



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

**Audit Year 2015-16**

**20<sup>th</sup> May 2016**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

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

The Directorate General Audit District Governments Punjab (South), Multan, conducted audit of the Punjab Millennium Development Goals Program, District Pakpattan, during April & May 2016 for the period from 2008-09 to 2012-13 with a view to reporting significant findings to the stakeholders. Audit examined the economy, efficiency, effectiveness, environment and ethics aspects of the Program. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules, and regulations in managing the Program. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Punjab Millennium Development Goals Program. Most of the observations included in this Report have been finalized in the light of discussions in the DAC meeting.

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:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

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## **ABBREVIATIONS AND ACRONYMS**

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

|       |  |
|-------|--|
| SP-I  | Sub-Program One                                    |
| SP-II | Sub-Program Two                                    |
| SOPs  | Standard Operating Procedures                      |
| THQ   | Tehsil (Town) Headquarter Hospital                 |
| USAID | United States Agency for International Development |
| WHO   | World Health Organization                          |
| WMO   | Woman Medical Officer                              |

## EXECUTIVE SUMMARY

Directorate General of Audit, District Governments Punjab (South), Multan conducted from 10.04.2016 to 15.05.2016 the Performance Audit of Punjab Millennium Development Goals Program (PMDGP), District Pakpattan for the period 2008-09 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 Millennium Development Goals (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 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 Pakpattan through Executive District Officer (Health). Funds of Rs 58.970 million were released under Sub-program-1 out of which expenditures of Rs 56.515 million were incurred whereas Rs 162.059 million were released under Sub-program-2 out of which only 6.185 million were spent

while the un-spent amount of Rs 158.329 million was 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 funding from the Program and the funding in all sectors was cancelled. The main reason for withdrawal of the ADB was that the management of the Program failed to fulfill the conditions of SP-2.

Delayed budget-releases resulted in time overrun (and subsequently cost overrun) which delayed implementation of the Program. Cost overrun from execution of the Program is estimated by Audit to be around Rs 19.639 million. Further, planning of the Program failed to take cognizance of other projects already under way in pursuit of same targets. Due to poor financial management, irrelevant expenditures were incurred on the purchase of medicines 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 was not reflected in the expenditure statements prepared by District Government but revealed during the scrutiny of expenditure statements provided by PHSRP.

Audit suggests 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. Infant mortality rate (IMR) in Pakistan is among the highest in South Asia, population growth rate is the highest and contraceptive availability the lowest. High population growth will increase pressure on the already weak public health service delivery system. Failure on this front would have serious implications, given the size of the province and its contribution to Pakistan's economy.

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

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

| County              | Infant Mortality Rate <sup>1</sup> | Under-Five Mortality Rate <sup>2</sup> | Maternal Mortality Ratio <sup>1</sup> |
|---------------------|------------------------------------|--|---------------------------------------|
| Bhutan              | 65                                 | 75                                     | 420                                   |
| Bangladesh          | 54                                 | 57                                     | 380                                   |
| India               | 56                                 | 74                                     | 540                                   |
| Nepal               | 56                                 | 74                                     | 740                                   |
| Sri Lanka           | 12                                 | 14                                     | 92                                    |
| Pakistan            | <b>80</b>                          | <b>99</b>                              | <b>500</b>                            |
| Punjab <sup>3</sup> | <b>77</b>                          | <b>112</b>                             | <b>300</b>                            |

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

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

<sup>3</sup> 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                                      | TARGET TO BE ACHIEVED IN 2007 | TARGET TO BE ACHIEVED IN 2015 | ACTUAL ACHIEVEMENT IN 2015 <sup>4</sup> |
|---|-------------------------------|-------------------------------|---|
| Infant Mortality Rate per 1,000 Live Births               | 71                            | 40                            | 75                                      |
| Under-Five Mortality Rate per 1,000 Live Births           | 102                           | 47                            | 93                                      |
| Maternal Mortality Ratio per 100,000 Live Births          | 300                           | 140                           | 276 <sup>5</sup>                        |
| Percentage of Births Attended by Skilled Birth Attendants | 38                            | 100                           | 64.70                                   |
| Percentage of Fully Immunized Children (12–23 months old) | Above 80                      | 100                           | 56                                      |

## 1.2 United Nations' Millennium Development Goals

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

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

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

<sup>5</sup> As *Published in Dawn, May 6th, 2015*

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

From 2016 onwards, the Sustainable Development Goals (SDGs) have replaced the MDGs. In September 2015, United Nations **Sustainable Development Summit** was held in which world leaders adopted the 2030 Agenda for Sustainable Development, which includes a set of 17 **Sustainable Development Goals** (SDGs) to end poverty, fight inequality and injustice, and tackle climate change by 2030.

### **1.3 Program Digest**

#### **1.3.1 Program Name**

Punjab Millennium Development Goals Program (PMDGP), District Pakpattan

#### **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-3.

#### **1.3.3 District Pakpattan Profile**

|                                 |               |
|---------------------------------|---------------|
| Area (Sq. Km):                  | 2724          |
| Population (1998):              | 1.287 Million |
| Proportion of Rural Population: | 86 %          |
| DHQs:                           | 1             |
| THQs:                           | 1             |
| RHCs:                           | 4             |
| BHUs:                           | 53            |

### **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 Pakpattan, District Coordination Officer and Executive District Officer (Health) were responsible authorities for implementation of the Program. The District Officer Health (Headquarters) was declared as focal person for the Division and Director District Health Development Center (DHDC) was declared as focal person for the District vide Government of Punjab Health Department Notification number PO(P&E-I) 19-113/2004 dated 14-02-2009.

### **1.3.5 Major Areas to be covered in District Pakpattan**

- i. Strengthening of Basic and Comprehensive Emergency Obstetric and Newborn Care (EmONC) services at facility level including round the clock functioning of selected strategically located BHUs and RHCs.
- ii. Provision of HR support through PGRs at DHQ/THQ levels, in collaboration with MNCH program;
- iii. Strengthening the role of Community Outreach staff and Community Reproductive Health Staff including LHWs and CMWs; Special emphasis to be laid on Family planning services as a major HR strategy;
- iv. Strengthening referral linkages between the community outreach workers with Primary and, in turn, Secondary Health Care facilities;
- v. Provision of Emergency Ambulance Services for maternal emergencies at selected BHUs and all RHCs, THQ/DHQ; A district ambulance service, pooling all resources at a district level call center;
- vi. Strengthening of Blood Transfusion Services at DHQ/THQ levels to support comprehensive EmONC service;

- vii. Purchase of MNCH related medicines;
- viii. Capacity Development of service delivery staff with regard to implementation of MSDS at district level and for improving MNCH related service delivery;
- ix. Strengthening DHIS system at district level;
- x. Up-gradation of Nursing and paramedical schools;
- xi. Reducing vacancies of crucially important MNCH related medical staff including Nurses, LHVs, WMOs, gynecologists, anesthetists etc., at least by half.

### **1.3.6 Implementation of Minimum Service Delivery Standards (MSDS)**

Implementation of Minimum Service Delivery Standards (MSDS), Standard Operating Procedures (SOPs), Standard Medical Protocols (SMPs) and Referral Protocols has been the basic strategy to attain the health related MDGs. DoH developed and notified in 2007 the MSDS. Extensive trainings were held under PMDGP at all DHDCs regarding MSDS, SOPs, SMPs and Referral Protocols. The MSDS are defined as a minimum level of services, which the patients and service users have a right to expect.

### **1.3.7 Procedures and Protocols**

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

### 1.3.8 Financial Resources

According to Office of EDO (H), Pakpattan, Government of Punjab Finance Department allocated Rs 58.970 million under SP-1 out of which an expenditure of Rs 56.515 million was incurred up to June 2012 and allocated Rs 162.059 million under SP-II out of which an expenditure of Rs 6.185 million was incurred as summarized below:

(Rupees in Million)

| <b>Program Name</b>    | <b>Budget Allocation</b> | <b>Expenditure</b> |
|------------------------|--------------------------|--------------------|
| SP-1 (Sub Program One) | 58.970                   | 56.515             |
| SP-2 (Sub Program Two) | 162.059                  | 6.185              |
| <b>Total</b>           | <b>221.029</b>           | <b>62.700</b>      |

## 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 were the impediments in the implementation of the program and which 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 Pakpattan is covered in the performance audit. The audit covers the period from 2008-09 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, District Accounts Officer and Coordinator, National Program at Pakpattan.

**Health Facilities Visits:** Audit visited DHQ hospital, THQ hospital, and Rural Health Centers (RHCs) 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, Pakpattan. The results were analyzed and have been incorporated in the main body of the report. The results have also been described in **Annex-A**.

## **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 Rs 3.5 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. Various guidelines were issued from time to time to district governments with no detailed instructions.

3. District governments made their Utilization Plans which were approved in December, 2011 after the program was launched in 2009. The Utilization Plans 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, huge amount of funds were lying with district governments while Office of PHSRP was unaware of this amount retained by district governments. Release of huge funds was not reconciled by District Governments with PHSRP.

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.



- 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 among various departments and supervision by the management.
- Roles of the authorities should be clearly defined to perform their responsibilities.

#### **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. They include Maternal, Newborn and Child Health (MNCH) Program, the Pakistan Initiative for Mothers and Newborn Project (PAIMAN), and National Program for Family Planning and Primary Health Care (FP& PHC) also known as the Lady Health Workers Program (LHWP)

2. 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 various districts. 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.

3. Audit noted that various vertical programs of health department have separate management and reporting arrangements but, at least EDO (H) is in the loop or informed about every vertical program. While the office of DGHS can play central role for policy setting, it is the post of EDO (H) that is very important to centralize the district health system. But 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.

## **Recommendation**

There is a need for functional integration of primary and secondary health care services at district level. There is a need that EDO (H) should stay in his office for at least 3 years. It is suggested that EDO (H) be well versed in policies and made completely responsible for MNCH indicators with no room for interference from outside.

### **4.1.1.2 Non Utilization of Funds**

1. In various districts, the expenditure out of PMDGP funds has been very small as compared to the allocated amount. And this has been the major factor for non-achievement of the targets of PMDGP.
2. Audit came to know from the office of PHSRP that the Program supposed 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 the funding from the Program and the funding in all sectors was cancelled. The main reason for withdrawal of the ADB was that the management of the Program failed to fulfill the conditions of SP-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, Rs 2.9 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 Finance Department 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 Finance Department 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.

## **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.

### **4.1.2 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 28<sup>th</sup> 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.

#### **4.1.2.2 Late Constitution of Committee for Monitoring**

1. According to Notification of Government of Punjab Health Department, dated 28<sup>th</sup> 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 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<sup>th</sup> 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. And no step had been taken to introduce MSDS to private practitioners. Again the responsibility lies with Public Health Care (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.

#### **4.1.4 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 and important milestone of PMDGP.

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.

## **4.2 PMDGP IN PAKPATTAN DISTRICT**

### **4.2.1 Organization and Management**

1. In District Government Pakpattan, 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**

The provincial management had devised a conditional grant mechanism for supporting MSDS implementation. All the districts signed Memorandum of Understanding (MoUs) with provincial government to implement MNCH related MSDS in 2008 including Pakpattan.

Executive District Officer (Health) Pakpattan was unable to provide the MoU duly signed 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**

Government of Punjab, Health Department, PMU, PHSRP issued various guidelines for monitoring of stores supplied under PMDGP. Finance Division 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. The word “Under PMDGP” should be embossed /printed on the stores /equipment supplied under PMDGP funds.

Executive District Officer (Health) Pakpattan 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**

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 June, 2013 only purchase of medicines and training of staff was carried out under SP-1. (**Annex-B**)

#### **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 Pakpattan purchased medicines for Rs 9.015 million for PMDGP. The payment was made to the firms without deduction of income tax of Rs 315,515. 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 Rs 315,515 was loss to government. DAC in its meeting held on 05.08.2016 decided to keep the para pending till further record verification as no proof of deduction of income tax was provided. (**Annex-C**)

2. Executive District Health Officer Pakpattan purchased medicines for Rs 3.310 million from the PMDGP. The medicines were purchased by the Government Medical Store Depot. The bills were forwarded to EDO Health Pakpattan 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 Pakpattan made payment to the firms without deduction of liquidity damages of Rs 80,072 from suppliers. Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that recoveries were to be made by authorities of Medical Store Depot. The reply was not tenable as they had mentioned categorically on the face of the inspection reports that so much amount needed to be deducted by the office while making payment but no deduction was made. DAC in its meeting decided to keep the para pending till further record verification. (**Annex-D**)

3. EDO Health Pakpattan made overpayment of Rs 4.632 million on account of purchase of ambulances during 2008-09 to the Indus Motors Ltd for purchase of TOYOTA ambulances. Different rates were charged by the same firm for the same product and in the same financial year. The TOYOTA ambulances with accessories were purchased in district Sahiwal @ Rs 2.910 million each but in District Pakpattan same item was supplied by same supplier @ Rs 3.489 million each resulting in loss to the Government exchequer. The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that no overpayment was made as ambulances supplied in this office were having different specifications as compared to ambulances of District Sahiwal. The reply was not tenable as the ambulances supplied in both districts were of same specifications however the specifications mentioned in the comparative statement were much comprehensive and extensive in District Pakpattan but the same were not supplied. The consignment supplied was of same specification as in District Sahiwal. DAC in its meeting kept the para pending till further record verification. (**Annex-E**)

4. Executive District Officer (Health) Pakpattan collected medicines from MSD valuing Rs 14.460 million for the period 2009-13 and paid out of PMDGP funds which were not included in the work plan or list of medicines approved for the programme. The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that purchase was made by Director General Health Services (DGHS) Punjab so there was no fault of their office. The reply was not tenable as there were clear instructions conveyed to EDO Health that no medicine will be purchased or paid except MNCH related medicines given in the Utilization Plan. DAC in its meeting directed to get the expenditure regularized from the competent authority. **(Annex-F)**

5. EDO (H) incurred funds amounting to Rs. 27.912 million on purchase of 08 Ambulances during 2008-09 out of PMDGP funds. The supply of these ambulances was found defective when compared with the specification of bidding document and comparative statement accepted by the supplier in the award letter. During physical verification it was noticed that forty (40) items were not provided in these ambulances when supplied. The matter was reported to the Executive District Officer (Health) and it was replied that the ambulances were purchased as per specifications. The reply was not tenable as the accepted specifications included in the bidding document, comparative statement and award letter were different against which supplier quoted the rates. DAC in its meeting directed to keep the para pending till further record verification. **(Annex-G)**

6. Executive District Office Health Pakpattan provided the expenditure statement which reflected that the total released amount under PMDGP was Rs 288.436 million and expenditures of Rs 62.700 million. Audit collected the detail of Expenditures from the office of PHSRP, which reflected the total released amount 166.059 million and expenditures of Rs 86.530 million. This resulted into the difference of released amount of Rs 122.377 million and expenditures amount of Rs 23.830 million. Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that the office of EDO (H) was not responsible for the release of funds by PHSRP office. The reply was not tenable as the difference of figures needed reconciliation. DAC in its meeting directed to keep the para pending till reconciliation with office of PHSRP. **(Annex-H)**

7. According to PMDGP Utilization Plan, it was planned that funding to the tune of Rs. 4.488 million will be made for LHWs program. In this program following articles were required to be provided to LHWs of the District.

(Amount in Rupees)

| Name of the District | No. of LHWs | Weighting Machines (Rs 1000/- Each) | Printing of MIS Tools (Rs. 1000/ per LHW) | Tab. Fefin (Rs. 1 per tab) for Six Month | Total Cost |
|----------------------|-------------|-------------------------------------|---|--|------------|
| SP-II Pakpattan      | 955         | 955,000                             | 955,000                                   | 2,578,500                                | 4,488,500  |

EDO (Health) Pakpattan did not spend these funds on these planned and approved items in the Utilization Plan. In this way the objective of antenatal care and neonatal care could not be achieved. The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that funds could not be utilized due to various unknown reasons. The reply was vague and considered as void. DAC in its meeting held directed to keep the para pending. **(Annex-I)**

8. An expenditure of Rs 56.515 million was incurred out of allocated amount of Rs 58.970 million but approved Utilization Plan was not available with the management. The funds were required to be spent in accordance with the purpose mentioned in SP-I. Executive District Officer (Health) replied that Utilization Plan was prepared which was not traceable at the time and will be shown to Audit later. Department admitted the irregularity in its reply but nothing was produced. DAC in its meeting kept the para pending for further record verification. **(Annex-J)**

9. Executive District Officer (Health) Pakpattan did not provide vouched account of Rs 11.83 million relating to PMDGP expenditure incurred during 2008-13:

(Amount in Rupees)

| Sr. No.      | Description of Record not Provided                                      | Amount            |
|--------------|---|-------------------|
| 1            | Five vouchers of A03970-Others during the period 2009-10                | 2,366,827         |
| 2            | Vouched account of expenditure incurred by Building Department          | 2,547,000         |
| 3            | Consumption record of stationery/printing material at health facilities | 6,912,000         |
| 4            | Schedule of trainings issued by DHDC regarding trainings provided       | 0                 |
| <b>Total</b> |   | <b>11,825,827</b> |

Cash books, BCR, and Contingent registers relating to PMDGP expenditure were also not produced. The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrances in the auditorial function of the AGP. Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that efforts will be made to trace out the record and will be produced to Audit except Sr No. 3. Department admitted the irregularity in its reply but did not produce the record listed at Sr. No. 3. Complete record was also not produced. DAC in its meeting directed to keep the para pending for further record verification. **(Annex-K)**

10. Executive District Officer (Health) drew Rs 6.252 million out of PMDGP funds during FY 2009-2010 and 2012-13 for training of staff. Audit noted that the books were owned by NGO Contech International & PDSSP and might have been supplied by the same NGO or PDSSP funding and only bills were prepared to draw the amount from the government treasury out of PMDGP funds. The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that stationery was printed as per guidelines and these were not provided by NGOs. The reply was not tenable as name of NGO had no relevance with the PMDGP related books and it seemed bogus withdrawal of funds. DAC kept the para pending for further record verification. **(Annex-L)**

### **Recommendations**

- Audit recommends recovery of income tax and liquidity damages, besides taking disciplinary action against the persons at fault.
- Audit recommends constitution of an independent enquiry committee for fixing of responsibility and recovery of overdrawn amount under intimation to Audit. Audit further recommends to get the expenditure regularized from the competent authority where directed by DAC.
- Audit recommends action against concerned for unauthorized withdrawal, besides corrective measures under intimation to Audit.

- Audit would stress for the enquiry of the matter of acceptance of defective consignment and payment without technical inspection committee's report
- Audit recommends production of detailed vouched account of expenditures incurred by the District Government, besides fixing of responsibility against persons at fault, under intimation to Audit.
- Actions should be taken against the responsible for accepting defective supply besides recovery of overpayment made to the supplier who supplied same item in different districts at different rates in same financial year.
- Maintenance of separate books of accounts including cash book be ensured by DDOs.
- 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**

The delay in releases of funds and non-existence of proper mechanism of purchase process resulted in delay in procurements which caused increase in cost of machinery, equipment and other items planned to be purchased in Sub-Programme-I, due to inflation, up to approximately Rs. 2.761 million. Similarly, due to delay in implementation of Sub-Programme-II, increase in cost of machinery, equipment and other items, due to inflation, came up to approximately Rs 16.878 million. Hence it comes to Rs. 19.639 million cost over-run in total. Matter was reported to the Executive District Officer (Health) and it was replied that best efforts were made to make economical purchases. The reply was not tenable as there was delay in procurements and implementation of plans which lead to cost overrun. DAC in its meeting directed to keep the para pending as there was cost over-run. **(Annex-M)**

### **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**

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 Pakpattan. 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-N**) Moreover, Audit observed that the amounts were not fully disbursed to the trainees as no acquaintance roll was shown to Audit. It was also noticed by Audit during the interview of doctors, LHVs and staff nurses that the payments were not fully disbursed to them on account of TA/DA claims. Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that matter will be investigated and facts will be intimated to Audit soon but no further progress was shown to Audit. DAC in its meeting directed to make recovery of overpaid amount.

