Program consisted of three Sub-Programs (SP-I, SP-II, and SP-III) but it was later contained to two Sub-Programs as the ADB

withdrew funding from the Program and the funding in all sectors was cancelled. The main reason for withdrawal of the ADB was that the management of the Program failed to fulfill the conditions of SP-II.

Delayed budget releases resulted in time overrun (and subsequently cost overrun) which delayed implementation of the Program. Cost overrun from execution of the Program is estimated by Audit to be around Rs 64.004 million. Further, planning of the Program failed to take cognizance of other projects already under way in pursuit of same targets. Due to poor financial management, irrelevant expenditures were incurred on the purchase of medicines, televisions and books which were not available in the approved plan of medicines under SP-I required to reduce MMR and IMR. Economy factor was also ignored at the time of payment of machinery and equipment which resulted in irregular payment. Huge amount of loan was utilized for the payment of salaries which was not reflected in the expenditure statements prepared by District Government but revealed during the scrutiny of expenditure statements submitted to PHSRP. The physical achievements against targets of the Program are as under:

Health Indicators	Vehari prior to Start of PMDGP	MDG Target (2015)	Achievement in 2015 as per figure provided by CEO (DHA) Vehari	Actual Achievement as reported in MICS-2014 Published in December - 2015	Remarks Regarding Achievement of Targets
Infant Mortality Rate (per 1,000 births)	68	40	53	75	Not Achieved
Under Five Mortality Rate (per 1,000 births)	87	47	65	93	Not Achieved
Maternal Mortality Ratio (per 100,000 births)	268	140	220	276	Not Achieved
Percentage of Births Attended by Skilled Birth Attendants	41	100	82	65	Not Achieved
Proportion of Fully Vaccinated Children (12-23) months	68	>90	90	56	Not Achieved
Contraceptive Prevalence Rate	36	55	46	38.7	Not Achieved
Total Fertility Rate	N/A	2.1	N/A	3.5	No Comment
Prevalence of underweight children under Five years of age	N/A	<20	<25	34	No Comment

Keeping in view the above facts, Audit makes following recommendations for Programs / Projects to be implemented in future:

- a. Feasibility report must be prepared before submission of loan request and the inclusion of technical representatives at the time of its preparation.
- b. In order to improve the Program implementation and performance, timely completion of program activities be ensured.
- c. Proper training of staff must be ensured for proper implementation of Program. Training programs should be chalked out to train the human resources with the technical knowledge required for operating the equipment.
- d. District Health Information System (DHIS) should be strengthened and monitored to evaluate the Program outcomes.
- e. Purchases should be made in accordance with the Program guidelines by observing the principles of economy, efficiency and effectiveness and distribution chains be improved to avoid the chances of pilferage.
- f. The department also needs to take remedial measures to improve the weak internal controls and occurrence of misappropriation, irregularities, pilferage / wastage of funds.
- g. Objectives of the Program should be made realistic, specific and quantifiable for fair monitoring and evaluation.

1. INTRODUCTION

1.1 Background

Punjab is the most populous province of Pakistan, with 56% of the total population. It has the largest provincial economic base in the country, accounting for over 50% of Pakistan's gross domestic product (GDP). Health sector spending in the Punjab averaged 0.5% of gross domestic product and 8% of total public spending. This was insufficient to meet the minimum health services requirements of the population. While the province has achieved robust economic growth in recent years, its social indicators have lagged behind those of the other South Asian countries. Infant Mortality Rate (IMR) in Pakistan is among the highest in South Asia, population growth rate is the highest and contraceptive availability the lowest. High population growth will increase pressure on the already weak public health service delivery system. Failure on this front would have serious implications, given the size of the province and its contribution to Pakistan's economy.

Pakistan compares poorly on infant and maternal mortality indicators among the South Asian countries (Table 1). Pakistan also lags behind comparable countries with respect to public as well as private expenditures on health. Punjab has the highest under-five mortality rate and an IMR that surpasses other countries in the region, although it compares favorably on maternal mortality ratio (MMR) in relation to other countries in South Asia. In Pakistan the IMR (per 1,000 live births) is higher in rural than urban areas, and among boys than girls (80 for boys and 73 for girls).

**Table 1: Key Health Indicators for Pakistan and Punjab
in Comparison with other South Asian Countries**

County	Infant Mortality Rate ¹	Under-Five Mortality Rate ²	Maternal Mortality Ratio ¹
Bhutan	65	75	420
Bangladesh	54	57	380
India	56	74	540

¹ United Nations Population Fund. 2007. *State of the World's Population*. New York

² United Nations Children's Fund. 2006. *State of the World's Children*. New York.

County	Infant Mortality Rate ¹	Under-Five Mortality Rate ²	Maternal Mortality Ratio ¹
Nepal	56	74	740
Sri Lanka	12	14	92
Pakistan	80	99	500
Punjab ³	77	112	300

The Health Department's targets and the associated health service indicators for the IMR and MMR are in Table 2.

Table 2: Key Health MDGs and Associated Indicators for Punjab

TARGETING INDICATORS	TARGET TO BE ACHIEVED IN 2007	TARGET TO BE ACHIEVED IN 2015	ACTUAL ACHIEVEMENT IN 2015 ⁴
Infant Mortality Rate per 1,000 Live Births	71	40	75
Under-Five Mortality Rate per 1,000 Live Births	102	47	93
Maternal Mortality Ratio per 100,000 Live Births	300	140	276 ⁵
Percentage of Births Attended by Skilled Birth Attendants	38	100	64.70
Percentage of Fully Immunized Children (12–23 months old)	Above 80	100	56

1.2 United Nations' Millennium Development Goals

In September 2000, Millennium Summit of the United Nations was held, following the adoption of the United Nations Millennium Declaration. The declaration, endorsed by 189 countries (there are 193 currently), was then translated into a roadmap setting out goals to be achieved by 2015. The Millennium Development Goals (MDGs) are as under:

1. Eradicating Extreme Poverty and Hunger
2. Achieving Universal Primary Education
3. Promoting Gender Equality and Empowering Women

³ Government of the Punjab 2004 District-Based Multiple Indicators Cluster Survey 2003–2004. Lahore.

⁴ As per data of Report endorsed by MICS Steering Committee, Punjab in December, 2015 and disseminated in March, 2016

⁵ As Published in Dawn, May 6th, 2015

4. Reducing Child Mortality Rates
5. Improving Maternal Health
6. Combating HIV/AIDS, Malaria & TB
7. Ensuring Environmental Sustainability
8. Developing a Global Partnership for Development

Out of eight MDGs, three are health related goals at serial No.4, 5 and 6 above. With the achievement of the objectives of reduction of the Infant Mortality Rate (MDG4) from 77 to 40 per 1000 live births, and the Maternal Mortality Ratio (MDG5) from 300 to 140 per 100,000 live births, Punjab was expected to save the lives of at least 11,000 women and 235,000 children by 2015.

1.3 Program Digest

1.3.1 Program Name

Punjab Millennium Development Goals Program (PMDGP), District Vehari

1.3.2 Program Period

The PMDGP was planned to be completed by 30 June 2011. The Program has been discontinued in 2013 without implementation of Sub-Program-III.

1.3.3 District Vehari Profile

Particulars	
Area (Sq. Km)	4,364
Population (1998)	2.090 million
Proportion of Rural Population	84.62%
DHQs	01
THQs	02
RHCs	14
BHUs	74

1.3.4 Responsible Authorities

For the three years' program of PMDG (2009-2012), the provincial agencies like Director General Health Services (DGHS), Project Director, Punjab Health Sector Reforms Program (PHSRP) and Department of Health (DoH) had the role of policy setters.

In District Government Vehari, District Coordination Officer and Executive District Officer (Health) were responsible authorities for implementation of the Program. The District Officer Health (Headquarters) was declared as focal person for the Division and Director District Health Development Center (DHDC) was declared as focal person for the District vide Government of Punjab Health Department Notification number PO(P&E-I) 19-113/2004 dated 14.02.2009.

1.3.5 Program Objectives

The basic objective of Punjab Millennium Development Goals Program (PMDGP) was to attain the health related MDG-4 and 5 by:

- i. Improving availability and quality of primary and secondary health services;
- ii. Developing sustainable and pro-poor health care financing system; and
- iii. Better managing the delivery of health services.

1.3.5.1 Major Areas to be covered in District Vehari

- i. Strengthening of Basic and Comprehensive Emergency Obstetric and Newborn Care (EmONC) services at facility level including round the clock functioning of selected strategically located BHUs and RHCs.
- ii. Provision of HR support through PGRs at DHQ/THQ levels, in collaboration with MNCH program;

- iii. Strengthening the role of Community Outreach staff and Community Reproductive Health Staff including LHWs and CMWs; Special emphasis to be laid on Family Planning services as a major HR strategy;
- iv. Strengthening referral linkages between the community outreach workers with Primary and, in turn, Secondary Health Care facilities;
- v. Provision of Emergency Ambulance Services for maternal emergencies at selected BHUs and all RHCs, THQ/DHQ; A district ambulance service, pooling all resources at a district level call center;
- vi. Strengthening of Blood Transfusion Services at DHQ/THQ levels to support comprehensive EmONC service;
- vii. Purchase of MNCH related medicines;
- viii. Capacity Development of service delivery staff with regard to implementation of MSDS at district level and for improving MNCH related service delivery;
- ix. Strengthening DHIS system at district level;
- x. Up-gradation of nursing and paramedical schools;
- xi. Reducing vacancies of crucially important MNCH related medical staff including Nurses, LHVs, WMOs, Gynecologists, Anesthetists etc., at least by half.

1.3.6 Implementation of Minimum Service Delivery Standards (MSDS)

Implementation of Minimum Service Delivery Standards (MSDS), Standard Operating Procedures (SOPs), Standard Medical Protocols (SMPs) and Referral Protocols has been the basic strategy to attain the health related MDGs. DoH developed and notified in 2007 the MSDS. Extensive trainings were to be held under PMDGP at all DHDCs regarding MSDS, SOPs, SMPs and Referral

Protocols. The MSDS are defined as a minimum level of services, which the patients and service users have a right to expect.

1.3.7 Procedures and Protocols

SOPs for primary and secondary health care facilities had already been devised by PDSSP long before the initiation of PMDGP. These are very comprehensive instructions related to menu of services, overall patient flow, accident and emergency, immunization, Mother and Child Health (MCH) care services, investigation of epidemics, referral, waste management, disaster management, conduct of medico-legal examination, etc. in addition, Standard Medical Protocols (SMPs) are steps that should be taken at any health facility by health care providers during medical or surgical management of a patient; referral system is a process which ensures accessibility to a higher level of medical care to the patients of first level care.

