PERFORMANCE AUDIT REPORT
ON
PUNJAB MILLENNIUM DEVELOPMENT GOALS PROGRAM (HEALTH SECTOR) DISTRICT KHANEWAL

Audit Year 2012-13

15th May, 2013

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor General of Pakistan conducts audits subject to Article 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Section 115 of the Punjab Local Government Ordinance, 2001.

The Directorate General Audit, District Governments Punjab (South), Multan, a field office of Auditor General of Pakistan, is mandated to conduct Financial Attest Audit of accounts, Compliance Audit and Performance Audit of District Governments in Punjab (South). The audit of the Punjab Millennium Development Goals Program, District Khanewal, was conducted during April & May 2013 with a view to reporting significant findings to the stakeholders. The said Program has been selected for audit because it has socio-economic significance. This is an important program to reduce infant mortality rate and maternal mortality ratio. Further the Program has implications for environment also. 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 Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Punjab Millennium Development Goals Program.

The Audit Report is submitted to the Governor Punjab in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan, 1973, read with Section 115 of the Punjab Local Government Ordinance, 2001 to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

BHU	Basic Health Unit
DHIS	District Health Information System
DHQ	District Headquarters Hospital
EDO	Executive District Officer
GDP	Gross Domestic Product
GoPb	Government of the Punjab
HSRF	Health Sector Reforms Framework
HSRP	Health Sector Reforms Program
IMR	Infant Mortality Rate
INTOSAI	International Organization for Supreme Audit Institutions
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	Nongovernment Organization
PAIMAN	Pakistan Initiative for Mothers and Newborns
PDSSP	Punjab Devolved Social Services Program
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Program
RHC	Rural Health Center
SMPs	Standard Medical Protocols
SOPs	Standard Operating Procedures
THQ	Tehsil (Town) Headquarters 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 from 17.04.2013 to 31.05.2013 the Performance Audit of Punjab Millennium Development Goals Program (PMDGP), District Khanewal for the period 2009-10 to 2012-13 in accordance with INTOSAI Auditing Standards.

The Program has been selected for audit because it has social, economic and environmental impacts for the society in general and for infants and mothers in particular. The impact of the PMDGP has been the attainment of MDGs of reducing the Infant Mortality Rates (IMR) and Maternal Mortality Ratio (MMR) in Punjab with targeted outcomes of improved access, quality and equity of health services. The delivery of minimum package of services stipulated in the Minimum Service Delivery Standard (MSDS) is the core strategy for attaining the MDGs. Therefore, the Program focuses on reforms required for effective implementation of the MSDS. The Program will assist the Government of the Punjab in undertaking health sector reforms pertaining to:

(i) Improving the availability and quality of primary and secondary health services,

(ii) Management of health service delivery,

(iii) Developing a sustainable and pro-poor health care financing system

The main objectives of the audit were to:

i. Review program's performance against intended objectives.

ii. Assess whether program is managed with due regard to economy, efficiency, effectiveness, ethics and environment.

iii. Review compliance with applicable rules, regulations and procedures.

The Government of the Punjab launched the PMDGP for development of Health Sector in District Khanewal through Executive District Officer (Health). Funds of Rs102.20 million were released under Sub-program 1 out of which expenditures of Rs31.979 million were incurred whereas Rs197.849 million were released under Sub-program 2 which were later on withdrawn by Provincial Government.

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-1, SP-2, and SP-3) but it was later contained to two sub-programs as the ADB withdrew from the Program funding 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-2.

Delayed budget-releases resulted in time- (and subsequently cost-) overruns which delayed implementation of the Program. Cost overrun from execution of the Program is estimated by Audit to be around Rs6.054 million already, and the figure is climbing. 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 which were not available in the approved plan of medicines under SP-1 required to reduce MMR and IMR. Economy factor was also ignored at the time of payment of TA/DA to participants of training which resulted in un-authorized and excess payments. Huge amount of loan was utilized for the payment of salaries which were not reflected in the expenditures statements by District Government but revealed during the scrutiny of expenditures statements provided by PHSRP.

Audit suggests focusing on a number of recommendations to improve overall performance of the program. Foremost among them is the preparation of feasibility report before submission of loan request and the inclusion of technical representatives at the time of its preparation. It is also recommended that purchases should be made in accordance with PMDGP Guidelines with observance of principles of economy, efficiency and effectiveness. Also, distribution and supply chains need to improve to avoid the chances of pilferage. In order to improve the program implementation and performance and also to support the strategic decision making, an adequate Management Information System (MIS) should be developed to strengthen the internal controls. Comprehensive training programs should be chalked out to train the human resources with the technical knowledge required for operating all new equipment. Audit recommends strengthening the internal controls and financial management

through observance of Government Rules and ancillary instructions at the time of incurring the expenditure. The department also needs to take remedial measures to improve the weak internal controls and recurrence of misappropriation, irregularities, pilferage/wastage of funds besides recovery of overpaid amount along with appropriate action against the defaulters.

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).While the province has achieved robust economic growth in recent years, its social indicators have lagged behind those of the other South Asian countries. Pakistan's infant mortality rate (IMR) 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 Selected Countries

Country	Infant Mortality Rate[a]	Under-Five Mortality Rate[b]	Maternal Mortality Ratio[a]
Bhutan	65	75	420
Bangladesh	54	57	380
India	56	74	540
Nepal	56	74	740
Sri Lanka	12	14	92
Pakistan	**80**	**99**	**500**
Punjab[c]	**77**	**112**	**300**

A United Nations Population Fund. 2007. *State of the World's Population*. New York.
B United Nations Children's Fund. 2006. *State of the World's Children*. New York.
C Government of the Punjab. 2004. *District-Based Multiple Indicators Cluster Survey 2003–2004.* Lahore.

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	FY2004[a]	FY2007[b]	2015 Targets
Infant Mortality Rate per 1,000 Live Births	77	71	40
Under-Five Mortality Rate per 1,000 Live Births	112	102	47
Maternal Mortality Ratio per 100,000 Live Births	300	300	140
Percentage of Births Attended by Skilled Birth Attendants	32	38	100
Percentage of Fully Immunized Children (12–23 months old)	50	79.7	Above 80

[a] Government of the Punjab. 2004. *District-Based Multiple Indicators Cluster Survey 2003–04.* Lahore.
[b] Health Department, Government of the Punjab data.

1.2 United Nations' Millennium Development Goals

In September 2000, the largest-ever gathering of Heads of States ushered in the new Millennium by adopting the UN Millennium Declaration. The declaration, endorsed by 189 countries, 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
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 can potentially save the lives of at least 11,000 women and 235,000 children by 2015.

1.3 Program Digest

1.3.1Program Name

Punjab Millennium Development Goals Program (PMDGP), District Khanewal.

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 SP-2 and SP-3.

1.3.3 District Khanewal Profile

Area (Sq. Km):	1058.648
Population (1998):	2.47 Million
Proportion of Rural Population:	82%
DHQs:	1
THQs:	3
RHCs:	7
BHUs:	82

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 Khanewal, 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 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 Major Areas to be Covered in District Khanewal

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 RH 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, THQs/DHQs; A district ambulance service, pooling all resources at a district level call centre;
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 held under PMDGP at all DHDCs of districts 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, 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), Khanewal, Government of Punjab Finance Department released Rs102.220 million under SP-1 out of which expenditures of Rs31.979 million were incurred up to March 2013 and no expenditures were incurred under SP-2 against the allocated amount of Rs197.849 million.

Program Name	**Amount Allocated in Million**	**Expenditure in Million**
SP-1 (Sub Program One)	102.220	31.979
SP-2 (Sub Program Two)	197.849	Nil
Total Expenditure		**31.979**

It is pertinent to mention here that Audit collected the detail of Released Amounts and Expenditure from the office of PHSRP, Lahore, which reflected that the total released amount to Khanewal District was Rs365.417 million and expenditure was Rs97.087 million. The difference of released amount and expenditure provided by EDO Health Khanewal and the office of PHSRP will be explained in Findings and Recommendations of the Report.

2. AUDIT OBJECTIVES

The major objectives of the audit were to:

i. Review program's performance against intended objectives.

ii. Assess whether program is managed with due regard to economy, efficiency, effectiveness, ethics and environment.

iii. Review compliance with applicable rules, regulations and procedures.

iv. Analyze whether the planning was sound, detailed and comprehensive.

v. Assess what the impediments in the implementation of the program were and what factors caused delays to see their impact on the achievement of goals.

3. AUDIT SCOPE AND METHODOLOGY

The audit covers all the aspects of the Program i.e., planning, financing, execution and implementation. Whole of district Khanewal is covered in the performance audit. The audit covers the period from 2009-10 to 2012-13.

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:

Literature Review: Scrutiny of relevant data i.e. files, reports, newspapers, vouched accounts and stock registers etc. ascertaining the achievement of planned goals from the statistical data provided to Audit.

Departmental Visits: Audit visited offices of Director DHDC, EDO Finance & Planning, Principal, Nursing School, and Coordinator, National Program at Khanewal. In Lahore, offices of PHSRP, DGHS, Senior Planning Officer, and Director, Internal Audit were visited.

Health Facilities Visits: Audit visited DHQ hospital and all the THQ hospitals to measure the performance of Program.

Interviews:

Interviews were conducted with program functionaries and general public.

Survey:

Audit conducted a survey to measure the effectiveness of trainings imparted on the implementation of MSDS, SOPs, SMPs and Referral Protocols. A randomly selected sample was taken comprising doctors, nurses, LHVs and other staff who had received training at DHDC, Khanewal. The results were analyzed and have been incorporated in the main body of the report. The results have also been described in Annex M.

4. Audit Findings and Recommendations

4.1 OVERALL IMPLEMENTATION OF PMDGP

4.1.1 Planning, Organization and Management

1. For the three years program of PMDG (2009-2012), the provincial agencies like DGHS, PHSRP and DoH had the role of policy setters. The district health management along with DCO was responsible for execution and implementation.

2. Audit found that no feasibility report was prepared for the Program. Huge amount of Rs3.5 billion (under SP-1) was involved but proper and comprehensive planning was lacking. The Program was going to be launched in 36 districts but there were no detailed plans. In the beginning, EDOs (H) were given verbal directions for program implementation.

3. The Sectoral Plan failed to envisage a co-ordination mechanism between EDO Health, DO Health and Program Directors (DHDC) at district level. When Audit interviewed focal persons of the Program, they were unaware of their roles and responsibilities.

4. There has been lack of coordination between District Governments and provincial government. For example, Audit came to know that Rs.23 million of PMDGP were still with the district government Khanewal. Office of PHSRP was unaware of this amount retained by district government Khanewal. The management said that all the funds had been recouped from District Governments.

5. Inefficiency at planning stage has resulted into defective implementation of the Program.

Recommendations

- The planning of the Program should be sound and comprehensive. Critical paths should be delineated to guide the Program activities.
- Roles of the authorities should be clearly defined to perform their responsibilities.

- Due participation of the technical representatives in the planning process should be ensured and in future, PC-1 should be prepared to ensure better coordination and supervision by the management.

4.1.1.1 Vertical Programs and Inefficiency in Resource Use

1. There are various vertical programs in Punjab financed by federal and provincial government, the NGOs and donor agencies for mother and child health care services.

2. Maternal, Newborn and Child Health (MNCH) Program aims to reduce maternal, newborn and child morbidity and mortality to achieve the MDGs. The program cost is $ 320 million and it is being jointly funded by the federal government and the Department for International Development of the United Kingdom. Provincial Program Coordinator and a Public Health Specialist at district level look after the program activities.

3. The Pakistan Initiative for Mothers and Newborn Project(PAIMAN) is a 5-year project of 50 million funded by United States Agency for International Development (USAID). PAIMAN's goal is to reduce maternal, newborn and child mortality through viable initiatives, and capacity building of existing programs and structures within health systems. The project has completed civil works in selected health facilities. It has also provided facilities i.e., MNCH related equipment and ambulances.

4. The National Program for Family Planning and Primary Health Care(FP& PHC), also known as the Lady Health Workers Program (LHWP) was launched in 1994 by the Government of Pakistan. It is continuing till now. The Program objectives contribute to the overall health sector goals of improvement in maternal, newborn & child health, provision of family planning services, and integration of other vertical health promotion programs. The Program contributes directly to MDG goals number 1, 4, 5 & 6 and indirectly to goal number 3 & 7.The National Program for FP& PHC is funded by the Government of Pakistan. International partners offer support in selected domains in the form of technical assistance, trainings or emergency relief. A Coordinator looks after the activities of this Program.

5. While the above mentioned programs are continuing, Audit noticed that there is lack of synchronization and often there is duplicity of expenditures. For example, PAIMAN has provided MNCH related equipment at all THQs and DHQ hospital in Khanewal. Now detailed plans for provision of MNCH equipment were prepared (not implemented though) under PMDGP also. The efforts to achieve health related goals remain fragmented. Ample resources are available from various sources, but funds are not used judiciously and efficiently. In the presence of all the above mentioned programs, the *raison deter* of Punjab MDGP can not be satisfactorily explained.

6. Frequent transfers of EDO (H) keep him ill-informed as in the short time which he spends in office he remains busy in handling emergency issues like spread of dengue, measles or other epidemics. Long term programs suffer and achievement of their goals is compromised. At Khanewal, during the period 2008 to 2013, 9 EDOs were changed.

Recommendation

- There is a need for functional integration of primary and secondary health care services at district level. Audit noted that there are various vertical programs and these programs have separate management and reporting arrangements but, at least EDO (H) is in the loop or informed about every vertical program. The office of DGHS can play central role for policy setting. Besides, the post of EDO (H) is very important to centralize the district health system. There is a need that EDO should stay in his office for at least 3 years. It is suggested that EDO be well versed in policies and made completely responsible for MNCH indicators with no room for interference from outside. Further, post of EDO should be spared from political interventions.

4.1.1.2 Non Utilization of Funds

1. At District Khanewal, the expenditure out of PMDGP funds has been very small i.e., Rs.31 million as compared to the allocated amount i.e., Rs300.069 million. And out of that expenditure, Rs24 million were spent on payment of bills for general medicines purchased from MSD (Medical Store Depot), Lahore. Rest of the amount was spent on trainings held at DHDC, Khanewal. The management

had no answers for non-utilization of funds. For non-implementation of all the plans, they replied that there was delay in approval of plans from higher authorities. Therefore Audit planned to visit Lahore to find answers to various queries.

2. Audit visited the office of PHSRP and this brought in view the larger picture of the Program. Audit came to know that the Program was to have three sub programs with financial portfolio of $400 million but was contained to two sub programs with actual disbursement of $250 million, as the ADB withdrew from the Program funding 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-2.

3. 66.67% of the funding was retained at provincial level and 33.33% was to be distributed among 36 District Governments for implementation of MNCH related MSDS and building their capacity for attainment of MDGs 4 and 5.

4. The funds of PMDGP being tied grant could not be spent except on the program for which the ADB had granted loan but 66.67% of provincially retained part of PMDGP funds was used for budgetary support.

5. The management had devised a conditional grant mechanism for supporting MSDS implementation. The minimum conditions for the eligibility of District Governments' to receive the base allocation included signing of Memoranda of Understanding (MoUs) to implement MNCH related MSDS and the updating of three years' rolling plans. All the districts signed MoUs in 2008. But the MoUs were not implemented and their monitoring was not done by DoH.

6. Till the termination of program, Rs2.9 billion out of the districts' share of Rs.9.6 billion (roughly 34%) had been spent. Audit came to know that the funds had not been spent solely on PMDGP approved plans. Funds transferred to district Account IV were spent by the districts on their priority areas such as payment of salaries at the time of financial crunch despite clear instructions by the DoH and Finance Department (FD) that PMDGP funds were meant for MDGs related expenditure alone. The provincial government had lost faith in the capability of District Governments to spend PMDGP funds judiciously and according to the terms and conditions already agreed upon. Therefore directions

were given verbally to all the EDOs (H) not to make any further expenditure out of PMDGP funds.

7. The FD tried to rectify the situation by opening Special Drawing Accounts (SDAs) and recouping of funds. Yet a lot of time was consumed by reconciliation and the opening of SDAs.(January, 2012-June 2012). Further delays in making expenditures were caused as the funds lapsed at the end of FY 2011-12, which required reauthorization at the beginning of each financial year.

8. Procurement capacity at district level had been weak and late releases of funds caused further delays.

4.1.1.3 Design Problem

1. The PMDGP was designed under devolution framework of strong and independent District Governments. PHSRP, DoH, and even the FD had no real control over the expenditures and districts made expenditures according to their needs and priorities, despite directions and instructions issued by the provincial departments.

2. PHSRP, the main coordinating agency, had no administrative control over District Governments' health management and could not do much other than issuing guidelines and instructions on behalf of the DoH. Further, PHSRP failed to liaise with the PMDGP coordinators at district and divisional levels.

4.1.1.4 Capacity Issues of District Governments

1. Lack of coordination within District Governments' group of offices delayed actions. For example, there was delay in releases of budget at the district level due to lack of coordination between EDO (Finance) and EDO (H).