3. EDO (Health) Pakpattan made excess payment of Rs 99,616 on account of daily allowance for the participants of training at DHDC Pakpattan. 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. There was no record of allotment / booking available which can represent the stay of trainees at DHDC hostel. Matter was reported to the Executive District Officer (Health) Pakpattan. DDO in his reply admitted the irregularity and committed for investigation but no further progress was intimated to Audit. DAC in its meeting directed to keep the para pending till further compliance is shown to Audit. (Annex-O)

### **Recommendations**

- Audit recommends the recovery of amount, fixing of responsibility against persons at fault, under intimation to Audit.
- Strengthening of pre-audit system at the departmental level and District Account Offices to avoid the reoccurrence of irregularities and irregular draws from government account.
- Strict action be taken against the defaulters to avoid the recurrence of mal-administration.
- Recoveries should be made in case of excess withdrawals so that the practice of harsh utilization can be stopped and efficiently the capacity building of the field staff can be improved.

#### **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 Centers (RHCs) and MNCH related departments of the THQs and DHQs hospitals had to be fully staffed and equipped as per MSDS. Numerically, based on World Health Organization's threshold for health workforce, Pakistan has 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, Pakpattan

| <b>Vacancies Position of District Headquarter Hospital Pakpattan</b> |                             |                      |               |               |
|--|-----------------------------|----------------------|---------------|---------------|
| <b>Post</b>  | <b>Standard as per MSDS</b> | <b>DHQ Pakpattan</b> |               |               |
|  |                             | <b>Sanctioned</b>    | <b>Filled</b> | <b>Vacant</b> |
| Gynecologist   | 3                           | 3                    | 2             | 1             |
| Pediatrician   | 3                           | 3                    | 1             | 2             |
| Anesthetists   | 3                           | 2                    | 2             | 0             |
| Medical Officers/APMO/APWMO  | 111                         | 50                   | 7             | 44            |
| /WMO/SMO/SWMO  |                             |                      |               |               |
| Lady Health Visitors   | 11                          | 2                    | 2             | 0             |
| Nurses   | 75                          | 58                   | 52            | 7             |
| <b>Total</b>   | <b>206</b>                  | <b>118</b>           | <b>66</b>     | <b>52</b>     |

| <b>Vacancies Position of Tehsil Headquarter Hospital</b> |                             |                     |               |               |
|--|-----------------------------|---------------------|---------------|---------------|
| <b>Post</b>  | <b>Standard as per MSDS</b> | <b>THQ Arifwala</b> |               |               |
|  |                             | <b>Sanctioned</b>   | <b>Filled</b> | <b>Vacant</b> |
| Gynecologist   | 2                           | 1                   | 0             | 1             |
| Pediatrician   | 2                           | 1                   | 1             | 0             |
| Anesthetists   | 3                           | 1                   | 1             | 0             |
| Medical Officers/APMO/APWMO                              | 29                          | 15                  | 8             | 7             |
| /WMO/SMO/SWMO  |                             |                     |               |               |
| Lady Health Visitors                                     | 8                           | 1                   | 1             | 0             |
| Nurses   | 24                          | 20                  | 19            | 1             |
| <b>Total</b>   | <b>68</b>                   | <b>39</b>           | <b>30</b>     | <b>9</b>      |

3. Audit visited THQ, Arifwala 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 as well as WMOs were lying vacant. Audit found that the staff was not familiar with MSDS. 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 Pakpattan under PMDGP. USAID had provided various equipment to DHQ and THQ hospital. 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 Arifwala, 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**

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 Pakpattan. 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.5.000 million for construction of Multipurpose Hall at Nursing School Pakpattan out of PMDGP funds. Moreover, sufficient funds were also provided for up-gradation of nursing school which includes provision of computers, audio visual aids, DVDs, CDs, different Models, Bones and instruments. Furthermore, items for demonstration room were also planned to be provided in nursing school.

2. EDO (Health) Pakpattan purchased computers and teaching aid equipment valuing Rs 1.627 million for nursing school's up-gradation. This includes computers, printers, DVDs, VCRs and multimedia projector but all the items were deteriorating in different places. Neither the building was completed nor was it handed over to health department moreover building department had stopped the civil work and equipment purchased for multipurpose hall was deteriorating day by day. The matter was not pursued by the EDO (H) and

Principal Nursing School and funds remained unspent. The items purchased were lying idle in the store of nursing school in spite of lapse of 6 years. Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that auditorium was not yet completed by Building Department, items will be used after its completion. DAC in its meeting directed to keep the para pending for further record verification. **(Annex-P)**

3. EDO Health Pakpattan incurred funds to the tune of Rs 9.683 million out of PMDGP allocation on up-gradation of nursing school Pakpattan during the period 2008-11. A multi-purpose hall was required to be constructed as per Utilization Plan but despite the entire allocation of Rs 5.000 million only Rs 2.547 million were incurred and hall was left incomplete till the date of Audit. EDO (H) provided 27 items including models and instruments instead of provision of all items as enlisted in Utilization Plan. The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that purchases were made as per requirement. DAC in its meeting directed to keep the para pending till completion and handing over of multi-purpose hall. **(Annex-Q)**

4. The Nursing School lacked even the basic facilities. There was no library, no multimedia, and no sufficient number of models. The furniture was in bad shape. Further there was no post for librarian. There was no computer instructor and English language teacher. No generator facility was available.

5. Under SP-II, 6.27 % of total funds were planned for up-gradation of Nursing School, which amounted to 10.189 million. But expenditure incurred on up-gradation was quite insufficient.

6. EDO (H) and DG Nursing completed survey 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:**

- Audit recommends prompt utilization of equipment under intimation to Audit

- Audit recommends strict disciplinary action against person(s) at fault besides prompt action for completion of up-gradation in true sense under intimation to Audit.
- 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**

1. In the Utilization Plan of PMDGP of District Pakpattan, 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 THQ hospital 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 Gynecologist and WMOs, the complicated cases were denied right in the beginning. Even at DHQ hospital, no neonatal ICU facility was available. If new born babies were premature or having some complications they have to refer them to tertiary care units in Lahore for curative services due to non-availability of necessary facilities.

3. EDO (Health) did not ensure the strengthening of blood transfusion services at secondary health facilities ie. DHQ/THQ hospitals to support the Emergency Mother and Child Services at the hospitals. Allocation of Rs. 6,478,900 could not be spent to facilitate the needy patients. **(Annex-R)** Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that special funds for blood transfusion equipment were not released. 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 DHQ hospital. The management had miserably failed to provide EmONC Services.

4. Executive District Officer (Health) purchased Generators during 2009-10 costing Rs 2.400 million out of PMDGP funds by misclassification against government policy. In fact the funds were placed for purchase of Ultrasound machines as earmarked for this equipment but the entire amount was withdrawn out of the PMDG funds and generators were purchased irregularly. Moreover, funds of Rs 472,500 were allocated for capacity building of skilled persons but same were utilized by misclassification on up-gradation of nursing school during 2009-10. The matter was reported to the Executive District Officer (Health) and it was replied that re-appropriation of funds was made by competent authority hence there was no misclassification. The reply was not tenable as PMDGP funds could not be re-appropriated as per guidelines circulated to all DCOs and EDOs. DAC in its meeting directed to get the expenditure regularized from the competent authority. No progress was intimated till finalization of the report. **(Annex-S)**

5 Executive District Officer (Health) issued medicines to different health facilities costing Rs 339,054 purchased out of PMDGP funds, but the same did not reach the destination. In this way the objective of provision of medicines to the needy patients relating to EmONC services could not be achieved. The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that the record of EDO Health office was available however the record of field staff / facilities will be shown to Audit later. DAC in its meeting directed to keep the para pending for further record verification of consumption record and to make recovery in case of failure. No progress was intimated till finalization of the report. **(Annex-T)**

6. 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 Arifwala, various high tech machines were lying unutilized and the MS said that

there was no expertise among his staff in absence of Gynecologist and WMOs to install and handle the equipment:



### **Recommendations**

- Audit recommends action against the concerned for misappropriation, besides recovery of government loss, under intimation to Audit.
- 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**

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

2. At Pakpattan District, no proper information system existed. Though data was collected and entered in computer system, the post of statistical officer was filled for analyzing the data however; his reporting was not in conformity with the MDGs.

3. EDO (Health) Pakpattan withdrew funds to the tune of Rs. 6.912 million on account of purchase, printing and publication items. The effectiveness of incurring of Rs 6.912 million was compromised due to following reasons:

- ✓ In order to strengthen the DHIS at district level the stationery items purchased were against the yardstick provided in the Utilization Plan.
- ✓ As per utilization plan 13,262 forms and registers were to be provided to MIS cell but as revealed from the discussion of Audit with statistical officer, (Focal person of DHIS) not a single form/ paper was provided to the DHIS cell.
- ✓ No indent and its approvals were available on record regarding consumption of items.
- ✓ The stationery/printing material issued from EDO (H) store was not verified in the hospitals record particularly in RHCs .
- ✓ The purchase of printing material was uneconomical as unit cost planned for Antenatal Card was just Rs 3.00 but charged Rs 12.00 in the bill; which was 400% above.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that consumption record was available only for EDO (Health) office, however the consumption record of field offices will be shown to Audit later. DAC in its meeting directed to keep the para pending for further record verification and compliance. **(Annex-U)**

### **Recommendations**

- 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 validity, reliability and availability of quality reports must be ensured w.r.t KPIs.

#### **4.2.3.4 Reducing Vacancies of MNCH related Staff under PMDGP**

1. In the Utilization Plan of PMDGP of District Pakpattan, 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 by filling those vacant posts.
2. At THQ hospitals, many sanctioned posts were lying vacant. At THQ the posts of gynecologist pediatrician and anesthetist were lying vacant. Shortage of staff had resulted in poor MNCH service delivery.
3. At DHQ 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

1. In the Utilization Plan of PMDGP of District Pakpattan, 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 and THQ hospitals in district Pakpattan and THQ hospital Arifwala. Both MS were of the view that the referral system existed and patients in emergency were referred to Sahiwal as well as to Lahore. Further, Blood Transfusion Service was not strengthened after 1999 no further equipment relating to Blood Transfusion Service was provided to these hospitals as provided in Utilization Plan of SP-II.

3. EDO Health Pakpattan purchased eight ambulances out of PMDG fund during the year 2008-09 costing Rs. 3.489 million each. An ambulance provided to DHQ Hospital Pakpattan out of these ambulance was declared off road after an accident due to which the referral services could not be fully provided to needy patients at DHQ Hospital Pakpattan. The matter was reported to the EDO (Health) Pakpattan and it was replied that the ambulance was off road as it needed complete overhauling. DAC in its meeting directed to submit revised reply and get the record verified. But no progress was intimated till finalization of the report. (**Annex-V**)

4. In nutshell, the hospitals were 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 new borns. Besides, as there was no pediatrician, newborns having complications were not given any emergency care. Baby warmers and incubators were either available in packed condition or otherwise not facilitating the needy patients due to non-availability of pediatrician and gynecologists. Emergency had been established since 2007, but no separate staff had been appointed to deal with emergencies. Blood transfusion services were non-existent at THQ hospital.

### **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 various hospitals and found that the cleanliness situation was pathetic. There were piles of garbage lying everywhere particularly at THQ hospital and RHCs. 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. SMOs 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 Pakpattan. Out of three sub-

programs expenditures were incurred on SP-1 and SP-2 only. SP-1 was required to be completed till the end of 2008 but same was completed in 2012. MSDS have not been successfully implemented due to acute shortage of staff.

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

| <b>Health indicators</b>                                     | <b>MICS 2007-08</b> | <b>MICS 2011-12</b> | <b>Targets 2015</b> |
|--|---------------------|---------------------|---------------------|
| 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                 |

#### **Targets of MDGs and their Achievement:**

Targets and achievement status of PMDGP in district Pakpattan is elaborated in the given below table:

| <b>Health Indicators</b>                                  | <b>Pakpattan prior to Start of PMDGP</b> | <b>MDG Target (2015)</b> | <b>Achievement in 2015 as per Figure provided by EDO (H) Office Pakpattan</b> | <b>Actual Achievement as reported in MICS-2014</b> | <b>Remarks Regarding Achievement of Targets</b> |
|---|--|--------------------------|---|--|---|
| Infant Mortality Rate (per 1,000 births)                  | 68                                       | 40                       | 56  | 75   | Not Achieved                                    |
| Under Five Mortality Rate (per 1,000 births)              | 87                                       | 47                       | 62  | 93   | Not Achieved                                    |
| Maternal Mortality Ratio (per 100,000 births)             | 268                                      | 140                      | 135   | 276  | Not Achieved                                    |
| Percentage of Births Attended by Skilled Birth Attendants | 41                                       | 100                      | 82  | 64.70  | Not Achieved                                    |
| Proportion of Fully Vaccinated Children (12-23) months    | 68                                       | >90                      | 87  | 56   | Not Achieved                                    |
| Contraceptive Prevalence Rate                             | 36                                       | 55                       | 42  | 38.7   | Not Achieved                                    |

|  |     |     |     |     |            |
|--|-----|-----|-----|-----|------------|
| Total Fertility Rate                                       | N/A | 2.1 | N/A | 3.5 | No Comment |
| Prevalence of underweight children under Five years of age | N/A | <20 | N/A | 34  | No Comment |

It is regrettable that health department failed to make interventions at right time even when the failure of the department was clearly anticipated by MICS.

**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 executors 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 Ambulances by EDO (Health) Pakpattan. 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, defective procurement of ambulances as compare to specifications approved in bid-documents, 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 valuation, 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.

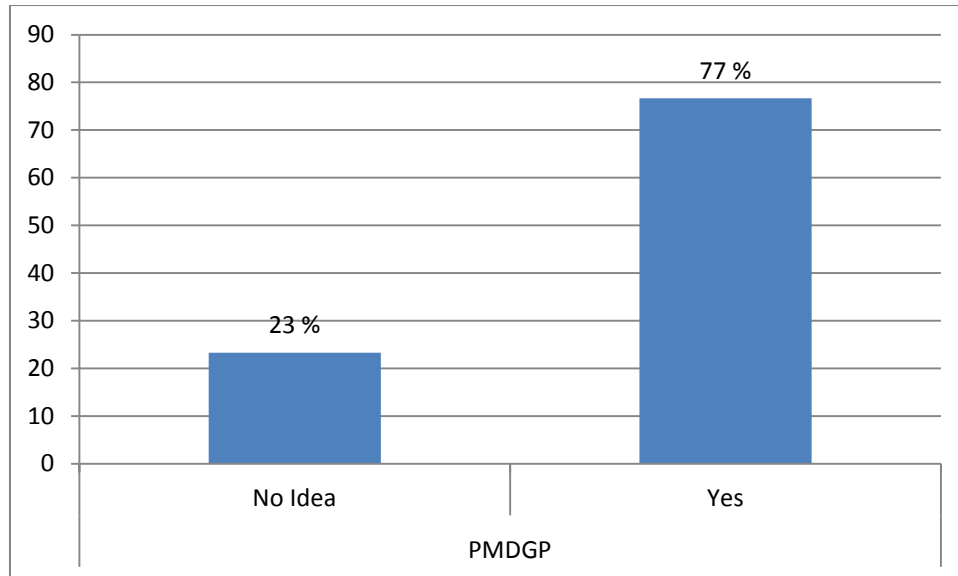
## **6. ACKNOWLEDGEMENT**

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

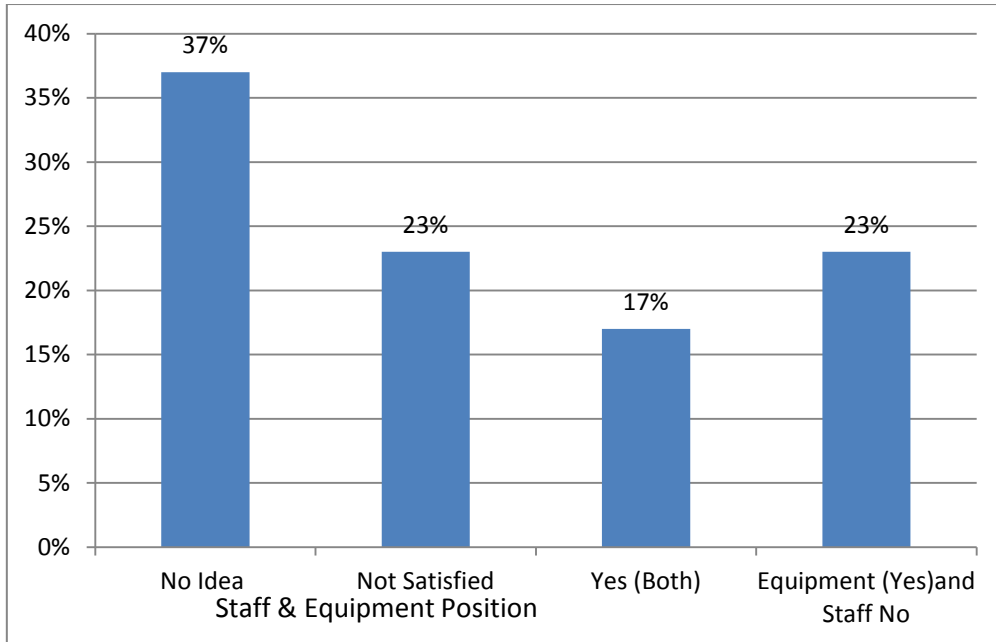
# **ANNEX**

### Survey Results

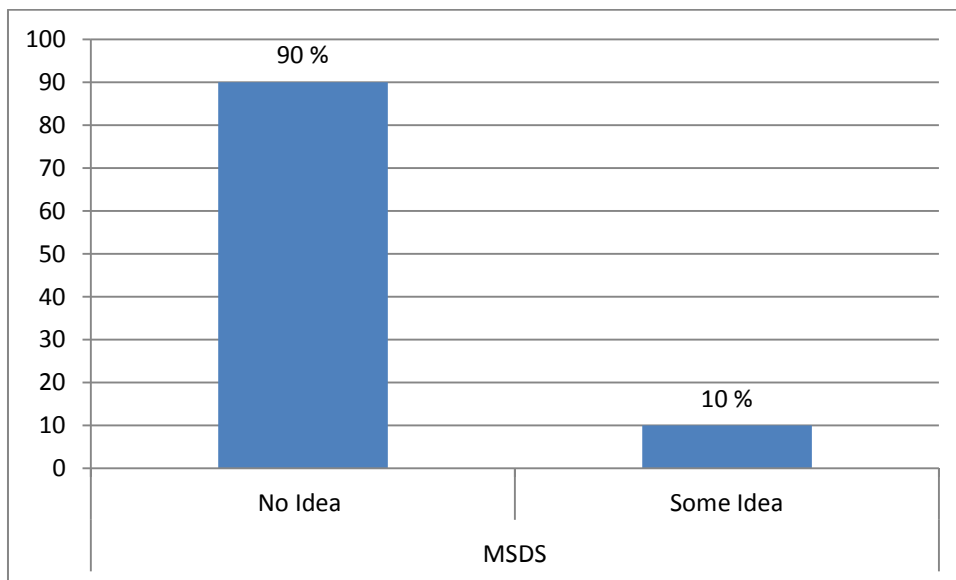
Q.1:



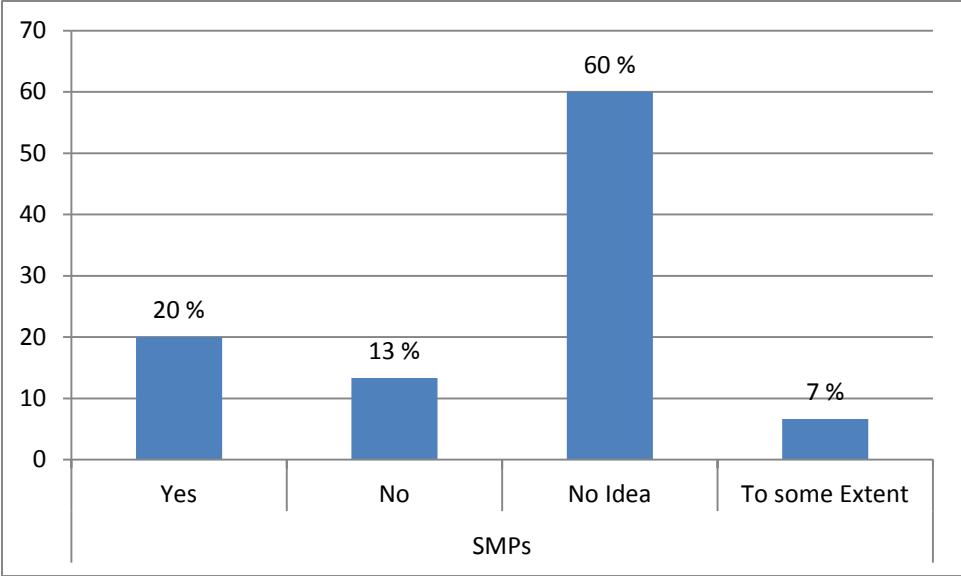
Q. Are you familiar with Punjab Millennium Development Goals Program?