1.3.8 Financial Resources

According to Office of EDO (H), Vehari, Government of Punjab Finance Department allocated Rs 102.550 million under SP-I out of which an expenditure of Rs 39.826 million was incurred up to June 2012 and allocated Rs 198.581 million under SP-II out of which an expenditure of Rs 20.715 million was incurred as summarized below:

(Rupees in million)

Program Name	Budget Allocation	Expenditure
Sub Program-I (SP-I)	102.550	39.826
Sub Program-II (SP-II)	198.581	20.715
Total	301.131	60.541

2. AUDIT OBJECTIVES

The major objectives of the audit were to:

- i. Review the performance of the Program against intended objectives.
- ii. Examine that planning was carried out after thorough feasibility study.
- iii. Assess that the Health Department followed the approved action plans.
- iv. Ascertain that the Program was executed with due regard to economy, efficiency and efficacy.
- v. Review that resources including human and financial were utilized properly.
- vi. See that goals/objectives of the Program were achieved.
- vii. Ensure compliance with applicable rules, regulations and procedures.
- viii. Ascertain that internal controls were in place.
- ix. Review the implementation of the Program and reasons for non-achievement of goals within stipulated time.

3. AUDIT SCOPE AND METHODOLOGY

The scope of audit was to examine the performance of the executives during planning, execution and implementation of PMDGP approved Action Plans and to comment on activities performed to attain the Program objectives in District Vehari. Audit covers the period from July, 2008 to June, 2013.

The Performance Audit was conducted in accordance with the Generally Accepted Auditing Standards keeping in view the rules and regulations framed by the Government from time to time. The following audit methodology was adopted during Performance Audit:

- i. Study of Program Agreement between donor agency and Government of the Punjab.
- ii. Collection and scrutiny of relevant data obtained from District Health Information System, vouchers, letters, files, documents, reports, newspapers etc.
- iii. Study of approved work plans and Health Department guidelines.
- iv. Visit of offices of District Administration Vehari.
- v. Field audit visits of primary and secondary health facilities.
- vi. Study of Program Completion Report.
- vii. Interviews with concerned officers/staff of District Health Department.
- viii. Survey about the awareness of randomly selected staff comprising SMOs, MOs, WMOs, Nurses and LHVs about MSDS, SMPs and SOPs.
- ix. Physical inspections of health facilities for inspection of material supplied under the Program.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Planning, Organization and Management

Planning, organization and management play a key role in the success of a program/ project, as they provide a structure that facilitates the coordination and implementation of program activities. For the implementation of Punjab Millennium Development Goals Program (PMDGP), the organizational structure was established. In District Vehari, District Coordination Officer and Executive District Officer (Health) were responsible for implementation of program. The District Officer Health (Headquarters) was declared as focal person for the Division and Director DHDC was declared as focal person for the District. Audit found lack of coordination between the responsible authorities. The Director DHDC was missing in all important decisions regarding implementation of the program like utilization of funds as per approved utilization plan, despite being the focal person for PMDGP.

4.1.1 Feasibility Report

Government of the Punjab did not carry out feasibility study before commencement of this Program which is necessary to minimize the possibility of deviation of activities during execution. It was necessary to access correct estimation of cost, determination of quantified objectives, observance of time schedule and effective utilization of the Program funds. Various guidelines were issued by Health Department from time to time. But detailed instructions to carry out the program activities were not available. Inefficiency at planning stage has resulted into defective implementation of the Program.

4.1.2 Release of conditional grant in absence of MoU between Provincial Government and District Government, Vehari

According to the guidelines for utilization of funds of PMDGP issued by the Government of Punjab Health Department vide letter No. PMU / PHSRP / M&E.1-08 dated 24.12.2008, under this program, a conditional grant mechanism has also been developed. The base allocation will be made to the districts, which have met minimum conditions of signing of MoU to implement MNCH related MSDS.

Chief Executive Officer (Health Authority) Vehari was unable to provide the MoU duly signed by the District Government and Government of Punjab to review the outputs delivered by the District Governments and their compliance with the conditions set out in the Memorandum of Understanding (MoU). Release of funds in absence of MoU was irregular.

Audit is of the view that due to weak monitoring controls, MoU was not implemented.

Non-implementation of MoU resulted in violation of the Government instructions.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the funds of PMDGP Program were utilized according to the approved Plan / Guidelines / MoU of Provincial Government / HSRP Program. The reply was not tenable as no documentary evidence / MoU was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility against person(s) at fault, under intimation to Audit.

4.1.3 Lack of awareness due to non-conducting of trainings despite allocation of funds - Rs 29.847 million

According to Government of the Punjab Health Department, PMU, PHSRP letter No.PMU/PHSRP/M&E.1-08 dated 24.12.2008, each district has to allocate at least 10% of the base allocation amount for capacity building.

EDO (Health) Vehari allocated funds amounting to Rs 30.113 million for trainings relating to MNCH staff under PMDGP during the Financial Years 2009-11. MNCH related health providers were not given training for implementation of MSDS, SOPs, SMPs and referral protocols and funds amounting to Rs 29.847 million were not utilized. The detail of funds is as under.

(Rupees in million)

Program	Allocation of funds for capacity building	Funds utilized	Unutilized funds
PMDGP-Sub Program-I	10.255	0.266	9.989
PMDGP-Sub Program-II	19.858	0	19.858
Total	30.113	0.266	29.847

Audit is of the view that due to weak administration, trainings were not arranged for capacity building despite the need of staff and availability of funds.

Lack of awareness due to non-conducting of trainings despite allocation of funds amounting to Rs 29.847 million resulted in violation of the Government instructions.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that EDO (Health) had utilized the funds amounting to Rs 9.989 million for training of staff capacity buildings / awareness of the Paramedical Staff for the year 2009-11 related to Health sector MNCH, MSD, SOP, and SMPs. The reply was not tenable as no record was produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.1.4 Misappropriation of funds available for capacity building - Rs 0.266 million

According to 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 overcharges, frauds and misappropriations.

EDO (Health) Vehari withdrew funds amounting to Rs 0.266 million on account of expenditure on training of staff for capacity building during the Financial Year 2009-10 without maintenance of cash book or vouched account. Hence, withdrawal of funds was doubtful and Audit suspected that the funds were misappropriated.

Audit is of the view that due to weak internal controls, vouched account of withdrawal of funds was not maintained.

Misappropriation without maintenance of vouched accounts resulted in loss to the Government amounting to Rs 0.266 million.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that at the time of Audit some record was not traceable by the concerned officials of DHDC Vehari. Now all the record is available. The reply was not tenable as no record was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends proper justification or recovery of Rs 0.266 million, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.1.5 Time Over-Run

EDO (Health) Vehari did not ensure the timely implementation of the PMDGP in the District. There was delay in implementation of program due to delay in releases of funds. Further, absence of proper mechanism of purchase process, as envisaged in PPRA Rules and lake of coordination of authorities caused the delay in procurements. No direction and monitoring existed from either the program directors or the executing management to speed up the execution of the program. The program was phased over three years to be completed up to the end of the year 2010, but till the mid of 2012 Sub Program-I had been executed and only Rs 39.826 million were utilized out of allocation of Rs 102.550 million. Sub Program-II had been executed up to the mid of 2013 and only Rs 20.715 million were utilized out of allocation of Rs 198.581 million which revealed that period of the program had been over run.

Program	Starting Date	Completion Date	Completion Period in Vehari
Sub Program-I	Start of year 2008	By end of October, 2008	By the mid of 2012
Sub Program-II	Start of year 2009	By the end of 2009	By the mid of 2013
Sub Program-III	Start of year 2010	By the end of 2010	Nil

The Government of Punjab had released Rs 102.550 million and Rs 198.581 million in SP-I and SP-II respectively to the District Government Vehari during the years 2008-2011 for the implementation of these Sub-Programs but no effort had been made till the end of June 2013 to implement the program as per planned schedule. This time over-run translated into financial consequences for the Program, as the inflation factor set in.

Audit is of the view that due to weak monitoring controls, no efforts were made by the District Government to utilize the funds timely.

Time over-run resulted in loss to Government and inefficiency of the project management.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the funds of PMDG Program were transferred from Account - I to Account - IV of District Government. The SP-I amounting to Rs 102.550 million had been released in above mentioned account very late by the Provincial / District Government / Higher Authorities. The SP-II amounting to Rs 198.581 million was also received very late, this project was under the control of PHSRP Lahore and no further action plan had been approved by the Provincial / District Government. The reply was not tenable as no evidence was shown to Audit. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault, under intimation to Audit.

4.2 Financial Management

Financial Management is a process that aims at managing project resources properly and achieving the project's objectives maintaining economy and efficiency. Strong financial management is necessary for successful completion of a Program. Audit found various instances of weak financial controls and irregularities.

4.2.1 Non utilization of PMDGP funds – Rs 240.592 million

According to Rule 6 (iv) of PDG & TMA (Budget) Rules, 2003 the DDO shall ensure proper monitoring of his budget. Further according to Para 5 of Government of the Punjab Health Department letter No.PA/SH/27-5/10 dated 27.05.2010 addressed to all DCOs (By name) in Punjab, in no case, you should leave utilization of such substantial amount for the health sector to typical bureaucratic proposals and clerical misadventures.

EDO (Health) Vehari did not implement the utilization plan of PMDGP funds for the achievement of targets of the program during the Financial Year 2009-13. Funds amounting to Rs 240.592 million were remained unutilized out of total available funds of Rs 301.131 million, which were 80% of total allocation. The health related MDGs, IMR, MMR and mother and child health through improved access, quality and equity in health services were not achieved for which funds were provided. The detail is as under:

(Rupees in million)

Financial Year	Sub Program	Expenditure incurred during Financial Year	Funds available under Sub Program	Expenditure under Sub Program	Funds unutilized	Non utilization of funds (%)
2009-10	SP-I	23.590	102.550	39.824	62.726	61%
2010-11		16.234				
2011-12	SP-II	3.534	198.581	20.715	177.866	90%
2012-13		17.181				
Total		60.539	301.131	60.539	240.592	80%

Audit is of the view that due to weak monitoring controls, 80% funds were remained unutilized, available for achievement of goals set under PMDGP.

Non utilization of funds amounting to Rs 240.592 million resulted in violation of the Government instructions and non achievement of goals of PMDGP.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the funds were utilized according to the approved plan. The remaining funds were

not utilized due to non-approval of SP-II from the Provincial Government / District Government. The reply was not tenable as funds were not utilized. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.2.2 Non maintenance of separate record of expenditure out of PMDGP funds – Rs 60.539 million

According to the Government of Punjab Finance Department letter No. SOX (H-I) 6-91/2008 dated 03.04.2009; in order to implement MDGS, grant and reflect expenditure distinctly in Civil Accounts, following steps should be taken:

- 1) All District Governments shall allot separate DDO code to the funds released under PMDGs.
- 2) The Executive District Officer (Health) shall be appointed as DDO for the tied grant under PMDG, by the respective District Coordination Officer.
- 3) Maintenance of separate set of books including cash book shall be ensured by DDOs.
- 4) Under Financial Rules, each DDO is required to maintain expenditure statement and get it reconciled with the respective District Accounts Officer. Accordingly each DDO shall ensure its compliance.

