



**PERFORMANCE AUDIT REPORT
ON
HEALTH COUNCILS OF
DISTRICT HEALTH AUTHORITY
BAHAWALNAGAR**

AUDIT YEAR 2019 -20

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

APPM	Accounting Policies and Procedure Manual
BHU	Basic Health Unit
CEO	Chief Executive Officer
DAC	Departmental Accounts Committee
DAO	District Accounts Officer
DDO	Drawing and Disbursing Officer
DHA	District Health Authority
DHQ	District Headquarter Hospital
EDO	Executive District Officer
HC	Health Council
INTOSAI	International Organization of Supreme Audit Institution
M&E	Monitoring and Evaluation
MSDS	Minimum Service Delivery Standards
PFR	Punjab Financial Rules
PC-1	Planning Commission Proforma-1
PPRA	Punjab Procurement Regulatory Authority
PSPU	Policy and strategic planning unit
RD	Rural Dispensary
RHC	Rural Health Center
SOP	Standard Operating Procedure
THQ	Tehsil Headquarter Hospital
TOR	Terms of Reference

PREFACE

The Auditor-General conducts audits pursuant to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) "Ordinance, 2001" and Section 115 of the Punjab Local Government Ordinance 2001 and Section 108 of the Punjab Local Government Act, 2013. The Performance Audit of "Health Councils" District Bahawalnagar was carried out accordingly.

The Directorate General of Audit, District Governments Punjab (South), Multan conducted Performance Audit of the "Health Councils" of District Health Authority Bahawalnagar for the period 2016-19 during April to May, 2020. Audit scrutinized the funds received from Provincial Government by the Health Councils of the District Health Authority, Bahawalnagar and expenditure out of received funds. Audit examined the improvement in services provided to patients while visiting the health facilities. Utilization of funds observed in terms of economy, efficiency, effectiveness as well as compliance with procurement rules. The main objective of provision of funds was to improve healthcare facilities for general public in all health institutions of the District Bahawalnagar. The Audit Report indicates specific actions that, if taken, will help the management to realize the objectives of the provision of funds.

The observations included in this Report have been finalized without management response and DAC meeting as the management did not respond to audit observations despite repeated requests till finalization of this report.

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

Islamabad
Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments, Punjab (South), Multan conducted Performance Audit of “Health Councils” of District Health Authority, Bahawalnagar for the period 2016-19 during April and May, 2020. The main objective of the audit was to ascertain whether the funds were utilized as per approved guidelines, expenditure on procurement was made in transparent manner, review the compliance with applicable rules / regulations / procedures and guidelines regarding formation and operation of Health Councils, utilization of funds and examine improvement in healthcare facilities as per Health Councils in accordance with guidelines. Verifying the achievement of targets keeping in view the efficiency, economy and effectiveness. Audit also focused on the effectiveness of the internal control system and procedures followed. Audit was conducted in accordance with the INTOSAI Auditing Standards.

Health Councils were established for each District Head Quarter Hospital (DHQs), Tehsil Head Quarter Hospital (THQs), Rural Health Centers and Basic Health Units (BHUs) by the Government of the Punjab Primary and Secondary Health Care Department in May, 2016 vide Notification No. PSO/Secy. P&SH/05/2016. Funds were provided by the Government of the Punjab to all Health Councils of District Health Authority, Bahawalnagar. Health council’s guidelines were issued from time to time since May, 2016 to onward for creation of resources and their utilization accordingly. Previously, funds were received in all health facilities in regular budgets, and utilization of budget was made through formal / existing process of payment. This process takes a lot of time and man power to meet the needs. Funds were provided under these guidelines to minimize difficulties of payment process. Main purpose of provision of budget through health council was to address the needs/ requirements at local level without involvement of Account Office. However, the Health Councils have to rank the needs as per requirement and availability of funds.

The provision of funds to Health Councils has social and economic impacts for the society in general. Audit has been conducted to highlight the areas where improvement can be made by taking corrective measures in future.

Key audit findings include following observations:

1. Defective planning at initial stage
2. Irregular establishing of Health Councils in parallel to existing system
3. Non contacting donor for enhancement of financial resources
4. Irregular constitution of Health Councils
5. Non-establishment of committees and non-conduction of health council meetings
6. Occupation of hospital building by private persons
7. Non provision of trainings for capacity building of staff / members
8. Neglecting the local level health units (RDs) at planning phase
9. Incurring expenditure without preparation of development plans of health facility
10. Non monitoring of health councils expenditure by the members
11. Unjustified distribution of funds contrary to patient's ratio
12. Expenditure on civil work in violation of health council's guidelines
13. Payment to daily wages staff without approval of competent authority
14. Non incorporating of purchased items into stock
15. Doubtful purchases / work done and payment thereof
16. Irregular expenditure by health councils in violation of PPRA Rules
17. Non conduction of third party evaluation and pre-audit

Audit would make following recommendations to improve overall performance of similar nature schemes in future:

1. Responsibility be fixed for non-preparation of PC-1 or any study and defective planning.
2. Improvement was to be made in already existing system of payments instead of intervention of new system.
3. Available resources of community should be exercised for creation of funds through obtaining donations.
4. Health Councils guidelines should be observed in letter and spirit.