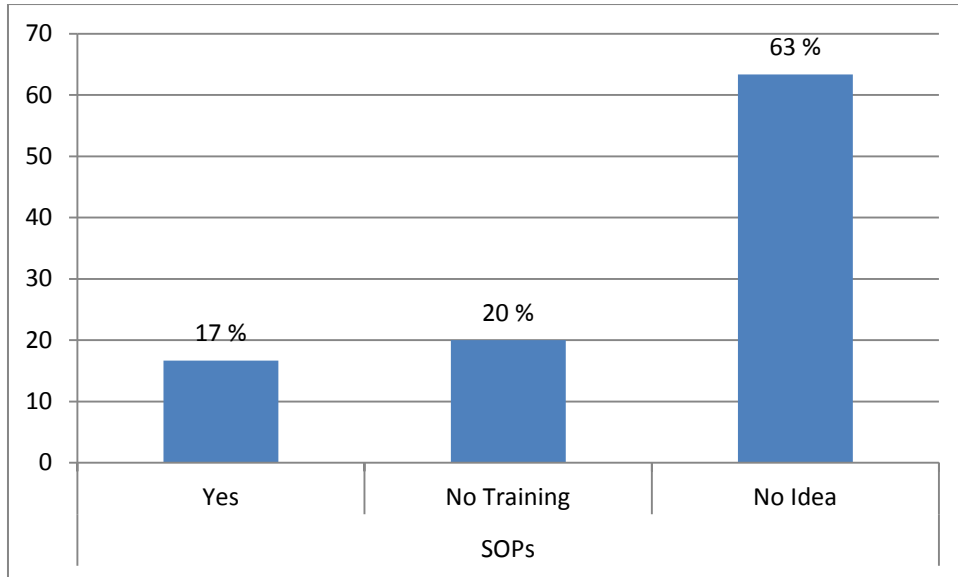
Q. Are you satisfied with the staff and equipment position of you hospital?



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?

**Loss to Government due to Time Over-run**

There was delay in implementation of programme because of delay in releases of funds. Further, absence of proper mechanism of purchase process, as envisaged in PPRA Rules, caused the delay in procurements. No direction and monitoring existed from either the programme directors or the executing management to speed up the execution of the programme. The programme was phased over three years to be completed up to the end of the year 2010, but till the mid of 2012 Sub Programme-I had been executed and only 6.185 million were utilized out of allocation of Rs 162.590 million in Sub Programme-II till the mid of 2013 which revealed that period of the programme had been over run.

| <b>Programme Title</b> | <b>Starting Date</b> | <b>Completion Date</b> | <b>Actual Completion in Pakpattan</b> |
|------------------------|----------------------|------------------------|---------------------------------------|
| Sub-programme 1        | Start of year 2008   | By end-October 2008    | By the mid of 2012                    |
| Sub-programme 2        | Start of year 2009   | By end of 2009         | By the mid of 2013                    |
| Sub-programme 3        | Start of year 2010   | By the end of 2010     | Not implemented                       |

The government had released Rs 53.970 Million and 162.590 Million in SP-I and SP-II respectively to the District Government Pakpattan during the year 2008-2011 for the implementation of these Sub-Programmes but no effort had been made till the end of June 2013 to implement the programme as per planned schedule. This time over-run translated into financial consequences for the Programme, as the inflation factor set in.

No efforts were made by the District Government Pakpattan to utilize the funds timely, which resulted in time overrun of the project.

Time over-run badly affect the efficiency of the project managers / management hence the performance becomes questionable.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that best efforts were made to incur the expenditure. The reply



was not tenable as delayed procurement followed by delayed release of funds exist hence timely procurement time overrun which obviously leads to cost overrun. DAC in its meeting held on 05.08.2016 directed to keep the para pending as there was time over-run. No progress was intimated till finalization of the report.

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

**Loss to Government due to Non Deduction of Income Tax – Rs 315,515**

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 Pakpattan purchased medicines for Rs 9.015 million from below mentioned firms for PMDGP. The payment was made to the firms without deduction of income tax of Rs 315,515. The firms neither submitted income tax exemption certificates nor EDO (Health) got deduct income tax at source.

(Amount in Rupees)

| <b>Summary of Payments made without Deduction of Income Tax - Rs 315,515</b> |                                  |                            |                     |
|--|----------------------------------|----------------------------|---------------------|
| <b>Description</b>   | <b>Name of Supplier</b>          | <b>Bill No. &amp; Date</b> | <b>Incl. of GST</b> |
| TAB. MECOBALAMINE  | Caylex Pharmaceuticals (Pvt) Ltd | 11293<br>15.09.09          | 118,000             |
| CAP. CEFIXIME 200MG  | Caylex Pharmaceuticals (Pvt) Ltd | 11293<br>15.09.09          | 2,725,000           |
| Blood Bag  | Ittefaq Medical Store            | 142<br>10.10.09            | 96,000              |
| Blood Bag  | Ittefaq Medical Store            | 150<br>00.10.09            | 96,000              |
| Blood Bag  | Ittefaq Medical Store            | 145<br>14.10.09            | 96,000              |
| Blood Bag  | Ittefaq Medical Store            | 147<br>19.10.09            | 96,000              |
| Reclor 250 mg capsule<br>Cephachlore   | REKO Pharmacal                   | 09-00788<br>11.10.09       | 712,500             |
| Generator Diesel set 100<br>KVA FG Wilson Made in<br>UK with Accessories     | twothousand world<br>Corporation | 582<br>10.06.10            | 2,050,000           |
| Cable 70mm   | twothousand world<br>Corporation | 582<br>10.06.10            | 350,000             |

|   |  |                           |         |
|---|--|---------------------------|---------|
| Reclor 250mg<br>Cap(cafaclor)   | Reko Pharmacal<br>(Pvt)Limited ,lahore                     | 09-00801<br>15-10-2009    | 712,500 |
| HCV Test Device   | Jawa Traders   | 67497<br>21.04.10         | 22,770  |
| HBS Test Device   | Jawa Traders   | 67497<br>21.04.10         | 12,933  |
| Inj. Plain Insuline IU/ML<br>70/30  | Novo Nordisk   | 582<br>05.06.10           | 131,274 |
| Inj. Ciprofloxacin<br>200mg/100ml Bottle of 100<br>ml with IV set                                 | Trigon Pharmaceuticals<br>(Pvt.) Ltd. Lahore               | 526<br>-                  | 359,860 |
| Tab. Frusemide 40mg.<br>Blister pack, Pack of 100 or<br>less                                      | Nawabsons Laboratories<br>(Pvt.) Ltd., Lahore              | 54000<br>24.05.2010       | 3,598   |
| Inj. Vancomycin HCL<br>500mg, vial of 10ml.<br>Individually packed in<br>cartoon with leaflet     | Bosch Pharmaceuticals<br>(Pvt.) Ltd. Karachi               | 10020194Z<br>04.02.2010   | 88,480  |
| Inj. Amoxycillin (as<br>sodium) 500mg+Clavulanic<br>acid (as potassium) 100mg<br>(Zamoclav 600mg) | Zafa Pharmaceutical<br>Laboratories (Pvt.) Ltd.<br>Karachi | 00027<br>04-06-2010       | 87,124  |
| Tab. Lorazepam 1mg.<br>Blister pack, Pack of 100.<br>packed in cartoon with<br>leaflet.           | Siza Intanational(pvt)<br>Ltd. Lahore                      | 10-5157-A<br>07.06.2010   | 3,977   |
| Myungmoom dobupmine<br>250mp/5ml inj  | Hoffmall human Health<br>Pakisttan Ltd. Lahore             | 00866<br>08.05.2010       | 48,280  |
| Sorbid inj(isosordide<br>dinitrate 0.1%)  | Hoffmall human Health<br>Pakisttan Ltd. Lahore             | 00831<br>08.05.2010       | 68,184  |
| Inj isosorbide dinitrate 0.1<br>ampoule of 10ml   | Hoffmall human Health<br>Pakisttan Ltd. Lahore             | 00903<br>08.05.2010       | 7,095   |
| Inj Dopamine<br>40mg/ml.ampule/vial of<br>5ml.packed in cartoon                                   | Hoffmall human Health<br>Pakisttan Ltd. Lahore             | EDO-026<br>10.05.2010     | 132,240 |
| Inj Genticianian 40mp/ml  | Lawrence Pharma (Pvt)<br>Lahore.                           | 648<br>30.12.09           | 46,400  |
| Cap RosaClox 500mg<br>Ampicillin 250mg<br>+Cloxacillin 250mg                                      | Lawrence Pharma (Pvt)<br>Lahore.                           | 1589/MSD/03<br>01.06.2010 | 109,846 |

|   |   |                         |         |
|---|---|-------------------------|---------|
| Zynol 300 Tab<br>(Allopurinol) 300mg Tab  | Pharmedic Laboratories<br>(Pvt) Ltd, Lahore.                      | G -588<br>29.06.2010    | 4,735   |
| Haes-steril 6%ML withset  | Medipak Limited   | 19032<br>11.06.2010     | 23,655  |
| Benil Tab (glibenclamide<br>5mg)  | REKO Pharmcal (Pvt)<br>Ltd.                                       | 9/2/20795<br>20.05.2010 | 14,204  |
| Gonapan DF Tab<br>(Metronidazole<br>400mg+Diloxanide Furoate<br>500mg)  | REKO Pharmcal (Pvt)<br>Ltd.Lahore                                 | 09-02755<br>20.05.2010  | 17,993  |
| Betamethasone 0.1%<br>Ointment with Neomycin<br>0.5%Tube of 5gm   | VALOR<br>Pharmaceuticals Iso<br>9001:2000 CERTIFIED<br>Rawalpindi | 4321-17<br>12/02/2010   | 12,879  |
| Tab Asprin 75mg   | Mass Pharma<br>(Privete)Ltd,Lahore                                | IBM-78-10<br>01-06-2010 | 2,557   |
| Tab MefenAMIC Acid<br>500mg   | Hamza Pharmaceuticals<br>(Pvt)Ltd. Multan                         | 2549<br>31.05.2010      | 52,082  |
| Tab .Amoxycillin(as<br>trihydrte)875mg+clavulanic<br>acid (as potassium)125mg<br>pack of 6(zamoclav<br>Tab.1gm)regn.No.035477 | Zafa Pharmaceutical<br>Laboratories (Pvt.) Ltd.<br>Karachi        | 00025<br>20.05.2010     | 32,198  |
| Myungmoon inopan<br>Inj(Dopamine<br>40mg/m)reg.no.032104  | Hoffmall human Health<br>Pakisttan Ltd. Lahore                    | 01108<br>04.06.2010     | 2,835   |
| Pefloxacin Neolox<br>400mg/100ml with set   | Siza Intanational(pvt)<br>Ltd. Lahore                             | 10-5297-A<br>07-06-10   | 41,769  |
| Inj.Amoxycillin (as<br>sodium)1G+Clavulanic acid<br>(as potassium)200mg<br>(Zamoclav 1.2gm)                                   | Zafa Pharmaceutical<br>Laboratories (Pvt.) Ltd.<br>Karachi        | 00027<br>04.06.2010     | 149,626 |
| contents not provided   | Abbot Labortaries   |                         | 136,320 |
| contents not provided   | Star Labortaries  |                         | 24,622  |
| contents not provided   | Volar Pharma  |                         | 15,152  |
| Ammonium Choloride<br>Syrup   | Nawab Sons Lab.   | 55232<br>15.06.10       | 33,145  |
| Tab. Captopril 50 mg<br>(Packing of 100)  | Volar Pharma  | 4240-17<br>25.01.10     | 14,204  |
| Inj. Ceftrixone 250 mg  | Trigon Pharma   | 326<br>NIL              | 25,948  |

|   |                                       |                        |                  |
|---|---------------------------------------|------------------------|------------------|
| Inj. Ranitadine                         | Star Labortaries                      |                        | 9,470            |
| inj. Ampiciline                         | Pak-China Interl                      | 00011<br>24.05.10      | 60,513           |
| Betamethasone ointement                 | valor Pharma                          | 4340-16<br>19.02.10    | 44,509           |
| Prochlorperazine emeetil<br>5mg         | Siza International                    | 10-5262-A<br>07.06.10  | 313              |
| inj. Protamine sulphate 10<br>mg/ 5 mg  | Lahore Chemical &<br>Pharmaceuticals' | pK/27-2010<br>22.06.10 | 893              |
| Prochlorperazine emeetil<br>5mg         | Siza Intl                             | 10-5122-A<br>07.06.10  | 313              |
| tab. Atrowastin 40 mg                   | Helix Pharma Pvt. Ltd                 | K-3436-10<br>25.05.10  | 15,152           |
| medicines                               | B. Braun Pharma                       | bill missing           | 75,260           |
| Triplon DM cough syrup                  | al-shifa lab.                         | SL/471<br>23.02.10     | 30,304           |
| <b>Total</b>                            |                                       |                        | <b>9,014,712</b> |
| <b>Income Tax to be Deducted @ 3.5%</b> |                                       |                        | <b>315,515</b>   |

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.

The matter was reported to the Executive District Officer (Health) Pakpattan 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. The reply was not tenable as neither tax deduction was made nor exemption certificates were shown to Audit. DAC in its meeting held on 05.08.2016 directed to keep the para pending till further record verification. No progress was intimated till finalization of the report.

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

## Annex-D

### Loss to Government Due to Non Deduction of Penalties – Rs 80,072

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.

Executive District Health Officer Pakpattan purchased medicines for Rs 3.310 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 Pakpattan 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 Pakpattan made payment to the firms without deduction of liquidity damages of Rs 80,072 from suppliers in violation of above rule.

(Amount in Rupees)

| Cost Centre | Year    | Particulars of items Procured        | Name of Supplier                     | Quantity | Incl. of GST Amount | Bill No. & Date  | Supp. Order No. & Date  | contents of Deduction as per inspection report | Penalty Not Deducted |
|-------------|---------|--------------------------------------|--------------------------------------|----------|---------------------|------------------|---|--|----------------------|
| PK-5058     | 2012-13 | DHIS Instrument Outdoor Ticket APS   | Khyber International Printers Lahore | 17,480   | 973,286             | 1029 29.06.12    | 11355 14.06.12  | L.D Charges on late delivery                   | 19,465.728           |
| PK-5058     | 2012-13 | DHIS Instrument Family Planning Card | Khyber International Printers Lahore | 75,985   | 282,056             | 1029 29.06.12    | 11355 14.06.12  | L.D Charges on late delivery                   | 5,641.13             |
| PK-5058     | 2012-13 | DHIS Instrument Antenental Card      | Khyber International Printers Lahore | 67,810   | 275,309             | 1029 29.06.12    | 11355 14.06.12  | L.D Charges on late delivery                   | 5,506.172            |
| PK-5058     | 2012-13 | inj. Dobutamine hCL 250 mg           | Linkers Asia                         | 663      | 56,355              | 0251-A 30.06.10  | Issued by Health Deptt. SO (P-I) 1-55/2008(36-C) dated 30.12.09 | 2% for three months                            | 3,381.30             |
| PK-5058     | 2012-13 | Inj. Ranitadine                      | Star Labortaries                     | 3,788    | 9,470               |                  | Issued by Health Deptt. SO (P-I) 1-55/200856-A) dated 24.11.09  | 2% for LD                                      | 189.40               |
| PK-5058     | 2012-13 | Betamethason e ointement             | valor Pharma                         | 3,788    | 44,509              | 4340-16 19.02.10 | Issued by Health Deptt. SO (P-I) 1-                             | extension should be with                       | 890.18               |

|         |         |  |                                   |        |         |                     |  |  |          |
|---------|---------|--|-----------------------------------|--------|---------|---------------------|--|--|----------|
|         |         |  |                                   |        |         |                     | 55/2008(91-B) dated 24.11.09                                     | recovery of 2%                               |          |
| PK-5058 | 2012-13 | inj. Protamine sulphate 10 mg/ 5 mg    | Lahore Chemical & Pharmaceuticals | 19     | 893     | pK/27-2010 22.06.10 | Issued by Health Deptt. SO (P-I) 1-55/2008 (20-A) dated 24.11.09 | 2%+1% for late delivery and short shelf life | 26.79    |
| PK-5058 | 2012-13 | tab. Atrastatin 40 mg                  | Helix Pharma Pvt. Ltd             | 3,788  | 15,152  | K-3436-10 25.05.10  | Issued by Health Deptt. SO (P-I) 1-55/2008(72-C) dated 30.12.09  | 2% for LD                                    | 303.04   |
| PK-5058 | 2012-13 | syp. Paracetamol                       | Munawar Pharma Lhr                | 9,470  | 85,230  | 0070/2010 22.05.10  | Issued by Health Deptt. SO (P-I) 1-55/2008 (29-B) dated 24.11.09 | 2% for two months                            | 3,409.20 |
| PK-5058 | 2012-13 | sol. Chlorhexidine gluconate 4% 500 ml | lahore Pharma                     | 663    | 58,344  | 3561 NIL            | Issued by Health Deptt. SO (P-I) 1-55/2008(56-C) dated 30.12.09  | extension should be with recovery of 2%      | 1,166.88 |
| PK-5058 | 2012-13 | Epokine inj. 10000IU                   | RG Pharama                        | 95.00  | 66,500  | 12 29.07.10         | Issued by Health Deptt. SO (P-I) 1-55/2008(55-C) dated 30.12.09  | 2% for four months late                      | 5,320.00 |
| PK-5058 | 2011-12 | Inj. Cloxaciline 500 mg                | Mediceena Pharma (Pvt) Ltd.       | 5,682  | 153,414 | 271 07.05.10        | Issued by Health Deptt. SO (P-I) 1-55/2008(81-C) dated 30.12.09  | 6% on a/c of less shelf life                 | 9,204.84 |
| PK-5058 | 2011-12 | Tab. Ketonprofen 200 mg                | Mediceena Pharma (Pvt) Ltd.       | 37,878 | 280,297 | 306 07.05.10        | Issued by Health Deptt. SO (P-I) 1-55/2008(82-C) dated 30.12.09  | 2% on a/c of packing supplied                | 5,605.94 |
| PK-5058 | 2011-12 | Inj. Ketonprofen 100 mg                | Mediceena Pharma (Pvt) Ltd.       | 9,470  | 179,930 | 341 07.05.10        | Issued by Health Deptt. SO (P-I) 1-55/2008(85-C) dated 30.12.09  | 2% on a/c of packing supplied                | 3,598.60 |
| PK-5058 | 2011-12 | Inj. Terbutaline sulphate .5 mg.       | Mediceena Pharma (Pvt) Ltd.       | 3,788  | 29,546  | 446 07.05.10        | Issued by Health Deptt. SO (P-I) 1-55/2008(86-C) dated 30.12.09  | 2% on a/c of packing supplied                | 590.93   |
| PK-5058 | 2011-12 | Inj. Piroxicam 20ml                    | Mediceena Pharma (Pvt) Ltd.       | 9,470  | 89,965  | 516 22.05.10        | Issued by Health Deptt. SO (P-I) 1-55/2008(35-C) dated 30.12.09  | 2% on a/c of packing supplied                | 1,799.30 |

|              |         |                                       |                             |        |         |                     |  |   |               |
|--------------|---------|---------------------------------------|-----------------------------|--------|---------|---------------------|--|---|---------------|
| PK-5058      | 2011-12 | Ammonium Chloride Syrup               | Nawab Sons Lab.             | 1,894  | 33,145  | 55232<br>15.06.10   | Issued by Health Deptt. SO (P-I) 1-55/2008(108-C) dated 30.12.09 | penalty @ Rs .23 per bottle in lieu of avg. less volume | 435.62        |
| PK-5058      | 2011-12 | Tab. Captopril 50 mg (Packing of 100) | Volar Pharma                | 18,939 | 14,204  | 4240-17<br>25.01.10 | Issued by Health Deptt. SO (P-I) 1-55/2008(105-B) dated 24.11.9  | 2% penalty to be charged for packing supplied           | 284.085       |
| PK-5058      | 2011-12 | Inj. Flucloxacillin 500mg             | Mediceena Pharma (Pvt) Ltd. | 3,788  | 208,340 | 376<br>07.05.10     | Issued by Health Deptt. SO (P-I) 1-55/2008(80-C) dated 30.12.09  | 2% penalty to be charged for packing supplied           | 4,166.80      |
| PK-5058      | 2011-12 | Inj. Clindamycin 600 mg               | Mediceena Pharma (Pvt) Ltd. | 1,894  | 217,810 | 166<br>07.05.10     | Issued by Health Deptt. SO (P-I) 1-55/2008(66-C) dated 30.12.09  | 2% penalty to be charged for packing supplied           | 4,356.20      |
| PK-5058      | 2011-12 | Inj. Pipracilin + Tazobactam 4.5 GM   | Mediceena Pharma (Pvt) Ltd. | 473    | 236,500 | 480<br>22.05.10     | Issued by Health Deptt. SO (P-I) 1-55/2008(14-C) dated 30.12.09  | 2% penalty to be charged for packing supplied           | 4,730.00      |
| <b>Total</b> |         |                                       |                             |        |         |                     |  |   | <b>80,072</b> |

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) Pakpattan and it was replied that recoveries were to be made by authorities of Medical Store Depot. The reply was not tenable as they have mentioned categorically on the face of the inspection reports that so much amount needs to be deducted by the office while making payment but no deduction was made. DAC in its meeting held on 05.08.2016 directed to keep the para pending till further record verification. No progress was intimated till finalization of the report.