Executive District Officer (Health) Vehari did not follow the instructions in letter and spirit. Separate DDO code was not allotted for the funds released under program. The expenditure of different development programs / project including PMDGP was charged in DDO Code VH-6013 for the Financial Year 2009-11. The funds were released and expenditure was charged to SDA in the Financial Years 2011-13. No separate books of accounts were maintained for the entire PMDGP funds of Rs 60.539 million. The detail of expenditure is as under:

(Rupees in million)

Financial Year	Funds released	Expenditure incurred
2009-10	102.550	23.590
2010-11		16.234
2011-12	36.690	3.534
2012-13	18.209	17.181
Total	157.449	60.539

Audit is of the view that due to weak internal controls, separate DDO Code and set of books were not maintained.

Non-maintenance of separate DDO Code and set of books for the expenditure of Rs 60.539 million resulted in violation of Government instructions.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that EDO (F&P) Vehari has not allocated the separate DDO Code. The Budget Register and Cash Book of PMDG Program were maintained separately by this office. The reply was not tenable as no record was shown to Audit. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.2.3 Non recovery of different penalties - Rs 0.155 million

According to the Government of Punjab Health Department letter No. SO (P-i) 11/5-64/2001 dated 6th September, 2001, the shelf life in case of imported items must not be less than 80% and in case of local items 90% at the time of delivery. However, in case of imported medicines, the store may be accepted up to 70% shelf life and in case of local items 80% at the time of delivery subject to 1% penalty charges for the actual shortfall in shelf life below the approved shelf life of 80% and 90% for either category of medicine at the time of actual delivery / supply of stores. No medicines / drugs less than the above prescribed shelf life should be accepted. Further according to Rule 43 of the Punjab Procurement Rules 2009, all procuring agencies shall make prompt payments to suppliers and

contractors against their invoices or running bills within the time given in the conditions of the contract, which shall not exceed thirty days.

EDO (Health) Vehari did not deduct different penalties of Rs 0.155 million during the Financial Year 2010-11 while making payments to the suppliers despite clearly mentioned by the inspection committee on inspection note. **Annex-A**

Audit is of the view that due to weak internal controls, recovery of different penalties was not observed.

Non recovery of penalties resulted in loss to the Government amounting to Rs 0.155 million.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the procurement process for medicines was done by the Provincial Government. The Provincial Government was also responsible for recovery of penalties. The reply was not tenable as the penalties were mentioned on the inspection notes and payment has been made without deduction of penalties. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends recovery amounting to Rs 0.155 million, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.2.4 Doubtful double withdrawal of funds on purchase of television - Rs 1.577 million

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

Executive District Office (Health) Vehari withdrew funds of PMDGP amounting to Rs 1.577 million in June, 2010 on account of televisions received on 21.04.2010. It was revealed that funds for the same purchase were withdrawn

two times as the funds amounting to Rs 1.388 million were also claimed against purchase of 57 televisions in October, 2010. Total quantity received as per stock register was 57 televisions despite the storekeeper verified the receipt of 84 televisions on invoices. The invoices Nos. on the stock register were tempered and invoice No.006 was not available on the record. Further, as per EDO (H) Vehari letter No.7690 / EDO (H) dated 16.07.2010 addressed to Program Director PHSRP, expenditure of Rs 1.577 million was incurred up to 15th July 2010 out of PMDGP funds which also strengthened the doubt that double funds were withdrawn for the same supply through tempering. No information was given about the functional cost center for withdrawal of PMDGP funds.

Audit is of the view that due to weak internal controls, funds were double withdrawn.

Double withdrawal of funds resulted in loss of Rs 1.577 million.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that two supply orders were issued to M/S Biocare Multan for supply of 57 televisions. The concerned firms submitted the bills without discount. The store keeper had entered the bills on stock register. After that the firms submitted new invoices with deduction of Hospital discount. The store keeper changed the invoice Nos. on stock register through overwriting on page No. 77. Funds were not withdrawn against invoice No. 06 and 07. The reply was not tenable as no evidence was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends Inquiry at appropriate level, besides fixing responsibility against person(s) at fault, under intimation to Audit.

4.2.5 Unauthorized sanction of expenditure beyond the competency by splitting - Rs 7.088 million

According to Sr. No.3 of EDO F&P letter No. 361/EDO/F&P VR dated 07.06.2010 issued with the approval of DCO Vehari, entrusted the financial

powers to sanction of expenditure as mentioned below, subject to scrutiny by the EDO (F&P), office:

DO concerned up to Rs 0.200 million

EDO concerned up to Rs 1 million

DCO more than Rs 1 million

Executive District Officer (Health) Vehari sanctioned expenditure of Rs 7.088 million beyond the competency by splitting the expenditure. Separate bills for each item were claimed to keep the expenditure within the competency. The detail is as under:

(Rupees in million)

Financial Year	Sanction No. and date	Name of supplier	Items procured	Amount	Total expenditure
2009-10	6993-94/EDOH dt 18.06.10	Pakistan Scientific Trader	Blood storage cabinet	0.900	1.800
2009-10	5871-72/EDOH dt 25.05.10	Pakistan Scientific Trader	Blood storage cabinet	0.900	
2009-10	6989-90/EDOH dt 18.06.10	Pakistan Scientific Trader	Lab refrigerator	0.798	1.596
2009-10	6877-78/EDOH dt 16.06.10	Pakistan Scientific Trader	Lab refrigerator	0.798	
2009-10	Different sanctions of 26.04.10 and 27.04.10	Lahore Hospital Supply	Chemistry Analyzer (Withdrawn through five bills)	3.692	3.692
				Total	7.088

Audit is of the view that due to weak internal controls, funds were sanctioned beyond the delegated financial powers by splitting the expenditure.

Unauthorized sanction of expenditure amounting to Rs 7.088 million resulted in violation of rules.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the EDO (Health) had incurred the expenditure of Rs 7.088 million under the limit of one million. Separate bills for each item were claimed within the competence. The DDO accepted the splitting of expenditure. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.2.6 Non procurement of medicines and equipment for LHWs program – Rs 15.097 million

According to PMDGP Utilization Plan, it was planned that expenditure amounting to Rs 15.097 million will be made for LHWs program. In this program following articles were required to be provided to LHWs of the District.

(Rupees in million)

Name of the District	No. of LHWs	Weighting machines (Rs 2000 each)	Printing of MIS tools (Rs 1000 per LHW)	Tab. Fefin (Rs 1 per tab) for six months	Total Cost
SP-II Vehari	1,297	2,594	1,297	11,206	15,097

EDO (Health) Vehari did not spend a single penny on these planned and approved items in the utilization plan. In this way the objective of antenatal care and neonatal care cannot be achieved.

Audit is of the view that due to weak monitoring controls, medicines and equipment was not purchased despite availability of funds.

Non procurement of medicines and equipment amounting to Rs 15.097 million resulted in violation of utilization plan.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the procurement of medicines and equipment for LHWs of National Program was included in the utilization plan. All the medicines and equipment had been provided by the Provincial Government to the National Program. The reply was not tenable as no evidence was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends action against the responsible for this inefficient procurement and negligence despite availability of funds under intimation to Audit.

4.2.7 Irregular expenditure in absence of Utilization Plan – Rs 39.826 million

According to Government of Punjab Finance Department letter No. FD (W&M) 1-31/2009-10/429 dated 21.05.2009, the funds released under PMDGP shall not be re-appropriated by the District Government for any other purpose except mentioned in SP-I. Further, according to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

EDO (Health) Vehari incurred expenditure amounting to Rs 39.826 million out of total allocation of Rs 102.550 million under Sub-Program-I (SP-I) during the Financial Year 2009-11 without having approved PC-I or Utilization Plan of SP-I. The entire expenditure was irregular in absence of detailed Utilization Plan. The funds were required to be spent in accordance with the purpose mentioned in SP-I but approved Utilization Plan was not provided. The detail is as under:

(Rupees in million)

Program	Financial Year	Released Funds	Expenditure incurred
PMDGP Sub Program-I	2009-10	102.550	23.591
	2010-11		16.235
Total		102.550	39.826

Audit is of the view that due to weak financial controls, the expenditure was incurred in absence of utilization plan.

Irregular expenditure amounting to Rs 39.826 million resulted in violation of the Government instructions.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the EDO (Health) Vehari has incurred the expenditures Rs 39.826 million out of Rs 102.550 million under PMDGP approved plan (SP-I). The PC-I is not required for PMDG Plan. The detail plan is approved by the DG Punjab Lahore / District Government according to rules. The reply was not tenable as approved SP-I was

not provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.2.8 Concealment of vouched account – Rs 1.917 million

According to Clause 14 (1) (b) of the Auditor General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001 read with 18th Constitutional Amendment, “The Auditor General shall in connection with the performance of his duties under this ordinance, have authority to inspect any office of accounts, under the control of Federation or of the Province or of District including Treasuries and such offices responsible for the keeping of initial and subsidiary accounts”. Furthermore, according to Section 115(6) of the Punjab Local Government Ordinance 2001 (now defunct), “All officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition”.

Executive District Officer (Health) Vehari did not provide vouched account of Rs 1.917 million out of PMDGP expenditure incurred during 2009-13. Copy of PC-I / approved detailed work plan of SP-I, targets and their achievements pertaining to PMDGP in District Vehari were not available. Further, Cash Books, Budget Control Register and Contingent Register of entire incurring under PMDGP were not maintained. The detail is as under:

(Rupees in million)

Financial Year	A/C operated	Expenditure reconciled with DAO	Vouchers shown	Vouchers not shown
2009-11	A/C-IV	39.826	38.853	0.973
2011-12	SDA	3.534	3.534	-
2012-13	SDA	17.181	16.237	0.944
Total		60.541	58.624	1.917

Audit is of the view that due to non maintenance of proper record, the same was not produced to Audit.

Non production of record constituted violation of the Government rules and legal provisions and attempt to cause hindrances in the Audit function of the AGP.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that training record under PMDGP in DHDC Vehari was not traceable by the concerned official. Copy of approved plan, cash book, budget register, reconciled expenditure statement had been shown to Audit. The reply was not tenable as complete vouched account and relevant record was not provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends disciplinary action against officers / officials responsible for non-production of record besides production of record within fortnight to Audit.