2. Audit found that existing capacity at district level in planning and implementation is almost non-existent. Capacity building started under PMDGP. It takes long to be built and translated into improved performance. Implementation of PMDGP with a weak planning, management and procurement capacity was not expected to generate intended results.

Recommendations

- There needs to be more coordination between provincial and district governments. District governments' set up may be strong, but they lack planning, implementation and execution capabilities. Policy aspect must remain with provincial government but there should be close liaison between the two for planning.

- DCOs can play important role by being a focal point for PMDGP activities in districts to improve coordination.

4.1.1.5 Late Approval of Utilization Plans

When the program was launched, the EDOs were given a list of actions to be taken under PMDGP. Various guidelines were issued from time to time to district governments with no detailed plans. District governments made their utilization plans which were approved in December, 2011.The utilization plans were no doubt comprehensive and if they were implemented in true spirit, they could improve the implementation of MSDS. But ironically, when the utilization plans were approved, district governments were stopped to incur expenditures from PMDGP funds as explained before.

4.1.2 Monitoring and Evaluation

An effective plan with higher chances of successful achievement of objectives needs to include an effective and robust feedback mechanism, which was found lacking in this program.

4.1.2.1 Non-Monitoring by Internal Audit Wing

1. In a meeting held on 19-08-2010 regarding policy actions of PMDGP, it was decided that Internal Audit Wing of Health Department will immediately start internal audit and complete internal audit as envisaged in internal audit plan.

2. Again, according to Notification of Government of Punjab Health Department, dated 28th May, 2012, a sub committee comprising Director Budget, DGHS, Director Internal Audit, Health Department and a representative of PHSRP shall carry out special audit of the PMDGP expenditure at district level

randomly, as and when directed by DGHS or Project Director, PHSRP with approval of Secretary Health.

3. Audit came to know that the wing had not conducted internal audit specific to PMDGP. The wing conducts audit of components of PMDGP, HSRP, MNCH, National Program and other vertical programs of EDO (H) and DO (H). No special audit of PMDGP has ever been planned or conducted by the wing.

4. Audit looked at their reports and it was revealed that only four divisions (out of 9) had been covered so far and Multan Division (including District Khanewal) had not once been audited by the Internal Audit Wing of Health Department.

4.1.2.2 Late Constitution of Committee for Monitoring

1. According to Notification of Government of Punjab Health Department, dated 28th May, 2012, a committee was constituted for overseeing effective and efficient implementation of the PMDGP in accordance with the strategic framework developed by PHSRP and district utilization plans prepared by EDOs (H), approved by DGHS and endorsed by PHSRP.

2. The said committee for overseeing the progress of PMDGP was constituted very late and the program went un-monitored till then. Even after the lapse of one year of constitution of committee, not a single meeting was convened to oversee the effective implementation of the Program.

Recommendations

- The monitoring of the program be strengthened to avoid irregularities.

- In order to improve the program implementation and performance and also to support the strategic decision making, an adequate Management Information System (MIS), improving and effectively coordinating different components of Provincial Health Information System (PHIS) and District Health Information System (DHIS),be developed to strengthen the internal controls.

- Monitoring mechanism and delegated responsibilities of each function of the program be documented for fixing of responsibilities in case of failure in achievement of desired goals and objectives.

4.1.3 Achievements of the Program

1. All district governments had prepared three years' rolling plans which included action plans for achieving MSDS. District governments 'three years' rolling plans submitted in 2008 were not of good quality. But these have been reviewed and revised. As the updation of three years' rolling plans was a condition for districts for receiving PMDGP funds, therefore this updation is important in streamlining the efforts to achieve health related MDGs.

2. The constitution of Punjab Health Care Commission (PHC) is another achievement of PMDGP. The PHC is an independent regulatory authority, established under the PHC Act 2010, which was passed in the Punjab Assembly. The Commission aims to improve health outcomes and ban quackery through developing and implementing MSDS at all healthcare establishments at the primary, secondary and tertiary levels.

Key functions of the PHC as per the PHC Act 2010 include:

1. Maintaining a register of all healthcare service providers
2. Issuing and revoking licenses to provide services
3. Monitoring and regulating quality and standards

4.1.3.1 Measures Adopted to Improve Quality of Health Workers and Practices

1. Punjab Medical and Dental Council (PMDC) licenses and registers medical doctors. It is supposed to renew doctor's registration every 5 years, but in effect, has not been able to do so. GoPb cannot change PMDC's licensing system, but it can regulate private practitioners practicing within Punjab, to meet conditions such as Continuing Medical Education (CME). After the

establishment of PHC, there is hope that quality control and assurance matters will improve.

4.1.4 Introduction of MSDS to the Private Sector

1. Under SP-1 of PMDGP, stock-take of private practitioners, covering categories of services, qualifications and locations had to be published. Under SP-2, an authority was to be designated for registration of all private practitioners. And by the end of 2010, under SP-3, 90% of private health care providers had to be registered with the designated authority, regulatory framework for private healthcare providers adopted and MSDS introduced to private practitioners.

2. Private health providers in Pakistan are little regulated. PHSRP, PMU conducted a rapid survey of private practitioners in all 35 districts (36^{th} district established later) as an SP-1 condition and found that a large number of private practitioners were not qualified, and that many of the qualified doctors were from public sector who were also doing private practice. EDO (H) Khanewal told that private practice went unregulated and all private practitioners were unregistered. And no step had been taken to introduce MSDS to private practitioners. Specialists of same category were charging fees at different rates and patients were compelled to consult them because of inadequacies at public health facilities. Again the responsibility lies with PHC to regulate private sector and introduce and implement MSDS in private sector.

Recommendation

- Policy measures for registering and regulating private sector need to be developed and implemented.

4.1.5 Program Completion

1. From the office of PHSRP, Audit came to know that the Program had been completed as they were collecting data from all district governments to prepare program completion report which they were going to present before ADB. The office of DGHS could not hold progress review meetings because of measles emergency.

2. Now the World Bank Board has approved PHSRP Project in its meeting held on 31st May, 2013. This time, it is going to be a Result Based Fund (RBF). The funds of PMDGP were a tied grant and management of PHSRP said it was a bad loan as the conditions were defined by the lender. Those conditions often did not conform to the ground realities of our country. For example, they demanded 3 anesthetists at one DHQ hospital whereas it was difficult to retain even a single anesthetist at THQ or DHQ hospital. Under RBF, the lender would only demand the attainment of goals e.g., MDGs. The modalities needed to be decided by Pakistan as to how those goals could be achieved.

3. Society's increased emphasis on accountability in government and expectations for results are changing the landscape for public funding of social programs internationally. Audit studied the RBF model and came to know that this type of funding demanded more accountability and full responsibility lay with the borrower. Borrowers were granted greater flexibility in program administration in return for greater accountability for program performance. The Health Department must be aware of the implications of this loan. If health department has the will to achieve MDGs, it can take this opportunity as blessing.

Recommendations

- Beggars cannot be choosers. The PHSRP's management buy in is integral to the success of program. Finding faults with the conditions of the loans will just lead to excuses for not delivering.

- Streamlined service delivery and improved cost effectiveness and efficiency must be there.

4.2 PMDGP IN KHANEWAL DISTRICT

4.2.1 Organization and Management

1. In District Government Khanewal, 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.

2. Audit found lack of coordination between the responsible authorities. Audit interviewed the Director DHDC and found that he was unaware of his role as focal person for PMDGP.

4.2.1.1 Non Implementation of the Conditions of MoU- "Efficiency"

1. The provincial management had devised a conditional grant mechanism for supporting MSDS implementation. All the districts signed MoUs with provincial government to implement MNCH related MSDS in 2008 including Khanewal.

2. Executive District Officer (Health) Khanewal was unable to provide the MOU duly singed by the District Government and Government of Punjab to Audit. The MoU was not implemented due to inefficient monitoring of implementation of Program.

Recommendation

- Non implementation on the conditions of MOU despite the availability of resources required the fixing of responsibility against the inefficient management.

4.2.1.2 Non Maintenance of Proper Record of PMDGP- *"Efficiency"*

1. Govt. of Punjab, Health Department, PMU, PHSRP issued various guidelines for monitoring of stores supplied under PMDGP. FD had also issued instructions to DDOs to maintain separate cash books and other accounting record for conditional grants received under PMDGP. It was instructed that stock entries of stores /equipment purchased under PMDGP should simultaneously be made in the separate stock register being maintained for PMDGP and main/

Master Stock Register. Relevant page numbers of stock registers of sub-offices where stock entry of the under reference stores has been made should be added in the Master Stock Register of office of EDO (H) to establish linkage. The word "Under PMDGP" should be embossed / printed on the stores / equipment supplied under PMDGP funds.

2. Executive District Officer (Health) Khanewal did not follow the instructions in letter & spirit. No separate stock registers were maintained, No proof was available in record that the word PMDGP was embossed / printed on the stores and equipment supplied under PMDGP Funds.

4.2.1.3 Time Over-Run of PMDGP Program - *"Efficiency"*

There is delay in implementation of program due to lack of sense of urgency, inefficiency and negligence on the part of the management and planning department of the program. The delay in releases of funds and absence of proper mechanism of purchase process caused the delay in procurements. No direction and monitoring existed from 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 end of May, 2013 only purchase of medicines and training of staff was carried out under SP-1. Executives replied that the funds could not be utilized due to delay in releases of funds from the higher authorities. (**Annex-I)**

Recommendation:

- Responsible authorities should be taken to the task for non-implementation of program within given time frame work.

4.2.2 Financial Management

Strong financial management is necessary for successful completion of a project or program. Audit found various instances of weak financial controls and irregularities:

1. EDO Health Khanewal purchased medicines for Rs1.503 million for PMDGP. The payment was made to the firms without deduction of income tax of Rs52,617. Neither the firms submitted income tax exemption certificates, nor did

EDO Health deduct income tax at source. The payment to firms without deduction of income tax of Rs52,617 was loss to government.(**Annex A)**

2. EDO Health Khanewal purchased medicines for Rs668,458 from PMDGP funds. The demand was collected from each district by the Health Department and medicines were purchased. The EDO Health Khanewal demanded the less quantity/ nil but medicines of excess quantity were accepted without requirement. The acceptance of medicines without demand was irregular**.(Annex B)**

3. EDO Health Khanewal purchased medicines for Rs4.066 million from the PMDGP funds. The medicines were purchased by the Government Medical Store Depot. The bills were forwarded to EDO Health Khanewal for payment. It was mentioned in the inspection reports as issued by the Government Medical Store Depot that concerned authorities would deduct the penalty charges of short supply / colour packing at the time of payment. Payment of Rs4.066 million was made without deducting the penalty charges amounting to Rs79,944 from suppliers in violation of rate contract clause.(**Annex C)**

4. EDO Health Khanewal made payments of Rs4.419 million without deducting the liquidity damages @ 2% amounting to Rs142,663 from suppliers who made late supplies of stores**.(Annex D)**

5. In another case, EDO Health Khanewal purchased the liquid form of Syrup instead of Dry Suspension. Scrutiny of comparative statement of the rate quoted by the contractor revealed that the contractor quoted the rate of Dry Suspension and the same was approved by the competent authority and the rate of liquid form of syrup was less than the dry suspension. Purchase of liquid suspension resulted in excess payment to the contractor amounting to Rs1,443,000. (**Annex E)**

6. EDO Health Khanewal collected medicines from MSD valuing Rs24.265 million for the year 2010-2012 and paid out of PMDGP funds whereas medicines valuing Rs21.503 million were not included in the work plan or list of medicines approved for the Program**.(Annex F)**

7. EDO Health Khanewal provided the expenditure statement which reflected that the total released amount under PMDGP was Rs90.004 Million and

Expenditure was of Rs31.979 million. Audit collected the detail of Expenditure from the office of PHSRP, which reflected that the total released amount was Rs365.417 million and expenditure was of Rs97.087 million. This resulted into difference of released amount of Rs275.413 million and that of expenditure of Rs65.108 million. (**Annex G)** EDO office was unable to explain the difference of released amount. When Audit looked into the matter it was revealed that district government had spent the amount on payment of salaries.

8. EDO Health Khanewal drew Rs 2,606,850 out of irrelevant cost center KI-6011 instead of relevant cost center for PMDGP KW-5058. The expenditure was incurred on payment of medicines purchased through MSD Lahore. Booking of PMDGP expenditure against irrelevant cost center was violation of government instructions**. (Annex H**)

Recommendations

1. The procedures relating to strengthening the internal controls & financial management be implemented in letter and spirit vis-à-vis observance of Government Rules, ancillary instructions while incurring the expenditure. Recurrence of misappropriation, irregularities, pilferage/wastage of funds needs to be avoided besides recovery of misappropriated amount along with appropriate action against the defaulters.
2. Maintenance of separate books of accounts including cash book be ensured by DDOs.
3. A separate section be established for the proper execution and implementation of the program besides fixing of responsibility against persons at fault for delaying in implementation of program which resulted in increase in cost of items planned to be purchased, due to inflation.

4.2.2.1 Cost Overrun- ***"Economy"***

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 under SP-1, due to inflation, up to approximately Rs 6.054 million. **(Annex-I)**

Recommendations:

- Loss caused due to non-utilization of funds required the fixing of responsibility.
- Efforts should be made to utilize the available resources in efficient manner.

4.2.2.2 Training and Capacity-building- *"Economy"*

1. Under PMDGP, the MNCH related health care providers would be trained for implementation of MSDS, Standard Operating Procedures (SOPs), Standard Medical Protocols (SMPs), and the Referral Protocols at the district level. The trainees would include Gynecologists, Pediatricians, LHVs, WMOs, MOs. etc. The training would be held at DHDC. The cost of this training would be met out of PMDGP funds. Each district will allocate 10% of base allocation for capacity building.

2. Audit visited DHDC and met its Director. The Director said that he has not been informed about his role as focal person for PMDGP implementation in Khanewal. Further he said that his predecessor has not handed over any record related to trainings held at DHDC. Scrutiny of vouched accounts, produced later on, revealed that lavish expenditure was made out of PMDGP Funds. Daily allowance was paid to the officers and officials who covered distance of less than 16 kilometers. (**Annex-K**) There were complaints noted by Audit during the interview of doctors and staff that the amounts were not fully disbursed to the trainees. One batch was provided training for two days at THQ Mianchannu but the signatures were obtained for whole week after paying Rs2000 per head.

3. EDO (Health) Khanewal made excess payment of Rs 383,100 on account of daily allowance for the participants of training at DHDC Khanewal. The trainees were serving within the district and after getting training all were returning to their residences. Night stay of the trainees was not involved and payment of daily allowance at full rate was against the TA rules. (**Annex-L)**

Recommendations

- Strengthening of pre-audit system at the departmental level and District Account Offices to avoid the reoccurrence of irregularities and irregular drawls from government account.
- Strict action be taken against the defaulters to avoid the recurrence of mal-administration.

4.2.3 Implementation Status of MSDS in Hospitals, RHCs and BHUs

1. According to PMDGP, Minimum Service Delivery Standards (MSDS) were to be implemented in health sector. All the Basic Health Units (BHUs), Rural Health Centres (RHCs) and MNCH related departments of the THQs and DHQs hospitals had to be fully staffed and equipped as per MSDS. Numerically, based on WHO's threshold for health workforce, Pakistan is among countries having critical shortage of human resource for health. The overall quantitative insufficiency is aggravated by inefficient utilization of existing number of health workers.

2. The staff position of DHQ and THQs hospitals is far below the MSDS:

Vacancies Position of DHQ Hospital, Khanewal

Post	Standard as per MSDS	Filled
Gynecologist	3	3
Pediatrician	3	0
Anesthetist	3	1
Medical Officers/APMO/APWMO /WMO/SMO/SWMO	111	16
Lady Health Visitors	11	1
Nurses	75	15

Vacancies Position of Tehsil Headquarters Hospitals

Post	Standard as per MSDS	THQ Mianchannu	THQ Kabirwala	THQ Jahanian
Gynecologist	2	1	2	1
Pediatrician	2	1	0	0
Anesthetists	3	1	0	0

Medical Officers/APMO/APWMO /WMO/SMO/SWMO	29	10	14	3
Lady Health Visitors	8	1	1	1
Nurses	24	11	12	7

3. Audit visited THQ, Kabirwala to see the implementation of MSDS. The MS, nurses and gynecologist, and WMO said that the situation in hospital regarding staff and equipment was not satisfactory. There was no handling of gynae cases as the posts of anesthetists were lying vacant. Audit found that the staff was not familiar with MSDS. There was not a single pediatrician to cater for the needs of children. Not a single doctor was available after 2 p.m.

4. Similarly, situation was not good in BHUs and RHCs as regards the equipment and staff. Audit conducted the survey about the effectiveness of the trainings that the staff of all health facilities had received about MSDS. It was revealed that 90% of the respondents had no idea about MSDS and their implementation. 63% respondents were not familiar with SOPs. And 60% respondents did not remember what SPMs were. The respondents said that they had received training in 2009. As there was no implementation of the standards and protocols, they had simply forgotten these concepts.