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



### Loss to the Government due to Uneconomical Purchase of Ambulances on High Rates Recovery Thereof – Rs 4.632 Million

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

According to terms and condition of the advertisement that the approved/accepted rates are based on the free delivery to the consignee's end if during the current period of the approved / accepted rates, the price of the specified stores in the schedule is reduced in Pakistan are if such stores are supplied in less rates to other agencies, the firm shall give, corresponding reductions / refund to the district government equal to the amount charged in excess of specified schedule of store.

EDO Health Pakpattan made overpayment of Rs 4.632 million an account of purchase of ambulances during 2008-09 to the Indus Motors Ltd for purchase of TOYOTA ambulances. By same firm different rates were charged for the same product and in the same financial year. The TOYOTA ambulances with accessories were purchased in district Sahiwal @ Rs 2.910 million each but in District Pakpattan same item was supplied by same supplier @ Rs 3.489 million each resulting in loss to Govt. exchequer as detailed below:

(Amount in Rupees)

| Sr. No. | Particulars                       | Rate Charged in Sahiwal in 2008-09 by Toyota Motors | Rate Charged in Pakpattan in 2008-09 by Toyota Motors | Difference | Quantity Purchased | Excess Charged by the Same Supplier for Same product in same F.Y. 2008-09 |
|---------|-----------------------------------|---|---|------------|--------------------|---|
| 1       | Toyota Ambulance with Accessories | 2,910,000   | 3,489,000   | 579,000    | 8                  | 4,632,000   |

Audit is of the view that due to the negligence of the administrative authorities the exorbitant rates were charged and paid to supplier.

Payment of excess rates to the suppliers resulted in loss to the government.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that no overpayment was made as ambulances supplied in this officer were having different specifications as compare to ambulances of District Sahiwal. The reply was not tenable as the ambulances supplied in both districts were of same specifications however the specifications mentioned in the comparative statement were much comprehensive and extensive in District Pakpattan but the same were not supplied. The consignment supplied was of same specification as in District Sahiwal. DAC in its meeting held on 05.08.2016 directed to keep the para pending till further record verification. No progress was intimated till finalization of the report.

Audit recommends constitution of an independent enquiry committee for fixation of responsibility and recovery of overdrawn amount under intimation to Audit.

### Un-authorized Purchase of Non-listed Medicines from PMDGP Funds Inquiry Thereof – Rs 14.460 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) Pakpattan collected medicines from MSD valuing of Rs 14.460 million for the period 2009-13 and paid out of PMDGP funds which were not included in the work plan or list of medicines approved for the programme. The detail of such medicine is as under:

(Amount in Rupees)

| List of Medicine Received From MSD Lahore and Paid from PMDGP Funds District Pakpattan – Rs 9.583 Million |                                |                        |                             |                       |   |          |       |        |
|---|--------------------------------|------------------------|-----------------------------|-----------------------|---|----------|-------|--------|
| Year  | Particulars of items Procured  | Name of Supplier       | Bill No. & Date             | Sanction No. & Date   | Supp. Order No. & Date  | Quantity | Rate  | Amount |
| 2012-13   | infusion hartman sol. 500 ml   | Mac & Rains Pharma Lhr | MSD-0910-0098<br>24.05.10   | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(??) dated 30.12.09   | 947      | 37.00 | 35,039 |
| 2012-13   | infusion Ringer Solution       | Mac & Rains Pharma Lhr | MSD-0910-0134<br>04.06.2010 | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(??) dated 30.12.09   | 947      | 36.00 | 34,092 |
| 2012-13   | infusion normal saline 1000 ml | Mac & Rains Pharma Lhr | MSD-0910-0061<br>24.05.10   | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(47-C) dated 30.12.09 | 1,894    | 39.00 | 73,866 |
| 2012-13   | Inj. Ceftriaxone 250 mg        | Trigon Pharma          | 326<br>NIL                  | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(24-C) dated 30.12.09 | 1,894    | 13.70 | 25,948 |
| 2012-13   | inj. Dobutamine hCL 250 mg     | Linkers Asia           | 0251-A<br>30.06.10          | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(36-C) dated 30.12.09 | 663      | 85.00 | 56,355 |

|         |                                     |                                   |                                |                       |  |       |        |        |
|---------|-------------------------------------|-----------------------------------|--------------------------------|-----------------------|--|-------|--------|--------|
| 2012-13 | Inj. Ranitadine                     | Star Laboratories                 |                                | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/200856-A) dated 24.11.09   | 3,788 | 2.50   | 9,470  |
| 2012-13 | inj. Ampiciline                     | Pak-China Interl                  | 00011<br>24.05.1<br>0          | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(83-C) dated 30.12.09  | 9,470 | 6.39   | 60,513 |
| 2012-13 | Betamethasone ointement             | valor Pharma                      | 4340-16<br>19.02.1<br>0        | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(91-B) dated 24.11.09  | 3,788 | 11.75  | 44,509 |
| 2012-13 | Prochlorperazine emeitol 5mg        | Siza Intl                         | 10-<br>5262-A<br>07.06.1<br>0  | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(106-C) dated 30.12.09 | 1,894 | 0.17   | 313    |
| 2012-13 | inj. Protamine sulphate 10 mg/ 5 mg | Lahore Chemical & Pharmaceuticals | pK/27-<br>2010<br>22.06.1<br>0 | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008 (20-A) dated 24.11.09 | 19    | 47.00  | 893    |
| 2012-13 | Prochlorperazine emeitol 5mg        | Siza Intl                         | 10-<br>5122-A<br>07.06.1<br>0  | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(106-C) dated 30.12.09 | 1,894 | 0.17   | 313    |
| 2012-13 | tab. Atrowastin 40 mg               | Helix Pharma Pvt. Ltd             | K-3436-<br>10<br>25.05.1<br>0  | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(72-C) dated 30.12.09  | 3,788 | 4.00   | 15,152 |
| 2012-13 | syp. Paracetamol                    | Munawar Pharma Lhr                | 0070/20<br>10<br>22.05.1<br>0  | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008 (29-B) dated 24.11.09 | 9,470 | 9.00   | 85,230 |
| 2012-13 | Epokine inj. 4000IU                 | RG Pharma                         | 208<br>31.05.0<br>9            | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(56-C) dated           | 189   | 350.00 | 66,150 |

|         |   |                     |                            |   |   |        |       |         |
|---------|---|---------------------|----------------------------|---|---|--------|-------|---------|
|         |   |                     |                            |   | 30.12.09  |        |       |         |
| 2012-13 | sol.<br>Chlorhexidine<br>gluconate 4%<br>500 ml   | lahore Pharma       | 3561<br>NIL                | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(5<br>6-C) dated<br>30.12.09     | 663    | 88.00 | 58,344  |
| 2012-13 | tab. Beclofen<br>10mg                             | mediceena<br>Pharma | MSd<br>236<br>07.05.1<br>0 | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(9<br>2-C) dated<br>30.12.09     | 47,348 | 3.63  | 172,015 |
| 2012-13 | tab.<br>Theophylline<br>300mg                     | mediceena<br>Pharma | MSd 61<br>07.05.1<br>0     | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(1<br>01-B)<br>dated<br>24.11.09 | 37,878 | 3.00  | 113,634 |
| 2012-13 | inj.<br>Amoxicilline +<br>flucloxacillin<br>250mg | mediceena<br>Pharma | MSd 96<br>07.05.1<br>0     | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(9<br>4-C) dated<br>30.12.09     | 7,576  | 60.00 | 454,560 |
| 2012-13 | tab. Ibrufen                                      | mediceena<br>Pharma | MSd<br>131<br>07.05.1<br>0 | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(7<br>8-C) dated<br>30.12.09     | 18,939 | 1.60  | 30,302  |
| 2012-13 | Epokine inj.<br>4000IU                            | RG Pharama          | 208<br>31.05.1<br>0        | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(5<br>5-C) dated<br>30.12.09     | 189.00 | 350   | 66,150  |
| 2012-13 | Epokine inj.<br>2000IU                            | RG Pharama          | 209<br>31.05.1<br>0        | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(5<br>7-C) dated<br>30.12.09     | 663.00 | 225   | 149,175 |
| 2012-13 | Triplon DM<br>cough syrup                         | al-shifa lab.       | SL/471<br>23.02.1<br>0     | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(??<br>???) dated<br>30.12.09    | 1,894  | 16.00 | 30,304  |
| 2012-13 | Epokine inj.<br>10000IU                           | RG Pharama          | 12<br>29.07.1<br>0         | con-<br>ten-<br>ts not<br>provid-<br>ed | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(5<br>5-C) dated<br>30.12.09     | 95.00  | 700   | 66,500  |

|         |  |                             |                      |                       |   |        |       |         |
|---------|--|-----------------------------|----------------------|-----------------------|---|--------|-------|---------|
| 2012-13 | syp. Lactuloose                        | CSH pharma                  | 01-00026<br>07.05.10 | contents not provided | Issued by Health Deptt. SO (P-I) 1-55/2008(???) dated 30.12.09  | 947    | 56.50 | 53,506  |
| 2011-12 | Inj. Cloxaciline 500 mg                | Mediceena Pharma (Pvt) Ltd. | 271<br>07.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(81-C) dated 30.12.09 | 5,682  | 27.00 | 153,414 |
| 2011-12 | Tab. Ketonprofen 200 mg                | Mediceena Pharma (Pvt) Ltd. | 306<br>07.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(82-C) dated 30.12.09 | 37,878 | 7.40  | 280,297 |
| 2011-12 | Inj. Ampicilin 500 mg Sulbactam 250 mg | Mediceena Pharma (Pvt) Ltd. | 624<br>07.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(21-C) dated 30.12.09 | 3,788  | 69.00 | 261,372 |
| 2011-12 | Inj. Ketonprofen 100 mg                | Mediceena Pharma (Pvt) Ltd. | 341<br>07.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(85-C) dated 30.12.09 | 9,470  | 19.00 | 179,930 |
| 2011-12 | Inj. Terbutaline sulphate .5 mg.       | Mediceena Pharma (Pvt) Ltd. | 446<br>07.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(86-C) dated 30.12.09 | 3,788  | 7.80  | 29,546  |
| 2011-12 | Inj. Amoxiciline 250 mg                | Mediceena Pharma (Pvt) Ltd. | 411<br>07.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(68-C) dated 30.12.09 | 1,894  | 13.50 | 25,569  |
| 2011-12 | Tab. Theophylline 300mg                | Mediceena Pharma (Pvt) Ltd. | 552<br>22.05.10      | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(87-C) dated 30.12.09 | 47,348 | 3.00  | 142,044 |
| 2011-12 | Tab. Ketonprofen 200 mg                | Mediceena Pharma (Pvt) Ltd. | 26<br>07.05.10       | 9853<br>24.05.11      | Issued by Health Deptt. SO (P-I) 1-55/2008(22-B) dated 24.11.09 | 22,727 | 7.40  | 168,180 |

|         |   |   |                         |                                  |   |            |        |            |
|---------|---|---|-------------------------|----------------------------------|---|------------|--------|------------|
| 2011-12 | Inj. Piroxicam<br>20ml  | Mediceena<br>Pharma (Pvt)<br>Ltd.                   | 516<br>22.05.1<br>0     | 9853<br>24.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(3<br>5-C) dated<br>30.12.09     | 9,470      | 9.50   | 89,965     |
| 2011-12 | Ammonium<br>Choloride<br>Syrup  | Nawab Sons<br>Lab.                                  | 55232<br>15.06.1<br>0   | 9854<br>29.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(1<br>08-C)<br>dated<br>30.12.09 | 1,894      | 17.50  | 33,145     |
| 2011-12 | Tab. Captopril<br>50 mg<br>(Packing of<br>100)                          | Volar Pharma  | 4240-17<br>25.01.1<br>0 | 9854<br>29.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(1<br>05-B)<br>dated<br>24.11.9  | 18,939     | 0.75   | 14,204     |
| 2011-12 | Inj.<br>Flucoxacillin<br>500mg  | Mediceena<br>Pharma (Pvt)<br>Ltd.                   | 376<br>07.05.1<br>0     | 9854<br>29.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(8<br>0-C) dated<br>30.12.09     | 3,788      | 55.00  | 208,340    |
| 2011-12 | Inj.<br>Clindamycin<br>600 mg   | Mediceena<br>Pharma (Pvt)<br>Ltd.                   | 166<br>07.05.1<br>0     | 9854<br>29.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(6<br>6-C) dated<br>30.12.09     | 1,894      | 115.00 | 217,810    |
| 2011-12 | Inj. Pipracilin +<br>Tazobactam 4.5<br>GM                               | Mediceena<br>Pharma (Pvt)<br>Ltd.                   | 480<br>22.05.1<br>0     | 9854<br>29.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(1<br>4-C) dated<br>30.12.09     | 473        | 500.00 | 236,500    |
| 2010-11 | Inj. Plain<br>Insuline IU/ML<br>70/30                                   | Novo Nordisk  | 582<br>05.06.1<br>0     | 9854<br>29.05.<br>11             | Issued by<br>Health<br>Deptt. SO<br>(P-I) 1-<br>55/2008(4<br>4-C) dated<br>30.12.09     | 663        | 198.00 | 131,274    |
| 2010-11 | Inj.<br>Ciprofloxacin<br>200mg/100ml<br>Bottle of 100<br>ml with IV set | Trigon<br>Pharmaceuticals<br>(Pvt.) Ltd.<br>Lahore  | 526<br>-                | 19789/<br>EDOH<br>07.10.<br>2010 | SO(P-I)1-<br>55/2008(3<br>1-C)<br>30.12.09  | 9470.00    | 38.00  | 359,860.00 |
| 2010-11 | Tab. Frusemide<br>40mg. Blister<br>pack, Pack of<br>100 or less         | Nawabsons<br>Laboratories<br>(Pvt.) Ltd.,<br>Lahore | 54000<br>24.05.2<br>010 | conten<br>ts not<br>provid<br>ed | SO(P-I)1-<br>55/2008(1<br>15-B)<br>24.11.09   | 18939 Tab. | 0.19   | 3,598.00   |

|         |  |  |                     |                       |                                       |          |         |            |
|---------|--|--|---------------------|-----------------------|---------------------------------------|----------|---------|------------|
| 2010-11 | Inj. Vancomycin HCL 500mg, vial of 10ml. Individually packed in cartoon with leaflet     | Bosch Pharmaceuticals (Pvt.) Ltd. Karachi            | 10020194Z04.02.2010 | contents not provided | SO(P.I)1-55/2008(16-C)(i) 30.12.2009  | 316.00   | 280.00  | 88,480.00  |
| 2010-11 | Inj. Amoxicillin (as sodium) 500mg+Clavulanic acid (as potassium) 100mg (Zamoclav 600mg) | Zafa Pharmaceutical Laboratories (Pvt.) Ltd. Karachi | 0002704-06-2010     | contents not provided | SO(P.I)1-55/2008(19-C) 30.12.2009     | 1894.00  | 46.00   | 87,124.00  |
| 2010-11 | Tab. Lorazepam 1mg. Blister pack, Pack of 100, packed in cartoon with leaflet.           | Siza Intanational(pvt) Ltd. Lahore                   | 10-5157-A07.06.2010 | contents not provided | SO(P.I)1-55/2008(7-B) 24.11.2009      | 18939.00 | 0.21    | 3,977.19   |
| 2010-11 | Myungmoom dobupmine 250mp/5ml inj  | Hoffmall human Health Pakisttan Ltd. Lahore          | 0086608.05.2010     | contents not provided | SO(P.I)1-55/2008(50-A)(i) DT 24-11-09 | 568.00   | 85.00   | 48,280.00  |
| 2010-11 | Sorbid inj(isosordide dinitrate 0.1%)  | Hoffmall human Health Pakisttan Ltd. Lahore          | 0083108.05.2010     | contents not provided | SO(P.I)1-55/2008(49-A) DT 24-11-09    | 947.00   | 72.00   | 68,184.00  |
| 2010-11 | Inj isosorbide dinitrate 0.1 ampoule of 10ml   | Hoffmall human Health Pakisttan Ltd. Lahore          | 0090308.05.2010     | contents not provided | SO(P.I)1-55/2008(51-A) DT 24-11-09    | 473.00   | 15.00   | 7,095.00   |
| 2010-11 | Inj Dopamine 40mg/ml.ampule/vial of 5ml.packed in cartoon                                | Hoffmall human Health Pakisttan Ltd. Lahore          | EDO-02610.05.2010   | contents not provided | SO(P.I)1-55/2008(39-C) DT 30.12.2009  | 38.00    | 3480.00 | 132,240.00 |
| 2010-11 | Tab Cefuroxime 250mg Blister Packed/ aluminum packed of 14 or less                       | CSH Pharmaceuticals North (Pvt) Ltd, Peshawar.       | 03-00002607.05.2010 | contents not provided | SO(P.I)1-55/2008(28-C) Dt 30.12.09    | 9470.00  | 19.00   | 179,930.00 |
| 2010-11 | Cream/oint Acriflavin 1%, 30-gms   | Pharmawise Labs. Lahore                              | 2502.06.2010        | contents not provided | SO(P.I)1-55/2008(102-C)(i) 30.12.2009 | 947.00   | 12.50   | 11,837.50  |
| 2010-11 | Povidone Iodine Oln. 10% (Povine) 450ml  | Pharmawise Labs. Lahore                              | 2502.06.2010        | contents not provided | SO(P.I)1-55/2008(51-C) 30.12.2009     | 1894.00  | 80.00   | 151,520.00 |
| 2010-11 | Tab Aspirin soluble 300mgs   | Pharmawise Labs. Lahore                              | 2502.06.2010        | contents not provided | SO(P.I)1-55/2008(8-C) 30.12.2009      | 56817.00 | 0.36    | 20,681.39  |