4.2.9 Loss to the Government due to cost over-run – Rs 64.004 million

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

The delay in releases of funds and non-existence of proper mechanism of purchase process resulted in delay in procurements which caused increase in cost of machinery, equipment and other items planned to be purchased in Sub Program-I, due to inflation, up to approximately Rs 26.713 million. Similarly, due to delay in implementation of Sub Program-II, increase in cost of machinery, equipment and other items, due to inflation, came up to approximately Rs 37.291 million. Hence, total amount of cost over run was Rs 64.004 million. The detail is as under:

(Rupees in million)

Program	Financial Year	Available funds	Expenditure incurred	Remaining funds	Inflation rate (10%)	Cost over-run due to non-utilization of funds
PMDGP-Sub Program-I	2008-09	102.550	-	102.550	0.1	-
	2009-10	102.550	23.591	78.959	0.1	7.896
	2010-11	78.959	16.235	62.724	0.1	6.272
	2011-12	62.724	-	62.724	0.1	6.272
	2012-13	62.724	-	62.724	0.1	6.272
	Sub-Total	102.550	39.826	62.724	-	26.713
PMDGP-Sub Program-II	2010-11	198.581	-	198.581	0.1	-
	2011-12	198.581	3.534	195.047	0.1	19.505
	2012-13	195.047	17.181	177.866	0.1	17.787
	Sub-Total	198.581	20.715	177.866	-	37.291
Grand Total of SP-I and SP-II	301.131	60.541	240.590	-	64.004	

Audit is of the view that due to weak financial management, there was delay in procurement / implementation of program.

Non implementation of program and cost over-run resulted in loss to the Government amounting to Rs 64.004 million.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the funds of PMDG Program were transferred from Account - I to Account - IV of District Government. The funds were released in above mentioned account very late by the Provincial / District Government / Higher Authorities. The reply was not tenable as no evidence was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault, under intimation to Audit.

4.2.10 Misclassification of expenditure – Rs 16.719 million

According to Sr. No.1 of the Government of Punjab Finance Department letter dated 03.04.2009; in order to implement MDGs, grant and reflect expenditure distinctly in Civil Accounts, all District Governments shall allot separate DDO code to the funds released under PMDGP. Under Financial Rules, each DDO is required to maintain expenditure statement and get it reconciled

with the respective District Accounts Officer. According to Government of Punjab Finance Department letter No. FD (W&M) 1-31/2009-10/429 dated 21.05.2009, the funds released under PMDGP shall not be re-appropriated by the District Government for any other purpose except mentioned in SP-I.

EDO (Health) Vehari incurred expenditure to the tune of Rs 16.719 million during 2009-10 by misclassification in violation of standing instruction of Finance Department. Separate DDO code was not allotted and expenditure was charged to the improper object head. The expenditure was charged to cost center VH-6013 instead of separate cost center, whereas, total expenditure of cost center including the expenditure of PMDGP was Rs 27.094 million. **Annex-B**

Audit is of the view that due to weak financial controls, the booking of expenditure was made irregularly in violation of standing instruction / guidelines.

Misclassification of expenditure of Rs 16.719 million resulted in violation of the Government rules.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the District Government had released the funds according to the approved plan. Only one cost center VH-6013 was allotted to the PMDG Program accordingly. No misclassification and violation of rules involved in this para. The reply was not tenable as expenditure was charged to irrelevant object head. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.3 Procurement and Contract Management

Procurement and contract management are associated with increasing public scrutiny and a need for assurance of value from public expenditure. Audit found many instances of deviation of management from approved rules of procurement for PMDGP.

4.3.1 Purchase of non-listed MNCH related medicines from PMDGP funds – Rs 21.420 million

According to Government of Punjab Finance Department letter No.FD(W&M)1-31/2009-10/429 dated 21.05.2009, the funds released under PMDGP shall not be re-appropriated by the District Government for any other purpose except mentioned in SP-I. Further as per Utilization Plan only listed MNCH related medicines are required to be purchased from PMDGP Funds.

Executive District Officer (Health) Vehari purchased medicines of Rs 21.420 million for the period 2009-11 and paid out of PMDGP funds which were not included in the work plan or list of medicines approved for the program. Regular medicine was purchased instead of MNCH related medicine. **Annex-C**

Audit is of the view that due to weak internal controls, unauthorized withdrawal from PMDGP funds had been made.

Withdrawal of Rs 21.420 million for such medicine which was not approved for the PMDGP resulted in violation of rules.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the purchase process of medicines was completed by the Provincial Government. These drugs are lifesaving and useful which were received through MSD Lahore. The reply was not tenable as MNCH related medicine was not purchased. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.3.2 Irregular purchase of machinery and equipment - Rs 3.396 million

According to Rule 12 (2) & 13 (1) of the Punjab Procurement Rules, 2009, all procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. The procuring agency may decide the response time for receipt of bids or proposals. However, under no circumstances the response time shall be less than fifteen days for national competitive bidding and thirty days for international competitive bidding from the date of publication of advertisement or notice.

EDO (H) Vehari incurred expenditure amounting to Rs 3.396 million on purchase of blood storage cabinets and laboratory refrigerators out of PMDGP funds. The expenditure was irregular as procurement was not advertised on PPRA's website and in English daily newspapers. Further response time for receipt of bids was less than fifteen days as advertisement was given in newspaper on 04.11.2009 and tender were received up to 11.11.2009. Audit further observed that demands were not collected from the user ends. The detail is as under:

(Rupees in million)

Sr. No.	Financial Year	Name of Supplier	Items Procured	Quantity	Rate	Amount
1	2009-10	Pakistan Scientific Trader	Blood storage cabinet	1	0.900	0.900
2	2009-10	Pakistan Scientific Trader	blood storage cabinet	1	0.900	0.900
3	2009-10	Pakistan Scientific Trader	Lab refrigerator	1	0.798	0.798
4	2010-11	Pakistan Scientific Trader	Lab refrigerator	1	0.798	0.798
Total						3.396

Audit is of the view that due to weak internal controls, irregular expenditure was incurred.

Irregular expenditure amounting to Rs 3.396 million resulted in violation of the Government rules.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the procurement of above mentioned items were advertised in three national

newspapers as well as PPRA website. All the purchase was made on the demand of MS THQ Hospital Burewala and Mailsi according to the utilization plan. The reply was not tenable as no evidence was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.4 Construction and Works

The aim of construction project management is to ensure that a project achieves its objectives to deadline and within budget. In District Vehari, a blood banks were to be established and nursing school was to be upgraded but the target was not materialized.

4.4.1 Non establishment of blood banks – Rs 1.870 million

According to District Government Vehari, Finance & Planning Department letter No. 880/EDO/F&P/VR dated 22.08.2009, a sum of Rs 1.870 million was released out of District Account No.IV for establishment of Blood Bank at THQ Hospital level in Vehari District, under Punjab Millennium Development Goals Program (PMDGP), during the Financial Year 2009-10, as per following detail:

(Rupees in million)

Sr. No.	Name of scheme	Funds released
1	Construction of blood bank building, at THQ Hospital Burewala	0.935
2	Construction of blood bank building, at THQ Hospital Mailsi	0.850
3	Add 10% for external development	0.085
Total		1.870

Executive District Officer (Health) Vehari did not make efforts for establishment of blood bank at THQ Hospital level in Vehari District despite release of funds amounting to Rs 1.870 million to DO (Buildings) Vehari during Financial Year 2009-10. The buildings for blood banks were not constructed during the entire period of the program and funds remained unspent.

Audit is of the view that due to weak internal controls, buildings for blood banks were not constructed despite release of funds.

Non establishment of blood banks despite release of funds amounting to Rs 1.870 million resulted in violation of the Government instructions and stakeholders were not facilitated.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the necessary machinery and medical equipment had been purchased amounting to Rs 1.870 million for establishment of blood bank at THQ Hospital Burewala / Mailsi. The construction work for establishment of blood bank was allowed in the approved plan. The reply was not tenable as no construction work was started despite release of funds. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.4.2 Non utilization of funds available for up gradation of Nursing School – Rs 14.620 million

According to Government of the Punjab Health Department, PMU, PHSRP letter No.PMU/PHSRP/M&E.1-08 dated 24.12.2008, the nursing schools in the districts have to be upgraded to strengthen their training capacity and the PMDGP funds will be used to achieve this objective. DG Nursing has already been asked to prepare detailed cost estimate of each nursing school separately and the District Governments should coordinate this activity with her. Further according to Para 2 (i) of Annex-A of Government of the Punjab Health Department, PMU, PHSRP letter No.PMU/PHSRP/M&E.1-09/10578 dated 08.08.2009, funds are not to be used for carrying out civil works.

EDO (Health) Vehari did not utilize the funds amounting to Rs 14.620 million on up gradation of Nursing School during the Financial Years 2009-13. No efforts had been made for up gradation of Nursing School despite availability of funds. The strengthening of training capacity was important objective of the PMDGP which was ignored by the authority. Further, funds of Rs 1 million were transferred to DO (Buildings) Vehari for repair of building, but no detail of actual work done or completion certificate was available. Expenditure amounting to Rs 0.050 million was incurred on purchase of books but stock entries in the stock register of Nursing School was not shown and purchased books were not available for physical inspection. The detail is as under:

(Rupees in million)

Object	Detailed object	Allocation of funds under SP-I	Allocation of funds under SP-II	Total funds	Funds utilized	Unutilized funds
Up gradation of Nursing School	Purchase of Models	6.000	0.700	6.700	-	6.700
	Fee to resource person	0.500	0.200	0.700	-	0.700
	Furniture specific for teaching and training	0.500	0.720	1.220	-	1.220
	Repair and renovation of building	1.000	1.000	2.000	1.000	1.000
	Teaching devices / Equipment	0.500	0.400	0.900	-	0.900
	Stationery	0.500	1.600	2.100	-	2.100
	Other areas defined by DG (Nursing) Punjab	0.500	0.000	0.500	-	0.500
	Newspaper books and periodicals	0.500	1.500	2.000	0.500	1.500
Total		10.000	6.120	16.120	1.500	14.620

Audit is of the view that due to weak internal controls, available funds were not utilized on the object of up gradation of Nursing School.

Non utilization of funds amounting to Rs 14.620 million resulted in violation of the Government instructions and training capacity was not strengthened.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the up gradation of Nursing School was not ignored by the authority. Repair of building was done by the Buildings Department Vehari. The detail of repair work is available in office record. The relevant books for up gradation of Nursing School had been purchased and entered in the stock register. At the time of audit official concerned was on Umrah Leave. Now the record is available. The reply was not tenable as the available funds were not utilized and no record was produced to Audit. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.5 Asset Management

Asset management is a systematic process of developing, operating, maintaining, upgrading, and disposing of assets cost-effectively. Again, various lapses have been found regarding asset management in district Vehari.