5. No equipment had been purchased in district Khanewal under PMDGP. PAIMAN had provided various equipment to DHQ and THQ hospitals. Among the survey respondents, 37% had no idea about staff and equipment position, 23 % said it was not satisfactory. At DHQ hospital, 17 % said that staff and equipment position was satisfied. At THQ Mianchannu, 17% respondents were not satisfied with staff position, but were satisfied with equipment position.

Recommendations

- After trainings, practical steps should be taken to implement the concepts that have been taught.
- Making efforts to create and fill existing vacancies on war footing basis.
- Allowing over-time work with proper remuneration packages and additional allowances.

- Relaxing age ceiling for entry to the government services (applicable to contractual staff). Many women who leave workforce during child bearing and caring periods, and by the time they are free from family obligations, have passed the age ceiling. This measure will significantly increase number of women medical doctors, LHVs and nurses eligible for public health facilities.

- Better facilities and remuneration for posting at far off places along with protection and security

- Sending specialists to districts on rotation

Office of DGHS had prepared a concept paper to meet human resource requirements for achieving MSDS. Various options included:

a) Identification of secondary hospitals with HR deficiencies and practical attachment of PG students under supervision of faculty of different medical colleges.

b) Re-organizing existing workers' work.

c) Census of female workers in rural areas belonging to different MNCH related cadres, who are not active professionally due to social constraints, and offering them facilitation in establishing home-based clinics.

d) Enhancement of public private partnership.

e) Purchasing services from private sector through contractual agreements.

4.2.3.1 Up gradation of Nursing Schools- *"Effectiveness"*

1. Nurses play pivotal role in improving MNCH service delivery. One of the area to be improved under PMDGP was to upgrade Nursing and Paramedical schools. There is one general Nursing School in Khanewal. In the period 2008 to 2012, there had been no improvement in the School. In 2009, the Program Director, Health Sector Reforms Program, Punjab approved Rs.7.996 million for Lady Health Visitors Class at Nursing School Khanewal out of PMDGP funds. But DG, Nursing declined to start classes. EDO (H) was asked to approach

Secretary Health for starting classes. The matter was not pursued any further by the EDO (H) and Principal Nursing School and the funds remained unspent.

2. The Nursing School lacked even the basic facilities. There was no library, no multimedia, and no models to display. The furniture was in bad shape. Even there were no white boards. Further there was no post for librarian. There was no computer instructor and English language teacher. No generator facility was available.

3. Under SP-2, 10 % of total funds were allocated for upgradation of Nursing School, which amounted to 19.700 million. But no expenditure was incurred on upgradation.

4. EDO(H) and DG Nursing completed surveys regarding missing facilities and equipment in the school and proposals were reviewed by PHSRP and were included in District Governments' plans to be financed by the conditional grants but no practical step had been taken to upgrade the school.

Recommendations:

- Non achievement of desired results due to inefficiency required fixing of responsibility.
- Missing facilities be provided immediately to save cost overrun.

4.2.3.2 Strengthening of EmONC Services -*"Effectiveness"*

1. In the Utilization Plan of PMDGP of District Khanewal, it was planned that Basic and Comprehensive Emergency Obstetric and Newborn Care (EmONC) services would be provided at facility levels including round the clock functioning of selected strategically located BHUs and RHCs.

2. Audit visited all the THQs hospitals and noticed that the dream of providing EmONC Services round the clock had been unrealized. The major reason was the shortage of staff and equipment. Audit noticed that caesarian cases were only being handled at DHQ hospital. At THQ hospitals, due to unavailability of anesthetists the complicated cases were denied right in the beginning. Even at DHQ hospital, no neo natal ICU facility was available. If the baby were premature or having some complication, they send the baby to Nishtar

hospital. Again the blood banking facility was not satisfactory, blood was arranged by relatives of the patients. If blood was not arranged in case of high risk patients, they were referred to Nishtar hospital. The management has miserably failed to provide EmONC Services.

3. Another hurdle in providing EmONC services was load shedding. Audit interviewed various patients and came to know that there was no electricity for up to 16 hours. Generators were available but they were being used for limited areas and for limited time. Various equipment like GM machines, incubators, autoclave etc., could not be operated without electricity. Audit noticed that at THQ Mianchannu, various high tech machines were lying unutilized and the MS said that there was no expertise among his staff to install and handle the equipment:

Recommendations

- Hospitals be declared load shedding free to ease the public at health facilities.
- The equipment be made functional at the place for which it was purchased without further loss of time.

- It is necessary to make 24/7 basic MNCH facilities available at all BHUs and there must be an ambulance service, having a WMO on call.

- The advanced laboratory and diagnostic facilities should be made available at district level.

4.2.3.3 Strengthening of DHIS under PMDGP-*"Effectiveness"*

1. In the Utilization Plan of PMDGP of District Khanewal, it was planned that District Health Information System (DHIS) at district level would be strengthened and made fully functional.

2. At Khanewal District, no proper information system existed. Though data was collected and entered in computer system, the post of statistician for analyzing the data was lying vacant. Post of computer operator was also vacant.

Recommendations

- The post of statistical officer is sanctioned post at EDO office so it should be filled immediately. So that the analysis of data gets started. The post of computer operator should also be filled.
- DHIS data must be used for evidence based planning and disease surveillance.
- There should be a review of MDGs targets achievement at district level which will be based on data produced by DHIS so that timely measures are taken to address the identified constraints.
- Data availability and quality be ensured.

4.2.3.4 Reduction of Vacancies of MNCH related Staff under PMDGP-*"Effectiveness"*

1. In the Utilization Plan of PMDGP of District Khanewal, it was planned that vacancies of crucially important MNCH related medical staff including Nurses, LHVs, WMOs, gynecologists and anesthetists etc., would be reduced at least by half. An aggressive campaign for reduction of vacancies would be conducted by the district.

2. At all THQ hospitals, many sanctioned posts were lying vacant. At THQ Kabirwala, posts of pediatricians and anesthetists were lying vacant and only one

gynecologist was available. Situation was similar at THQ Jahanian except that an anesthetist from THQ Mianchannu visited the hospital for two days a week. At THQ Mianchannu, only one male gynecologist was available. Shortage of staff had resulted in poor MNCH service delivery.

3. At Jahanian, the gynecologist (who hailed from Multan to serve here) said that female doctors were reluctant to serve as there were no facilities. Further, there was no security provided to doctors. If a patient died due to whatever reason, the relatives considered the doctors responsible.(two days earlier, a heart patient died in hospital premises, the relatives of the patient created mess in the hospital and doctors were threatened).

5. At Jahanian and Kabirwala, Audit interviewed WMOs and found that they were heavily burdened as they had to deal with medico-legal as well as routine cases.

Recommendations

- In order to attract and retain female staff such as WMO, LHV, CMW, in addition to better monetary compensation, more security has to be provided to facilitate better working conditions. For instance, better accommodation may be provided with adequate security.
- A policy may be promoted to appoint a husband and wife team at public health facilities.
- The burden of medico-legal cases can be shifted from WMOs by creating a forensic department at THQ and DHQ level, this will ease the job description of WMOs and will attract more candidates.
- Transportation facilities should be provided to ease female staff

4.2.3.5 Strengthening of Referral System, Ambulance and Blood Transfusion Services under PMDGP-*"Effectiveness"*

1. In the Utilization Plan of PMDGP of District Khanewal, it was planned that:

- Referral linkages between the community outreach workers with Primary and Secondary health care facilities would be strengthened.

- Provision of Emergency Ambulance Services for maternal emergencies at selected BHUs, and all RHCs, THQs and DHQs would be ensured. A district ambulance service would also be made functional with a call center.

- Blood Transfusion Services would be strengthened at THQ/DHQ level to support comprehensive EmONC services.

2. Audit visited DHQ, Khanewal and all the three THQ hospitals. At DHQ Hospital, the MS said that the referral system existed and patients in emergency were referred to Nishtar Hospital, Multan.

3. At THQ hospital, Kabirwala no referral system existed. The MS said that due to non-availability of ambulances, referral system was not in place. Patients were simply referred to private clinics in emergency. Further, Blood Transfusion Service was not available.

4. At THQ hospital, Jahanian, the situation was very bleak. The hospital was in acute shortage of medicines and equipment. In the morning hours, ultrasound, blood bank and laboratory services were available but after 2 p.m., there was no coverage of these facilities. In the labor room, there were no heaters, and no trolleys for newborns. Besides, as there was no pediatrician, newborns having complications were not given any emergency care. Emergency had been established since 2007, but no separate staff had been appointed to deal with emergencies. Blood transfusion services were non-existent at all the THQs hospitals.

Recommendations

- Proper utilization of funds be ensured for the establishment of blood transfusion centers at all hospitals.

- Provisions of new ambulances for strengthening the referral system be made.

4.2.4 Environment

1. The Hospital Waste Management Rules, 2005, made by Ministry of Environment, Government of Pakistan, have been included in the SOPs for Primary and Secondary Health Care Facilities devised by PDSSP. According to the Rules, every hospital shall be responsible for the proper management of the waste generated by it till its final disposal. The MS shall constitute a waste management team whose members shall be informed in writing about their duties and responsibilities. The rules clearly define the procedures for waste collection, segregation, storage, transportation, and disposal. SOPs describe how waste is classified and segregated into risk and non-risk waste and placed into color coded bags or specific boxes.

2. Audit visited the THQs and found that the cleanliness situation was pathetic. There were piles of garbage lying everywhere particularly at DHQ and THQ hospitals Kabirwala. The MSs said that they have constituted the waste management teams. Audit visited various wards and operation theatres and found that no segregation of waste was being done and ordinary waste bins were being used. Colored waste bins were found only at DHQ hospital. MS Mianchannu said that funds were not available for purchase of colored bins. Shortage of sanitary staff had also resulted in poor cleanliness conditions.

Recommendations

- The Hospital Waste Management Rules, 2005, be implemented in letter and spirit.
- The MS should be held responsible for constituting the waste management team and for assigning the duties to the team members in writing.
- Awareness campaign be launched to familiarize the hospital staff with waste management rules.
- Training of sanitary staff be arranged for segregation and handling of waste.

4.2.5 Ethics

Pakistan Medical and Dental Council (PMDC) has developed a Code of Ethics of practice for Medical and Dental practitioners. Most of the points of this code can serve as guiding ethical principles for and towards the achievement of implementation of MSDS. According to this code, a physician shall always maintain highest standards of professional conduct and shall actively participate in continuous medical education and as such a physician shall:-

a. not permit motives of profit to influence the free and independent exercise of professional judgment on behalf of patients.
b. in all type of medical practice, be dedicated to providing competent medical services with full technical and moral independence, with compassion and respect for human dignity.
c. deal honestly with patients and colleagues and strive to expose those physicians deficient in character or competence or who engage in fraud or deception.
d. respect the rights of patients, colleagues and of other health professionals and shall safeguard patient confidences.
e. always bear in mind the obligation of preserving human life.
f. summon another physician who has the necessary ability whenever an examination or treatment is beyond the former physician's capacity.
g. preserve absolute confidentiality on all he knows about his patient even after the patient has died; and
h. give emergency care as a humanitarian duty.

4.2.6 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.

4.2.7 Overall Assessment

For evaluation of the objectives of the program, the overall assessment is necessary for improvement and removal of deficiencies.

i) Relevance

The PMDGP is highly relevant as the Government of Punjab has placed high priority on the attainment of MDGs and developed health sector reform framework to accelerate the attainment of two health related MDGs. However, the presence of various vertical programs has resulted in inefficient use of resources. With the help of focused approach and efforts, the program could have been a tremendous success in achieving the MDGs.

ii) Efficacy

PMDGP remained less efficacious as MNCH related services were found to be inadequate at public health facilities in Khanewal. Out of three sub-programs expenditures were incurred on SP-1 alone whereas the other two programs could not be materialized. SP-1 was required to be completed till the end of 2008 but same was completed in 2011. MSDS have not been successfully implemented due to acute shortage of staff.

Achievements of the targets in Punjab can be seen in the table given below:

Health indicators	MICS 2007-08	MICS 2011-12	Targets 2015
Infant Mortality Rate (per 1000 births)	77	82	40
Under five Mortality Rate (per 1000 births)	111	104	47
Maternal Mortality Rate (per 100000 births)	300	-	140
Percentage of birth attended by the Skilled Birth Attendants	43	48.7	100
Proportion of fully Vaccinated Children (12-23) months	40	67.8	>90
Contraceptive Prevalence Rate	32	37.1	55
Total Fertility Rate	4.3	3.58	2.1
Prevalence of underweight children under five years of age	34	33.5	<20

The United Nations Development Program (UNDP) had published Punjab Millennium Development Goals Report, 2011 to review the achievements of MDGs by Pakistan. About the status of progress against Goal 4 the Report says:

'Progress is mixed. Targets in immunization and diarrhea control could be achieved. Targets in child mortality rates and coverage of Lady Health Workers will not be met."

Discussing the Status of Progress against Goal 5, it says **"Target is unlikely to be met."**

It is regrettable that health department failed to make interventions at right time even when the failure of the department was clearly anticipated by UNDP. Instead of showing improvement, IMR has increased from 77deaths per 1000 live birth in 2008 to 82 deaths per 1000 live birth in 2011. The data regarding MMR is not available to reflect the situation regarding MDG 4.

iii) Efficiency

The Goals of the program could not be achieved efficiently because of non-utilization of budget. Delay in utilization of budget resulted in time and cost overruns. In absence of planning and monitoring from the program director, coordinators and executers the efficiency of the program remained low.

iv) Economy

Absence of proper mechanism of purchase process caused delay in procurements. Penalty charges were not deducted by the authorities before making payments to the contractors. There were no efforts to recover the amount despite the fact that recovery was pointed out by Audit during regular audit. Excess payments were also noted by Audit on account of purchase of medicines by EDO (Health) Khanewal. Director DHDC made the excess payments to the trainees who attended the trainings at DHDC. Overall program was not economical in relation to the inputs and outcomes achieved.

v) Effectiveness

The effectiveness of the program was low due to expenditures beyond the utilization plan, non-appointment of skilled personnel, lack of proper training, and ineffective management skills of the authorities.

vi) Compliance with Rules

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

vii) Performance Rating of the Program

Unsatisfactory

viii) Risk Rating of the Program

High

5. CONCLUSION

According to business dictionary, there are seven stages (also called project life cycle) through which practically every major project/program goes through: (1) **Identification**: stage where one project-idea out of several alternatives is chosen and defined. (2) **Preparation**: defined idea is carefully developed to the appraisal stage. (3) **Appraisal**: every aspect of the project idea is subjected to systematic and comprehensive evaluation, and a project plan is prepared. (4) **Presentation:** detailed plan is submitted for approval and financing to the appropriate entities. (5) **Implementation**: with necessary approvals and financing in place, the project plan is implemented. (6) **Monitoring**: at every stage the progress of the project is assessed against the plan. (7) **Evaluation**: upon completion the project is reassessed in terms of its efficiency and performance. If we measure the performance of PMDGP against the above mentioned stages, we can see that this Program did not go through first four phases. As the management of PHSRP told that ADB had shown interest to provide funding in health sector. DoH conceived this program to fulfill the requirements of loan. The Program was implemented in haste without any planning which resulted in non utilization of funds. There was no proper monitoring on behalf of DoH therefore it could not make timely interventions to save the program from falling a prey to mismanagement. DGHS did not even conduct the final progress review to evaluate the Program in terms of economy, efficiency and effectiveness. The program was bound to fail and it failed as only SP-I was completed whose targets were not achieved fully. It can be said that PMDGP was an experiment by health department. Though it was a failed experiment but the department has learnt a lot of lessons from it. It has generated a thought process among the health department management. The lessons learnt are hopefully going to improve the results of upcoming programs of DoH.

5.1 LESSONS IDENTIFIED

i. Clear understanding of the issues is extremely important for proper planning.

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 Executive District Officer (Health) of District Government Khanewal and Program Director of PHSRP, Lahore, for the assistance and cooperation extended to the auditors during this assignment.

Annexs

ANNEX-A

LOSS TO GOVERNMENT DUE TO NON DEDUCTION OF INCOME TAX RS 52,617

Every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person—

(a) for the sale of goods;

(b) for the rendering of

(c) on the execution of a contract, other than a contract for the 5[sale] of goods or the rendering of services, shall, at the time of making the payment, deduct tax from the gross amount payable at the rate 3.5%.

EDO Health Khanewal purchased medicines for Rs 1.503 million from below mentioned firms for PMDGP. The payment was made to the firms without deduction of income tax of Rs 52,617. The firms neither submitted income tax exemption certificates nor EDO Health deducted income tax at source.