|         |   |  |                               |                       |   |          |        |            |
|---------|---|--|-------------------------------|-----------------------|---|----------|--------|------------|
| 2010-11 | Soln.chlorhexidine gluconate 1.5% + cetrimide 15%             | Pharmawise Labs. Lahore                                  | 25<br>02.06.2010              | contents not provided | SO(P.I)1-55/2008(53-C)<br>30.12.2009    | 663.00   | 185.00 | 122,655.00 |
| 2010-11 | Clotrimazole skin cream 1%(clomozal) 20gms                    | Pharmawise Labs. Lahore                                  | 25<br>02.06.2010              | contents not provided | SO(P.I)1-55/2008(101-C)<br>30.12.2009   | 947.00   | 8.25   | 7,812.75   |
| 2010-11 | lyssavac-N  | Pharmawise Labs. Lahore                                  | EDO-061<br>10.05.2010         | contents not provided | SO(P.I)1-55/2008(104-C)<br>30.12.2009   | 95.00    | 580.00 | 55,100.00  |
| 2010-11 | Inj Gentician 40mp/ml   | Lawrence Pharma (Pvt) Lahore.                            | 648<br>30.12.09               | contents not provided | SO(P.I)1-55/2008(25-C)<br>30.12.2009    | 18939.00 | 2.45   | 46,400.55  |
| 2010-11 | Cap RosaClox 500mg Ampicillin 250mg +Cloxacillin 250mg        | Lawrence Pharma (Pvt) Lahore.                            | 1589/M<br>SD/03<br>01.06.2010 | contents not provided | SO(P.I)1-55/2008(64-B)<br>24.11.09      | 37878.00 | 2.90   | 109,846.20 |
| 2010-11 | Zynol 300 Tab (Allopurinol) 300mg Tab                         | Pharmedic Laboratories (Pvt) Ltd, Lahore.                | G -588<br>29.06.2010          | contents not provided | SO(P.I)1-55/2008(65-C)<br>30.12.2009    | 1894.00  | 2.50   | 4,735.00   |
| 2010-11 | Haes-steril 6%ML withset                                      | Mwdipak Limited  | 19032<br>11.06.2010           | contents not provided | SO(P.I)1-55/2008(50-C)<br>31.12.2009    | 95.00    | 249.00 | 23,655.00  |
| 2010-11 | Benil Tab (glibenclamide 5mg)                                 | REKO Pharmacal (Pvt) Ltd.                                | 9/2/207<br>95<br>20.05.2010   | contents not provided | SO(P.I)1-55/2008(42-C)<br>30.12.2009    | 94695.00 | 0.15   | 14,204.25  |
| 2010-11 | Gonapan DF Tab (Metronidazole 400mg+Diloxanide Furoate 500mg) | REKO Pharmacal (Pvt) Ltd.Lahore                          | 09-02755<br>20.05.2010        | contents not provided | SO(P.I)1-55/2008(70-C)<br>30.12.2009    | 9470.00  | 1.90   | 17,993.00  |
| 2010-11 | Surgical Gauza BPC Cloth 100cm X30(30 meter Roll)             | Surgical Fiber .Lahore                                   | 026<br>01.06.2010             | contents not provided | SO(P.I)1-55/2008(79-A)<br>24.11.2009    | 76.00    | 195.00 | 14,820.00  |
| 2010-11 | Betamethasone 0.1% Ointment with Neomycin 0.5% Tube of 5gm    | VALOR Pharmaceuticals Iso 9001:2000 CERTIFIED Rawalpindi | 4321-17<br>12/02/2010         | contents not provided | SO(P.I)1-55/2008(92-B)(i)<br>24.11.2009 | 1894.00  | 6.80   | 12,879.20  |
| 2010-11 | Tab Aspirin 75mg  | Mass Pharma (Private)Ltd,Lahore                          | IBM-78-10<br>01-06-2010       | contents not provided | SO(P.I)1-55/2008(37-C)<br>30.12.2009    | 5682.00  | 0.45   | 2,556.90   |

|         |  |  |                         |                       |                                     |          |       |            |
|---------|--|--|-------------------------|-----------------------|-------------------------------------|----------|-------|------------|
| 2010-11 | Tab MefenAMIC Acid 500mg   | Hamza Pharmaceuticals (Pvt)Ltd. Multan               | 2549<br>31.05.2010      | contents not provided | SO(P.I)1-55/2008(6-C) 30.12.2009    | 94695.00 | 0.55  | 52,082.25  |
| 2010-11 | Tab .Amoxicillin(as trihydrate)875mg+clavulanic acid (as potassium)125 mg pack of 6(zamoclav Tab.1gm)regn. No.035477 | Zafa Pharmaceutical Laboratories (Pvt.) Ltd. Karachi | 00025<br>20.05.2010     | contents not provided | SO(P.I)1-55/2008(90-C) 30.12.2009   | 1894.00  | 17.00 | 32,198.00  |
| 2010-11 | zolcare 40mg cap(omeprazole)   | CSH Pharmaceuticals North (Pvt) Ltd, Peshawar.       | 02-000226<br>07.05.2010 | contents not provided | SO(P.I)1-55/2008(40-C)(ii) 30.12.09 | 33143.00 | 1.70  | 56,343.10  |
| 2010-11 | Myungmoon inopan Inj(Dopamine 40mg/m)reg.no. 032104  | Hoffmall human Health Pakisttan Ltd. Lahore          | 01108<br>04.06.2010     | contents not provided | SO(P.I)1-55/2008(38-C)dt30.12.2009  | 189.00   | 15.00 | 2,835.00   |
| 2010-11 | Cap.cephradine 250mg   | Mass Pharma (Privete)Ltd,Lahore                      | IBM-76-10<br>01-6-2010  | contents not provided | SO(P.I)1-55/2008(70-B)24.11.2009    | 18939.00 | 2.48  | 46,968.72  |
| 2010-11 | Pefloxacin Neolox 400mg/100ml with set   | Siza Intanational(pvt) Ltd. Lahore                   | 10-5297-A<br>07-06-10   | contents not provided | SO(P.I)1-55/2008(170-C)30.12.2009   | 663.00   | 63.00 | 41,769.00  |
| 2010-11 | Inj.Amoxicillin (as sodium)1G+Clavulanic acid (as potassium)200 mg (Zamoclav 1.2gm)                                  | Zafa Pharmaceutical Laboratories (Pvt.) Ltd. Karachi | 00027<br>04.06.2010     | contents not provided | SO(P.I)1-55/2008(20-C)30.12.2009    | 1894.00  | 79.00 | 149,626.00 |
| 2010-11 | contents not provided  | Abbot Labortaries                                    |                         | contents not provided | contents not provided               |          |       | 136,320    |
| 2010-11 | contents not provided  | Star Labortaries                                     |                         | contents not provided | contents not provided               |          |       | 24,622     |
| 2010-11 | contents not provided  | Volar Pharma   |                         | contents not provided | contents not provided               |          |       | 15,152     |
| 2009-10 | TAB. MECOBALAM INE   | Caylex Pharmaceuticals (Pvt) Ltd                     | 11293<br>15.09.09       | contents not provided | contents not provided               | 200,000  | 0.59  | 118,000.00 |

| 2009-10  | CAP. CEFIXIME 200MG              | Caylex Pharmaceuticals (Pvt) Ltd    | 11293<br>15.09.09      | contents not provided | contents not provided            | 250,000  | 10.90  | 2,725,000.00     |
|--|----------------------------------|-------------------------------------|------------------------|-----------------------|----------------------------------|----------|--------|------------------|
| 2009-10  | Reclor 250mg Cap(cafaclor)       | Reko Pharmacal (Pvt)Limited ,lahore | 09-00801<br>15-10-2009 | contents not provided | SO(P.I)1-55/2008(20-C)30.12.2009 | 75,000   | 9.50   | 712,500.00       |
|  |                                  |                                     |                        |                       |                                  |          |        | <b>9,582,804</b> |
| <b>List of Medicine Purchased by EDO (H) from PMDGP Funds – Rs 4.877 Million</b> |                                  |                                     |                        |                       |                                  |          |        |                  |
| Year   | Name of Medicine                 | Name of Supplier                    | Bill No. & Date        | Sanction No. & Date   | Supp. Order No. & Date           | Quantity | Rate   | Amount           |
| 2009-10  | Inj. Heparin                     | Paramedic Laboratory                | 388<br>17.02.10        | 5128<br>10.03.10      | 2268<br>02.02.10                 | 2,300    | 170.00 | 391,000.00       |
| 2009-10  | Inj. Heparin                     | Paramedic Laboratory                | 384<br>16.02.10        | 5120<br>10.03.10      | 2264<br>02.02.10                 | 2,500    | 170.00 | 425,000.00       |
| 2009-10  | Inj. Heparin                     | Paramedic Laboratory                | 385<br>16.02.10        | 5123<br>10.03.10      | 2264<br>02.02.10                 | 2,500    | 170.00 | 425,000.00       |
| 2009-10  | Inj. Heparin                     | Paramedic Laboratory                | 388<br>16.02.10        | 5123<br>10.03.10      | 2264<br>02.02.10                 | 2,500    | 170.00 | 425,000.00       |
| 2009-10  | Inj. Heparin                     | Paramedic Laboratory                | 386<br>16.02.10        | 5121<br>10.03.10      | 2264<br>02.02.10                 | 2,500    | 170.00 | 425,000.00       |
| 2009-10  | Inj. Neuro (Vit B1, B6, B12)     | Elite Pharma (Pvt) Ltd.             | 1042<br>30.09.09       | 29831<br>10.12.09     | Nil<br>Nil                       | 50,000   | 2.30   | 115,000.00       |
| 2009-10  | Inj. Rabblin 0.5 MI              | Hi-Warble Pharmaceutical            | 247<br>24.09.09        | 27680<br>14.11.09     | 20828<br>29.08.09                | 500      | 600.00 | 300,000.00       |
| 2009-10  | Blood Bag                        | Ittefaq Medical Store               | 142<br>10.10.09        | 29053<br>05.12.09     | Nil<br>Nil                       | 600      | 160.00 | 96,000.00        |
| 2009-10  | Blood Bag                        | Ittefaq Medical Store               | 150<br>00.10.09        | 31557<br>30.12.09     | Nil<br>Nil                       | 600      | 160.00 | 96,000.00        |
| 2009-10  | Blood Bag                        | Ittefaq Medical Store               | 145<br>14.10.09        | 29830<br>10.12.09     | Nil<br>Nil                       | 600      | 160.00 | 96,000.00        |
| 2009-10  | Blood Bag                        | Ittefaq Medical Store               | 147<br>19.10.09        | 30176<br>14.12.09     | Nil<br>Nil                       | 600      | 160.00 | 96,000.00        |
| 2009-10  | Haes-Steril 3% 500 ml with set   | MediPak                             | 13092<br>30.09.09      | 27419<br>10.11.09     | 20813/ED O (H)<br>29.08.09       | 5,000    | 175.00 | 875,000.00       |
| 2009-10  | Reclor 50 mg capsule Cephachlore | REKO Pharmacal                      | 09-00788<br>11.10.09   | 1314<br>18.01.10      | 20808<br>29.09.09                | 75,000   | 9.50   | 712,500.00       |

|                    |                                      |                 |                    |                       |                   |       |       |                   |
|--------------------|--------------------------------------|-----------------|--------------------|-----------------------|-------------------|-------|-------|-------------------|
| 200<br>9-10        | Providine Pyodine<br>SloI 10% 450 MI | Pharmawise Lab. | 04<br>11.09.0<br>9 | 27600<br>13.11.0<br>9 | 20803<br>29.08.09 | 50,00 | 80.00 | 400,000.00        |
| <b>Sub-total</b>   |                                      |                 |                    |                       |                   |       |       | <b>4,877,500</b>  |
| <b>Grand Total</b> |                                      |                 |                    |                       |                   |       |       | <b>14,460,304</b> |

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

Withdrawal of Rs 14.460 million for such medicine which was not approved for the PMDGP was unauthorized.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that purchase was made by Director General Health Services (DGHS) Punjab so there is no fault of this office. The reply was not tenable as there were clear instructions conveyed to EDO Heath that no medicine will be purchased or paid except the list of MNCH related medicines given in the Utilization Plan. DAC in its meeting held on 05.08.2016 directed to get the expenditure regularized form the competent authority. No progress was intimated till finalization of the report.

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

### **Defective Purchase of Ambulances against the Specifications Accepted in Bidding Document and Comparative Statement – Rs 27.912 million**

According to Punjab Purchase Manual Chapter III Rule 4 (2) it should be ensured that the specifications given in the indent conform to those prescribed by the departmental or inter-departmental committee as the case may be, Purchases of stores in respect of which specifications have not been given shall only be made after getting the specifications approved by the competent standardization committee. In no case procurement shall be made without getting the specifications of stores vetted/approved by the competent committee.

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.

EDO (H) incurred funds amounting to Rs. 27.912 million on purchase of 08 Ambulances during 2008-09 out of PMDGP funds. The supply of these ambulances was found defective when compared with the specification of bidding document and comparative statement accepted by the supplier in the award letter. During physical verification it was noticed that following items were not provided in these ambulances when these were supplied. Whereas EDO (H) accepted the defective supply and without satisfactory technical inspection report the whole payment was made to the supplier irregularly. Forty (40) items were not provided as mentioned in the enclosed physical verification report.

(Amount in Rupees)

| <b>Sr. No.</b> | <b>Nature of Item</b>   | <b>Supply Order No. &amp; Date</b> | <b>Rate Charged in Pakpattan</b> | <b>QTY</b> | <b>Amount</b> |
|----------------|---|------------------------------------|----------------------------------|------------|---------------|
| 1              | Toyota Ambulance with Accessories as per specifications of bidding document and comparative statement accepted by the supplier in the award letter. | 11199-11201                        | 3,489,000                        | 8          | 27,912,000    |

Audit is of the view that due to weak financial management the payment was made against the defective supply as compared to the specifications approved particularly for this purchase.

Acceptance of defective supply of ambulances against the accepted specification resulted in loss to Govt.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that these ambulances were purchased as per specifications. The reply was not tenable as the accepted specifications included in the bidding document, comparative statement and award letter were different against which supplier quoted the rates. DAC in its meeting held on 05.08.2016 directed to keep the para pending till further record verification. No progress was intimated till finalization of the report.

Audit would stress for the enquiry of the matter of acceptance of defective consignment and payment without technical inspection committee's report.

## Annex-H

### **Difference of Release amounts between PHSRP and District Government Rs 122.377 Million and Expenditures amount Rs 23.830 Million.**

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 Pakpattan provided the expenditure statement which reflected that the total released amount under PMDGP was Rs 288.436 Million and Expenditures of Rs 62.700 million. Audit collected the detail of Expenditures from the office of PHSRP, which reflected the total released amount 166.059 million and expenditures of Rs 86.530 million. This resulted into the difference of released amount of Rs 122.377 million and expenditures amount of Rs 23.830 million.

The office of EDO Health Pakpattan provided the expenditure statement of Rs 62.700 million and vouched account valuing Rs 23.830 million were not produced to Audit. Further, whereabouts of difference of released amount Rs 122.377 million was also not provided to Audit.

(Rupees in Million)

| <b>Particulars</b> | <b>EDO (Health) Pakpattan</b> | <b>PHSRP Lahore</b> | <b>Difference</b> |
|--------------------|-------------------------------|---------------------|-------------------|
| Released Amount    | 288.436                       | 166.059             | 122.377           |
| Expenditures       | 62.700                        | 86.530              | 23.830            |

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) Pakpattan and it was replied that the office was not responsible for the release of funds by PHSRP office, as they utilized the funds as per District record. The reply was not tenable as the difference of figures needs reconciliation. DAC in its meeting held on 05.08.2016 directed to keep the para pending till reconciliation with office of PHSRP. No progress was intimated till finalization of the 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-I

### Non-procurement of Medicines and Equipment for LHWs Program – Rs 4.488 Million

According to PMDGP utilization Plan it was planned that funding to the tune of Rs. 4.488 million will be made for LHWs program. In this program following articles were required to be provided to LHWs of the District.

(Amount in Rupees)

| Name of the District | No. of LHWs | Weighting Machines (Rs 1000/- Each) | Printing of MIS Tools (Rs. 1000/ per LHW) | Tab. Fefin (Rs. 1 per tab) for Six Month | Total Cost |
|----------------------|-------------|-------------------------------------|---|--|------------|
| SP-II Pakpattan      | 955         | 955,000                             | 955,000                                   | 2,578,500                                | 4,488,500  |

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

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that funds could not be utilized due to various unknown reasons. The reply was vague and considered as void. DAC in its meeting held on 05.08.2016 directed to keep the para pending. No progress was intimated till finalization of the report.

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

## Annex-J

### Un-authorized Incurring of Funds in Absence of Utilization Plan / PC-I – Rs 56.515 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. According to rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

EDO (Health) Pakpattan incurred funds to the tune of Rs 56.515 out of total allocation of Rs 58.970 million under PMDGP funds in Sub-Program-I (SP-I) without having approved planning ie. Utilization plan or PC-I. The entire expenditure cannot be seems as justified expense in absence of Utilization Plan. Actually these funds were required to be spent in accordance with the purpose mentioned in SP-I. Despite several reminders the SP-I utilization plan was not provided.

(Rupees in Million)

| Phase of Allocation              | Year             | Original Budget | Revalidated Allocation | Released Amount | Exp. Incurred | Un-spent Balance |
|----------------------------------|------------------|-----------------|------------------------|-----------------|---------------|------------------|
| PMDGP-1 <sup>st</sup> Allocation | 2008-09          | 58.970          | -                      | 53.970          | 28.908        | 25.062           |
|                                  | 2009-10          |                 | 25.062                 | 25.062          | 22.776        | 2.286            |
|                                  | 2010-11          | -               | 7.286                  | 7.286           | 2.284         | 5.002            |
|                                  | 2011-12          | -               | 5.000                  | 5.000           | 2.547         | 2.453            |
|                                  | <b>Sub-Total</b> | <b>58.970</b>   |                        |                 | <b>56.515</b> | <b>2.455</b>     |

Audit is of the view that due to weak administrative control over financial matters the guidelines of utilization plan were not followed.

The incurring of funds in absence of utilization plan directions resulted in irregular and un-authorized expenditure.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that utilization plan was prepared which is not

traceable at the time and will be shown to Audit after tracing it. Department admitted the irregularity in his reply but nothing produced. DAC in its meeting held on 05.08.2016 directed to keep the para pending for further record verification. No progress was intimated till finalization of the report.

Audit recommends regularization of irregularity from competent authority under intimation to Audit besides action against person at fault.

## Annex-K

### Concealment of Vouched Account – Rs 11.83 Million

As per Section 115(6) of Punjab Local Government Ordinance 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.

Executive District Officer (Health) Pakpattan did not provide vouched account of Rs 11.83 million relating to PMDGP expenditure incurred during 2008-13, as detailed below:

(Amount in Rupees)

| Sr. No.      | Description of Record not Provided                                      | Amount            |
|--------------|---|-------------------|
| 1            | Five vouchers of A03970-Others during the period 2009-10                | 2,366,827         |
| 2            | Vouched account of expenditure incurred by Building Department          | 2,547,000         |
| 3            | Consumption record of stationery/printing material at health facilities | 6,912,000         |
| 4            | Schedule of trainings issued by DHDC regarding trainings provided       | 0                 |
| <b>Total</b> |   | <b>11,825,827</b> |

Moreover following record was also not provided despite repeated reminders:

- i. Copy of PC-I / approved Work Plan of SP-I of PMDGP in District Pakpattan
- ii. Targets and their achievements pertaining to PMDGP in District Pakpattan
- iii. Cash Books, Budget Control Register and Contingent Register of entire incurring under PMDGP funds worth Rs. 62.701 million
- iv. Copy of medicine bill of FY 2010-11 valuing Rs 2,153,379 with complete inspection notes, supply order, bills and sanction orders.
- v. A statement showing list of vouchers along with detailed description of items purchased / procured/ expenditure incurred under PMDGP funds duly signed by EDO (H) Pakpattan.
- vi. The vouched account of expenditure of Rs. 2.547 incurred by Building Department out of PMDGP funds was not provided.

- vii. Acquaintance Roll of payments of TA/DA claim worth Rs. 512,744 made to the participants was not provided.
- viii. Consumption record of stationery/printing material purchased worth Rs. 6.912 million
- ix. Total list of trainings conducted at DHDC, and schedule of trainings under PMDG program during July 2008 to June 2013 along with detail description of each training, cadre, no of participants and attendance record of participants in each training.
- x. Reconciliation of figures of District Health Department and PHRSP wing of Health Department of Govt. of the Punjab.

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

The non-production of record constitutes violation of government rules and legal provisions and attempt to cause hindrances in the auditoria function of the AGP.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that efforts will be made to trace out the record and will be produced to audit except Sr No. 3. Department admitted the irregularity in his reply but did not produce the record listed at Sr. No. 3 as well. Complete record was not produced. DAC in its meeting held on 05.08.2016 directed to keep the para pending for further record verification. No progress was intimated till finalization of the report.

Audit recommends disciplinary action against DDO for non-production of record besides production of record within fortnight to Audit.

## Annex-L

### Doubtful Withdrawal of Printing Cost of Stationary Items – Rs 6.252 Million

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.

Executive District Officer (Health) drew Rs 6.252 million out of PMDGP funds during FY 2009-2010 and 2012-13 for training of staff. It was noted from the books produced to Audit that the books were owned by NGO Contech International & PDSSP and might have been supplied by the same NGO or PDSSP and only bills were prepared to draw the amount from the government treasury out of PMDGP funds.