4.5.1 Unauthorized purchase of televisions under PMDGP - Rs 1.388 million

According to Government of Punjab Finance Department letter No.FD (W&M) 1-31/2009-10/429 dated 21.05.2009, the funds released under PMDGP shall not be re-appropriated by the District Government for any other purpose except mentioned in SP-I. Further 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. Further according to Sr. No.3 of EDO F&P letter No. 361/EDO/F&P VR dated 07.06.2010 issued with the approval of DCO Vehari, financial powers were entrusted for sanction of expenditure as mentioned below:

DO concerned up to Rs 0.200 million

EDO concerned up to Rs 1 million

DCO more than Rs 1 million

Executive District Office (Health) Vehari purchased televisions amounting to Rs 1.388 million under PMDGP for the Financial Year 2010-11. Two different supply orders / sanction orders were given to keep the expenditure within competency to avoid the sanction of expenditure from the DCO Vehari. Further payment of pending liability of Financial Year 2009-10 was made without approval of competent authority. Audit scrutinized the utilization plan of program and it was revealed that purchase of televisions for THQs / RHCs was not approved in utilization plan of PMDGP. No demand of the THQs / RHCs was available on the record. During visits in the RHCs, it was observed that televisions were not available in the center and was being misused in RHC Sahooka and Sharaf. The detail is as under:

(Rupees in million)

Financial Year	Sanction No. and date	Items procured	Quantity	Rate	Gross amount
2010-11	10579-80/EDOH dt 25.10.10	Television 21" (Colored) LG with TV Trolley	27	0.021	0.657
2010-11	10581-82/EDOH dt 25.10.10	Colored Television 21" with TV Trolley (LG)	30	0.021	0.730
		Total	57		1.387

Audit is of the view that due to weak financial controls, televisions were purchased without requirement and in excess of utilization plan of PMDGP and funds were withdrawn beyond the delegated financial powers.

Unauthorized expenditure amounting to Rs 1.388 million resulted in violation of the Government directions.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer did not submit any reply. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

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

4.5.2 Loss due to purchase of substandard chemistry analyzers out of PMDGP funds – Rs 3.692 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. Further according to Rule 2.33 of Punjab Financial Rules, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Executive District Officer (Health) Vehari purchased 13 Nos. chemistry analyzers amounting to Rs 3.692 million during 2009-10 out of PMDGP funds. The purchase of chemistry analyzers was not approved in utilization plan. Physical examination revealed that all purchased machines were not functional in the district. It was informed by the concerned staff that the machines did not work from the date of its receipts more than a week time and results were also not

reliable. The machines were lying idle in labs or kept packed in the stores being not used.

Audit is of the view that due to weak internal controls, substandard machines were purchased against the provision of utilization plan of PMDGP.

Purchase of substandard chemistry analyzers against the provisions of utilization plan of PMDGP resulted in loss to the Government amounting to Rs 3.692 million.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the chemistry analyzers are properly functioning in Health facilities of Vehari District. The reply was not tenable as no evidence was provided. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure / recovery of Rs 3.692 million, besides corrective measures and fixing responsibility against person(s) at fault, under intimation to Audit.

4.5.3 Irregular purchase of general books out of PMDGP funds – Rs 1 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. As per Rule 2.33 of Punjab Financial Rules, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Executive District Officer (Health) Vehari incurred expenditure of Rs 1 million out of PMDGP funds on purchase of book for DHDC and nursing school. The expenditure was incurred on purchase of general books which were irrelevant and not helpful in capacity building of staff. The record of books

purchased for nursing school was not shown for verification. Hence purchase of books for Nursing School was doubtful. The detail is as under:

(Rupees in million)

Document No.	Posting date	G/L account description	Name of supplier	Amount
1902094398	07.01.2010	Purchase of other assets-others	Iqra Book Agency	0.500
1902094400	07.01.2010	Purchase of other assets-others	Iqra Book Agency	0.500
Total				1.000

Audit is of the view that due to weak internal controls, record of books purchased for nursing school was not shown for verification and irregular purchases of irrelevant books had been made from the funds of PMDGP.

Irregular purchase of books amounting to Rs 1 million resulted in violation of the Government rules.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the purchased books were relevant for the capacity building / training of staff. All the books were entered in the stock register of Nursing School and DHDC Vehari. Now, the record is available. The reply was not tenable as irrelevant books were purchased and record of Nursing School was not produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends production of record of books maintained in nursing schools and regularization of expenditure from the competent authority, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.5.4 Non strengthening of blood transfusion services – Rs 10.561 million

According to PMDGP utilization Plan SP-II, it was planned that funds amounting to Rs 10.561 million will be utilized for strengthening the blood transfusion services at THQ / DHQ levels to support EmONC services through provision of additional blood bank equipment, to meet with the yardstick of blood transfusion at THQ / DHQ level.

EDO (Health) did not ensure the strengthening of blood transfusion services at secondary health facilities i.e. DHQ / THQ hospitals to support the emergency mother and child services at the hospitals. Available funds of Rs 10.561 million were not utilized for purchase of machinery and equipment to facilitate the patients.

Audit is of the view that due to weak internal controls, efforts were not made to strengthen the blood transfusion service.

Non strengthening of blood transfusion services out of available funds of Rs 10.561 million resulted in violation of the utilization plan and the Government instructions.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the EDO (Health) had ensured strengthening of blood bank at secondary health care facilities. All the machinery / medical equipment had been purchased amounting to Rs 1.870 million for establishment of blood banks on the demand of Medical Superintendent concerned. The reply was not tenable as no documentary evidence was produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.5.5 Non provision of emergency ambulance service for maternal emergencies – Rs 51.700 million

According to Utilization Plan of SP-II, an amount of Rs 51.700 million were kept for provision of emergency ambulance service for maternal emergencies at selected BHUs and all RHCs, THQs / DHQHs. It was planned to purchase 11 ambulances in addition to already available 19 ambulances in the District Vehari.

Executive District Officer (Health) Vehari did not make efforts for purchase of ambulances during Financial Year 2010-13 to provide emergency ambulance service for maternal emergencies at selected BHUs, all RHCs, THQs /

DHQs despite the same was planned in the SP-II and funds amounting to Rs 51.700 million were kept for the same objective.

Audit is of the view that due to weak monitoring controls, emergency ambulance service was not provided to facilitate the patients.

Non provision of emergency ambulance service amounting to Rs 51.700 million resulted in violation of the Government instructions as well as utilization plan of SP-II.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the SP-II work plan was not approved by the Provincial Government / District Government and ambulances in selected BHUs were provided through “Plan Pakistan” for rural areas. The new ambulances are also available in DHQ / THQ hospitals. The reply was not tenable as no evidence was produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.5.6 Misappropriation of stock – Rs 4.321 million

According to Rule 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. Further according to Rule 15.4 (a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as a case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of

the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Executive District Officer (Health) Vehari issued medicine to different health facilities costing Rs 4.321 million purchased out of PMDGP funds, but the same was not reached at destination and misappropriated as stock entries and consumption record was not available at concerned health facilities. In this way the objective of provision of medicines to the patients relating to EmONC services could not be achieved. It was further observed from stock register of RHC Sharaf that injection “Chloroquin Phosphate 5ml” having shelf life up to September, 2011 was issued to dispensary up to 31.12.2011 despite the same was expired. **Annex-D**

Audit is of the view that due to weak internal controls, medicine was misappropriated.

Misappropriation of medicine resulted in loss to the Government amounting to Rs 4.321 million.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that all the record of medicine is available at concerned health facilities. The reply was not tenable as no record was produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends recovery of Rs 4.321 million, besides fixing responsibility against person(s) at fault, under intimation to Audit.

4.6 Monitoring and Evaluation

Monitoring and evaluation plays integral role to improve performance and achieve results. Audit found lack of proper monitoring and evaluation by the management of PMDGP that resulted in various lapses.

4.6.1 Doubtful difference of expenditure - Rs 25.825 million

According to Sr. No.4 of Government of Punjab Finance Department letter No. SOX (H-I) 6-91/2008 dated 03.04.2009; in order to implement MDGS,

grant and reflect expenditure distinctly in Civil Accounts, each DDO is required to maintain expenditure statement and get it reconciled with the respective District Accounts Officer.

Executive District Office (Health) Vehari submitted expenditure statement of PMDGP amounting to Rs 86.366 million for the Financial Year 2008-13 to PMU / PHSRP Lahore despite the fact that the actual expenditure of the program was amounting to Rs 60.541 million. No information about functional cost centers of the program was produced and there was doubtful difference of expenditure amounting to Rs 25.825 million. Further, the budget and expenditure was also not got reconciled with District Government and difference of expenditure and releases was found amounting to Rs 129.014 million. The detail is as under:

(Rupees in million)

Financial Year	Expenditure statement sent to PMU/PHSRP	Expenditure reconciled with DAO Vehari	Difference of expenditure
2008-09	27.058	0	27.058
2009-10	38.593	23.591	15.002
2010-11	0	16.235	-16.235
2011-12	3.534	3.534	0
2012-13	17.181	17.181	0
Total	86.366	60.541	25.825

Audit is of the view that due to weak monitoring and supervision, figures of expenditure in different statements were not tallied.

Difference of expenditure amounting to Rs 25.825 million resulted in doubtful information and violation of rules.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that the monthly verified expenditure statements were forwarded to the PMU PHSRP Lahore dully verified by the DAO Vehari. The funds of SP-II were not released by the Government due to non-approval of action plan. Only the expenditure of SP-I was incurred during the FY 2008-13. The reply was not tenable as no evidence was produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends justification of figures submitted to PMU / PHSRP Lahore besides production of actual figures, besides fixing responsibility against person(s) at fault, under intimation to Audit.

4.6.2 Non-achievement of the Program objectives

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

EDO (Health) Vehari did not perform well to improve the performance of health sector in the district. It was observed that the figures provided in DHIS data as well as National Program data seemed to be over ambitious as compared to the third party validation or independent survey reports. The detail is as under:

Health Indicators	Vehari prior to Start of PMDGP	MDG Target (2015)	Achievement in 2015 as per figure provided by CEO (DHA) Vehari	Actual Achievement as reported in MICS-2014 Published in December - 2015	Remarks Regarding Achievement of Targets
Infant Mortality Rate (per 1,000 births)	68	40	53	75	Not Achieved
Under Five Mortality Rate (per 1,000 births)	87	47	65	93	Not Achieved
Maternal Mortality Ratio (per 100,000 births)	268	140	220	276	Not Achieved
Percentage of Births Attended by Skilled Birth Attendants	41	100	82	65	Not Achieved
Proportion of Fully Vaccinated Children (12-23) months	68	>90	90	56	Not Achieved
Contraceptive Prevalence Rate	36	55	46	38.7	Not Achieved
Total Fertility Rate	N/A	2.1	N/A	3.5	No Comment
Prevalence of underweight children under Five years of age	N/A	<20	<25	34	No Comment

Audit is of the view that due to weak monitoring controls, the performance of the program against targets was poor.

Poor performance resulted in non-achievement of targets.

The matter was reported to the Chief Executive Officer (District Health Authority) Vehari in May, 2017. The Chief Executive Officer replied that EDO (Health) had improved the performance of Health Sector DHIS and National

Program Indicator through PMDG Program 2009-13. The Health Sector indicators regarding achievement of PMDGP/ DHIS/ National program are better as compare to other Districts. The reply was not tenable as no evidence was produced. Despite various efforts, DAC meeting was not convened. No progress was intimated till finalization of this Report.

Audit recommends corrective measures, besides fixing responsibility on the person(s) at fault, under intimation to Audit.

4.7 Environment

The Program was supposed to devise a mechanism for safe disposal of hospital waste which included contaminated waste and leftovers of operation theaters etc. but no such document or instructions existed which showed that no proper planning was made to keep the environment clean and safe from harmful effects of hazardous waste.