Item No.	Firm	Store	Bill Amount
1-c	M/s. Abbot Laboratories (Pakistan) Ltd.	Isoflurance Liquid Inhalation, Bott 100ml.	217,360
4-c	M/s. Abbot Laboratories (Pakistan) Ltd.	Inj. Bupivacaine HCl 0.75% in Dextrose 8.25%. Ampoule / Val of 2ml, Packed in Carton with leaflet.	17,328
16-c (iii)	M/s. Abbot Laboratories (Pakistan) Ltd.	Inj. Vancomycin HCl 500mg. Vial of 10ml. Individually packed in carton with leaflet.	141,680
5-a	M/s. B. Braun	Inj. Propofol 200mg. Amp of 20ml, Glass Amp, Packed in carton with leaflet.	120,840
3-c	M/s. B. Braun	Inj. Propofol 200mg. Amp of 20ml, Glass Amp, Packed in carton with leaflet.	80,560

14-c (ii)	M/s. Bosch Pharmaceuticals (Pvt.) Ltd.	Inj. Piperacillin + Tazobactam 4.5g. Vial	380,000
54-b	M/s. Flow Pharma (Pvt)	Vaginal Pessery Clotrimazole 500mg. Pack of 1's	42,532
72-c	M/s. Helix Pharma (Pvt) Ltd.	Tab. Atorvastation 40mg, Blister Pack, Pack of 20.	24,304
15-c (ii)	M/s. Hoffman Human	Inj. Vancomycin HCl 1gm. Vial of 20ml. Individually packed in carton with leaflet.	218,880
16-c (ii)	M/s. Hoffman Human	Inj. Vancomycin HCl 500mg. Vial of 10ml. Individually packed in carton with leaflet.	141,680
34-c	M/s. Hoffman Human	Inj. Isosorbide dinitrate 0.1% Ampoule of 10 ml	16,416
36-c	M/s. Hoffman Human	Inj. Dobutamine 250mg. Packed in carton with leaflet.	90,355
51-a	M/s. Hoffman Human Health Pakistan Ltd.	Inj. Dopamine 40mg/ml. Ampoule / vial of 5ml. Packed in carton with leaflet.	11,400
Total			**1,503,335**
Amount of income tax			**52,617**

The payment to firms without deduction of income tax was due to weak internal controls and poor financial management.

This act of management caused loss to government.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that income tax was collected at the time of payment from all the firms who did not submit income tax exemption certificates. While the payments to the firms, who had submitted income tax exemption, certificate were made without deduction of income tax.

Audit recommends recovery of income tax, besides taking disciplinary action against the person at fault.

Annex B

PURCHASE OF MEDICINES OVER AND ABOVE THE DEMAND – RS.668,458

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

The Executive District Health Officer Khanewal purchased medicines for Rs 668,458 from the PMDGP (Punjab Millennium Development Goal Program) as detail below. The demand was collected form each district by the Health Department and medicines were purchased. The EDO Health Khanewal demanded the less quantity/ nil but medicines of excess quantity were accepted without requirement. The acceptance of medicines without demand was irregular. The funds were utilized harshly without demand in violation of above mentioned rule.

Item No.	Firm	Store	Bill Amount	Demand Sr No	Demand	Supplied	Difference	Rate	Excess
4-c	M/s. Abbot Laboratories (Pakistan) Ltd.	Inj. Bupivacaine HCl 0.75%	17,328	33	250	760	510	22.8	11,628
16-c (iii)	M/s. Abbot Laboratories (Pakistan) Ltd.	Inj. Vancomycin HCl 500mg	141,680	-	-	506	506	280	141,680
5-a	M/s. B. Braun	Inj. Propofol 200mg	120,840	31	250	456	206	265	54,590
3-c	M/s. B. Braun	Inj. Propofol 200mg	80,560	-	-	304	304	265	80,560
14-c (ii)	M/s. Bosch Pharmaceuticals (Pvt.) Ltd.	Inj. Piperacillin	380,000	-	-	760	760	500	380,000
Total									**668,458**

The purchase of medicines in excess than requirement was due to poor financial management.

This act of management caused misuse of funds.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that records of demand and received stock will be verified.

Audit recommends that matter should be investigated, besides taking disciplinary action against the person at fault.

Annex C

LOSS TO GOVERNMENT DUE TO NON DEDUCTION PENALTY CHARGES – RS 79,944

According to rate contract Sr. No 14 the shelf life must be up to 85% for the locally manufactured drugs and 75% for the imported drugs. The lower limit of the shelf life must be up to 80% and 70% with imposition of 1% penalty charges of actual shortfall in shelf life below prescribed limit. Further, the locally manufactured and locally imported drugs and medicines would be strictly in accordance with colour and packing to be prescribed by the government.

The Executive District Health Officer Khanewal purchased medicines for Rs 4.066 million from the PMDGP (Punjab Millennium Development Goal Program) as detail below. The medicines were purchased by the Government Medical Store Depot. The bills were forwarded to EDO Health Khanewal for payment. It was mentioned in the inspection reports as issued by the government medical store depot that concerned authorities will deduct the penalty charges of short supply/ colour packing at the time of payment. The EDO Health Khanewal made payment to the firms without deduction of penalty charges of Rs 79,944 in violation of rate contract clause as mentioned above.

Sr.No	Name of firm	Name of medicines	Total Value	Amount
68-c (ii)	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Amoxycillin 250mg vial	41,013	2461
80-c	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Flucoxacillin 500mg	334,180	6684
94-c	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Amoxycillin	729,180	10800
92-c	M/s. Mediceena Pharama (Pvt.) Ltd.	Tab. Baclofen 10mg.	275,937	5519
35-c	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Piroxicam 20mg/ml.	144,314	2357
85-c	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Ketoprofen 100mg	288,629	5008
14-b	M/s. Mega Pharmaceutical Ltd.	Tab. Diclofenac Sodium 50mg	103,296	2066
67-c	M/s. Mega Pharmaceutical Ltd.	Tab. Simvastatin 20mg	7,899	158
81-b	Al-Kemy Pharma	Tab Empoir	315,449	6309
100-c	Al-Kemy Pharma	Syp Aluminuim Hydroxide	45,424	1101
96-c	Caylex Pharma	Tab Doxazocin	349,387	6988

1	Caylex Pharma	Tab Enalaril 10 mg	36,457	729
73-c	Caylex Pharma	Tab Enalpril Malaeate 5mg	4,618	92
1	Caylex Pharma	Tab Piroxicam 10 mg	53,167	1063
1	Caylex Pharma	Tab Glimepireide	133,678	802
1	Caylex Pharma	Tab Doxazocin Mesylat 2 mg	174,690	3494
1	Caylex Pharma	Tab Mecobalamine 500 mg	179249	3585
1	Caylex Pharma	Tab Piroxicam 10 mg	79,751	1595
1	Caylex Pharma	Tab Enaplpril 5 mg	57,724	1154
86-c	Mediceena Pharma	Inj Terbutaline 5mg	47,392	948
82-c	Mediceena Pharma	Tab Ketoprofen 200 mg	449,646	8993
B	Vabsons Laboratories	Syp Ammonuim Chlordie	93,165	279
108-c	Nawabsons Laboritories	Syp Ammonuim Chlordie	53,165	699
51-b	Olive Pharma	Syp Domperidone	68,241	7061
Total			**4,065,651**	**79944**

The payment to suppliers without deduction of penalty charges was due to weak internal control, and poor financial management.

This act of management caused loss to government.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that records of demand and received stock at medicines store of EDO Health Kwl and Government medical store depot Lahore will be verified.

Audit recommends recovery besides taking disciplinary action against the person at fault.

Annex D

LOSS TO GOVERNMENT DUE TO NON DEDUCTION OF LIQUIDITY DAMAGES – RS 142,663

According to Para 50(i) of the Purchase Manual, liquidity damages should be levied at the uniform rate of 2% of the value of the contract per month or a part thereof for the stores supplied late.

The Executive District Health Officer Khanewal purchased medicines for Rs 4.419 million from the PMDGP (Punjab Millennium Development Goal Program) as detail below. The medicines were purchased by the Government Medical Store Depot. The bills were forwarded to EDO Health Khanewal for payment. It was mentioned in the inspection reports as issued by the government medical store depot that concerned authorities will deduct the liquidity damages at the time of payment in case of late supplies. The EDO Health Khanewal made payment to the firms without deduction of liquidity damages of Rs 142,663from suppliers in violation of above rule.

Sr.No	Name of firm	Name of medicines	Total Amount	Due date	Supply Date	Amount of LD
5-a	M/s. B. Braun	Inj. Propofol 200mg	120,840	8.2.10	8.3.10	2,417
61-c	M/s. Becton Dickinson	Disposable Syringe 5cc	2,183,458	14.3.10	30.4.10	87,338
9-c	M/s. Elite Pharma (Pvt.) Ltd.	Inj. Nalbuphine HCl 10mg	51,646	0	0	1,033
16-c (ii)	M/s. Hoffman Human	Inj. Vancomycin HCl 500mg	141,680	14.3.10	10.4.10	2,834
15-c (ii)	M/s. Hoffman Human	Inj. Vancomycin HCl 1gm	218,880	14.3.10	10.4.10	4,378
88-c	M/s. Mediceena Pharama (Pvt.) Ltd.	Tab. Tinidazole 500mg	243,052	0	0	4,861
29-b	M/s. Munawar Pharma (Pvt) Ltd,	Syp. Paracetamol 250mg	136,719	8.2.10	18.2.10	5,469

77-b	M/s. Munawar Pharma (Pvt) Ltd,	Cap. / Tab. Doxycycilline 100mg	118,487	8.2.10	12.3.10	4,739
31-c	M/s. Trigon Pharmaceuticals(Pvt.) Ltd.	Infusion Ciprofioxacin 200mgset(prequal ified firm).	577,258.00	13.3.10	13.4.10	11,545
90-c	M/s. Zafa Pharma	Tab. Amoxycillin	51,646	14.3.10	7.4.10	1,033
81-b	Al-Kemy Pharma	Tab Empoir	315,449	8.2.10	6.3.10	6,309
32-b	Al-Kemy Pharma	Syp Aluminuim Hydroxide		0	0	2,005
1	Hamaz Pharma	Tab Mefenamic Acid 500mg	79,298	14.31	29.3.10	1,586
74-c	Hansel Pharma	Tab Fexofenadine	6,562	14.3.10	27.4.10	262
	Hoffmann Human Health	Inj Myungmoon Inopain	4,650	14.3.10	9.4.10	93
112-b	Mass Pharma	Tab Metoprolol	1,848	8.2.10	29.3.10	74
70-b	Mass Pharma	Cap Cephrdine 250 mg	75,345	8.2.10	29.3.10	3,014
	NOA HEMIS	Vaginal cream	68,051	14.3.10	29.3.10	2,722
79-a	Surgical Fiber	Surgical Gauze	23,790	8.2.10	7.4.10	952
Total			**4,418,659**			**142,664**

The payment to suppliers without deduction of liquidity damages was due to poor financial management.

This act of management caused loss to government.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that records of demand and received stock at medicines store of EDO Health and Government medical store depot Lahore will be verified.

Audit recommends that recovery of liquidity damages be made, besides taking disciplinary action against the person at fault.

Annex E

EXCESS DRAWL OF RS 1,443,000 DUE TO PAYMENT OF EXCESS RATE RECOVERY THEREOF

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.

Executive District Officer (Health) awarded supply order to M/S Munawar Pharma for purchase of Syp. Zinc Sulphate Monohydrate 20 mg (Eq. to 7.28 mg 5 ml elemental Zinc) with spoon to be used for National Program for FP & PHC from PMDGP Funds for the financial year 2011-2012 costing Rs 4,329,000 at the rate of Rs 39 each as per approved rate contract of medicines for the year 2011-2012 vide letter No.11449/EDO (H) dated 30/4/2012.

Scrutiny of comparative statement of the rate quoted by the contractor revealed that the contractor quoted the rate of Dry Susp. Zinc Sulphate Monohydrate 20 mg (Eq. to 7.28 mg 5 ml elemental Zinc) at the rate of Rs 39 per bottle and same was approved by the competent authority being the lowest. Whereas the EDO (H) purchase the liquid form of Syrup instead of Dry suspension despite the fact that the rate of liquid form of syrup was less than the dry suspension. Which resulted into the excess payment to the contractor amounting to Rs 1,443,000 by calculating difference of rate on the basis of difference of rate of liquid and dry suspension in market at the time of audit as detailed below:-

Particular of Syrup rate quoted by the contractor	Rate of Dry Suspension	Rate of Liquid	Difference	Quantity	Amount
Dry Susp. Zinc Sulphate Monohydrate 20 mg (Eq. to 7.28 mg 5 ml elemental Zinc) after constitution.	39	26	13	111000	1443000

Audit is of the view that due to weak financial management, excess amount was drawn from government account .

Drawal of excess amount resulted into loss to the Government.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that medicines had not been purchased at higher rates and firms

quoted the rates of Dry Suspension Zinc Sulphate as they had the registration of same. The reply of the department was not tenable as the demand of dry suspension was made as the rate of same was compared in the comparative statement dully verified by Purchase Committee. But the supply was received of liquid Zinc Sulphate which had lower rates than the dry suspension.

Audit would stress for recovery of amount from the drawing disbursing officer, besides fixation of responsibility against person at fault.

Annex F

UN-AUTHORIZED PURCHASE OF MEDICINES AGAINST BUDGET PROVISION RS 21.503 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) Multan collected medicines from MSD valuing of Rs 24.265 million for the year 2010-2012 and paid out of PMDGP funds whereas medicines valuing Rs 21.503 million were not included in the work plan or list of medicines approved for the programme. The detail of medicine is as under: -

Sr. No.	Firm	STORE	Quantity	Rate	Bill Amount
1	M\s. Akemy Pharamasutical Hyeraabad	Kemycone Suspension-250ml(Aluminum Hydroxide-215mg+Magnesium hydroxide-80mg+ Simethicone-25mg)	6076	16.5	100254
2	M\s. Akemy Pharamasutical Hyeraabad	Kemycone Suspension-250ml(Aluminum Hydroxide-215mg+Magnesium hydroxide-80mg+ Simethicone-25mg)	2753	16.5	45424.5
3	M/s. Ameer Pharama (Pvt)Ltd.lahare	Item No.122-B Syp. Chlorpheniramine Maleate-2mg/5ml, Bottle of 60ml Packed in Carton	2896	5.45	15783.2
4	M/s.Bosch pharamacutical (Pvt)Ltd.Karachi	Item No.15-C VINJEC 1000mg Vial(VANCOMYCIN HCL W.F.I PLAIN) 10CC INJ	456	480	218880

5	M/s.Bosch pharamacutical (Pvt)Ltd.Karachi	Item No.16-C VINJEC 500mg Vial(VANCOMYCIN HCL W.F.I PLAIN) 10CC INJ	506	280	141680
6	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Glimepiride 4mg (Caypride)	151907	0.88	133678.16
7	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Enalapril 5mg(Napril)	12153	0.38	4618.14
8	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Enalapril 10mg(Napril)	75953	0.48	36457.44
9	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Doxazocin Mesylat 2mg(Caydr)	60763	5.75	349387.25
10	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Piroxicam 10mg(Anarom)	151907	0.35	53167.45
11	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Doxazocin Mesylat 2mg(Caydr)	30381	5.75	174690.75
12	M/s Caylex pharmaceutical (Pvt)Ltd.Lahore	Tab. Enalapril 10mg(Napril)	75953	0.48	36457.44
13	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Piroxicam 10mg(Anarom)	227860	0.35	79751
14	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Enalapril 5mg(Napril)	151907	0.38	57724.66
15	M/s Caylex pharamaceutical (Pvt)Ltd.Lahore	Tab.Mecobalamine 500mcg (Veegobal)	303813	0.59	179249.67
16	M/s. Cinin pharamacutical (Pvt)Ltd. Rawalpindi	Abhayrab Vaccine (Rabbis)	152	580	88160
17	M/s.CSH pharmaceutical (Pvt)Ltd. Peshawar	Cealth 125mg Tabs.(Cefuroxime)	21267	14	297738
18	M/s.CSH	Cealth 250mg	15191	19	288629

	pharmaceutical (Pvt)Ltd. Peshawar	Tabs.(Cefuroxime)			
19	M/s.CSH pharmaceutical (Pvt)Ltd. Peshawar	Zolcare 40mg Cap (Omeprazole)	53167	1.7	90383.9
20	M/s.CSH pharamaceutical (Pvt)Ltd. Peshawar	Gastrilax Syrup(Lactulose)	1519	56.5	85823.5
21	M/s. Epharm Laborteories Karachi	Vomilide Inj. (Metoclopramide HCL) (10mg/2ml)	12153	1.65	20052.45
22	M/s. Grey's pharamaceutical (Pvt)Ltd.Islamabad	Cap. Cling 150mg(Clindamycin 150mg)	30381	2.99	90839.19
23	M/s. Hakimsoms(Impex) (Pvt) Ltd.Karachi)	Inj.Streetokinase 1.5miu Vail/Amp	61	3480	212280
24	M/s.Hamza pharamaceutical (Pvt) Ltd. Multan	Tab.Mefenamic Acid 500mg	144179	0.55	79298.45
25	M/s.Hansel pharamaceutical (Pvt) Ltd. Lahore	Fexofenadine Tab 120mg	3038	2.16	6562.08
26	M/s. Hoffman Human Lahore	MYUNGMOON INOPAN INJ.(DOPAMINE 40MG/ML)	304	15	4560
27	M/s. Karachi Pharancutical laboratories karachai	Tab. Folic Acid 5mg	60763	0.125	7595.375
28	M/s. Lahore Pharama Lahore	Cream Acriflavin Neutral 1% Tube of 30gms.	1519	12.5	18987.5
29	M/s. Lahore Pharama Lahore	Inj. Protamine Sulphate 10mg/ml Amp of 5ml	30	47	1410
30	M/s. Lawrence Pharama Lahore	Inj. Gentamicin 40mg/ml	30381	2.45	74433.45
31	M/s. Lawrence Pharama Lahore	Inj. Amikacin Sulphate 250mg Ampoule of 2ml	15191	9.4	142795.4
32	M/s. Lawrence Pharama Lahore	Inj. Promethazine 25mg/ml Ampoule of 2ml Pack of 10's.	1519	3	4557
33	M/s. Mass Pharma	Cap.Cephradine 250mg	30381	2.48	75344.88