(Amount in Rupees)

| Financial Year | Name of Supplier                     | Item Purchased   | Qty       | Rate   | Amount            | GST              | Amount with GST   |
|----------------|--------------------------------------|--|-----------|--------|-------------------|------------------|-------------------|
| 2009-10        | Khyber International Printers Lahore | SOP Module 140 Page @Rs 3 per Page   | 300.00    | 420.00 | 126,000.00        | 20,160.00        | 146,160.00        |
|                |                                      | Module for Strengthen of patient referral system 102 pages @ Rs 3 per Page | 300.00    | 306.00 | 91,800.00         | 14,688.00        | 106,488.00        |
|                |                                      | Standardize medical protocol module page 147 @ Rs 3 per page               | 300.00    | 441.00 | 132,300.00        | 21,168.00        | 153,468.00        |
|                |                                      | MSDS Module Pages 119 @ Rs 3 per page                                      | 300.00    | 357.00 | 107,100.00        | 17,136.00        | 124,236.00        |
|                |                                      | <b>Sub-Total</b>   |           |        | <b>457,200.00</b> | <b>73,152.00</b> | <b>530,352.00</b> |
|                |                                      | Brucher of all kind 8X11 Four Colours                                      | 20,000.00 | 11.00  | 220,000.00        | 35,200.00        | 255,200.00        |
|                |                                      | Poster of all kind 18X23   | 50,000.00 | 24.00  | 1,200,000.00      | 192,000.00       | 1,392,000.00      |
|                |                                      | Mother & Child health Card   | 30,000.00 | 19.50  | 585,000.00        | 93,600.00        | 678,600.00        |

|                          |                                      |   |            |       |                     |                   |                     |
|--------------------------|--------------------------------------|---|------------|-------|---------------------|-------------------|---------------------|
|                          |                                      | Antenatal Card Size 8x11                    | 20,000.00  | 12.00 | 240,000.00          | 38,400.00         | 278,400.00          |
|                          |                                      | File Cover                                  | 3,000.00   | 22.50 | 67,500.00           | 10,800.00         | 78,300.00           |
|                          |                                      | EPI Card for children White and yellow Card | 200,000.00 | 6.50  | 1,300,000.00        | 208,000.00        | 1,508,000.00        |
| 2012-13                  | Khyber International Printers Lahore | DHIS Instrument Outdoor Ticket APS          | 17,480.00  | 48.00 | 839,040.00          | 134,246.00        | 973,286.00          |
|                          |                                      | DHIS Instrument Family Planning Card        | 75,985.00  | 3.20  | 243,152.00          | 38,904.00         | 282,056.00          |
|                          |                                      | DHIS Instrument Antenatal Card              | 67,810.00  | 3.50  | 237,335.00          | 37,974.00         | 275,309.00          |
| <b>Total Expenditure</b> |                                      |   |            |       | <b>5,389,227.00</b> | <b>862,276.00</b> | <b>6,251,503.00</b> |

Audit is of the view that due to printing of monogram of NGO and PDSSP on the books without any instruction of government, the expenditure was doubtful and amount was withdrawn without actual printing of books.

Doubtful expenditure on printing of books resulted in non-monitoring of activities of programme and chances of misappropriation could not be ignored.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that stationery was printed as per guidelines and these were not provided by NGOs. The reply was not tenable as the printing of PDSSP is not justified and name of NGO which has no relevance with the PMDGP funds seem bogus withdrawal of funds by fake bills of these books. DAC in its meeting held on 05.08.2016 directed to keep the para pending for further record verification. No progress was intimated till finalization of the report.

Audit recommends complete investigation of the matter along with remedial actions under intimation to Audit.

## Annex-M

### Loss to the Government due to Cost Over-run – Rs 19.639 Million

The delay in releases of funds and non-existence of proper mechanism of purchase process resulted in delay in procurements which caused increase in cost of machinery, equipment and other items planned to be purchased in Sub-programme-I, due to inflation, up to approximately Rs. 2.761 Million as under:

(Rupees in Million)

| Program             | Year             | Original Budget | Exp. Incurred | Inflation Rate (10%) | Cost Over Run |
|---------------------|------------------|-----------------|---------------|----------------------|---------------|
| PMDGP-Sub Program-I | 2008-09          | 58.970          | -             | 0.1                  | -             |
|                     | 2009-10          |                 | 22.776        | 0.1                  | 2.278         |
|                     | 2010-11          |                 | 2.284         | 0.1                  | 0.228         |
|                     | 2011-12          |                 | 2.547         | 0.1                  | 0.255         |
|                     | <b>Sub-Total</b> |                 | <b>58.970</b> | <b>56.515</b>        | -             |

Similarly, due to delay in implementation of Sub-Programme- II, increase in cost of machinery, equipment and other items, due to inflation, came up to approximately Rs 16.878 Million till the date of Audit as under. The complete impact of cost over run can only be gauged if the payments made out of SP-II funds were also accounted for. Hence its come to Rs. 19.639 million cost over-run as detailed below:

(Rupees in Million)

| Program                                | Year             | Original Budget | Exp. Incurred                                 | Inflation Rate (10%) | Cost Over Run |
|--|------------------|-----------------|---|----------------------|---------------|
| PMDGP-Sub Program-II                   | 2009-10          | 162.590         | -   | -                    | -             |
|  | 2010-11          |                 | 162.590<br>(Funds Available but not Utilized) | 0.1                  | 16.259        |
|  | 2011-12          |                 | 2.700   | 0.1                  | 0.270         |
|  | 2012-13          |                 | 3.485   | 0.1                  | 0.349         |
|  | <b>Sub-Total</b> |                 | <b>162.059</b>                                | <b>6.185</b>         | -             |
| <b>Grand Total of SP-I &amp; SP-II</b> |                  | <b>221.029</b>  | <b>62.700</b>                                 | -                    | <b>19.639</b> |



Due to weak financial management by the District management and Health authorities the government sustained a loss of Rs 19.639 million due to delay in procurement/ implementation of program.

Non implementation of program resulted in cost overrun and payment of huge interest to the Asian Development Bank. Which depicts that uneconomic incurring of funds was exercised.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that best efforts were made to make economical purchase. The reply was not tenable as delayed procurement followed by delayed release of funds exist hence economical purchases cannot be possible due to time overrun which obviously leads to cost overrun. DAC in its meeting held on 05.08.2016 directed to keep the Para pending as there was cost over-run. No progress was intimated till finalization of the report.

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

## Annex-N

### Excess Withdrawal of Daily Allowance In Violation of TA Rules Recovery Thereof – Rs 37,348

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), Pakpattan 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, amounting to Rs 37,348 out of the PMDGP funds. The trainings were held in the DHDC Pakpattan on different dates but no schedule of trainings was provided by Director DHDC to verify the trainings claimed in TA/DA. Necessary detail is as under:

(Amount in Rupees)

| SUMMARY OF EXCESS CLAIM OF DAILY ALLOWANCE WITHIN THE RADIOUS OF 16 KMs |                                       |                     |         |                               |         |                            |                  |                   |                                  |
|---|---------------------------------------|---------------------|---------|-------------------------------|---------|----------------------------|------------------|-------------------|----------------------------------|
| Name of Trainee   | Period of Training at DHDC Pakpattan  | Distance Travelled  | TA Paid | Daily Allowance X No. of Days | DA Paid | DA admissible as per Rules | Amount Withdrawn | Amount Admissible | Excess Withdrawal needs Recovery |
| Razia Buut<br>BHU 19/SP   | Period<br>13.04.2009 to<br>25.04.2009 | less than<br>16 KMs | -       | 57x12                         | 684     | -                          | 684              | -                 | 684                              |
| Dr. Naeem<br>Azad MO<br>DHQ<br>Hospital                                 | From<br>16.11.2009 to<br>21.11.2009   | less than<br>16 KMs | -       | 250X6                         | 1,500   | -                          | 1,500            | -                 | 1,500                            |
| Dr. Jamil ur<br>Rehman DHQ<br>Hospital                                  | From<br>16.11.2009 to<br>21.11.2009   | less than<br>16 KMs | -       | 250X6                         | 1,500   | -                          | 1,500            | -                 | 1,500                            |
| Dr. Younis<br>Rana MS<br>DHQ Hosp                                       | From<br>16.11.2009 to<br>21.11.2009   | less than<br>16 KMs | -       | 250X6                         | 1,500   | -                          | 1,500            | -                 | 1,500                            |
| Dr. Zafar<br>Iqbal MO TB<br>Clinic<br>Pakpatn                           | From<br>16.11.2009 to<br>21.11.2009   | less than<br>16 KMs | -       | 250X6                         | 1,500   | -                          | 1,500            | -                 | 1,500                            |

|                                 |                                |                  |   |       |       |   |       |   |       |
|---------------------------------|--------------------------------|------------------|---|-------|-------|---|-------|---|-------|
| Dr. Gulzar Ahmed Sahah PHS MNCH | From 16.11.2009 to 21.11.2009  | less than 16 KMs | - | 250X6 | 3,000 | - | 3,000 | - | 3,000 |
| Dr. Shahid Rafiq Radiologist    | From 16.11.2009 to 21.11.2009  | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Munir Ahmed CMO DHQ PPN     | From 16.11.2009 to 21.11.2009  | less than 16 KMs | - | 250X6 | 3,000 | - | 3,000 | - | 3,000 |
| Dr. Samreen Mushtaq WMO DHQ     | From 16.11.2009 to 21.11.2009  | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Zahida irshad WMO DHQ PPN   | From 16.11.2009 to 21.11.2009  | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Abid Mehmood Mirza DHQ PPN  | From 16.11.2009 to 21.11.2009  | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Abdul Ghaffar APMO DHQ      | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Ijaz Ahmed MO DHQ           | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Rizwan husain MO DHQ PPN    | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 3,000 | - | 3,000 | - | 3,000 |
| Dr. Gh.Abbas MO DHQ PPN         | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Shamim Farooq SWMO DHQ      | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Asma Shaheen DHQ            | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Ehsan ul Hq DHq             | PEROD 29.03.2010 TO 03.04.2010 | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |
| Dr. Shahed nasim                | PEROD 29.03.2010               | less than 16 KMs | - | 250X6 | 1,500 | - | 1,500 | - | 1,500 |

|  |   |                     |    |       |     |   |     |   |     |
|--|---|---------------------|----|-------|-----|---|-----|---|-----|
| Anasthetist<br>DHQ                                   | 0 TO<br>03.04.201<br>0                        |                     |    |       |     |   |     |   |     |
| Khadija BiBi<br>BHU 19/SP<br>(MIDWIVES<br>)          | PERIOD<br>19.04.201<br>0 TO<br>24.04.201<br>0 | less than<br>16 KMs | -  | 77X6  | 462 | - | 462 | - | 462 |
| Shamshad<br>Begum TB<br>Clinic PPN<br>(MIDWIVES<br>) | PERIOD<br>19.04.201<br>0 TO<br>24.04.201<br>0 | less than<br>16 KMs | -  | 77X6  | 462 | - | 462 | - | 462 |
| Khalida  | PERIOD<br>04.05.10<br>TO<br>06.05.10          | less than<br>16 KMs | -  | 77X3  | 231 | - | 231 | - | 231 |
| Sidra Sharif   | PERIOD<br>04.05.10<br>TO<br>06.05.10          | less than<br>16 KMs | -  | 77X3  | 231 | - | 231 | - | 231 |
| Farzana<br>kousar                                    | PERIOD<br>04.05.10<br>TO<br>06.05.10          | less than<br>16 KMs | 30 | 155X3 | 465 | - | 495 | - | 495 |
| Razia Zahoor   | PERIOD<br>04.05.10<br>TO<br>06.05.10          | less than<br>16 KMs | -  | 155X3 | 462 | - | 462 | - | 462 |
| Musarrat<br>Parveen                                  | PERIOD<br>04.05.10<br>TO<br>06.05.10          | less than<br>16 KMs | -  | 155X3 | 462 | - | 462 | - | 462 |
| BUSHRA<br>LATIF                                      | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | -  | 155   | 233 | - | 233 | - | 233 |
| HUMA<br>NASREEN                                      | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | -  | 155   | 233 | - | 233 | - | 233 |
| RUKHSANA<br>NOOR                                     | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | 30 | 155   | 465 | - | 495 | - | 495 |
| HUMAIRAH<br>NAZIR                                    | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | -  | 155   | 233 | - | 233 | - | 233 |
| NADIA<br>TABASSUM                                    | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | -  | 155   | 233 | - | 233 | - | 233 |
| SUMAIRA<br>ASHRAF                                    | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | -  | 155   | 233 | - | 233 | - | 233 |
| HUMAIRA<br>PARVEEN                                   | PERIOD<br>10.05.201<br>0 TO<br>12.05.201      | less than<br>16 KMs | -  | 155   | 233 | - | 233 | - | 233 |

|                    |   |                     |   |     |     |   |     |   |               |
|--------------------|---|---------------------|---|-----|-----|---|-----|---|---------------|
|                    | 0   |                     |   |     |     |   |     |   |               |
| SHAZIA<br>FALAK    | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | - | 155 | 233 | - | 233 | - | 233           |
| REHANA<br>KOUSAR   | PERIOD<br>10.05.201<br>0 TO<br>12.05.201<br>0 | less than<br>16 KMs | - | 155 | 233 | - | 233 | - | 233           |
| <b>GRAND TOTAL</b> |   |                     |   |     |     |   |     |   | <b>37,348</b> |

Audit is of the view that the payment of daily allowance to the participants who travelled less than sixteen kilometers was against the rules s.

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) Pakpattan and it was replied that matter will be investigated and facts will be intimated to audit soon. DDO in his reply admitted the irregularity and committed for investigation but no further progress was intimated to Audit. DAC in its meeting held on 05.08.2016 directed to make recovery. No progress was intimated till finalization of the report.

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

## Annex-O

### Excess Payment of Daily Allowance Due To Payment of Full Rate Instead of Half Rate – Rs 99,616

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) Pakpattan made excess payment of Rs 99,616 on account of daily allowance for the participants of training at DHDC Pakpattan. 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:

(Amount in Rupees)

| SUMMARY OF EXCESS CLAIM OF FULL DAILY ALLOWANCE WITHOUT INVOLVING NIGHT STAY |         |                               |                       |  |                  |                   |                                  |
|--|---------|-------------------------------|-----------------------|--|------------------|-------------------|----------------------------------|
| Name of Trainee  | TA Paid | Daily Allowance X No. of Days | DA Paid @ Fully Daily | DA to be Paid @ Half Daily as Admissible | Amount Withdrawn | Amount Admissible | Excess Withdrawal needs Recovery |
| Razia Buut BHU 19/SP   | -       | 57x12                         | 684                   | 342                                      | 684              | 342               | 342                              |
| Shakeela Bano 28/SP  | 50      | 115x12                        | 1,380                 | 690                                      | 1,430            | 740               | 690                              |
| Kishwar Masoda BHU KUMARIWLA   | 50      | 115x12                        | 1,380                 | 690                                      | 1,430            | 740               | 690                              |
| Asia Riaz BHU Kalayna  | 60      | 115x12                        | 1,380                 | 690                                      | 1,440            | 750               | 690                              |
| Robina Shaheen   | 50      | 115x12                        | 1,380                 | 690                                      | 1,430            | 740               | 690                              |
| Nasim Usman  | 50      | 115x12                        | 1,380                 | 690                                      | 1,430            | 740               | 690                              |

|  |     |        |       |       |       |       |       |
|--|-----|--------|-------|-------|-------|-------|-------|
| BHU Thatta<br>Manzoor                      |     |        |       |       |       |       |       |
| Parveen ullah<br>Ditta BHU<br>23/SP        | 50  | 115x12 | 1,380 | 690   | 1,430 | 740   | 690   |
| Balqas<br>Akhtar BHU<br>Warseen            | 50  | 115x12 | 1,380 | 690   | 1,430 | 740   | 690   |
| Kishwar<br>NaheedBHU<br>HEELA<br>WATOO     | 120 | 115x12 | 1,380 | 690   | 1,500 | 810   | 690   |
| Nighat kousar<br>BHU Kot<br>.Rehmat Shah   | 50  | 115x12 | 1,380 | 690   | 1,430 | 740   | 690   |
| Abida<br>Parveen BHU<br>62/D               | 100 | 115x12 | 1,380 | 690   | 1,480 | 790   | 690   |
| Uzmz Waqar<br>BHU CHAK<br>Jaffar Ali       | 100 | 115x12 | 1,380 | 690   | 1,480 | 790   | 690   |
| Shaheen<br>Akhtar BHU<br>Tibba Lal<br>BIAG | 120 | 115x12 | 1,380 | 690   | 1,500 | 810   | 690   |
| Rabia<br>Nawazish<br>BHU Jewan<br>Shah     | 60  | 115x12 | 1,380 | 690   | 1,440 | 750   | 690   |
| Azr Rohi<br>BHU kot Hira<br>Sing           | 70  | 115x12 | 1,380 | 690   | 1,450 | 760   | 690   |
| shaheeda<br>Mirza BHU<br>48/SP             | 70  | 115x12 | 1,380 | 690   | 1,450 | 760   | 690   |
| Farzana Fiaz<br>BHU 48/EB                  | 120 | 115x12 | 1,380 | 690   | 1,500 | 810   | 690   |
| Rouqia<br>Zaman BHU<br>48/EB               | 140 | 115x12 | 1,380 | 690   | 1,520 | 830   | 690   |
| Nazia Khaleel<br>RHC Malka<br>Hans         | 50  | 280x12 | 3,360 | 1,680 | 3,410 | 1,730 | 1,680 |
| Sajida<br>Parveen BHU<br>Chak Shafi        | 50  | 115x12 | 1,380 | 690   | 1,430 | 740   | 690   |

|  |                   |        |                    |               |               |               |               |
|--|-------------------|--------|--------------------|---------------|---------------|---------------|---------------|
| <b>Period<br/>13.04.2009 to<br/>25.04.2009</b> | <b>1,41<br/>0</b> |        | <b>28,88<br/>4</b> | <b>14,442</b> | <b>30,294</b> | <b>15,852</b> | <b>14,442</b> |
| Trainee No. 1                                  | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No. 2                                  | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No. 3                                  | 80                | 115x12 | 1,380              | 690           | 1,460         | 770           | 690           |
| Trainee No. 4                                  | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No. 5                                  | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No. 6                                  | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No. 7                                  | 110               | 115x12 | 1,380              | 690           | 1,490         | 800           | 690           |
| Trainee No. 8                                  | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No. 9                                  | 120               | 115x12 | 1,380              | 690           | 1,500         | 810           | 690           |
| Trainee No.<br>10                              | 100               | 115x12 | 1,380              | 690           | 1,480         | 790           | 690           |
| Trainee No.<br>11                              | 100               | 115x12 | 1,380              | 690           | 1,480         | 790           | 690           |
| Trainee No.<br>12                              | 100               | 115x12 | 1,380              | 690           | 1,480         | 790           | 690           |
| Trainee No.<br>13                              | 120               | 115x12 | 1,380              | 690           | 1,500         | 810           | 690           |
| Trainee No.<br>14                              | 90                | 115x12 | 1,380              | 690           | 1,470         | 780           | 690           |
| Trainee No.<br>15                              | 120               | 115x12 | 1,380              | 690           | 1,500         | 810           | 690           |
| Trainee No.<br>16                              | 90                | 115x12 | 1,380              | 690           | 1,470         | 780           | 690           |
| Trainee No.<br>17                              | 120               | 115x12 | 1,380              | 690           | 1,500         | 810           | 690           |
| Trainee No.<br>18                              | 90                | 115x12 | 1,380              | 690           | 1,470         | 780           | 690           |
| Trainee No.<br>19                              | 90                | 115x12 | 1,380              | 690           | 1,470         | 780           | 690           |
| Trainee No.<br>20                              | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No.<br>21                              | 140               | 115x12 | 1,380              | 690           | 1,520         | 830           | 690           |
| Trainee No.<br>22                              | 50                | 115x12 | 1,380              | 690           | 1,430         | 740           | 690           |
| Trainee No.<br>23                              | 110               | 115x12 | 1,380              | 690           | 1,490         | 800           | 690           |
| <b>Period<br/>09.07.2009 to<br/>22.07.2009</b> | <b>1,98<br/>0</b> |        | <b>31,74<br/>0</b> | <b>15,870</b> | <b>33,720</b> | <b>17,850</b> | <b>15,870</b> |