4.8 Sustainability

There is a need for continuity of MSDS implementation and it must be backed by steady flow of funds. Funds should be allocated in a timely manner and should be increased in line with inflation. The health department at provincial level should make early plans for sustainability and this should be done with effective participation from district health management, district administration and other stakeholders.

4.9 Overall Assessment

Overall assessment is necessary for evaluation of objectives of the Program. Further, it helps for improvement and removal of deficiencies during execution. As far as PMDGP concerned, it was a good initiative by the Provincial Government and beneficial to the inhabitants of area for provision of better health facilities at grass root level, but results were not achieved due to weak planning, implementation and monitoring of the Program.

i) Relevance

The PMDGP was a highly relevant initiative as Government of the Punjab had placed high priority on the attainment of MDGs through health sector reform framework. However, presence of various vertical programs i.e. Maternal, Newborn and Child Health Program, Pakistan Initiative for Mothers and Newborn Project and Lady Health Workers Program have resulted in duplication of sources/efforts. With the help of focused approach and efforts, the Program could have been a tremendous success in achieving the MDGs.

ii) Efficacy

Provision of health facility helps the people who need urgent and immediate medical attention. PMDGP remained less efficacious as MNCH related services were found to be inadequate at health facilities in District Vehari. Out of three Sub-Programs, expenditures were incurred on SP-I and II only. MSDS were not successfully implemented due to acute shortage of staff proportionate to the population. There is also dire need for functional integration of primary and secondary health care services at district level.

iii) Economy

Factor of economy was not observed in purchase of machinery and equipment. The payments were made without deduction of penalties already imposed. Further, purchase of irrelevant medicines and medical equipment had been made on the part of Health Department which mars the concept of economy. The purchased medicine was not reached at the concerned health facility and was misappropriated. The program was not completed within time limit and cost was also overrun. Overall program was uneconomical in relation to the inputs and outcomes achieved.

iv) Efficiency

Efficiency is basically an input-output-relationship of a Program. In this context, a major portion of the Program activities remained incomplete i.e. purchase of ambulances, provision of blood transfusion services, MSDS awareness campaigns etc. which seriously affected the efficiency of the Program. Costly medical equipment was found lying idle in the stores of health facilities. The utilization of PMDGP funds was very poor and this had been the major factor for non-achievement of its targets. The record of expenditure incurred out of PMDGP funds was not maintained as per directions of the Government. In absence of planning and monitoring from the program director, coordinators and executors the efficiency of the program remained low.

v) Effectiveness

As far as effectiveness of the Program is concerned, it can be safely stated that the Program could not achieve its stated goals under MDG 4 and 5 therefore the Program's effectiveness remained low.

vi) Ethics

The Program aimed to develop a pro-poor financing system and to reduce out of pocket expenditure of the poor but due to inconsistency in program activities i.e. non-availability of trained medical staff and poor environment of health facilities, general public prefer to get medication from private hospitals or practitioners.

vii) Compliance with Rules

Irrelevant procurement, misappropriation, lack of coordination among program authorities and non-availability of accountability process are the examples of non-adherence to Government rules and policies.

viii) Performance Rating of the Program

Unsatisfactory

ix) Risk Rating of the Program

High

5. CONCLUSION

If the performance of PMDGP is measured against planned objectives, we can see that the Program was implemented in haste without any planning which resulted in non-achievement of stated goals of reduction of IMR and MMR. There was no proper monitoring on behalf of Department of Health (DoH) therefore it could not make timely interventions to save the program from falling a prey to mismanagement. Delay in implementation of Program activities resulted in time and cost overruns. DoH did not even conduct the final progress review to evaluate the Program in terms of economy, efficiency and effectiveness. The program was not completed satisfactorily as only SP-I was completed and program was discontinued. However, despite various setbacks, Health department has learnt a lot of lessons from it. The lessons learnt are hopefully going to improve the results of upcoming programs of DoH.

5.1 Key Issues for the Future

With tremendous and un-controlled explosion of population growth, the need for better health care facilities for a clean and healthy environment will increase with the passage of time. Following key issues may be deemed important for future guidance:

- i. Feasibility report must be prepared before launching the Program.
- ii. Timely release and proper utilization of funds.
- iii. Timely completion of the Program activities.
- iv. Transparent administrative and financial discipline.
- v. There must be consistency in the Program activities.
- vi. Intensive training programs for the MNCH related staff and implementation of MSDS.
- vii. Commitment of the concerned authority for implementation of Program.

- viii. Sustainability and smooth running of any Program are not possible without proper supervision, strengthening of internal controls and awareness of the community.

5.2 Lessons Identified

- i. Proper planning is key for clear understanding of the issues before start of the Program.
- ii. Only integrated planning & implementation produce desired & sustainable results.
- iii. Merit-based selection and capacity building of staff are crucial for implementation of a plan.
- iv. Commitment of the concerned authority is essential for implementation of Program.
- v. Sustainability and smooth running of any program or project are not possible without training, proper supervision, strengthening of internal controls and awareness of the community.

6. ACKNOWLEDGEMENT

We wish to express our appreciation to the Management and staff of Chief Executive Officer (District Health Authority) Vehari for the assistance and cooperation extended to the auditors during this assignment.

ANNEX

Annex-A

[Para: 4.2.3]

Non recovery of different penalties - Rs 0.155 million

(Amount in rupees)

Cheque No.	Name of medicines	Quantity	Rate	Amount	LD	Recovery less shelf life / irrespective packing	Recovery short supply	Total recovery
1500329	Tab. Doxazocin Mesylate 2mg	61,064	5.75	351,118	0	7,022	0	7,022
1500329	Tab. Doxazocin Mesylate 2mg	30,532	5.75	175,559	0	3,511	0	3,511
1500329	Tab/Cap. Piroxicam 10 mg	152,661	0.35	53,431	0	1,069	0	1,069
1500329	Tab. Enalapril 10mg	76,331	0.48	36,639	0	733	0	733
1500329	Tab/Cap. Piroxicam 10 mg	228,992	0.35	80,147	0	1,603	0	1,603
1499038	Inj. Piroxicam 20mg	15,266	9.5	145,027	0	2,901	0	2,901
1500307	Syp. Aluminum Hydroxide 215mg	6,106	16.5	100,749	2,015	0	2,442	4,457
1500307	Tab. Ciprofloxacin 500mg	152,661	2.1	320,588	6,412	6,412	0	12,824
1500307	Syp. Aluminum Hydroxide 215mg	3,053	16.5	50,375	0	0	1,221	1,221
1500330	BD Disposable syringe 5CC	457,983	4.8	2,198,318	87,933	0	0	87,933
1500308	Inj. Ampicillin 500mg	15,266	8.39	128,082	5,123	0	0	5,123
1500308	Inj. Ampicillin 250mg+Callaxacillin	15,266	10.69	163,193	6,528	0	0	6,528
1500308	Inj. Ampicillin 250mg	15,266	6.39	97,550	3,902	0	0	3,902
1498995	Viginal Cream Gynotec	3,053	22.4	68,387	2,735	0	0	2,735
1499032	Syp. Paracetamol 250mg/5ml	15,266	9	137,394	5,496	0	0	5,496
1499032	Cap/Tab Doxycycline 100mg	152,661	0.78	119,076	4,763	0	0	4,763
1500327	Inj. Nalbuphine HCL	3,053	17	51,901	0	1,038	0	1,038
1499014	Tab. Mefenamic Acid 500mg	152,661	0.55	83,964	1,679	0	0	1,679
Total								154,538

Annex-B

[Para: 4.2.10]

Misclassification of expenditure – Rs 16.719 million

(Rupees in million)

Document No.	Posting date	Object head charged	Object description	Actual object head	Actual item purchased	Amount
1902033813	10.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.713
1902033929	10.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.558
1902033976	10.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.698
1902034001	10.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.478
1902034017	10.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.196
1902034033	10.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.825
1902064012	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.556
1902064051	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.306
1902064104	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.726
1902064179	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.824
1902064256	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.575
1902064280	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.633
1902064312	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.561
1902064339	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.557
1902064373	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.645
1902064418	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.855
1902064457	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.561
1902064499	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.514
1902065722	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.428
1902065725	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.658
1902065766	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.659
1902065767	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.558
1902065768	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.478
1902065769	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.320
1902065770	23.12.2009	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.560
1902081466	01.01.2010	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	0.270
1902081480	01.01.2010	A09802	Purchase of other assets-others	A03927	Purchase of drugs and medicine	1.007
1902094398	07.01.2010	A09802	Purchase of other assets-others	A03905	Books	0.500
1902094400	07.01.2010	A09802	Purchase of other assets-others	A03905	Books	0.500
Total						16.719

Annex-C

[Para: 4.3.1]

Purchase of non-listed MNCH related medicines from PMDGP funds – Rs 21.420 million

(Rupees in million)

Year	Name of Supplier	Items Procured	Quantity	Rate (Rs)	Amount	Total Amount
2009-10	Trigon Pharma LHR	Susp. Famotidine 10mg/ml	61,000	9.2	0.561	0.713
		Inj. Cephazlin 250mg	10,300	14.75	0.152	
2009-10	Reko Pharma LHR	Metronidazole 400mg+DiIoxanide 500mg	103,000	1.9	0.196	0.196
2009-10	Aneeb Pharma LHR	Tab. Levofloxacin 250mg	310,000	1.8	0.558	0.558
2009-10	Mediceena Pharma LHR	Tab. Ibuprofen 600mg	170,000	1.6	0.272	0.825
		Inj. Amoxicillin 250mg	37,500	13.5	0.506	
		Cap. Tranexamic Acid 500mg	9,500	4.9	0.047	
2009-10	Pak China International KHI	Inj. Ampicillin 500mg	15,266	8.39	0.128	0.128
		Inj. Ampicillin 250mg+cloxacillin	15,266	10.69	0.163	0.163
		Inj. Ampicillin 250mg	15,266	6.39	0.098	0.098
2009-10	Lawrence Pharama LHR	Inj. Promethazine 250mg/ml	1,527	3	0.005	0.148
		Inj. Amikacine Sulphate 250mg	15,266	9.4	0.144	
2009-10	Becton Dickinson LHR	BD Disposable 5CC 1 TW Luer Lock	457,983	4.8	2.198	2.329
		BD Disposable 10CC 1 TW Luer Lock	15,266	8.58	0.131	
2010-11	CSH Pharma North LHR	Cap. Omeprazole 40mg	53,431	1.7	0.091	0.766
		Tab. Cefuroxime 250mg	15,266	19	0.290	
		Syp. Lactulose 120ml	1,527	56.5	0.086	
		Tab. Cefuroxime 125mg	21,373	14	0.299	
2010-11	Cylex Pharma LHR	Tab. Dexazocine 2mg	61,064	5.75	0.351	0.697
		Tab. Dexazocine 2mg	30,532	5.75	0.176	
		Tab. Proxicame 10mg	152,661	0.35	0.053	
		Tab. AnlApril 10mg	76,331	0.48	0.037	
		Tab. Proxicame 10mg	228,992	0.35	0.080	
2010-11	English Pharma Industries LHR	Inj. Iron sucrose 100mg	611	96	0.059	0.300
		Inj. Omeprazole 40mg	3,053	79	0.241	
2010-11	Al-Kaimy Pharma LHR	Aluminum Hydroxide 215mf + Hydroxide80mg + simethicone 25	6,106	16.5	0.101	0.472
		Ciprofloxacin 500mg	152,661	2.1	0.321	
		Aluminum Hydroxide 215mf + Hydroxide80mg + simethicone 25	3,053	16.5	0.050	