	(Pvt)Ltd,Lahore				
34	M/s. Mass Pharma (Pvt)Ltd,Lahore	Tab. Metoprolol Tartrate 100mg	2640	0.7	1848
35	M/s.Mediceena Pharma (Pvt)Ltd Lahore	Tab. Lbuprofen 600mg (Lbucil)	30381	1.6	48609.6
36	M/s.Mediceena Pharma (Pvt)Ltd Lahore	Tab. Ketoprofen 200 mg (Ketogesic)	60763	7.4	449646.2
37	M/s.Mediceena Pharma (Pvt)Ltd Lahore	Inj. Terbutaline Sulphate 0.5mg/ml (Asmanyl)	6076	7.8	47392.8
38	M/s.Mediceena Pharma (Pvt)Ltd Lahore	Inj. Clindamycin 300mg (Cleocin)	3038	61	185318
39	M/s.Mediceena Pharma (Pvt)Ltd Lahore	Tab.Ketoprofen 200mg (Ketogesic)	36458	7.4	269789.2
40	M/s.Mediceena Pharma (Pvt)Ltd Lahore	Inj. Clindamycin 600mg (Cleocin)	3038	115	349370
41	M/s. Medipak,Lahore	Infusion Hydroxyethyl strach 6% Bottle of 500ml HAES-STERIL6% 500ML with set	152	249	37848
42	M/s. Mehran international Karachi	Inj. Benzyl Pencillin 500000 IU Via;	3038	5.23	15888.74
43	M/s. Nawabsons Laboraatries (Pvt) Ltd ,Lahore	Syp. Pheniramine Maleate 15mg/5ml. Bottle 120ml	3038	7.75	23544.5
44	M/s. Nawabsons Laboraatries (Pvt) Ltd ,Lahore	Cough Syp. Ammonium Chloride 450ml Bottle	3038	17.5	53165
45	M/s. Nawabsons Laboraatries (Pvt) Ltd ,Lahore	Cough Syp. Ammonium Chloride 450ml Bottle	3038	17.5	53165
46	M/s. NovaMed Lahore	O-ZOLE(OMEPRAZOLE) 40mg Cap.	53167	1.7	90383.9
47	M/s. Olive Laboratries RawalPindi	Susp. Domperidone. Bottle 120ml	5934	11.5	68241
48	M/s. Pharmedic Laboratries (Pvt) Ltd ,Lahore	ZYNOL 300 TAB(Allopurinol 300mg Tab)	3038	2.5	7595
49	M/s. Pharmawise Labs.(Pvt)Ltd Lahore	Clotrimazole Skin Cream 1% (Clomazole) 20-gms	1519	8.25	12531.75
50	M/s. Pharmawise Labs.(Pvt)Ltd Lahore	Cream / Oint. Acriflavin 1% 30-gms	1519	12.5	18987.5

51	M/s. Pharmawise Labs.(Pvt)Ltd Lahore	Tabs. Aspirin Soluble (Solprin) 300-gms	91144	0.364	33176.416
52	M/s. Pharmawise Labs.(Pvt)Ltd Lahore	Soln. Chlorhexidine gluconate 1.5% + cetrinide 15% (Fakcidine) liter	1063	185	196655
53	M/s. Prime Laboratries .(Pvt)Ltd Lahore	Lignocaine Gel 2% 15gms	2279	8.25	18801.75
54	M/s. Reko Pharmacal .(Pvt)Ltd Lahore	Benil Tab (Glibenclamide 5mg)	151907	0.15	22786.05
55	M/s. RG pharamacutical (Pvt)Ltd.Karachi	EPOKINE INJ 2000 IU PFS	1063	225	239175
56	M/s. RG pharamacutical (Pvt)Ltd.Karachi	EPOKINE INJ 4000 IU PFS	304	350	106400
57	M/s. Shaheen Agency,Karachi	Inj.Benzyl Pencillin 1000000 IU Viial	3038	7.33	22268.54
58	M/s. Siza International (Pvt)Ltd ,Lahore	Nalaxone HCL Inj. Athiol 0.4 mg/ml	61	79	4819
59	M/s. Siza International (Pvt)Ltd ,Lahore	Tab. Prochlorperazine Emetil 5mg	3038	0.165	501.27
60	M/s. Siza International (Pvt)Ltd ,Lahore	Tab. Prochlorperazine Emetil 5mg	3038	0.165	501.27
61	M/s. Siza International (Pvt)Ltd ,Lahore	Tab. Lorazepam Emotivan 1mg	30381	0.21	6380.01
62	M/s. Siza International (Pvt)Ltd ,Lahore	Nalaxone HCL Inj. Athiol 0.4 mg/ml	61	79	4819
63		REMOFEN SUSPENSION (Susp Ibuprofen 100mg/5ml Bottle of 90 ml	6076	8.4	51038.4
64	M/s. Trigon pharmaceuticals(Pvt)Ltd Lahore	Inj. Ceftriaxone 250mg with Distilled Water	2536	13.7	34743.2
65	M/s. Trigon pharmaceuticals(Pvt)Ltd Lahore	Inj. Ceftazidime 500mg with Distilled Water	3038	33	100254
66	M/s. Trigon pharmaceuticals(Pvt)Ltd Lahore	Inj. Cefepime 500mg with Distilled Water	3038	42	127596
67	M/s. Trigon pharmaceuticals(Pvt)Ltd Lahore	Inj. Cefepime 500mg with Distilled Water	3038	42	127596

1	M/s. Abbot Laboratories (Pakistan) Ltd.	Inj. Bupivacaine HCl 0.75% in Dextrose 8.25%. Ampoule / Val of 2ml, Packed in Carton with leaflet.	760	22.8	17,328.00
2	M/s. Abbot Laboratories (Pakistan) Ltd.	Inj. Vancomycin HCl 500mg. Vial of 10ml. Individually packed in carton with leaflet.	506	280	141,680.00
3	M/s. Aneeb Pharama	Tab. Paracetamol 500mg Blister pack, Pack of 250 or less	106335	0.31	32,963.85
4	M/s. B. Braun	Inj. Propofol 200mg. Amp of 20ml, Glass Amp, Packed in carton with leaflet.	456	265	120,840.00
5	M/s. B. Braun	Inj. Propofol 200mg. Amp of 20ml, Glass Amp, Packed in carton with leaflet.	304	265	80,560.00
6	M/s. Becton Dickinson	Disposable Syringe 5cc with needle, Blister pack	454887	4.8	2,183,457.60
7	M/s. Bosch Pharmaceuticals (Pvt.) Ltd.	Inj. Piperacillin + Tazobactam 4.5g. Vial	760	500	380,000.00
8	M/s. Elite Pharma (Pvt.) Ltd.	Inj. Nalbuphine HCl 10mg/ml, Pack of 10 or less. Packed in cartoon with leaflet.	3038	17	51,646.00
9	M/s. Elite Pharma (Pvt.) Ltd.	Syp. Ampicillin 125 mg - Cloxacillin 125mg/5ml. Bottle of 60ml. Packed in carton with Measuring cup with spoon	15191	24	364,584.00
10	M/s. Elite Pharma (Pvt.) Ltd.	Syp. Amoxycillin (as trihydrate) 250mg + Clavulanic acid (as potassium) 62.50mg/5ml. Bottle of 60 ml. Packed in carton with measuring cup	3038	59	179,242.00

		with spoon.			
11	M/s. English Pharmaceutical Industries	Inj. Omeprazole 40mg (Omeprazole Sodium 42.6mg equl. To Omerprazole 40 mg). Packed in carton with leaflet.	3038	79	240,002.00
12	M/s. Flow Pharma (Pvt)	Vaginal Pessery Clotrimazole 500mg. Pack of 1's	6076	7	42,532.00
13	M/s. Helix Pharma (Pvt) Ltd.	Tab. Atorvastation 40mg, Blister Pack, Pack of 20.	6076	4	24,304.00
14	M/s. Hoffman Human	Inj. Vancomycin HCl 1gm. Vial of 20ml. Individually packed in carton with leaflet.	456	480	218,880.00
15	M/s. Hoffman Human	Inj. Vancomycin HCl 500mg. Vial of 10ml. Individually packed in carton with leaflet.	506	280	141,680.00
16	M/s. Hoffman Human	Inj. Isosorbide dinitrate 0.1% Ampoule of 10 ml	228	72	16,416.00
17	M/s. Hoffman Human	Inj. Dobutamine 250mg. Packed in carton with leaflet.	1063	85	90,355.00
18	M/s. Hoffman Human Health Pakistan Ltd.	Inj. Dopamine 40mg/ml. Ampoule / vial of 5ml. Packed in carton with leaflet.	760	15	11,400.00
19	M/s. Mac & Rains Pharmaceuticals (Pvt.) Ltd.	Infusion Normal Saline. Bottle/bag of 500ml with infusion set. (Pre-qualified firm).	6076	36	218,736.00
20	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Piperacillin + Tazobactam 4.5g. Vial	760	500	380,000.00
21	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Ampicilln 500mg + Salbactum 250mg vial. Packed in cartoon with	6076	69	419,244.00

		leaflet.			
22	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Piroxicam 20mg/ml. Pack of 20or less.	15191	9.5	144,314.50
23	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Flucoxacillin 500mg	6076	55	334,180.00
24	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Cloxacillin 500mg	9114	27	246,078.00
25	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Ketoprofen 100mg/2ml, Pack of 5	15191	19	288,629.00
26	M/s. Mediceena Pharama (Pvt.) Ltd.	Tab. Theophylline 300mg SR. Blister pack/Aluminum strip pack of 100 or less	75953	3	227,859.00
27	M/s. Mediceena Pharama (Pvt.) Ltd.	Tab. Tinidazole 500mg. Pack of 40 or less	60763	4	243,052.00
28	M/s. Mediceena Pharama (Pvt.) Ltd.	Tab. Baclofen 10mg. Blister pack, Pack of 30 or less	75953	3.633	275,937.24
29	M/s. Mediceena Pharama (Pvt.) Ltd.	Inj. Amoxycillin (as sodium) 250mg + Flucloxacillin 250mg (as sodium). Vial	12153	60	729,180.00
30	M/s. Mediceena Pharama (Pvt.) Ltd.	Tab. Theophylline 300mg SR. Blister pack/Aluminum strip pack of 100 or less	60763	3	182,289.00
31	M/s. Mega Pharmaceutical Ltd.	Tab. Simvastatin 20mg, Blister pack, Pack of 10's	6076	1.3	7,898.80
32	M/s. Mega Pharmaceutical Ltd.	Tab. Diclofenac Sodium 50mg, Blister pack, Pack of 20's. Packed in carton with leaflet.	607627	0.17	103,296.59
33	M/s. Munawar Pharma (Pvt) Ltd,	Cap. / Tab. Doxycycilline 100mg. Blister Pack of 100, Packed in carton with leaflet	151909	0.78	118,487.46
34	M/s. Munawar Pharma (Pvt) Ltd,	Tab. Aminophylline 100mg, Blister pack, pack of 100, Packed in carton with leaflet.	3038	0.19	577.00
35	M/s. Munawar Pharma (Pvt) Ltd,	Syp. Paracetamol 250mg/5ml. Bottle of 60ml.	15191	9	136,719.00

36	M/s. Shifa Laboratories (Pvt.) Ltd.	Syp Triprolidine HCl 1.25mg, Pseudoephedrine HCl 30mg, Dextromethorphin HCl 10mg/5ml, Bottle of 60ml, Packed in carton	3038	16	48,608.00
37	M/s. Tas Pharmaceuticals (Pvt.) Ltd.	Tab. Domperidone 10mg. Blister pack, Pack of 100 or less	15191	0.26	3,949.66
41	M/s. Zafa Pharma	Tab. Amoxycillin (as trihydrate) 250mg + Clavulanic acid (as potassium) 125mg. Pack of 6.	3038	7	21,266.00
42	M/s. Zafa Pharma	Tab. Amoxycillin (as trihydrate) 875mg + Clavulanic acid (as potassium) 125mg. Pack of 6.	3038	17	51,646.00
1	M/s Abbot Laboratories (Pakistan) Ltd karachi	VANCOMYCIN INJ.1G	456	480	218880
2	M/s Alkemy PharmaCeutical Karachi	Cap.ROSACLOX 500MG AMPICILLIN 250MG +CLOXACILLIN 250MG	60763	2.9	176212.7
3	M/S Caylex Pharmaceticals (Pvt) Ltd Lahore	Tab. Glimepirid 4mg (Caypride)	75953	0.88	66838.64
4	M/s English Pharmaceutical Industries Karachi	ENOFER INJ (Iromsucrosc 100-mg)	608	96	58368
5	M/s Hakimsons (Impex) (Pvt) Ltd Karachi	Inj.Rabies Vaccine	152	580	88160
6	M/s Hoffman Human Health pakistan Ltd Lahore	MYUNGMOOM DOVUTAMINE 250-MG/5ML INJ	911	85	77435
7	M/s Hoffman Human Health pakistan Ltd Lahore	SORBID INJ (ISOSORBIDE BINITRATE 0.1)	1519	72	109368
8	M/s Lahore Pharma Lahore	Solution Chlorhexdine Gluconate 4% Bottle of 500ml(Lipi Scrub)	1063	88	93544

9	M/s Linker Asia Lahore	Inj.Dobutamine hydrochloride 250mg/5ml	1063	85	90355
10	M/s Novo Nordisk Karachi	Inj. Plain Insulin 100 IU/ml (70/30) Mixtard HM	1063	198	210474
11	M/s Pak China International Karachi	Inj. Ampicillin 250mg	15191	6.39	97070.49
12	M/s Pak China International Karachi	Inj. Ampicillin 500mg	15191	8.39	127452.49
13	M/s Pak China International Karachi	Inj. Ampicillin 250mg+Cloxacillin 250mg	15191	10.69	162391.79
14	M/s RG Pharma (Pvt) Ltd karachi	EPOKINE INJ 10000 IU VIAL	152	700	106400
15	M/s Sanofi Aventis Pakistan Ltd Karachi	Inj. Rabies Vaccine 0.5ml	152	580	88160
16	M/s Siza International (Pvt) Ltd Lahore	Pefloxacin Neolox 400mg/100ml with set	1063	63	66969
17	M/s Siza International (Pvt) Ltd Lahore	Tramadol HCL Inj Adolan 100mg/2ml	9114	6.15	56051.1
18	M/s Siza International (Pvt) Ltd Lahore	Tramadol HCL Inj Adolan 100mg/2ml	6076	6.15	37367.4
19	M/s Star Laboratrie (Pvt) Ltd. Lahore	Syp. Aminophylline	1519	26	39494
20	M/s. Star Laboratrie (Pvt) Ltd Lahore	Inj. I.V. Dizepam	6076	3.25	19747
21	M/s. Star Laboratrie (Pvt) Ltd Lahore	Inj. Ranitidine 50mg/2-ml	6076	2.5	15190
22	M/s. Valor Pharmaceuticals Rawalpindi	Levofloxacim Tab 500mg	15191	2.8	42534.8
23	M/s. Valor Pharmaceuticals Rawalpindi	Betamethasone 0.1% Ointment with Neomycin 0.5% Tube of 15gm	6076	11.75	71393
24	M/s. Valor Pharmaceuticals Rawalpindi	Betamethasone 0.1% Ointment with Neomycin 0.5% Tube of 5gm	3038	6.8	20658.4
25	M/s. Valor Pharmaceuticals Rawalpindi	Captopril Tab 50-mg	30381	0.75	22785.75
26	M/s. Valor Pharmaceuticals Rawalpindi	Tab. Glyceryl Trinitrate 2.6mg	15191	1.6	24305.6

27	M/s. Valor Pharmaceuticals Rawalpindi	Isosorbide Mononiterate 20mg Tab	60763	0.65	39495.95
28	M/s. Zafa Pharma Karachi	INJ. Amoxyacillin (As Sodim) 500mg+Clavulanic Acid(As Potassium) 100mg	3038	46	139748
29	M/s. Zafa Pharma Karachi	INJ. Amoxyacillin (As Sodim) 1G+Clavulanic Acid(As Potassium) 200mg (Zamoclav 1.2gm)	3038	79	240002
1	Munawar Pharma	Dry Susp. Zinc Sulphate Monohydrate 20 mg (Eq. to 7.28 mg 5 ml elemental Zinc) after constitution.	111000	39	4329000
Total amount drawn from PMDGP on the purchase of irrelevent medicines					**21503159**

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

Due to withdrawal of Rs 21.503 million for such medicine which was not approved for the PMDGP was unauthorized.