|                                 |     |       |     |     |     |     |     |
|---------------------------------|-----|-------|-----|-----|-----|-----|-----|
| Irshad Waryam                   | 110 | 115X6 | 690 | 345 | 800 | 455 | 345 |
| Rouqia Gulzar                   | 50  | 115X6 | 690 | 345 | 740 | 395 | 345 |
| RHC Bunga Hayat                 | 50  | 115X6 | 690 | 345 | 740 | 395 | 345 |
| Iram Sadique Rhc Qaboola        | 100 | 115X6 | 690 | 345 | 790 | 445 | 345 |
| Rehana Ashraf                   | 50  | 115X6 | 690 | 345 | 740 | 395 | 345 |
| Naila Khokhar                   | 120 | 115X6 | 690 | 345 | 810 | 465 | 345 |
| Usman Amin                      | 120 | 115X6 | 690 | 345 | 810 | 465 | 345 |
| Farhat Yousaf                   | 50  | 115X6 | 690 | 345 | 740 | 395 | 345 |
| Asia Perveen                    | 120 | 115X6 | 690 | 345 | 810 | 465 | 345 |
| Abida Khan                      | 120 | 115X6 | 690 | 345 | 810 | 465 | 345 |
| Sumaila Khan RHC 163/EB         | 100 | 115X6 | 690 | 345 | 790 | 445 | 345 |
| Kishwar Parveen RHC Malka Hans  | 50  | 115X6 | 690 | 345 | 740 | 395 | 345 |
| Maria Mehar BHU Hama Rath       | 80  | 115X6 | 690 | 345 | 770 | 425 | 345 |
| Sajida {Parveen                 | 140 | 115X6 | 690 | 345 | 830 | 485 | 345 |
| Nusrat Yasmin                   | 110 | 115X6 | 690 | 345 | 800 | 455 | 345 |
| Riffat Batool BHU Pir Sadar Din | 70  | 115X6 | 690 | 345 | 760 | 415 | 345 |
| Uzma Shaheen BHU 15             | 50  | 115X6 | 690 | 345 | 740 | 395 | 345 |
| Shaheeda MCH Arifwala           | 100 | 115X6 | 690 | 345 | 790 | 445 | 345 |
| Munazza Rasheed BHU 315/EB      | 120 | 115X6 | 690 | 345 | 810 | 465 | 345 |
| Rabia Masood BHU 30/EB          | 130 | 115X6 | 690 | 345 | 820 | 475 | 345 |
| Shaheeda BHU 34/EB              | 130 | 115X6 | 690 | 345 | 820 | 475 | 345 |

|  |                   |       |                    |              |               |              |              |
|--|-------------------|-------|--------------------|--------------|---------------|--------------|--------------|
| Shazia Niaz<br>BHU Shah<br>Khagga                | 50                | 115X6 | 690                | 345          | 740           | 395          | 345          |
| <b>FROM<br/>17.08.2009<br/>TO<br/>22.08.2009</b> | <b>2,02<br/>0</b> |       | <b>15,18<br/>0</b> | <b>7,590</b> | <b>17,200</b> | <b>9,610</b> | <b>7,590</b> |
| Dr. Naeem<br>Azad MO<br>DHQ<br>Hospital          | -                 | 250X6 | 1,500              | 1,500        | 1,500         | 1,500        | -            |
| Dr. Jamil ur<br>Rehman<br>DHQ<br>Hospital        | -                 | 250X6 | 1,500              | 1,500        | 1,500         | 1,500        | -            |
| Dr. Gh. Qadir<br>BHU Kalyana                     | 50                | 500X6 | 3,000              | 1,500        | 3,050         | 1,550        | 1,500        |
| Dr. Farooq<br>Ahmed SMO<br>RHC Malka             | 100               | 500X6 | 3,000              | 1,500        | 3,100         | 1,600        | 1,500        |
| Dr. Younis<br>Rana MS<br>DHQ Hosp                | -                 | 250X6 | 1,500              | 1,500        | 1,500         | 1,500        | -            |
| Dr. Zafar<br>Iqbal MO TB<br>Clinic<br>Pakpatn    | -                 | 250X6 | 1,500              | 1,500        | 1,500         | 1,500        | -            |
| Dr. Amman<br>ullah Bunga                         | 120               | 500X6 | 1,500              | 1,500        | 1,620         | 1,620        | -            |
| Dr. Ashfaq<br>MS THQ<br>Hospital Arif            | 50                | 500X6 | 1,500              | 1,500        | 1,550         | 1,550        | -            |
| Dr. Gulzar<br>Ahmed Sahah<br>PHS MNCH            | -                 | 250X6 | 3,000              | 1,500        | 3,000         | 1,500        | 1,500        |
| Dr. Maryyam<br>Toor WMO<br>RHC Bunga             | 120               | 500X6 | 3,000              | 1,500        | 3,120         | 1,620        | 1,500        |
| Dr. M. Aslam<br>APMO THQ<br>Arifwala             | 100               | 500X6 | 3,000              | 1,500        | 3,100         | 1,600        | 1,500        |
| Dr. Asif<br>Jalees CMO<br>THQ<br>Arifwala        | 100               | 500X6 | 3,000              | 1,500        | 3,100         | 1,600        | 1,500        |
| Dr. Bashir<br>Ahmed MO                           | 120               | 500X6 | 3,000              | 1,500        | 3,120         | 1,620        | 1,500        |

|                                      |              |       |               |               |               |               |               |
|--------------------------------------|--------------|-------|---------------|---------------|---------------|---------------|---------------|
| RHC 163                              |              |       |               |               |               |               |               |
| Dr. Abdul Munib RHC Malka            | 50           | 500X6 | 3,000         | 1,500         | 3,050         | 1,550         | 1,500         |
| Dr. Abida Khanam RHC Malka           | 100          | 500X6 | 3,000         | 1,500         | 3,100         | 1,600         | 1,500         |
| Dr. Abdul Sattar DDHO Arifwala       | 70           | 500X6 | 3,000         | 1,500         | 3,070         | 1,570         | 1,500         |
| Dr. Shahid Rafiq Radiologist         | -            | 250X6 | 1,500         | 1,500         | 1,500         | 1,500         | -             |
| Dr. Munir Ahmed CMO DHQ PPN          | -            | 250X6 | 3,000         | 1,500         | 3,000         | 1,500         | 1,500         |
| Dr. Samreen Mushtaq WMO DHQ          | -            | 250X6 | 1,500         | 1,500         | 1,500         | 1,500         | -             |
| Dr. Zahida irshad WMO DHQ PPN        | -            | 250X6 | 1,500         | 1,500         | 1,500         | 1,500         | -             |
| Dr. Raouf Alvi CMO THQ Arif          | 100          | 500X6 | 3,000         | 1,500         | 3,100         | 1,600         | 1,500         |
| Dr. Abid Mehmood Mirza DHQ PPN       | -            | 250X6 | 1,500         | 1,500         | 1,500         | 1,500         | -             |
| Dr. Manzoor Qadir CMO THQ Arif       | 100          | 500X6 | 3,000         | 1,500         | 3,100         | 1,600         | 1,500         |
| Dr. Ali Zaman Shah BHU Jaffir shah   | 80           | 500X6 | 3,000         | 1,500         | 3,080         | 1,580         | 1,500         |
| Dr. Imtiaz Ahmed MO BHU 109 / EB     | 140          | 500X6 | 3,000         | 1,500         | 3,140         | 1,640         | 1,500         |
| <b>From 16.11.2009 to 21.11.2009</b> | <b>1,400</b> |       | <b>60,000</b> | <b>37,500</b> | <b>61,400</b> | <b>38,900</b> | <b>22,500</b> |
| Dr. Abdul Ghaffar APMO DHQ           | -            | 250X6 | 1,500         | 1,500         | 1,500         | 1,500         | -             |

|                                    |     |       |       |       |       |       |       |
|------------------------------------|-----|-------|-------|-------|-------|-------|-------|
| Dr. Ijaz Ahmed MO DHQ              | -   | 250X6 | 1,500 | 1,500 | 1,500 | 1,500 | -     |
| Dr. Rizwan husain MO DHQ PPN       | -   | 250X6 | 3,000 | 1,500 | 3,000 | 1,500 | 1,500 |
| Dr. Gh.Abbas MO DHQ PPN            | -   | 250X6 | 1,500 | 1,500 | 1,500 | 1,500 | -     |
| Dr. Shamim Farooq SWMO DHQ         | -   | 250X6 | 1,500 | 1,500 | 1,500 | 1,500 | -     |
| Dr. Asma Shaheen DHQ               | -   | 250X6 | 1,500 | 1,500 | 1,500 | 1,500 | -     |
| Dr. Ehsan ul Hq DHq                | -   | 250X6 | 1,500 | 1,500 | 1,500 | 1,500 | -     |
| Dr. Tahira Zohra RHC 163           | 120 | 500X6 | 3,000 | 1,500 | 3,120 | 1,620 | 1,500 |
| Dr. Shahed nasim Anasthetist DHQ   | -   | 250X6 | 1,500 | 1,500 | 1,500 | 1,500 | -     |
| Dr. M.Shahid Hussain Nqvi THQ Arif | 100 | 500X6 | 3,000 | 1,500 | 3,100 | 1,600 | 1,500 |
| Dr. Adnan Ahmed Pediatritian       | 100 | 500X6 | 3,000 | 1,500 | 3,100 | 1,600 | 1,500 |
| Dr. Saghir Ahmed SMO RHC Qaboola   | 100 | 500X6 | 3,000 | 1,500 | 3,100 | 1,600 | 1,500 |
| Dr. M. Idrees MO RHC 163           | 120 | 500X6 | 3,000 | 1,500 | 3,120 | 1,620 | 1,500 |
| Dr. Nazia Parveen WMO Qaboola      | 100 | 500X6 | 3,000 | 1,500 | 3,100 | 1,600 | 1,500 |
| Dr. Rozeena Murtaza FMO HU Pir gha | 50  | 250X6 | 1,500 | 1,500 | 1,550 | 1,550 | -     |
| Dr. Salma Shaheen WMO PRSP         | 50  | 500X6 | 3,000 | 1,500 | 3,050 | 1,550 | 1,500 |

|   |              |       |               |               |               |               |               |
|---|--------------|-------|---------------|---------------|---------------|---------------|---------------|
| Dr. Reshmaan FMO BHU 16/EB                        | 60           | 500X6 | 3,000         | 1,500         | 3,060         | 1,560         | 1,500         |
| Dr. Gh. Mohd. Bhu Tinwana klan                    | 60           | 500X6 | 3,000         | 1,500         | 3,060         | 1,560         | 1,500         |
| dr. Amber Ghulam Mohammad FMO                     | 100          | 500X6 | 3,000         | 1,500         | 3,100         | 1,600         | 1,500         |
| Dr. syed Haider Hussain MO 11SP                   | 50           | 500X6 | 3,000         | 1,500         | 3,050         | 1,550         | 1,500         |
| Dr. M. Akram Rao MO BHU Shah kh                   | 50           | 500X6 | 3,000         | 1,500         | 3,050         | 1,550         | 1,500         |
| dr. Salman Khadim MO BHU 80/D                     | 70           | 500X6 | 3,000         | 1,500         | 3,070         | 1,570         | 1,500         |
| Dr. Amber Noori BHU 62/SP                         | 50           | 500X6 | 3,000         | 1,500         | 3,050         | 1,550         | 1,500         |
| <b>PEROD<br/>29.03.2010<br/>TO<br/>03.04.2010</b> | <b>1,180</b> |       | <b>57,000</b> | <b>34,500</b> | <b>58,180</b> | <b>35,680</b> | <b>22,500</b> |
| Samara Naeem BHU 321/EB                           | 100          | 155X6 | 930           | 465           | 1,030         | 565           | 465           |
| Zahida Parveen BHU 84/B                           | 60           | 155X6 | 930           | 465           | 990           | 525           | 465           |
| Tasnim Akhtar BHU Khumahri                        | 50           | 155X6 | 930           | 465           | 980           | 515           | 465           |
| Irshad Fatima BHU kalyana                         | 50           | 250X6 | 930           | 465           | 980           | 515           | 465           |
| Nasreen Bano BHU Thata manzoor                    | 50           | 155X6 | 930           | 465           | 980           | 515           | 465           |
| Khalida Parveen BHU 23/SP                         | 50           | 155X6 | 930           | 465           | 980           | 515           | 465           |
| Shahzia   | 50           | 155X6 | 930           | 465           | 980           | 515           | 465           |

|                                     |     |       |     |     |       |     |     |
|-------------------------------------|-----|-------|-----|-----|-------|-----|-----|
| Parveen Chak Shafi                  |     |       |     |     |       |     |     |
| Kishwar Sultana BHU Kot Rehmat Shah | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Saima Siddique BHU Lakhwera         | 60  | 155X6 | 930 | 465 | 990   | 525 | 465 |
| Anila Iram BHU Warseen              | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Robina Kousar BHU 28/SP             | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Shabnam Abbasi BHU Paka Sadhar      | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Misbah Nishat BHU Shah kHaaga       | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Khadija BiBi BHU 19/SP              | -   | 77X6  | 462 | 465 | 462   | 465 | (3) |
| Nasim Akhtar BHU 72/D               | 60  | 155X6 | 930 | 465 | 990   | 525 | 465 |
| Shamshad Begum BHU jeevan shah      | 155 | 155X6 | 930 | 465 | 1,085 | 620 | 465 |
| khshnud akhtar BHU 75/Eb            | 100 | 155X6 | 930 | 465 | 1,030 | 565 | 465 |
| Nasim Akhtar BHU Hassan Arraien     | 120 | 155X6 | 930 | 465 | 1,050 | 585 | 465 |
| Zubaida BiBi MCH Arif wala          | 100 | 155X6 | 930 | 465 | 1,030 | 565 | 465 |
| Yasmeen BiBi BHU 11SP               | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Asia Begum RHC Bunga                | 50  | 155X6 | 930 | 465 | 980   | 515 | 465 |
| Shamshad Begum TB Clinic PPN        | -   | 77X6  | 462 | 465 | 462   | 465 | (3) |

|  |                   |       |     |               |               |               |              |
|--|-------------------|-------|-----|---------------|---------------|---------------|--------------|
| Sakina BiBi<br>BHU Hama<br>Rath  | 50                | 155X6 | 930 | 465           | 980           | 515           | 465          |
| <b>PERIOD<br/>19.04.2010<br/>TO<br/>24.04.2010<br/>(MIDWIVE<br/>S)</b> | <b>1,40<br/>5</b> |       |     | <b>10,695</b> | <b>21,859</b> | <b>12,100</b> | <b>9,759</b> |
| Khalida  | -                 | 77X3  | 231 | 232           | 231           | 232           | (1)          |
| Nusrat   | 36                | 155X3 | 465 | 232           | 501           | 268           | 233          |
| Farzana  | 50                | 155X3 | 465 | 232           | 515           | 282           | 233          |
| Akbari   | 100               | 155X3 | 465 | 232           | 565           | 332           | 233          |
| Sidra Sharif   | -                 | 77X3  | 231 | 232           | 231           | 232           | (1)          |
| Saima  | 50                | 155X3 | 465 | 232           | 515           | 282           | 233          |
| Farzana<br>kousar  | 30                | 155X3 | 465 | 232           | 495           | 262           | 233          |
| Rajan Bibi   | 100               | 155X3 | 465 | 232           | 565           | 332           | 233          |
| Parveen Khan   | 60                | 155X3 | 465 | 232           | 525           | 292           | 233          |
| Yasmeen<br>Akhtar  | 50                | 155X3 | 465 | 232           | 515           | 282           | 233          |
| Najma<br>Parveen   | 110               | 155X3 | 465 | 232           | 575           | 342           | 233          |
| Sahahida   | 110               | 155X3 | 465 | 232           | 575           | 342           | 233          |
| Amina  | 50                | 155X3 | 465 | 232           | 515           | 282           | 233          |
| Mussarrat<br>Shaheen   | 36                | 155X3 | 462 | 232           | 498           | 268           | 230          |
| Sidra Bibi   | 60                | 155X3 | 462 | 232           | 522           | 292           | 230          |
| Razia Zahoor   | -                 | 155X3 | 462 | 232           | 462           | 232           | 230          |
| Shafqat Naz  | 50                | 155X3 | 462 | 232           | 512           | 282           | 230          |
| Musarrat<br>Parveen  | -                 | 155X3 | 462 | 232           | 462           | 232           | 230          |
| Yasmeen<br>Hanif   | 36                | 155X3 | 462 | 232           | 498           | 268           | 230          |
| Salma<br>Rounaq  | 50                | 155X3 | 462 | 232           | 512           | 282           | 230          |
| <b>PERIOD<br/>04.05.10 TO<br/>06.05.10</b>                             | <b>978</b>        |       |     | <b>4,640</b>  | <b>9,789</b>  | <b>5,618</b>  | <b>4,171</b> |
| BUSHRA<br>LATIF  | -                 | 155   | 233 | 233           | 233           | 233           | -            |
| HUMA   | -                 | 155   | 233 | 233           | 233           | 233           | -            |

|  |     |     |              |              |              |              |               |
|--|-----|-----|--------------|--------------|--------------|--------------|---------------|
| NASREEN  |     |     |              |              |              |              |               |
| SAFINA PARVEEN                                     | 36  | 155 | 465          | 233          | 501          | 269          | 232           |
| SUMAIRA PARVEEN                                    | 50  | 155 | 465          | 233          | 515          | 283          | 232           |
| SUMAIRA KOUSAR                                     | 50  | 155 | 465          | 233          | 515          | 283          | 232           |
| RUKHSANA NOOR                                      | 30  | 155 | 465          | 233          | 495          | 263          | 232           |
| SUMAIRA SEHR                                       | 50  | 155 | 465          | 233          | 515          | 283          | 232           |
| HUMAIRAH NAZIR                                     | -   | 155 | 233          | 233          | 233          | 233          | -             |
| SUMAIRA YASMEEN                                    | 30  | 155 | 465          | 233          | 495          | 263          | 232           |
| SANAM AAMEEN                                       | 120 | 155 | 465          | 233          | 585          | 353          | 232           |
| REHANA YASMIN                                      | 120 | 155 | 465          | 233          | 585          | 353          | 232           |
| MEHWISH IRAM                                       | 50  | 155 | 465          | 233          | 515          | 283          | 232           |
| NADIA TABASSUM                                     | -   | 155 | 233          | 233          | 233          | 233          | -             |
| SHAKEELA MASIH                                     | 50  | 155 | 465          | 233          | 515          | 283          | 232           |
| SABA GULSHAN                                       | 50  | 155 | 465          | 233          | 515          | 283          | 232           |
| SHAHZIA AMIN                                       | 120 | 155 | 465          | 233          | 585          | 353          | 232           |
| SUMAIRA ASHRAF                                     | -   | 155 | 233          | 233          | 233          | 233          | -             |
| HUMAIRA PARVEEN                                    | -   | 155 | 233          | 233          | 233          | 233          | -             |
| SHAZIA FALAK                                       | -   | 155 | 233          | 233          | 233          | 233          | -             |
| REHANA KOUSAR                                      | -   | 155 | 233          | 233          | 233          | 233          | -             |
| <b>PERIOD<br/>10.05.2010<br/>TO<br/>12.05.2010</b> |     |     | <b>7,444</b> | <b>4,660</b> | <b>8,200</b> | <b>5,416</b> | <b>2,784</b>  |
| <b>Grand Total</b>                                 |     |     |              |              |              |              | <b>99,616</b> |

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) Pakpattan and it was replied that matter will be investigated and facts will be intimated to audit soon. DDO in his reply admitted the irregularity and committed for investigation but no further progress was intimated to Audit. DAC in its meeting held on 05.08.2016 directed to keep the para pending till further record verification. No progress was intimated till finalization of the report.

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

## Annex-P

### Deterioration of Equipment and Purchase without Immediate Requirement – Rs 1.627 million

According to Rule 16.10 (xiii)(b) of the Punjab Budget Manual, the term financial irregularity includes any extra ordinary or apparently unnecessary expenditure such as purchases largely in excess of requirements. As per Rule 2.33 of Punjab Financial Rules, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

EDO (Health) Pakpattan purchased computers and teaching aid equipment valuing Rs 1.627 million for nursing school up-gradation. This includes computers, printers, DVDs, VCRs and multimedia projector but all the items are being deteriorating in different places. Even building was not constructed nor was electricity installation made at nursing school. Neither the building was completed nor handed over to health department moreover building department has stopped the civil work and equipment purchased for multipurpose hall is being deteriorating day by day.