Year	Name of Supplier	Items Procured	Quantity	Rate (Rs)	Amount	Total Amount
2009-10	Zafa Pharma Khi	Inj. Zamoclave 1.2gm	6,049	79	0.478	0.478
2009-10	Jawa Pharma LHR	Syp. Ferrous Cluconate	45,000	15.5	0.698	0.698
2009-10	Imran & Company KHI	Inj. Amoxicillin 500mg	33,900	16.39	0.556	0.556
2009-10	Aneeb Pharma LHR	Tab. Naxoxin 250mg	660	1,249.00	0.824	0.824
2009-10	Pak China International KHI	Inj. Ampicillin 250mg	50,000	6.39	0.320	0.320
2009-10	Reko Pharma LHR	Metronidazole 200mg+Diloxanide 250mg	10,618	13.75	0.146	0.560
		Metronidazole 200mg+Diloxanide 250mg	30,082	13.75	0.414	
2009-10	Shifa Laboratories LHR	Syp. Erythromycin	8,000	23	0.184	0.479
		Cap. Oxytetracyclin	300,000	0.45	0.135	
		Syp. Triplon	10,000	16	0.160	
2009-10	Ameer Pharma LHR	Syp. Chlorpheniramine Meleate 2mg/ml	40,000	5.45	0.218	0.306
		Syp. Metoclopramide 5mg/ml	10,000	8	0.080	
		Inj. Chloroquin Phosphate 5ml	2,700	3	0.008	
2009-10	Caylex Pharma LHR	Tab. Mecobalamine 500mcg	1,230,000	0.59	0.726	0.726
2009-10	Munawar Pharma LHR	Tab. Salbutamol 4mg	235,000	0.2	0.047	0.428
		Inj. Tranexamic Acid 500mg/5ml	16,000	12.5	0.200	
		Inj. Furosemide 2mg/2ml	113,000	1.6	0.181	
2009-10	Munawar Pharma LHR	Tab. Doxycycline 100mg	826,500	0.78	0.645	0.645
2009-10	Munawar Pharma LHR	Tab. Paracetamol 250mg	95,000	9	0.855	0.855
2009-10	Mac & Rain Pharma LHR	Inj. Ringer Solution bag of 500ml	18,300	36	0.659	0.659
2009-10	Mac & Rain Pharma LHR	Inj. Ringer Solution bag of 500ml	18,300	36	0.659	0.659
2009-10	Lawrence Pharma LHR	Inj. Gentamicin 40mg/ml	150,000	2.45	0.368	0.575
		Inj. Diclofenac Sodium 75mg/3ml	129,500	1.6	0.207	
2009-10	Aneeb Pharma LHR	Tab. Levofloxacin 250mg	310,000	1.8	0.558	0.558
2009-10	Jawa Pharma LHR	Syp. Ferrous Gluconate	36,000	15.5	0.558	0.558
2009-10	Karim Industries LHR	Absorbent Cotton Wool BPC 500g	5,800	96.75	0.561	0.561
2009-10	Lahore Pharma LHR	Spirit Methylated 4.5ltr	2,220	285	0.633	0.633
2009-10	Lahore Pharma LHR	Lotion benzyl 60ml	53,200	7.49	0.398	0.514
		Hydrogen Peroxide 450ml	6,100	19	0.116	
2009-10	Pharmawise Labs LHR	Tab. Furazolidone 100mg	64,000	0.28	0.018	0.270
		Susp. Furazolidone 120ml	3,500	8	0.028	

Year	Name of Supplier	Items Procured	Quantity	Rate (Rs)	Amount	Total Amount
		Povidone Iodine Solution	2,000	80	0.160	
		Syp. Salbutamol 60ml	8,600	7	0.060	
		Tab. Albendazole 200mg	3,200	1.35	0.004	
2009-10	Pak China International KHI	Inj. Ampicillin 500mg	120,000	8.39	1.007	1.007
2009-10	Becton Dickinson LHR	BD 5CC 23 G	121,000	4.8	0.581	0.581
2009-10	Becton Dickinson LHR	BD 5CC 23 G	121,000	4.8	0.581	0.581
Total						21.420

Annex-D

[Para: 4.5.6]

Misappropriation of stock – Rs 4.321 million

(Amount in rupees)

Sr. No.	Stock register No. / year	Stock register page No.	Name of item	Date of issue	Name of Hospital	Qty issued	Rate	Amount
1	1/2009-10	6	Syp. Ferrous gluconate 300 mg	19.12.09	RHC 222/WB	4,000	15.500	62,000
2	1/2009-10	8	Absorbent cotton wool 500 gm	19.12.09	RHC 222/WB	100	96.750	9,675
3	1/2009-10	10	Inj. Amoxicillin + Clavulanic acid 1 gm + 200 mg	19.12.09	RHC 222/WB	49	79.000	3,871
4	1/2009-10	12	Tab. Ibuprofen 600 mg	19.12.09	RHC 222/WB	10,000	1.600	16,000
5	1/2009-10	14	Inj. Amoxicillin 250mg	19.12.09	RHC 222/WB	2,000	13.500	27,000
6	1/2009-10	16	Cap. Tranexamic Acid 500mg	19.12.09	RHC 222/WB	1,000	4.900	4,900
7	1/2009-10	22	Tab. Levofloxacin 250mg	19.12.09	RHC 222/WB	20,000	1.800	36,000
8	1/2009-10	24	Metronidazole 400mg+Diloxanide 500mg	19.12.09	RHC 222/WB	5,000	1.900	9,500
9	1/2009-10	26	Syp. Metoclopramide 5mg/ml	19.12.09	RHC 222/WB	500	8.000	4,000
10	1/2009-10	28	Syp. Chlorpheniramine Maleate 60 ml	19.12.09	RHC 222/WB	4,000	5.450	21,800
11	1/2009-10	32	Syp. Paracetamol 250mg	19.12.09	RHC 222/WB	1,000	9.000	9,000
12	1/2009-10	34	Tab. Salbutamol 4mg	19.12.09	RHC 222/WB	20,000	0.200	4,000
13	1/2009-10	36	Inj. Tranexamic Acid 500mg/5ml	19.12.09	RHC 222/WB	500	12.500	6,250
14	1/2009-10	38	Inj. Frusemid 2mg/2ml	19.12.09	RHC 222/WB	1,000	1.600	1,600
15	1/2009-10	38	Inj. Frusemid 2mg/2ml	02.11.10	RHC 222/WB	1,000	1.600	1,600
16	1/2009-10	38	Inj. Frusemid 2mg/2ml	25.03.11	RHC 222/WB	400	1.600	640
17	1/2009-10	40	Tab. Docycycline 100mg	19.12.09	RHC 222/WB	20,000	0.780	15,600
18	1/2009-10	46	Lotion benzyle 60ml	19.12.09	RHC 222/WB	2,000	7.490	14,980
19	1/2009-10	48	Hydrogen Peroxide 450ml	19.12.09	RHC 222/WB	100	19.000	1,900
20	1/2009-10	50	Spirit Methylated 4.5ltr	19.12.09	RHC 222/WB	80	285.000	22,800
21	1/2009-10	52	Inj. Ampicillin 250mg	19.12.09	RHC 222/WB	1,000	6.390	6,390
22	1/2009-10	54	Metronidazole 200mg+Diloxanide 250mg	19.12.09	RHC 222/WB	5,000	13.750	68,750
23	1/2009-10	56	Tab. Naproxin 250mg	19.12.09	RHC 222/WB	10,000	1.249	12,490
24	1/2009-10	56	Tab. Naproxin 250mg	29.01.10	RHC 222/WB	30,000	1.249	37,470
25	1/2009-10	60	Inj. Diclofenac Sodium 75mg/3ml	19.12.09	RHC 222/WB	500	1.600	800
26	1/2009-10	62	Inj. Gentamicin 40mg/ml	19.12.09	RHC 222/WB	4,000	2.450	9,800
27	1/2009-10	64	Tab. Mecobalamine 500mcg	19.12.09	RHC 222/WB	22,000	0.590	12,980
28	1/2009-10	64	Tab. Mecobalamine 500mcg	29.01.10	RHC 222/WB	18,000	0.590	10,620
29	1/2009-10	66	Syp. Erythromycin	19.12.09	RHC 222/WB	800	23.000	18,400
30	1/2009-10	68	Cap. Oxytetracyclin	19.12.09	RHC 222/WB	10,000	0.450	4,500
31	1/2009-10	70	Syp. Tripralidin cough 60 ml	19.12.09	RHC 222/WB	1,000	16.000	16,000
32	1/2009-10	78	Syp. Salbutamol 60ml	29.01.10	RHC 222/WB	500	7.000	3,500
33	1/2009-10	6	Syp. Ferrous gluconate 300 mg	09.12.09	RHC Sharaf	2,000	15.500	31,000
34	1/2009-10	12	Tab. Ibuprofen 600 mg	09.12.09	RHC Sharaf	10,000	1.600	16,000
35	1/2009-10	14	Inj. Amoxicillin 250mg	09.12.09	RHC Sharaf	1,000	13.500	13,500
36	1/2009-10	16	Cap. Tranexamic Acid 500mg	09.12.09	RHC Sharaf	2,000	4.900	9,800
37	1/2009-10	22	Tab. Levofloxacin 250mg	09.12.09	RHC Sharaf	20,000	1.800	36,000
38	1/2009-10	26	Syp. Metoclopramide 5mg/ml	09.12.09	RHC Sharaf	500	8.000	4,000
39	1/2009-10	28	Syp. Chlorpheniramine Maleate 60 ml	19.12.09	RHC Sharaf	4,000	5.450	21,800
40	1/2009-10	30	Inj. Chloroquin Phosphate 5ml	09.12.09	RHC Sharaf	2,000	3.000	6,000
41	1/2009-10	32	Syp. Paracetamol 250mg	09.12.09	RHC Sharaf	3,000	9.000	27,000
42	1/2009-10	34	Tab. Salbutamol 4mg	09.12.09	RHC Sharaf	15,000	0.200	3,000
43	1/2009-10	36	Inj. Tranexamic Acid 500mg/5ml	09.12.09	RHC Sharaf	500	12.500	6,250
44	1/2009-10	38	Inj. Frusemid 2mg/2ml	09.12.09	RHC Sharaf	500	1.600	800
45	1/2009-10	38	Inj. Frusemid 2mg/2ml	29.01.10	RHC Sharaf	500	1.600	800