Unauthorized withdrawal out of PMDGP funds resulted in violation of Government rules.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that rate contract was approved at provincial level and supply was received through MSD Lahore. The case will be referred to the Secretary Health Govt. of Punjab Health Department Lahore and progress will be submitted later on. The reply of department is not tenable as the rate contract was made for general medicines and payment was made out of PMDGP Funds.

Audit recommends action against concerned for unauthorized withdrawal, besides corrective measures under intimation to Audit.

Annex G

DIFFERENCE OF RELEASES AND EXPENDITURE BETWEEN PHSRP AND DISTRICT GOVERNMENT RS 275.413 MILLION AND EXPENDITURES AMOUNT RS 65.108 MILLION RESPECTIVELY.

According to Section 115 (6) of the PLGO 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition. Further, Rule 4(3) (xi) & (xii) of PDG & TMA (Budget) Rules, 2003 stipulates that the head of office is responsible for ensuring that the auditors are afforded all reasonable facilities in the discharge of their functions and furnished with full possible information for which they may ask and no such information or any books or other documents to which the Auditor General of Pakistan has a statutory right of access is withheld.

Executive District Office Health Khanewal provided the expenditure statement which reflected that the total released amount under PMDGP was Rs 90.004 Million and Expenditures of Rs 31.979 million. Audit collected the detail of Expenditures from the office of PHSRP, which reflected the total released amount 365.417 million and expenditures of Rs 97.087 million. Which resulted into the difference of released amount of Rs 275.413 million and expenditures amount of Rs 65.108 million.

The office of EDO Health Khanewal provided the vouched account worth of Rs 31.979 million and vouched account valuing Rs 65.108 million were not produced to Audit. Further, whereabouts of difference of released amount Rs 275.413 million was also not provided to Audit.

Particulars	**EDO (Health) Khanewal**	**PMU (PHSRP)**	**Difference**
Released Amount	90.004 Million	365.417 Million	275.413 Million
Expenditures	31.979 Million	97.087 Million	65.108 Million

Audit is of the view that due to financial indiscipline the District Government incurred unauthorized expenditures which were not reflected in the expenditures statement.

Incurring of unauthorized expenditure resulted in concealment of record.

Matter was reported to the Executive District Officer (Health) Khanewal but no reply was submitted till the finalization of this report.

Audit recommends production of detail vouched account of expenditures incurred by the District Government Khanewal, besides fixation of responsibility against persons at fault, under intimation to Audit.

Annex H

UNAUTHORIZED BOOKING OF PMDGP EXPENDITURE AGAINST IRRELEVANT COST CENTER 2,606,850

EDO (Health) Khanewal withdrew Rs 2,606,850 out of irrelevant cost center KI-6011 instead of relevant cost center for PMDGP KW-5058. Te expenditure was incurred on payment of medicines purchased through MSD Lahore.

Audit is of the view that due to weak financial controls, expenditure was incurred out of irrelevant cost center.

Booking of PMDGP expenditure against irrelevant cost center was in violation of government instructions.

Matter was reported to the Executive District Officer (Health) Khanewal but no reply was submitted till the finalization of this report.

Audit recommends action against the concerned for unauthorized booking of expenditure in irrelevant cost center besides regularization of expenditure, under intimation to Audit.

Annex-I

TIME OVER-RUN OF PMDGP PROGRAM

There is delay in implementation of program due to lack of sense of urgency, inefficiency and negligence on the part of the management and planning department of the program. The delay in releases of funds and absence of proper mechanism of purchase process caused the delay in procurements. No direction and monitoring existed from the program directors and 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 end of May, 2013 only purchase of medicines and training of staff were carried out under SP–I which revealed that period of the program had been over run. The time over run of the program requires the attention of the Public Accounts Committee.

Program Title	Starting Date	Completion Date
Subprogram 1	Start of year 2008	by end-October 2008
Subprogram 2	Start of year 2009	By end of 2009
Subprogram 3	Start of year 2010	By the end of 2010

The government released Rs 102.220 Million under SP-I out of which Rs 31.979 million were expensed and Rs 197.849 million were released to the District Government Khanewal for the implementation of SP – II, but no effort had been made till the end of May, 2013 to implement the program

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that funds under PMDGP were utilized as and when released from competent authority and there was no negligence on the part of this office. The reply of the department was not tenable as no efforts were made by the District Government Khanewal to utilize the funds, which resulted in time overrun of the project.

Audit recommends fixation of responsibility against persons at fault, under intimation to Audit.

Annex-J

LOSS TO GOVERNMENT RS 6.054 MILLION DUE TO COST OVERRUN

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 under Sub-program-I, due to inflation, up to approximately Rs 6.054 million as under:-

(Rs in Million)

Name of Program	Funds	Planned Year for Utilization	Financial Year	Period	Amount	Inflation Rate (10%)	Cost Over Run
09SP-I	102.220	2008	2008-09	0	0.000	0.1	0.000
			2009-10	1	12.127	0.1	1.213
			2010-11	2	11.585	0.2	2.317
			2011-2012	3	6.935	0.3	2.081
			2012-2013	4	1.332	0.4	0.533
Total Cost Over Run due to Non-Utilization of Funds as per Plan							**6.054**

Due to weak financial management by the District management and Health authorities the government sustained a loss of Rs 6.054 million due to delay in procurement/ implementation of program.

Non implementation of program resulted in cost overrun and payment of huge interest to the Assian Development Bank.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that funds under PMDGP program were utilized as and when released from competent authority and there was no negligence on the part of this office. The reply of the department was not tenable as no efforts were made by

the District Government Khanewal to utilize the funds, which resulted cost overrun of the program.

Audit recommends fixation of responsibility against the persons at fault, under intimation to Audit.

Annex- K

EXCESS DRAWAL ON ACCOUNT OF TRAINING TA/DA AND COMPUTER ALLOWANCE AMOUNTING TO RS 95,000

According to Rule 1.7 (C) of Punjab Travelling Allowance Rules, a controlling officer, in order to ensure that travelling allowance is not turned into a source of profit and that travelling is resorted to only when it is necessary in the interest of public service, will issue instructions to a subordinate civil servant to regulate his touring in such a way as to minimize unnecessarily large claims for travelling allowance.

Executive District Officer (Health), Khanewal paid unjustified daily allowance to the participants of training out of the PMDG Funds, who travelled less than 16 kilometers to participate in the training, and computer operator of DHDC was paid unjustified computer allowance out of PMDGP funds on account of operating the multimedia which resulted into excess drawl of TA/DA amount than the amount admissible amounting to Rs 95,000 out of the PMDGP funds. The trainings were held in the DHDC Multan on different dates as detailed below:-

Name of Travelling	Name of Office	Period of Training	Distance Travelled	Daily Allowance	Total Amount
Grace C/N	DHQ	6.4.2009 To 18.4.2009	5 KM	300	3600
Ghuncha Shamim	DHDC	2.3.2009 To 14.3.2009	0 km	300	3600
Obaid Azeem	Computer Operator	2.3.2009 To 14.3.2009	0 km	1000	1000
Obaid Azeem	Computer Operator	8.2.2010 To 13.2.2010	0 km	1000	1000
Dr. M. Rafi	TB Dot Coord.	8.3.2010 to 13.3.2010	0 km	500	3000
Dr. Hafiz Ghulam Murtaza	DCNP	8.3.2010 to 13.3.2010	0 km	500	3000
Dr. Zahid Imran	M.O	8.3.2010 to 13.3.2010	0 km	500	3000
Ubaid Azeem	Computer Operator	8.3.2010 to 13.3.2010	0 km	1000	1000
Ubaid Azeem	Computer Operator	1.3.2010 TO 6.3.2010	0 km	1000	1000
Mushtaq	MMPT DHDC	22.2.2010 TO 27.2.2010	0 km	300	3600
Rubina Hameed	City Dispensary	22.2.2010 TO 27.2.2010	0 km	300	3600
Mrs Khursanda	C/N at DHQ	22.2.2010 TO 27.2.2010	0 km	300	3600
Ubaid Azeem	Computer Operator	22.2.2010 TO 27.2.2010	0 km	1000	1000
Dr.M.Ishaq Qamar	MO 88/10.R	1.2.2010 TO 6.2.2010	0 km	500	3000
Ubaid Azeem	Computer Operator	22.3.2010 to 27.32.010	0 km	1000	1000
Dr. Younus Bangush	DDO (H) kwl	22.3.2010 to 27.32.010	0 km	500	3000
Ubaid Azeem	Computer Operator	29.3.2010 TO 3.4.2010	0 km	1000	1000
Dr. Mumtaz	SMO DHQ	5.4.2010 To 10.4.2010	0 km	500	3000
Dr.Saeed Naeem	CMO DHQ	5.4.2010 To 10.4.2010	0 km	500	3000

Naeem Akhtar	C/N at DHQ	5.4.2010 To 10.4.2010	0 km	300	1800
Fehmida Iqbal	C/N at DHQ	5.4.2010 To 10.4.2010	0 km	300	1800
Naseem James Pawal	C/N at DHQ	5.4.2010 To 10.4.2010	0 km	300	1800
Grace Kaleem	C/N at DHQ	5.4.2010 To 10.4.2010	0 km	300	1800
Dr. M. Yousuf Sumra	MS DHQ	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Abdul Malik	AMS DHQ	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Khalid Mohi-ud-din	APMO DHQ	18.3.2010 To 20.3.2010	0 km	500	1500
Dr.Muhammad Raza	MO DHQ	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Masood Iqbal	CMO DHQ	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Musurut Sahu	Paedartion	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Shaida Naheed	APWMO	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Humaira Mushtaq	Gyneocologist	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Noshoba	Gyneocologist	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Shumaila	Gyneocologist	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Samreen	WMO	18.3.2010 To 20.3.2010	0 km	500	1500
Dr.Sameen	WMO	18.3.2010 To 20.3.2010	0 km	500	1500
Dr. Nadia Younus	WMO	18.3.2010 To 20.3.2010	0 km	500	1500
Fakhur Nisa	H/N	18.3.2010 To 20.3.2010	0 km	300	900
Ammelia Manzoor	H/N	18.3.2010 To 20.3.2010	0 km	300	900
Shameen Akhtar Gill	H/N	18.3.2010 To 20.3.2010	0 km	300	900
Mumtaz Kousar	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Shehbaz Begum	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Kousar Perveen	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Basheeran Bibi	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Shazia Ahmed	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Azra Soul	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Shaheen Kousar	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Maqsooda Begum	C/N at DHQ	18.3.2010 To 20.3.2010	0 km	300	900
Razia Jameel	LHW	18.3.2010 To 20.3.2010	0 km	300	900
Ubaid Azeem	Computer Operator	18.3.2010 To 20.3.2010	0.KM	1000	1000
Ubaid Azeem	Computer Operator	9.6.2010 to 22.6.2010	0.km	10500	10500
Total Amount of Recovery					**95000**

Audit is of the view that the payment of daily allowance to the participants who travelled less than sixteen kilometers was against the rules and payment of computer allowance to the computer operator of DHDC to operate the projector was also not covered under rules.

Weak financial management resulted into the lavish drawl of PMDGP funds and loss to the government.

Matter was reported to the Executive District Officer (Health) Khanewal and it was replied that all the concerned officers and officials had been directed to deposit the amount against TA/DA. No further progress was shown till the finalization of this report.

Audit recommends the recovery of amount, besides fixation of responsibility against persons at fault, under intimation to Audit.

Annex-L

EXCESS PAYMENT OF DAILY ALLOWANCE DUE TO CHARGING OF FULL RATE INSTEAD OF HALF RATE RS 383,100

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation. Further according to Rule 2.36 (4) of the Punjab Travelling Allowance Rules, daily allowance will be admissible at half rate when the absence from headquarters is for more than 4 hours but no night intervenes the said absence.

EDO (Health) Khanewal made excess payment of Rs 383,100 on account of daily allowance for the participants of training at DHDC Khanewal. The trainees were serving within the district and after getting training all were returned to their residences. Night stay of the trainees was not involved and payment of daily allowance at full rate was against the TA rules. The detail is as under: -.

Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 02-03-2009 to 14-03-2009									
S. No	**Name of LHVs**	**Name of BHU**	**Total Km Two way (2)**	**Per Day Rs. 300 (1)**	**Per Day allowed half daily allowance**	**Excess daily allowance**	**Total days training (12 days)*150(4)**	**Total days training (12 days)*300 (4)**	**Excess amount paid to the employees**
1	Rashida	30/10-R	40	300	150	150	1800	3600	1800
2	Nighat Sultana	Maula Pur	44	300	150	150	1800	3600	1800
3	Munawar Sultana	7/9-R	50	300	150	150	1800	3600	1800
4	kalsoom Fatima	102/10-R	48	300	150	150	1800	3600	1800
5	Kaneez Fatima	12AH	32	300	150	150	1800	3600	1800
6	Safia	139/10-R	80	300	150	150	1800	3600	1800
7	Abida Parveen	106/10-R	40	300	150	150	1800	3600	1800
8	Fehmeeda javed	Sham Kot	32	300	150	150	1800	3600	1800
9	Fozia	Mari Sahu	90	300	150	150	1800	3600	1800
10	Rifffat Sultana	92/10-R	32	300	150	150	1800	3600	1800
11	Misba Rasheed	79/10-R	36	300	150	150	1800	3600	1800

12	Shazia	55/10-R	60	300	150	150	1800	3600	1800
13	Zahida Parveen	36/10-R	44	300	150	150	1800	3600	1800
14	Shahnaz Mazhar	88/10-R	0	300	150	150	1800	3600	1800
15	Shagufta Shamim	76/10-R	32	300	150	150	1800	3600	1800
16	Firdous Bagum	2AH	34	300	150	150	1800	3600	1800
17	Nusrat Parveen	Haqnzwaz wala	70	300	150	150	1800	3600	1800
18	Ghuncha Shamim	DHDC Khanewal	78	300	150	150	1800	3600	1800
19	Naheed Gulzar	171/10-R	32	300	150	150	1800	3600	1800
20	Raheela Shoukat	44/10-R	50	300	150	150	1800	3600	1800
21	Rozina MW	55/10-R	60	300	150	150	1800	3600	1800
22	Yasmeen Tabassum	67/15-L	80	300	150	150	1800	3600	1800
	Total			6600					39600
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 06-04-2009 to 18-04-2009								
S. No	**Name of LHVs**	**Name of BHU**	**Total Km Two way (2)**	**Per Day Rs.300 (1)**	**Per Day allowed half daily allowance**	**Excess daily allowance**	**Total days training (12 days)*150 (4)**	**Total days training (12 days)*300(4)**	**Excess amount paid to the employees**
1	Tasneem Akhter	Mian Pur	50	300	150	150	1800	3600	1800
2	Parveen Akhter	140/10-R	80	300	150	150	1800	3600	1800
3	kousar Jabeen	136/10-R	90	300	150	150	1800	3600	1800
4	Shahida Razaq	157/10-R	40	300	150	150	1800	3600	1800
5	Arifa Noreen	Ali Sher wahan	100	300	150	150	1800	3600	1800
6	Kousar Parveen	9/V	32	300	150	150	1800	3600	1800
7	Nadia Batool	127/10-R	110	300	150	150	1800	3600	1800

8	Naz Sultana	14/8R	36	300	150	150	1800	3600	1800
9	shahnaz Kousar	139/10-R	80	300	150	150	1800	3600	1800
10	Shagufta Naseem	Hussain Abad Awal	70	300	150	150	1800	3600	1800
11	Sidra Naheed	Jodg Pur	40	300	150	150	1800	3600	1800
12	Musarat Yasmeen C/N	THQ Jahanian	70	300	150	150	1800	3600	1800
13	Aysha Mussarat C/N	THQ Kabirwala	32	300	150	150	1800	3600	1800
14	Shamim Akhter	Hashmat Mirali	50	300	150	150	1800	3600	1800
15	shahnaz Kousar	Kukar Hatta	80	300	150	150	1800	3600	1800
16	Riffat Nazir C/N	THQ Mian Channu	70	300	150	150	1800	3600	1800
17	Maryam Anjum	Korai Baloch	80	300	150	150	1800	3600	1800
18	Parveen Akhter	Mubarak Pur	84	300	150	150	1800	3600	1800
19	Grace C/N	DHQ Khanewal	0	300	150	150	1800	3600	1800
20	Honey Noreen C/N	RHC Kacha Kauh	44	300	150	150	1800	3600	1800
21	Sajida Yasmeen C/N	RHC Tulamba	72	300	150	150	1800	3600	1800
22	Kalsoom Naz LHV	RHC Srai Sidhu	100	300	150	150	1800	3600	1800
23	Nadia Mehreen LHV	RHC Kacha Kauh	44	300	150	150	1800	3600	1800
24	Qamar Bibi LHV	RHC Abdul Hakeem	60	300	150	150	1800	3600	1800
25	Haleema Kanwal LHV	RHC Tulamba	72	300	150	150	1800	3600	1800
	Total		1586	7500					45000
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 08-02-2010 to 13-02-2010								