(Amount in Rupees)

| Particulars of itmes Procured                                    | Name of Supplier       | Sanction No. & Date | Supp. Order No. & Date | Bill No. & Date | Remarks  | Qty | Rate      | Amount  |
|--|------------------------|---------------------|------------------------|-----------------|--|-----|-----------|---------|
| Computer Pentium - 4 with Standard Accessories                   | Al-Aziz Surgico Multan | 15869<br>16.06.09   | 10221<br>24.04.09      | 423<br>10.06.09 | purchased in 2008-09 but not yet being utilized despite lapse of 8 years | 14  | 56,600.00 | 792,400 |
| Laser Printer  | Al-Aziz Surgico Multan | 15869<br>16.06.09   | 10221<br>24.04.09      | 423<br>10.06.09 | purchased in 2008-09 but not yet being utilized despite lapse of 8 years | 3   | 7,400.00  | 22,200  |
| Computer Pentium - 4 with Standard Accessories and laser printer | Al-Aziz Surgico Multan | 15869<br>16.06.09   | 10221<br>24.04.09      | 145<br>Nil      | operational  | 1   | 64,000.00 | 64,000  |
| DVD  | Mazhar Electronics     | missing             | missing                | missing         | no stock entry with store keeper late delivered                          | 1   | 6,000.00  | 6,000   |

|                      |                                   |                  |         |                 |  |   |            |                  |
|----------------------|-----------------------------------|------------------|---------|-----------------|--|---|------------|------------------|
|                      |                                   |                  |         |                 | and provided to nursing school in feb. 2010                              |   |            |                  |
| Iron japani          | Mazhar Electronics                | missing          | missing | Missing         | being utilized in nursing hostel   | 1 | 3,000.00   | 3,000            |
| washing machine      | Mazhar Electronics                | missing          | missing | missing         | out of order placed in condemn stores of nursing hostel                  | 1 | 11,000.00  | 11,000           |
| electric cooler      | Mazhar Electronics                | missing          | missing | missing         | operational  | 1 | 24,000.00  | 24,000           |
| Vedio Cassette       | Mazhar Electronics                | missing          | missing | missing         | purchased in 2008-09 but not yet being utilized despite lapse of 8 years | 1 | 300.00     | 300              |
| Tape Recorder        | Mazhar Electronics                | missing          | missing | missing         | purchased in 2008-09 but not yet being utilized despite lapse of 8 years | 1 | 11,000.00  | 11,000           |
| VCR                  | Mazhar Electronics                | missing          | missing | missing         | purchased in 2008-09 but not yet being utilized despite lapse of 8 years | 1 | 15,500.00  | 15,500           |
| TV Sony 21"          | Mazhar Electronics                | missing          | missing | missing         | operational in nursing school  | 1 | 28,000.00  | 28,000           |
| Multimedia Projector | Faisal & Fahad Enterprises Multan | 7287<br>13.04.10 | Missing | Nil<br>18.03.10 | Not provided to nursing school rather handed over to DHDC                | 1 | 650,000.00 | 650000           |
| <b>Total</b>         |                                   |                  |         |                 |  |   |            | <b>1,627,400</b> |

Audit is of the view that due to weak internal controls the equipment purchased was lying idle and not being utilized.

Non utilization of equipment and other items resulted in wasteful incurring of funds and deterioration of equipment purchased.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that auditorium was not yet completed by building department

items will be used after its completion. DAC in its meeting held on 05.08.2016 directed to keep the para pending for further record verification. No progress was intimated till finalization of the report.

Audit recommends prompt utilization of equipment under intimation to  
Audit

**Wasteful Expenditure on account of Up-gradation of Nursing School Pakpattan – Rs 9.683 million**

As per Rule 2.33 of Punjab Financial Rules, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part. According to approved Utilization Plan of District Pakpattan there was required to be constructed a multi-purpose Hall and fully equipped demonstration room and IT lab for nursing students.

EDO Health Pakpattan incurred funds to the tune of Rs 9.683 million out of PMDGP allocation on up-gradation of nursing school Pakpattan during the period 2008-11. The entire expenditure becomes wasteful incurring on the following grounds:

- i. A multi-purpose hall was required to be constructed as per PC-I / Utilization Plan but despite the entire allocation of Rs 5.000 million only 2.547 million was incurred and hall was left un-completed at door levels. Since 2011 this incomplete building is awaiting any sensible, committed and responsible executive who will take action for its completion.
- ii. As per PC-I for up-gradation of nursing school following items were required:
  - A. 23 types of Models in required no of quantities
  - B. 21 types of different bones in required no of quantities.
  - C. 8 types of different instrument sets
  - D. 24 no of instruments of different types as listed in PC-I/Utilization Plan
  - E. 12 types of different items for demonstration room as listed in utilization plan

But EDO (H) only provided 27 items including models and instruments only instead of provision of all items as enlisted in utilization plan.

- iii. As per certificate provided by the Principal Nursing school the up-gradation of nursing school cannot be carried out despite the lapse of scheduled time period. She certified that capital portion of civil work was not completed by building department despite laps of six year. Procurement of capacity building articles,

models and items for demonstration room were short supplied by EDO office as compare to approved utilization plan.

- iv. In the light of above mentioned facts it is obvious that the funds to the tune of Rs 9.683 million were incurred but no effectiveness of such incurring exist without completion of construction work and labs as well as demonstration rooms becomes functional. Necessary detail of expenditure incurred is given in Annex.

Audit is of the view that due to negligence of the executives the up-gradation of nursing school could not be completed.

Non-completion of construction work and short procurement resulted in wasteful incurring of funds Rs. 9.683 million.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that purchases were made as per requirement. DDO in his reply admitted the irregularity as the requirement was mentioned in utilization plan but not followed in letter and spirit. DAC in its meeting held on 05.08.2016 directed to keep the para pending for production of handing over of multi-purpose. No progress was intimated till finalization of the report.

Audit recommends strict disciplinary action against person(s) at fault besides prompt action for completion of up-gradation in true sense under intimation to audit.

**Non-strengthening of Blood Transfusion Services at THQ/DHQ Level to Support EmONC Services – Rs 6.479 Million**

According to PMDGP utilization Plan it was planned that funding to the tune of Rs. 6.479 million will be made for strengthening the Blood Transfusion Services at THQ/DHQ levels to support EmONC services. It was provided in utilization plan that 39 additional equipments will be provided to meet with the yardstick of Blood Transfusion at THQ/DHQ level.

EDO (Health) did not ensure the strengthening of blood transfusion services at secondary health facilities ie. DHQ/THQ hospitals to support the Emergency Mother and Child Services at the hospitals. Due to the negligence and inefficiency of the executives, allocation of Rs. 6,478,900 could not be expended out to facilitate the needy patients.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that special funds for blood transfusion equipment were not released. The reply was not tenable as the funds were earmarked in SP-II for blood band strengthening. DAC in its meeting held on 05.08.2016 directed to keep the para pending. No progress was intimated till finalization of the report.

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

## Annex-S

### Misclassification of Expenditure – Rs 2.872 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.

EDO (Health) Pakpattan incurred expenditure to the tune of Rs 2.872 million during 2009-10 by misclassification in violation of standing instruction of Finance Department as detailed below:

(Amount in Rupees)

| Description  | Name of Supplier                   | Purchased From Head of Account                            | Relevant Head of Account  | Sanction No. & Date   | Bill No. & Date | Including GST Amount |
|--|------------------------------------|---|---|-----------------------|-----------------|----------------------|
| Standard female bed ford doll nurse and CPR training Model: R10052 | Faisal & Fahad Enterprises, Multan | A06301- Training of skilled persons for capacity Building | A03970- Upgradation of Nursing School Pakpattan   | 12180/EDOH 14.06.2010 | 018 20/03/10    | 472,500              |
| Generator Diesel set 100 KVA FG Wilson Made in UK with Accessories | Two thousand world Corporation     | A09601-3 Ultrasound Machines 1-DHQ, 1-THQ, 1-RHC          | No Funds Allocated for purchase of generators in any Head of account in PMDGP funds in 2009-10      | 12173/EDOH 14.06.10   | 582 10.06.10    | 2,050,000            |
| Cable 70mm   | Two thousand world Corporation     | A09601-3 Ultrasound Machines 1-DHQ, 1-THQ, 1-RHC          | No Funds Allocated for purchase of generator cable in any Head of account in PMDGP funds in 2009-10 | 12173/EDOH 14.06.10   | 582 10.06.10    | 350,000              |
| <b>Total</b>   |                                    |   |   |                       |                 | <b>2,872,500</b>     |



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

Booking of expenditure in an ill-considered manner resulted in misclassification of expenditure/ inadmissible expenditure.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that re-appropriation of funds was made by competent authority hence there is no misclassification. The reply was not tenable as these PMDGP funds cannot be re-appropriated as per guidelines circulated to all DCOs and EDOs. DAC in its meeting held on 05.08.2016 directed to get the para regularized from the competent authority to the extent of item no. 01 and to keep the para pending for further record verification to the extent of item nos. 02 and 03. No progress was intimated till finalization of the report.

Audit recommends strict disciplinary action for this financial mismanagement besides regularization from Finance Department under intimation to Audit.

## Annex-T

### Embezzlement due to Issuance of Stock out of EDO (Health) Stores but did not reach at Destination – Rs 339,054

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) issued medicine to different health facilities costing Rs 339,054 purchased out of PMDGP funds. These medicines were did not reach at RHC/THQ/DHQ hospitals to whom these were shown as issued; and were misappropriated. It was noted by Audit during the physical inspection of destination hospitals to which it was shown as issued. The detail of issuance of medicine is as under:

(Amount in Rupees)

| <b>Medicines Shown as Issued to Hospitals but not Reached at Destination</b> |          |                 |                                    |   |          |        |         |      |         |
|--|----------|-----------------|------------------------------------|---|----------|--------|---------|------|---------|
| Page No.   | Date     | Particulars     | Name of Medicine                   | Remarks   | Received | Issued | Balance | Rate | Amount  |
| 376  | 16.06.10 | From MSD LHR    | Inj. Vancomycine                   | Medicine not issued to end users despite the expiry of 6 years Either misappropriated or otherwise destroyed. | 316      | 0      | 316     | 280  | 88,480  |
| 375  | 22.03.11 | to THQ Arifwala | Inj. Epoetin Alpha                 | Medicine issued from EDO (H) office Store did not reach at destination  | 95       | 95     | 0       | 225  | 21,375  |
| 374  | 23.09.10 | to THQ Arifwala | Inj. Epoetin Alpha                 | ...DO...  | 663      | 663    | 0       | 225  | 149,175 |
| 373  | 23.09.10 | to THQ Arifwala | Inj. Protamin Sulphate 5ml         | ...DO...  | 19       | 19     | 0       | 47   | 893     |
| 344  | Nil      | DHQ Pakpattan   | Inj. Hartmans solution with IV Set | ...DO...  | 47       | 47     | 0       | 37   | 1,739   |
| 338  | 17.06.10 | to thq Arifwala | Inj. Cefrixone 250mg               | ...DO...  | 494      | 400    | 94      | 19   | 7,600   |
| 338  | Nil      | DHQ Pakpattan   | Inj. Cefrixone 250mg               | ...DO...  | 94       | 94     | 0       | 19   | 1,786   |
| 337  | 26.05.10 | From MSD LHR    | Inj. Amoxicyciline                 | ...DO...  | 1894     | 0      | 1894    | 79   | -       |
| 337  | 23.11.   | to MC           | Inj. Amoxicyciline                 | ...DO...  | 194      | 194    | 0       | 79   | 15,326  |

|              |          |                 |                                       |          |       |       |   |      |                |
|--------------|----------|-----------------|---------------------------------------|----------|-------|-------|---|------|----------------|
|              | 10       | Dispensary      |                                       |          |       |       |   |      |                |
| 309          | 23.09.10 | DHQ Pakpattan   | Inj. Ampiciline 250 mg                | ...DO... | 1470  | 1470  | 0 | 69   | 101,430        |
| 290          | 23.03.11 | DHQ Pakpattan   | oint. Betamethasone 15gm              | ...DO... | 163   | 163   | 0 | 6.8  | 1,108          |
| 235          | 23.11.10 | DHQ Pakpattan   | syp. Paracetamol                      | ...DO... | 1070  | 1070  | 0 | 9    | 9,630          |
| 201          | 02.11.10 | DHQ Pakpattan   | Inj. Tabutaline 1 ml                  | ...DO... | 198   | 198   | 0 | 7.8  | 1,544          |
| 59           | 23.11.10 | DHQ Pakpattan   | Tab. Prochlor Parazine                | ...DO... | 688   | 688   | 0 | 0.17 | 117            |
| 43           | 27.01.11 | DHQ Pakpattan   | Tab. Diclofenic Sodium                | ...DO... | 18780 | 18780 | 0 | 6    | 112,680        |
| 339          | 23.09.10 | DHQ Pakpattan   | Tab. Doxycycline                      | ...DO... | 2695  | 2695  | 0 | 6    | 16,170         |
| 340          | 23.09.10 | DHQ Pakpattan   | Inj. Ciprofloxacin with water I/V set | ...DO... | 20    | 20    | 0 | 38   | 760            |
| 347          | 01.04.11 | to Thq Arifwala | Disposable Syringes with needle       | ...DO... | 15585 | 15585 | 0 | 5    | 77,925         |
| 351          | 23.09.10 | to RHC Qaboola  | Tab. Fexofenadine 12-mg               | ...DO... | 394   | 394   | 0 | 6    | 2,364          |
| <b>Total</b> |          |                 |                                       |          |       |       |   |      | <b>339,054</b> |

Audit is of the view that due to weak internal controls, government funds were misappropriated.

Misappropriation of medicines resulted in loss to government.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that the record of EDO Health office is available however the record of field staff / facilities will be shown to Audit. DDO in his reply admitted the audit observation and no further record was shown to Audit. DAC in its meeting held on 05.08.2016 directed to keep the para pending for further record verification of consumption record and to make recovery in case of failure. No progress was intimated till finalization of the report.

Audit recommends action against the concerned for misappropriation, besides recovery of government loss, under intimation to Audit.

**Purchase in Contravention of Utilization Plan and Non-availability of Consumption Record of Printing Items Inquiry Thereof – Rs 6.912 Million**

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

EDO (Health) Pakpattan withdrew funds to the tune of Rs. 6.912 million on account of purchase printing and publication items. The entire expenditure was irregular and consumption of articles seems doubtful on the basis of following facts:

- a. As per utilization plan of PMDGP funds in order to strengthen the DHIS at district level the stationery items purchased were against the yardstick provided in the utilization plan.
- b. As per utilization plan 13262 forms and registers were to be provided to MIS cell but as revealed from the discussion of audit party with statistical officer ie. Focal person of DHIS not a single form/ paper was provided to the DHIS cell.
- c. No indent and its approvals were available on record regarding consumption of items.
- d. The stationery/printing material issued from EDO (H) store was not verified in the hospitals record.
- e. The purchase of printing material seems uneconomical as unit cost planned for Antenatal Card was just Rs 3.00 but charged Rs 12.00 in the bill; which is 400% above.
- f. No APRs were available along with bills for ensuring the actual payment. Necessary detail of expenditure incurred is given below:

(Amount in Rupees)

| Financial Year | Name of Supplier                     | Item Purchased   | Qty     | Rate   | Amount    | GST     | Amount with GST |
|----------------|--------------------------------------|--|---------|--------|-----------|---------|-----------------|
| 2009-10        | Khyber International Printers Lahore | SOP Module 140 Page @Rs 3 per Page   | 300     | 420.00 | 126,000   | 20,160  | 146,160         |
|                |                                      | Module for Strengthen of patient referral system 102 pages @ Rs 3 per Page | 300     | 306.00 | 91,800    | 14,688  | 106,488         |
|                |                                      | Standardize medical protocol module page 147 @ Rs 3 per page               | 300     | 441.00 | 132,300   | 21,168  | 153,468         |
|                |                                      | MSDS Module Pages 119 @ Rs 3 per page                                      | 300     | 357.00 | 107,100   | 17,136  | 124,236         |
|                |                                      | Brucher of all kind 8X11 Four Colours                                      | 20,000  | 11.00  | 220,000   | 35,200  | 255,200         |
|                |                                      | Poster of all kind 18X23   | 50,000  | 24.00  | 1,200,000 | 192,000 | 1,392,000       |
|                |                                      | Mother & Child health Card   | 30,000  | 19.50  | 585,000   | 93,600  | 678,600         |
|                |                                      | Antenantal Card Size 8x11  | 20,000  | 12.00  | 240,000   | 38,400  | 278,400         |
|                |                                      | File Cover   | 3,000   | 22.50  | 67,500    | 10,800  | 78,300          |
|                |                                      | EPI Card for childern Whilte and yellow Card                               | 200,000 | 6.50   | 1,300,000 | 208,000 | 1,508,000       |
| 2011-12        | Iftikhar Ali Enterprises Lahore      | CRP Register   | 168     | 239.50 | 40,236    | 6,438   | 46,674          |
|                |                                      | OPD register   | 136     | 285.50 | 38,828    | 6,212   | 45,040          |
|                |                                      | OPD Asbtract Form  | 125     | 61.00  | 7,625     | 1,220   | 8,845           |
|                |                                      | Radiology / Ultrasound Register  | 25      | 239.50 | 5,988     | 958     | 6,946           |
|                |                                      | Indoor Patient Register  | 60      | 285.50 | 17,130    | 2,741   | 19,871          |
|                |                                      | Indoor Abstract Form   | 11      | 61.00  | 671       | 107     | 778             |
|                |                                      | Daily Bed Statement Register   | 30      | 114.50 | 3,435     | 550     | 3,985           |
|                |                                      | OT Register  | 8       | 114.50 | 916       | 147     | 1,063           |
|                |                                      | Maternal health Register   | 37      | 239.50 | 8,862     | 1,418   | 10,279          |
|                |                                      | Ostetric Register  | 80      | 239.50 | 19,160    | 3,066   | 22,226          |

|                          |                                      |   |           |       |                  |                |                  |
|--------------------------|--------------------------------------|---|-----------|-------|------------------|----------------|------------------|
|                          | Soan Valley                          | Supply of School Health Nutrition Cards | 66,000    | 7.50  | 481,221          | 13,779         | 495,000          |
| 2012-13                  | Khyber International Printers Lahore | DHIS Instrument Outdoor Ticket APS      | 17,480    | 48.00 | 839,040          | 134,246        | 973,286          |
|                          |                                      | DHIS Instrument Faimly Planning Card    | 75,985    | 3.20  | 243,152          | 38,904         | 282,056          |
|                          |                                      | DHIS Instrument Antenental Card         | 67,810.00 | 3.50  | 237,335          | 37,974         | 275,309          |
| <b>Total Expenditure</b> |                                      |   |           |       | <b>6,013,299</b> | <b>898,912</b> | <b>6,912,210</b> |

Audit is of the view that due to weak financial management the funds were withdrawn without transparent purchase and availability of consumption record.

Non-availability of transparent purchase and consumption record resulted in misappropriation of funds withdrawn.

Matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that consumption is available up to the EDO (Health) office, however the consumption record of field offices will be shown to audit soon. The reply was not tenable as no effectiveness can be judged without ensuring the actual consumption record whether exists or not. DAC in its meeting held on 05.08.2016 directed to keep the para pending for further record verification. No progress was intimated till finalization of the report.

Audit recommends strict disciplinary action against responsible(s) under intimation to audit.

**Loss to the Government due to Negligence which leads to  
Condemnation of an Ambulance – Rs 3.489 Million**

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

EDO Health Pakpattan purchased eight ambulances out of PMDG fund during the year 2008-09 costing Rs. 3.489 million each. An ambulance bearing vehicle No PKG-1007 was provided to DHQ Hospital Pakpattan out of these ambulances. An accident was occurred with this vehicle in 2014 and then it was got repaired at local level from local market, in June 2015. It was allowed to run at road since June 2015 and now the driver has complained about it to utilize the extra Mobil Oil along with its permanent defect in alignment with drastic eating of Tyres. The concerned driver has expected to apprehend that even after its repairing, there is a defect in the alignment of main frame along with main gaudery which is going to disturb the alignment in wheels and the said driver has suggested firstly to remove the defect in the frame and for its further repairing of engine which might be overhauling entirely.

A letter was submitted to the TOYOTA Company Sahiwal by MS DHQ Hospital, they submitted their estimate amounting to Rs 847,050 for its repair. Hence a request was submitted to the DCO Pakpattan for repair of the above said vehicle for approval which was declined by the District Government and Vehicles was declared as Condemned. Rest of all the seven Ambulances were working in their respective hospitals but this was declared off-road due to the negligence of authorities.

Audit is of the view that due to negligence of authorities the vehicle was not got repaired and being deteriorated.

Deterioration of vehicles is losing its values besides non-provision of basic facility to the needy patients.

The matter was reported to the Executive District Officer (Health) Pakpattan and it was replied that the ambulance is off road and needs complete overhauling. The reply was not tenable as no the vehicle was going to be condemned. DAC in its meeting held on 05.08.2016 directed to submit revised reply and get the record verified. No progress was intimated till finalization of the report.

Audit recommends strict disciplinary action against person(s) at fault and taking immediate remedial measures to provide un-interruptible facility of referring patients under intimation to audit.