5. Establishment of health council committees as per approved health council guidelines and ensure proper meetings before expenditure
6. Take legal measures to get vacate the hospital premises from the illegal occupants
7. Prepare proper mechanism for training at District level by the CEO (DHA) for capacity building of the members
8. Funds be provided to local level health facilities (RDs) to eliminate discrimination of distribution of health facilities.
9. Ensure preparation of development plans of health facility before development work
10. Proper monitoring mechanism be developed to avoid undue delay in activities, utilization of funds and achievement of objectives.
11. Ensure the distribution of funds among the health facilities should be in accordance of occupied building and patients ratio
12. Expenditure on civil work be carried out as per approved guidelines and after fulfilling codal formalities
13. Daily wages staff recruited after taking approval of the competent authority and fulfilling codal formalities.
14. Inventory / assets management system needs improvement.
15. Proper implementation mechanism be framed for incurrence of expenditure in an economical manner.
16. Strictly observe the PPRA rules for purchases more than the permissible limit
17. Establishment of pre-audit system for expenditure through health council

1. INTRODUCTION

The Directorate General of Audit, District Governments, Punjab (South), Multan conducted Performance Audit of “Health Council” of District Health Authority, Bahawalnagar for the period 2016-19 during April and May, 2020. The Health Councils were established in May, 2016 and started functioning w.e.f. October, 2016 in Punjab through Health Department and still in progress.

1.1 Health Councils

Health Councils were established for all health facilities except rural dispensaries (RDs) by the Government of the Punjab Primary and Secondary Health Care Department in May, 2016 across districts of the Punjab. Previously, funds were received in all health facilities from the management in regular budgets, and utilized through various object codes via exhaustive process of payment. This process takes a lot of time period and man power to meet the needs. Health Councils were established to minimize difficulties of payment process. Members of health council were specified at DHQ, THQs, RHCs and BHUs level. Health Councils were established to address the needs/ requirements at local level without involvement of Account Office. However, the department has to rank the needs as per requirement and availability of funds.

The Government of the Punjab Health Department established the Health Councils in parallel to the existing system of regular budget. The government provided funds to health councils for carrying out of same nature tasks which were already being done through local system of health department at district level. In this way, funds were provided in both (parallel) systems to carry out the same nature works i.e. through regular budgeting and through health council. Therefore, optimal benefits of establishing Health Councils could not be achieved.

Terms of Reference (TORs) were prepared and functions of each health council discussed as secretary of health council shall prepare repair and maintenance of schemes and suggest to health council for improvement of service delivery. Funds provided to health councils shall be spent judiciously setting

excellent standard of integrity to uphold the trust of Government. It would be compulsory for all chairpersons of respective health councils to hold fortnightly meetings and send minutes to EDO / CEO (Health) in case of RHCs or BHUs, similarly in case of THQs or DHQs minutes shall be sent to Primary and Secondary Health Care Department. The EDO (Health) / CEO (DHA) of each district shall be responsible for opening of joint bank account of each health council in the names of chairpersons and secretary.

Policy and strategic planning unit (PSPU) of Primary and Secondary Health Care Department shall check the progress to ensure completion of SOPs / Guidelines in respective Health Councils.

Sources of funds for health councils will be donations, grants from district government, provincial government and federal government but in case of federal government prior permission of Primary and Secondary Health Care Department shall be compulsory.

Defective planning was made at initial stage as guidelines were approved initially for one year in financial year 2016 but still in progress up to June 2019. Any study was not carried out for provision of funds by establishing Health Councils all over the Punjab and without clear objectives. Objectives of establishment of Health Councils were not specified at the implementation stage.

1.2 Major Points of Health Councils Structure:

Each Health Council will performed activities in following manners:

- a) The deputy district officer health will be signatory / authorized officer for operation of health council, in case of vacation of post of medical officer or school health and nutrition supervisor.
- b) A philanthropist may be selected as co-opted member for operating business of health council.
- c) Each health council will maintain only one account for deposit of funds.
- d) Proportion of required quorum of health council meeting will be 1/2 in case of DHQ & THQ and 2/3 for RHC and BHU.