S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1)**	**Admissible 1/2 Daily Allowance**	**Excess Daily Allowance Paid**	**Total daily allowance paid for 6 days training**	**Excess amount paid to the employees**
1	Dr.Shahida Aslam	WMO	70	THQ Jahanian	500	250	250	3000	1500
2	DR.Baqir jahanzaib	MO	120	Man Kot	500	250	250	3000	1500
3	DR. M sohail Zafar	MO	110	Kot Islam	500	250	250	3000	1500
4	DR. Kashif Rasheed	MO	50	Mahni Sial	500	250	250	3000	1500
5	DR.Shahid Iqbal	MO	120	Baqir Pur	500	250	250	3000	1500
6	DR.Naeem	MO	140	Kund Sargana	500	250	250	3000	1500
7	DR.Khalid Naseem	MO	32	2AH	500	250	250	3000	1500
8	DR.Huma Afzal	WMO	80	44/10-R	500	250	250	3000	1500
9	DR.Muhammad Sharif	MO	60	7/9-R	500	250	250	3000	1500
10	DR.Shahid Bandisha	MO	120	Hashmat Mirali	500	250	250	3000	1500
11	DR.Aslam Sher	MO	110	Mumdal	500	250	250	3000	1500
12	DR.Asif Javed	MO	50	Bherowal	500	250	250	3000	1500
13	Raheela Shoukat	LHV	80	44/10-R	300	150	150	1800	900
14	Munazza Sultana	LHV	120	Sandianwala	300	150	150	1800	900
15	Naz Sultana	LHV	60	14/8-R	300	150	150	1800	900
16	Shahnaz M Din	LHV	60	11/8-AR	300	150	150	1800	900
17	Misba Zahid	LHV	32	79/10-R	300	150	150	1800	900

18	Shahida Akhteri C/N	LHV	70	THQ Jahanian	300	150	150	1800	900
	Total		1484		7800				23400
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 08-03-2010 to 13-03-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1)**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Rs**	**Excess Daily Allowance Paid**
1	Dr. Arshad Malik	MO	40	9V	500	250	250	3000	1500
2	Dr. Rasheed Ahmad	MO	76	Korai Baloch	500	250	250	3000	1500
3	Dr.Muhammad Manzoor	MO	90	121/15-L	500	250	250	3000	1500
4	Dr.Syed Akhter	MO	120	1/8-R	500	250	250	3000	1500
5	Dr.muhammad Ishaq	MO	100	22/8-R	500	250	250	3000	1500
6	Dr. Muhammad Illyas	MO	70	7/8-R	500	250	250	3000	1500
7	Dr. Muhammad Salman Khan	Mo	70	THQ Jahanian	500	250	250	3000	1500
8	Shahnaz Akhter	LHV	44	RHC Kacha Kuh	500	250	250	3000	1500
9	Robina Sehrish	LHV	110	Mumdal	500	250	250	3000	1500
10	Samina Mumtaz	LHV	80	Baqir Pur	300	150	150	1800	900
11	Misba Irum	LHV	90	Ghous Pur	300	150	150	1800	900
12	Hameeda Yasmeen	LHV	96	jungle Dera wala	300	150	150	1800	900
13	Shahida Parveen	LHV	60	18/8-R	300	150	150	1800	900
14	Shaista Qaisar	LHV	50	137/16-L	300	150	150	1800	900
15	Mussarat Anees	S/N	120	RHC Srai Sidhu	300	150	150	1800	900

16	Madiaha Awan	MW	70	THQ Jahanian	300	150	150	1800	900
	Total							39600	19800
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 01-03-2010 to 06-03-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Rs**	**Excess Daily Allowance Paid**
1	Dr.Abdul Sattar	APMO	120	THQ Mian Channu	500	250	250	3000	1500
2	Dr.Ashir Javed	MO	70	THQ Jahanian	500	250	250	3000	1500
3	Dr. Qamar Uz Zaman	MO	50	36/10-R	500	250	250	3000	1500
4	Dr.Shafqat Mahmood	MO	60	30/10-R	500	250	250	3000	1500
5	Dr.M Shahzad Sarwar	MO	40	76/10-R	500	250	250	3000	1500
6	Dr. Muhammad Abid	MO	60	67/10-R	500	250	250	3000	1500
7	Dr. Ibrar Iqbal	MO	80	140/10-R	500	250	250	3000	1500
8	Dr. Altaf Hussain	MO	90	102/10-R	500	250	250	3000	1500
9	Dr. Mohsin Haider Gardeizi	MO	90	Thul Najeeb	500	250	250	3000	1500
10	Dr. Muhammad Khalid Shah	MO	70	Haqnawaz wala	500	250	250	3000	1500
11	Dr. Saif ur Rehaman	MO	180	Sardar Pur	500	250	250	3000	1500
12	Dr. Ahmad Fraz Shamsi	MO	180	Shamkot	500	250	250	3000	1500
13	Dr. Iftkhar Hussain Zaghum	MO	50	Qatal pur	500	250	250	3000	1500

14	Dr. Tariq Mehmood Lodhi	MO	100	Hussin abad Awal	500	250	250	3000	1500
15	Dr.Abdul karim Aasi	MO	120	129/15-L	500	250	250	3000	1500
16	Dr. Muhammad Afzal	MO	50	137/16-L	500	250	250	3000	1500
17	Dr. Humaira Nawaz	WMO	44	RHC kacha Khu	500	250	250	3000	1500
18	Shahida Naseem	H/N	70	THQ Jahanian	300	150	150	1800	900
19	Tareesa Chanan	C/N	120	RHC Tulmaba	300	150	150	1800	900
20	Abida Naseem	C/N	100	THQ Mian Channu	300	150	150	1800	900
21	Parveen Akhter	MW	44	RHC kacha Khu	300	150	150	1800	900
22	Khalida Riyasat	LHV	120	RHC Tulmaba	300	150	150	1800	900
	Total				10000			60000	30000
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 22-02-2010 to 27-02-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs 300(1)Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**
1	Dr. Muhammad Mushtaq	MS	100	THQ Mian Channu	500	250	250	3000	1500
2	Dr. Muhammad Akram	Ms	70	THQ jahanian	500	250	250	3000	1500
3	Dr.Ahad Ali Shah	SMO	44	RHC Kacha Khu	500	250	250	3000	1500
4	Dr. Shahid Hussain	SMO	120	RHC Tulamba	500	250	250	3000	1500

5	Dr. Muhamma Amjad	SMO	70	RHC Abdul Hakeem	500	250	250	3000	1500
6	Dr. Muhammad Iftkhar	SMO	36	THQ Kabirwala	500	250	250	3000	1500
7	Dr. Muhammad Arshad	MO	40	Jodh Pur	500	250	250	3000	1500
8	Dr.Abuzaer Bukhri	MO	60	Umeed Garh	500	250	250	3000	1500
9	Dr. Zafar iqbal	MO	80	Mati Sahu	500	250	250	3000	1500
10	Dr. Faiz ur Rehman	MO	84	Kukar Hatta	500	250	250	3000	1500
11	Dr.Saima Iftkhar	Gynecologist	36	THQ Kabirwala	500	250	250	3000	1500
12	Mrs.Balqees Sardar	H/N	100	THQ Mian Channu	300	150	150	1800	900
13	Mrs.Khushanda	C/N	0	DHQ Khanewal	300	150	150	1800	900
14	Ghazala Parveen	C/N	120	RHC Tulamba	300	150	150	1800	900
15	Parveen Bibi	C/N	70	RHC Abdul Hakeem	300	150	150	1800	900
16	Muhammad Azhar	Dispensar	120	70/15-L	300	150	150	1800	900
17	Mushtaq	MPPT	0	DHDC	300	150	150	1800	900
18	Robina Hameed	LHV	0	City Dispensary	300	150	150	1800	900
	Total				7600			45600	22800
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 22-02-2010 to 27-02-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**

1	Dr.Syeda Shahanaz Naseem	APWMO	70	THQ Jahanian	500	250	250	3000	1500
2	Dr.Aamira Ghafoor	WMO	90	139/10-R	500	250	250	3000	1500
3	Dr. Sobia	WMO	120	74/15-L	500	250	250	3000	1500
4	Dr.Freeha Saleem	WMO	50	Muabrak Pur	500	250	250	3000	1500
5	Dr. Jamshed	MO	50	Kot Bahadur	500	250	250	3000	1500
6	Dr.Sajjad Sial	MO	32	92/10-R	500	250	250	3000	1500
7	Dr.Fazal ur Rehman Bilal	MO	0	88/10-R	500	250	250	3000	1500
8	Dr.Mushtaq	Mo	160	Ali Sher Wahen	500	250	250	3000	1500
9	Dr.Baber Hussain	MO	80	Raheem Shah	500	250	250	3000	1500
10	Dr. Ghazanfar Ali	MO	130	127/10-R	500	250	250	3000	1500
11	Dr. Ghulam Nabi Lodhi	MO	80	Nourang Shah	500	250	250	3000	1500
12	Dr. Muhammad Aslam	Mo	90	Mian Pur	500	250	250	3000	1500
13	Dr. muhammad Ishaq Qamar MO		70	106/10-R	500	250	250	3000	1500
14	Dr. Shafeeq	MO	32	12AH	500	250	250	3000	1500
15	Dr. Khuram Shahzad	MO	120	55/10-R	500	250	250	3000	1500
16	Dr. Farooq Mushataq	MO	40	157/10-R	500	250	250	3000	1500
17	Dr. Shahid Parvaiz	MO	80	58/10-R	500	250	250	3000	1500
18	Salama Farheen	LHV	90	102/10-R	300	150	150	1800	900
19	Rifat Sultana	LHV	32	92/10-R	300	150	150	1800	900
20	Rehana Naz	MW	120	55/10-R	300	150	150	1800	900
21	Zahida Shafee	C/N	70	THQ jahanian	300	150	150	1800	900

	Total				9700	4850		58200	29100
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 22-03-2010 to 27-03-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**
1	Dr.Umar Ghuri	MO	70	THQ Jahanian	500	250	250	3000	1500
2	Dr.Arshad Warraich	MO	70	THQ Jahanian	500	250	250	3000	1500
3	Dr. Amjad Iqbal	MO	70	Chitrorh Gradh	500	250	250	3000	1500
4	Dr.Muhammad Kaleem	MO	120	19/8-BR	500	250	250	3000	1500
5	Dr.irfan Khan Nazari	MO	80	Dandi Sergana	500	250	250	3000	1500
6	Dr.Muhammad Shakeel	MO	140	9 Ghugh	500	250	250	3000	1500
7	Dr. khalid Rafeeq	MO	32	171/10-R	500	250	250	3000	1500
8	Dr. Syed Ali Ather	MO	40	79/10-R	500	250	250	3000	1500
9	kousar Parveen	LHV	70	Bagar Sergana	300	150	150	1800	900
10	Fozia Rafeeq	LHV	140	9 Ghugh	300	150	150	1800	900
11	Samina Tahira	LHV	110	Kot islam	300	150	150	1800	900
12	Najma Iqbal	LHV	110	129/15-L	300	150	150	1800	900
13	Nargis Parveen	LHV	80	7/8-R	300	150	150	1800	900
14	Nasreen Akhter	LHV	90	131/15-L	300	150	150	1800	900
15	Kousar khalida	LHV	100	121/15-L	300	150	150	1800	900
16	Shahnaz Parveen	LHV	70	115/15-L	300	150	150	1800	900
17	Parveen Akhter	LHV	90	92/15-L	300	150	150	1800	900
18	Naseem Akhter	LHV	50	Kot Bahadur	300	150	150	1800	900

19	Nargis Parveen	LHV	80	Ibraheem Pur	300	150	150	1800	900
20	khushnoodqa namat	LHV	120	Man Kot	300	150	150	1800	900
21	shaheen Akhter	LHV	90	Thul Najeeb	300	150	150	1800	900
22	Murrat akhter	LHV	120	1/8-R	300	150	150	1800	900
23	Yasmin Malik	LHV	120	70/15-L	300	150	150	1800	900
24	Nasreen Akhter	LHV	120	19/8-R	300	150	150	1800	900
25	Freeda	C/N	120	RHC Sarai Sidhu	300	150	150	1800	900
26	Tahira	C/N	120	RHC Sarai Sidhu	300	150	150	1800	900
27	Miss Shabana	C/N	70	THQ Jahanian	300	150	150	1800	900
28	Miss Abida	C/N	70	THQ Jahanian	300	150	150	1800	900
	Total				10000			60000	30000
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 22-03-2010 to 27-03-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**
1	Dr.Younis Bangish	DDO(H)		Khanewal	500	250	250	3000	1500
2	Dr. Umar Farooq	SMO	44	RHC Kacha Khuh	500	250	250	3000	1500
3	Dr. Asif Mehmood	MO	90	115/15-L	500	250	250	3000	1500
4	Dr. Haroon Rasheed	MO	130	50/15-L	500	250	250	3000	1500
5	Dr. M.Tariq Mehmood	MO	120	67/15-L	500	250	250	3000	1500
6	Dr. Shamim Ud-Din	MO	36	THQ Kabirwala	500	250	250	3000	1500
7	Dr. Amjed Iqbal	MO	50	Chitrorh Garh	500	250	250	3000	1500
8	Dr.Nazir Ahmad	MO	100	RHC Tulamaba	500	250	250	3000	1500
9	Dr. Hina Abbas	WMO	36	THQ Kabirwala	500	250	250	3000	1500

10	Dr. Rizwana Tabbasum	WMO	100	THQ Mian Channu	500	250	250	3000	1500
11	Dr. Rubina Awan	WMO	44	RHC Kacha Khuh	500	250	250	3000	1500
12	Dr.Amina Ikhityar	WMO	80	RHC Abdul Hakeem	500	250	250	3000	1500
13	Mussarat	C/N	44	RHC Kacha Khuh	300	150	150	1800	900
14	Sajida Raouf	C/N	100	RHC Tulamaba	300	150	150	1800	900
15	Touqeer Zahra	C/N	44	RHC Kacha Khuh	300	150	150	1800	900
16	Nayab khan	C/N	120	RHC Sari Sidhu	300	150	150	1800	900
17	Fareeda Yasmin	C/N	100	RHC Tulamaba	300	150	150	1800	900
18	Rubina Kousar	C/N	36	THQ Kabirwala	300	150	150	1800	900
19	Parveen BiBi Hashim	C/N	100	THQ Mian Channu	300	150	150	1800	900
20	Bushra Parveen	LHV	50	Chitrorh Garh	300	150	150	1800	900
21	Irshad Parveen	LHV	120	RHC Sari Sidhu	300	150	150	1800	900
	Total								26100
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 29-03-2010 to 03-04-2010								
S. No	**Name of Candidate**	**Designation**	**Total Km Two way (2)**	**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**
1	Dr. Maqsood	MS	70	THQ Jahanian	500	250	250	3000	1500
2	Dr. Kaleem Ullah	Mo	110	136/10-R	500	250	250	3000	1500
3	Dr. Saeed Ur Rehman	MO	70	Bagir Sargana	500	250	250	3000	1500
4	Dr. Sobia Hameed	WMO	80	RHC Abdul Hakeem	500	250	250	3000	1500
5	Dr. Bushra Rehan	Guinecologist	36	THQ Jahanian	500	250	250	3000	1500

6	Sadia	LHV	120	RHC Sari Sidhu	300	150	150	1800	900
7	Yasmin Tabusim	LHV	120	67/15-L	300	150	150	1800	900
8	Jameela BIBI	Mid Wife	90	92/15-L	300	150	150	1800	900
9	Sadia Iram	C/N	80	RHC Abdul Hakeem	300	150	150	1800	900
10	Farzana Kousar	C/N	80	RHC Abdul Hakeem	300	150	150	1800	900
11	Nasreen	C/N	44	RHC Kacha Khuh	300	150	150	1800	900
12	Nazia Perveen	C/N	44	RHC Kacha Khuh	300	150	150	1800	900
13	Imtiaz	C/N	44	RHC Kacha Khuh	300	150	150	1800	900
14	Honey Noreen	C/N	44	RHC Kacha Khuh	300	150	150	1800	900
15	Asia Ishfaq	C/N	120	RHC Sari Sidhu	300	150	150	1800	900
16	Razia	C/N	36	THQ Kabirwala	300	150	150	1800	900
17	Margreat	C/N	36	THQ Kabirwala	300	150	150	1800	900
18	Naheeda	C/N	36	THQ Kabirwala	300	150	150	1800	900
19	Qamar Parviz	MT	80	133/16-L	300	150	150	1800	900
	Total								20100
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 01-04-2010 to 06-04-2010								
S. No	**Name of Candidate**	**Designation**		**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**
1	Dr. Mushtaq Ahmad	APMO		THQ Mian Channu	500	250	250	3000	1500
2	Dr. Shehbaz Khan	MO		THQ Mian Channu	500	250	250	3000	1500
3	Dr. Muhammad	MO		THQ Mian Channu	500	250	250	3000	1500