Sr. No.	Stock register No. / year	Stock register page No.	Name of item	Date of issue	Name of Hospital	Qty issued	Rate	Amount
46	1/2009-10	38	Inj. Frusemid 2mg/2ml	30.12.10	RHC Sharaf	500	1.600	800
47	1/2009-10	40	Tab. Docycycline 100mg	09.12.09	RHC Sharaf	10,000	0.780	7,800
48	1/2009-10	40	Tab. Docycycline 100mg	29.01.10	RHC Sharaf	15,500	0.780	12,090
49	1/2009-10	46	Lotion benzyle 60ml	09.12.09	RHC Sharaf	500	7.490	3,745
50	1/2009-10	48	Hydrogen Peroxide 450ml	09.12.09	RHC Sharaf	100	19.000	1,900
51	1/2009-10	50	Spirit Methylated 4.5ltr	09.12.09	RHC Sharaf	80	285.000	22,800
52	1/2009-10	52	Inj. Ampicillin 250mg	09.12.09	RHC Sharaf	1,000	6.390	6,390
53	1/2009-10	54	Metronidazole 200mg+Diloxanide 250mg	09.12.09	RHC Sharaf	500	13.750	6,875
54	1/2009-10	56	Tab. Naproxin 250mg	09.12.09	RHC Sharaf	10,000	1.249	12,490
55	1/2009-10	60	Inj. Diclofenac Sodium 75mg/3ml	09.12.09	RHC Sharaf	2,000	1.600	3,200
56	1/2009-10	62	Inj. Gentamicin 40mg/ml	29.01.10	RHC Sharaf	1,000	2.450	2,450
57	1/2009-10	64	Tab. Mecobalamine 500mcg	29.01.10	RHC Sharaf	40,000	0.590	23,600
58	1/2009-10	66	Syp. Erythromycin	09.12.09	RHC Sharaf	800	23.000	18,400
59	1/2009-10	68	Cap. Oxytetracyclin	09.12.09	RHC Sharaf	10,000	0.450	4,500
60	1/2009-10	70	Syp. Tripralidin cough 60 ml	09.12.09	RHC Sharaf	1,000	16.000	16,000
61	1/2009-10	76	Povidon Iodine Solu 450 ml	20.01.10	RHC Sharaf	20	16.000	320
62	1/2009-10	6	Syp. Ferrous gluconate 300 mg	09.12.09	RHC Tiba Sultan Pur	4,000	15.500	62,000
63	1/2009-10	8	Absorbent cotton wool 500 gm	09.12.09	RHC Tiba Sultan Pur	1,000	96.750	96,750
64	1/2009-10	10	Inj. Amoxicillin + Clavulanic acid 1 gm + 200 mg	09.12.09	RHC Tiba Sultan Pur	500	79.000	39,500
65	1/2009-10	12	Tab. Ibuprofen 600 mg	09.12.09	RHC Tiba Sultan Pur	10,000	1.600	16,000
66	1/2009-10	14	Inj. Amoxicillin 250mg	09.12.09	RHC Tiba Sultan Pur	2,500	13.500	33,750
67	1/2009-10	16	Cap. Tranexamic Acid 500mg	09.12.09	RHC Tiba Sultan Pur	500	4.900	2,450
68	1/2009-10	22	Tab. Levofloxacin 250mg	09.12.09	RHC Tiba Sultan Pur	50,000	1.800	90,000
69	1/2009-10	24	Metronidazole 400mg+Diloxanide 500mg	09.12.09	RHC Tiba Sultan Pur	3,000	1.900	5,700
70	1/2009-10	26	Syp. Metoclopramide 5mg/ml	09.12.09	RHC Tiba Sultan Pur	1,500	8.000	12,000
71	1/2009-10	28	Syp. Chlorpheniramine Maleate 60 ml	09.12.09	RHC Tiba Sultan Pur	4,000	5.450	21,800
72	1/2009-10	30	Inj. Chloroquin Phosphate 5ml	09.12.09	RHC Tiba Sultan Pur	500	3.000	1,500
73	1/2009-10	32	Syp. Paracetamol 250mg	09.12.09	RHC Tiba Sultan Pur	2,000	9.000	18,000
74	1/2009-10	34	Tab. Salbutamol 4mg	09.12.09	RHC Tiba Sultan Pur	10,000	0.200	2,000
75	1/2009-10	36	Inj. Tranexamic Acid 500mg/5ml	09.12.09	RHC Tiba Sultan Pur	500	12.500	6,250
76	1/2009-10	38	Inj. Frusemid 2mg/2ml	09.12.09	RHC Tiba Sultan Pur	500	1.600	800
77	1/2009-10	38	Inj. Frusemid 2mg/2ml	02.11.10	RHC Tiba Sultan Pur	1,000	1.600	1,600
78	1/2009-10	40	Tab. Doxycycline 100mg	09.12.09	RHC Tiba Sultan Pur	10,000	0.780	7,800
79	1/2009-10	42	Inj. Amoxicillin 500mg	09.12.09	RHC Tiba Sultan Pur	5,000	16.390	81,950
80	1/2009-10	46	Lotion benzyle 60ml	09.12.09	RHC Tiba Sultan Pur	1,000	7.490	7,490
81	1/2009-10	48	Hydrogen Peroxide 450ml	09.12.09	RHC Tiba Sultan Pur	400	19.000	7,600
82	1/2009-10	50	Spirit Methylated 4.5ltr	09.12.09	RHC Tiba Sultan Pur	80	285.000	22,800
83	1/2009-10	52	Inj. Ampicillin 250mg	09.12.09	RHC Tiba Sultan Pur	1,000	6.390	6,390
84	1/2009-10	54	Metronidazole 200mg+Diloxanide	09.12.09	RHC Tiba	2,000	13.750	27,500

Sr. No.	Stock register No. / year	Stock register page No.	Name of item	Date of issue	Name of Hospital	Qty issued	Rate	Amount
			250mg		Sultan Pur			
85	1/2009-10	56	Tab. Naproxen 250mg	30.01.10	RHC Tiba Sultan Pur	50,000	1.249	62,450
86	1/2009-10	60	Inj. Diclofenac Sodium 75mg/3ml	30.01.10	RHC Tiba Sultan Pur	2,000	1.600	3,200
87	1/2009-10	62	Inj. Gentamicin 40mg/ml	30.01.10	RHC Tiba Sultan Pur	4,000	2.450	9,800
88	1/2009-10	64	Tab. Mecobalamine 500mcg	30.01.10	RHC Tiba Sultan Pur	40,000	0.590	23,600
89	1/2009-10	66	Syp. Erythromycin	30.01.10	RHC Tiba Sultan Pur	800	23.000	18,400
90	1/2009-10	68	Cap. Oxytetracyclin	30.01.10	RHC Tiba Sultan Pur	10,000	0.450	4,500
91	1/2009-10	70	Syp. Tripralidin cough 60 ml	30.01.10	RHC Tiba Sultan Pur	1,000	16.000	16,000
92	1/2009-10	82	Inj. Ampicillin 500mg	30.01.10	RHC Tiba Sultan Pur	5,000	8.390	41,950
93	1/2009-10	6	Syp. Ferrous gluconate 300 mg	09.12.09	THQ Burewala	7,000	15.500	108,500
94	1/2009-10	8	Absorbent cotton wool 500 gm	09.12.09	THQ Burewala	2,000	96.750	193,500
95	1/2009-10	10	Inj. Amoxicillin + Clavulanic acid 1 gm + 200 mg	09.12.09	THQ Burewala	1,000	79.000	79,000
96	1/2009-10	12	Tab. Ibuprofen 600 mg	09.12.09	THQ Burewala	20,000	1.600	32,000
97	1/2009-10	14	Inj. Amoxicillin 250mg	09.12.09	THQ Burewala	5,000	13.500	67,500
98	1/2009-10	18	Susp. Famotidine 10mg/ml	09.12.09	THQ Burewala	10,000	9.200	92,000
99	1/2009-10	20	Inj. Cephazlin 250mg	09.12.09	THQ Burewala	3,000	14.750	44,250
100	1/2009-10	22	Tab. Levofloxacin 250mg	09.12.09	THQ Burewala	100,000	1.800	180,000
101	1/2009-10	26	Syp. Metoclopramide 5mg/ml	09.12.09	THQ Burewala	2,000	8.000	16,000
102	1/2009-10	32	Syp. Paracetamol 250mg	09.12.09	THQ Burewala	20,000	9.000	180,000
103	1/2009-10	34	Tab. Salbutamol 4mg	09.12.09	THQ Burewala	25,000	0.200	5,000
104	1/2009-10	36	Inj. Tranexamic Acid 500mg/5ml	09.12.09	THQ Burewala	4,000	12.500	50,000
105	1/2009-10	38	Inj. Frusemid 2mg/2ml	09.12.09	THQ Burewala	25,000	1.600	40,000
106	1/2009-10	38	Inj. Frusemid 2mg/2ml	30.12.10	THQ Burewala	3,000	1.600	4,800
107	1/2009-10	38	Inj. Frusemid 2mg/2ml	31.03.11	THQ Burewala	2,300	1.600	3,680
108	1/2009-10	40	Tab. Doxycycline 100mg	09.12.09	THQ Burewala	200,000	0.780	156,000
109	1/2009-10	42	Inj. Amoxicillin 500mg	09.12.09	THQ Burewala	4,000	16.390	65,560
110	1/2009-10	44	Inj. Ringer Solution bag of 500ml	09.12.09	THQ Burewala	10,000	36.000	360,000
111	1/2009-10	46	Lotion benzyl 60ml	09.12.09	THQ Burewala	10,000	7.490	74,900
112	1/2009-10	48	Hydrogen Peroxide 450ml	09.12.09	THQ Burewala	1,000	19.000	19,000
113	1/2009-10	50	Spirit Methylated 4.5ltr	09.12.09	THQ Burewala	200	285.000	57,000
114	1/2009-10	52	Inj. Ampicillin 250mg	09.12.09	THQ Burewala	20,000	6.390	127,800
115	1/2009-10	56	Tab. Naproxen 250mg	03.02.10	THQ Burewala	100,000	1.249	124,900
116	1/2009-10	58	Disposable syringe 5CC	09.12.09	THQ Burewala	80,000	4.800	384,000
117	1/2009-10	60	Inj. Diclofenac Sodium 75mg/3ml	09.12.09	THQ Burewala	25,000	1.600	40,000
118	1/2009-10	62	Inj. Gentamicin 40mg/ml	03.02.10	THQ Burewala	15,000	2.450	36,750
119	1/2009-10	64	Tab. Mecobalamine 500mcg	03.02.10	THQ Burewala	200,000	0.590	118,000
120	1/2009-10	68	Cap. Oxytetracyclin	03.02.10	THQ Burewala	50,000	0.450	22,500
121	1/2009-10	82	Inj. Ampicillin 500mg	03.02.10	THQ Burewala	11,000	8.390	92,290
Total								4,320,586