	Khalid								
4	Dr. Muhammad Akbar	CMO		THQ Mian Channu	500	250	250	3000	1500
5	Dr. Javed Iqbal	CMO		THQ Mian Channu	500	250	250	3000	1500
6	Dr. Shahid	CMO		THQ Mian Channu	500	250	250	3000	1500
7	Dr. Asif	CMO		THQ Mian Channu	500	250	250	3000	1500
8	Dr. Ali Sajjad	Eye-Specialist		THQ Mian Channu	500	250	250	3000	1500
9	Dr. Siddra	WMO		THQ Mian Channu	500	250	250	3000	1500
10	Dr. Benazir	WMO		THQ Mian Channu	500	250	250	3000	1500
11	Dr. Muhammad Ramzan	Gynecologist		THQ Mian Channu	500	250	250	3000	1500
12	Dr. Zubira Asad	Gynecologist		THQ Mian Channu	500	250	250	3000	1500
13	Dr. Tariq Aziz	Peadiatrian		THQ Mian Channu	500	250	250	3000	1500
14	Naseem Ghulam Rasool	C/N		THQ Mian Channu	300	150	150	1800	900
15	Shahida Kousar	C/N		THQ Mian Channu	300	150	150	1800	900
16	Khalida Parveen	C/N		THQ Mian Channu	300	150	150	1800	900
17	Tahira Tabusim	C/N		THQ Mian Channu	300	150	150	1800	900
18	Karisteena Amanual	C/N		THQ Mian Channu	300	150	150	1800	900
19	Saima Parveen	C/N		THQ Mian Channu	300	150	150	1800	900
20	Nasreen Akhtar	LHV		131/15-L	300	150	150	1800	900
21	Nasreen Akhtar	LHV		Kot Barkat Ali	300	150	150	1800	900
22	Shamim Aziz	LHV		133/16-L	300	150	150	1800	900
23	Muhammad Aslam	MT		44/15-L	300	150	150	1800	900
24	Abdul Ghafoor	Dispenser		Kot Barkat Ali	300	150	150	1800	900
25	Muhammad Sadiq	Dispenser		92/15-L	300	150	150	1800	900
26	Abdul Latif	Dispenser		18/8-R	300	150	150	1800	900
27	Gloria Qamar	Mid Wife		133/16-L	300	150	150	1800	900

	Total								32100
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 05-04-2010 to 10-04-2010								
S. No	**Name of Candidate**	**Designation**		**Name of BHU**	**Per Day Rs.300(1) Dr. Rs 500**	**Per Day allowed on account of half daily**	**Excess Daily Allowance Paid**	**Total 6 days training (4) Daily allowance paid**	**Excess Daily Allowance Paid**
1	Dr. Mamtaz	SMO		DHQ Khanewal	500	250	250	3000	1500
2	Dr. Muhammad Yasin	MO		Mula Pur	500	250	250	3000	1500
3	Dr. Saeed Naeem Ahsan	CMO		DHQ Khanewal	500	250	250	3000	1500
4	Yasir Arafat	NS		22-Ghagh	500	250	250	3000	1500
5	Shehnaz Kousar	NS		27-Ghagh	500	250	250	3000	1500
6	Tariq Imran	Dispenser		Hashimat Mirali	300	150	150	1800	900
7	Muhammad Afzal	Dispenser		18/D	300	150	150	1800	900
8	Usman Hayder	Dispenser		27-Ghagh	300	150	150	1800	900
9	shafqat Javed	Dispenser		Jasso kanwan	300	150	150	1800	900
10	Naseem Akhtar	C/N		DHQ Khanewal	300	150	150	1800	900
11	Fehmeeda Iqbal	C/N		DHQ Khanewal	300	150	150	1800	900
12	Naseem James Pawal	C/N		DHQ Khanewal	300	150	150	1800	900
13	Grace Kaleem Dil	C/N		DHQ Khanewal	300	150	150	1800	900
14	Shazia Anwar	C/N		RHC Tulamba	300	150	150	1800	900
15	Munawar Sultana	LHV		RHC Tulamba	300	150	150	1800	900
16	Allah Ditta	MT		22-Ghagh	300	150	150	1800	900
	Total				5800				17400
	Travelling and daily allowance MSDS training held and DHDC Khanewal w.e.f 18-03-2010 to 20-03-2010								

S. No	Name of Candidate	Designation		Name of BHU	Per Day Rs.300(1) Dr. Rs 500	Per Day allowed on account of half daily	Excess Daily Allowance Paid	Total 6 days training (4) Daily allowance paid	Excess Daily Allowance Paid
1	Dr. M. Yousaf Sumra	MS		DHQ Khanewal	500	250	250	3000	1500
2	Dr. Abdul Malik	AMS		DHQ Khanewal	500	250	250	3000	1500
3	Dr. Khalid Mahudin	APMO		DHQ Khanewal	500	250	250	3000	1500
4	Dr. Muhammad Raza	MO		DHQ Khanewal	500	250	250	3000	1500
5	Dr. Masood Iqbal	CMO		DHQ Khanewal	500	250	250	3000	1500
6	Dr. Mussrat Sahu	Paedaritio n		DHQ Khanewal	500	250	250	3000	1500
7	Dr. Shahida Naheed	APWMO		DHQ Khanewal	500	1250	250	3000	1500
8	Dr. Humaira Mushtaq	Gynecolo gist		DHQ Khanewal	500	250	250	3000	1500
9	Dr. Noshaba Shafqat	Gynecolo gist		DHQ Khanewal	500--	250	250	3000	1500
10	Dr. Shumila Bano	Gynecolo gist		DHQ Khanewal	500	250	250	3000	1500
11	Dr. Samreen Afzal	WMO		DHQ Khanewal	500	250	250	3000	1500
12	Dr. Samina Masood	WMO		DHQ Khanewal	500	250	250	3000	1500
13	Dr. Nadia Younis	WMO		DHQ Khanewal	500	250	250	3000	1500
14	Fakhar-Un-Nisa	H/N		DHQ Khanewal	300	150	150	1800	900
15	Ammelia Manzoor	H/N		DHQ Khanewal	300	150	150	1800	900
16	Shamim Akhtar Gil	H/N		DHQ Khanewal	300	150	150	1800	900
17	Mamtaz Kousar	C/N		DHQ Khanewal	300	150	150	1800	900
18	Shehbaz Begum	C/N		DHQ Khanewal	300	150	150	1800	900
19	Kousar Parveen	C/N		DHQ Khanewal	300	150	150	1800	900
2	Bashira BiBi	C/N		DHQ	300	150	150	1800	900

0				Khanewal					
21	Shazia Ahmad	C/N		DHQ Khanewal	300	150	150	1800	900
22	Azra Soul	C/N		DHQ Khanewal	300	150	150	1800	900
23	Shaheen Kousar	C/N		DHQ Khanewal	300	150	150	1800	900
24	Maqsood Begum	C/N		DHQ Khanewal	300	150	150	1800	900
25	Razia Jameel	LHV		DHQ Khanewal	300	150	150	1800	900
	Total								30300
Grand Total of Over Payment									**383100**

Audit is of the view that due to weak internal controls, excess payment was made to trainees than their entitlement.

Excess payment of daily allowance was in violation of government rules and resulted in loss to government.

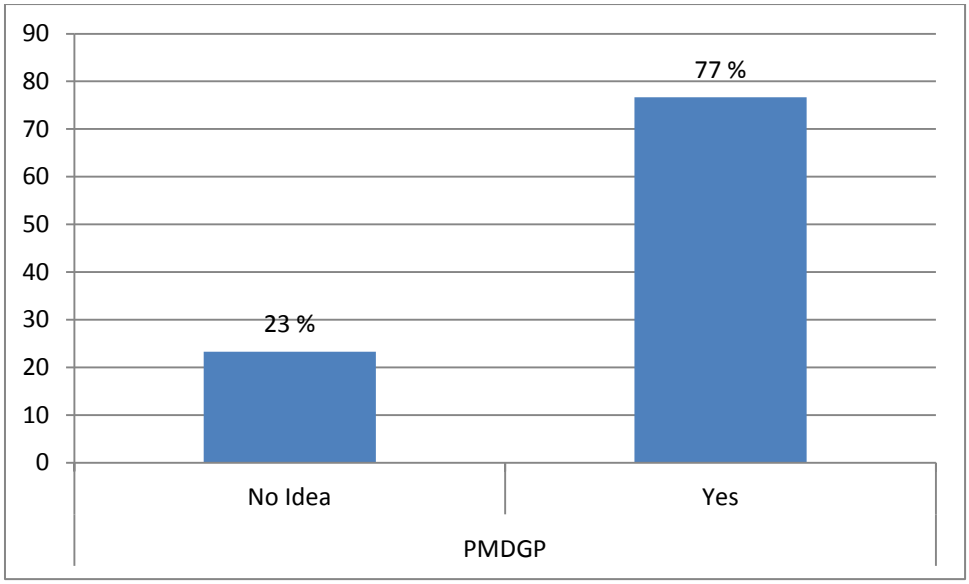
Matter was reported to the Executive District Officer (Health) Khanewal but no reply was submitted till the finalization of this audit report.

Audit recommends action against concerned for excess payment of daily allowance, besides recovery, under intimation to Audit.

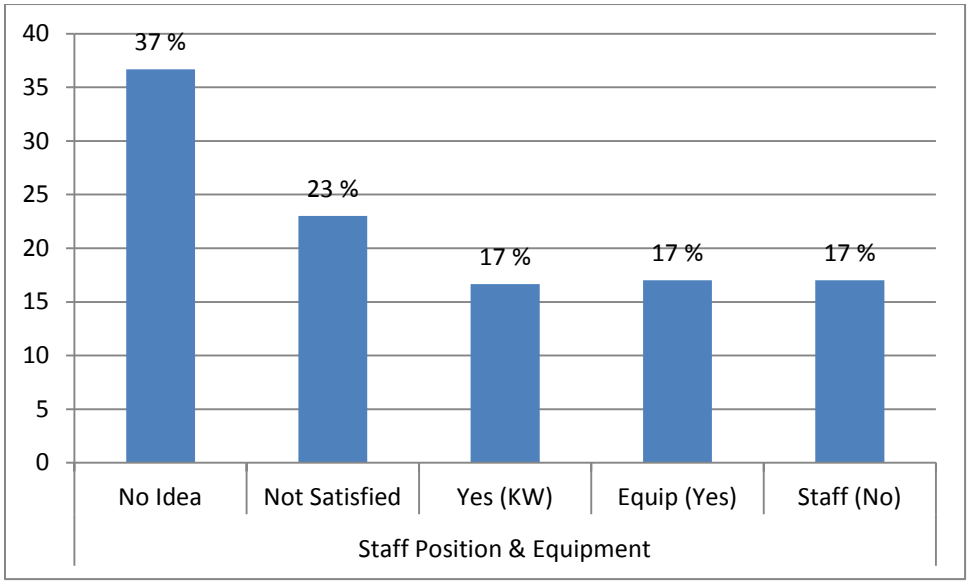
Annex M

Survey Results

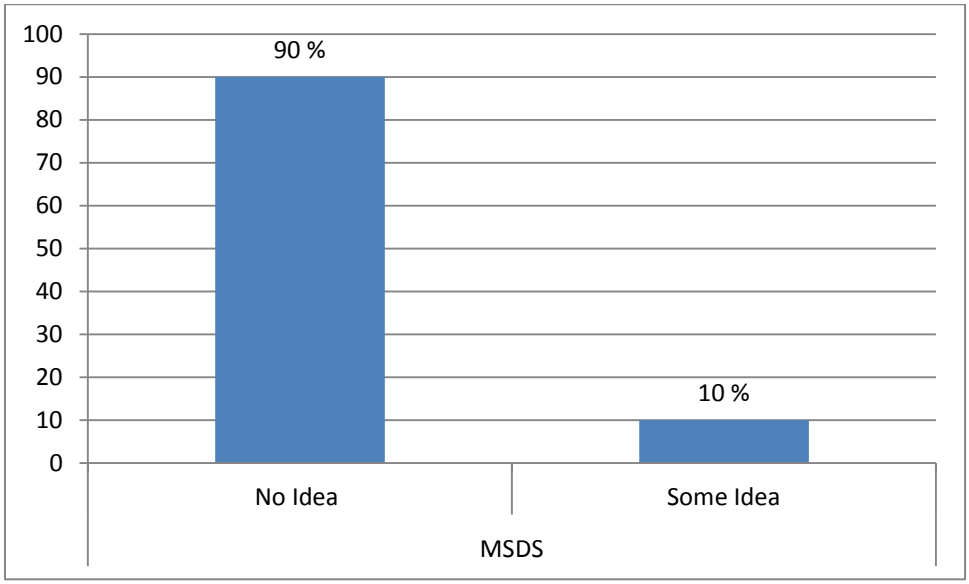
Q.1:



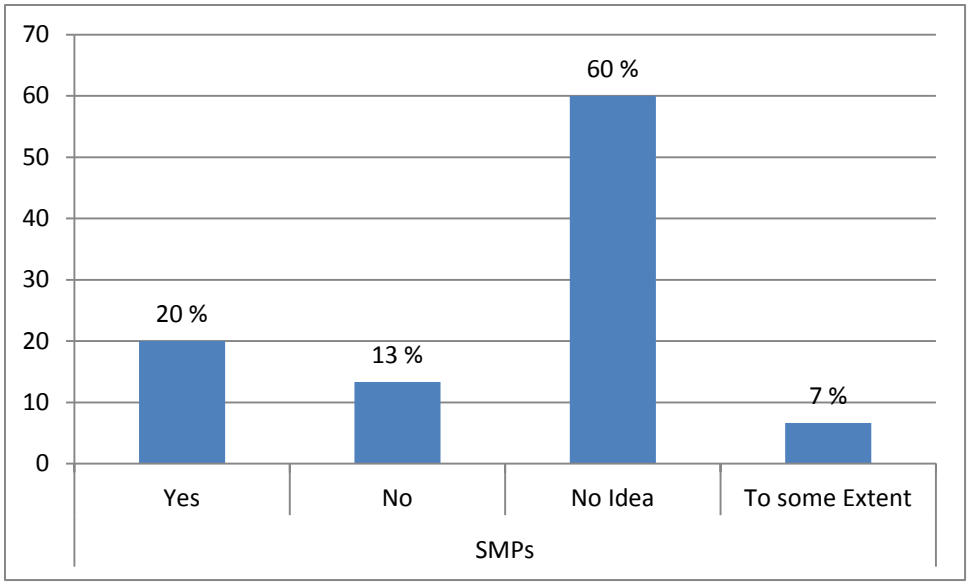
Q. Are you familiar with Punjab Millennium Development Goals Program?



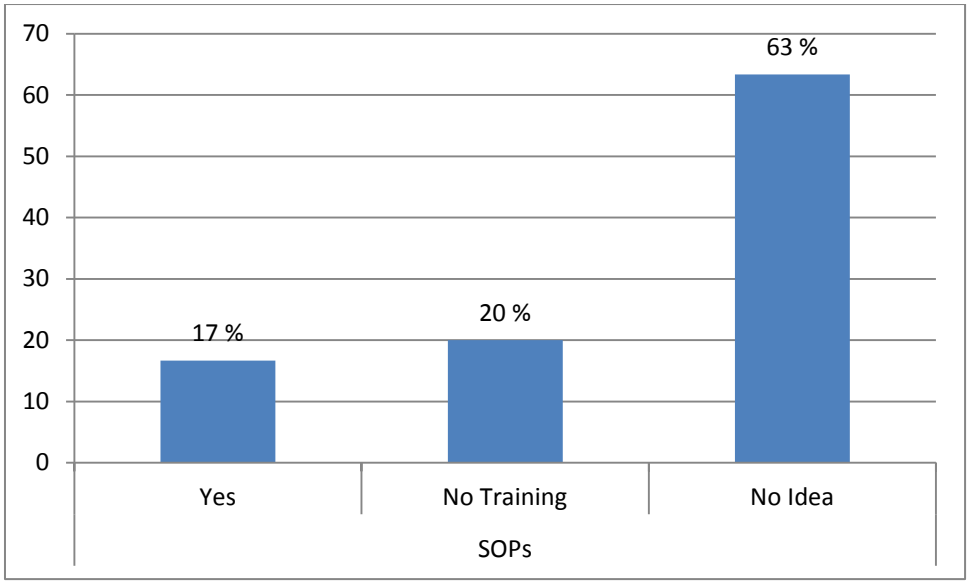
Q. Are you satisfied with the staff and equipment position of you hospital?



Q. What are Minimum Service Delivery Standards (MSDS)?



Q. What are Specialized Medical Protocols (SMPs)? Are they implemented at your hospital?



Q. What are Standard Operating Procedures (SOPs)? Did you receive any training regarding SOPs?