- e) Secretary health council will be responsible to maintain minutes of meeting and record of health council. Presence of chairperson and secretary will be mandatory.
- f) It is necessary for health council to conduct meeting once in a month and submit the copy of minutes of meeting to the Chief Executive Officer Health and Development Wing of Primary & Secondary Healthcare Department.
- g) The secretary of health council would prepare plans of rehabilitation, repair & maintenance, purchases of machinery and equipment for look after of institution and provide advice for improvement of health facilities.
- h) Health council would incur expenditure by observing PPRA, Rules 2014.
- i) Contingent paid staff may be hired through health council for improvement of institution.
- j) The members of health councils will monitor the development works and accomplishment in time on low cost.

1.3 Financial Overview of Health Councils:

Funds of Rs 306.978 million were provided during 2016-19, out of which expenditure of Rs 238.281 million was incurred till June, 2019. Funds were provided to look after Health Facilities, provision of missing facilities and improvement in existing health facilities by excluding formal process of payment. Further facilitate to patients in respect of sitting arrangements and to provide clean drinking water.

The detail of receipt of funds and expenditure by health councils is given below.

(Rupees in million)

Sr. No	Name of Health Facility	No. of Health facility	Funds received from Govt.	Expenditure	Balance	Saving Percentage
1	DHQ Hospital	1	67.793	39.001	28.793	42%
2	THQ Hospital	4	107.8844	79.549	28.335	26%
3	RHCs	10	21.661	20.187	1.477	7%
4	BHUs	103	109.640	99.544	10.383	9%
Total		118	306.978	238.281	68.988	22%

Source: Budget and expenditure detail provided by the department

The government of the Punjab Health Department released funds 306.978 million out of which expenditure of Rs 238.281 million was made which indicated that financial resources of Rs 68.988 million (22 %) were remained un-utilized. Initially, the government released Rs 125.934 million during 2016-17 out of which health councils incurred expenditure of Rs 93.485 million leaving a balance of Rs 32.531 million. Similarly, in next financial years 2017-18 and 2018-19, funds to the tune of Rs 129.031 million and 52.012 million were released and health councils incurred expenditure of Rs 91.387 million and 53.410 million respectively.

1.4 Objectives of the Health Councils

- i. Provision of new facilities and improvement in existing health facilities.
- ii. Facilitate patients in respect of sitting arrangement and providing clean drinking water.
- iii. Prioritize the needs of health council keeping in view the availability of funds. Further, provision of necessities as per Minimum Service Delivery Standards (MSDS).
- iv. Incur expenditure as per approved design and specifications recommended by the government.
- v. Taking proper measures to protect moveable and immoveable property of facility.
- vi. Proper planning for achievement of goals towards concerning health facilities to patients.

1.5 General Responsibilities of Health Councils

- Protection of moveable and immoveable property of concerned hospital.
- Secretary Health Council will aware / inform the members of Health Council about orders, instructions and preferences issued by the government of the Punjab Health Department.
- Ensure availability of hospital staff as per duty roster and inform to higher ups in case of any lapse.

2. AUDIT OBJECTIVES

The objectives of the performance audit were to:

- a) To ascertain the establishment of health councils were made without deviating the approved health council's guidelines.
- b) Assess the authenticity, competency and transparency while incurring expenditure on procurements and other related matters.
- c) Examine the economy, efficiency and effectiveness while utilization of funds.
- d) To examine improvement in healthcare facilities with reference to Health Councils Guidelines.
- e) Point out major deficiencies/ irregularities (if any) and give recommendations for removal of deficiencies/ irregularities for improvement in future.
- f) Review compliance with applicable rules, regulations and procedures. Particularly compliance of policy guidelines regarding formation & operation of Health Councils and utilization of funds in comparison to policy guidelines.
- g) Analyze distribution of financial resources keeping in view the hospital area/ patient ratio etc.
- h) Analysis of expenditure through health councils as compare to already existed system of regular budgeting keeping in view the betterment/healthcare facilities to patients.
- i) To check the books of accounts of Health Councils as per policy guidelines.
- j) To examine the effectiveness of the internal control system and procedures.

3. AUDIT SCOPE AND METHODOLOGY

The scope of audit was to examine the establishment of health councils as per approved guidelines and to notice any deviation at any stage of planning, execution and implementation phase besides giving recommendation for removal of deficiencies and irregularities (if any). Audit of the Health Council, District Bahawalnagar was conducted for the period from July, 2016 to June, 2019. During execution of the performance audit record was checked on sample basis.

The scope of audit was to evaluate service delivery and achievement of targets, procurement and utilization of funds for improvement/up gradation of healthcare facilities for the betterment of patients.

The Performance Audit was conducted in accordance with the Standards of International Organization of Supreme Audit Institutions (INTOSAI) keeping in view the rules and regulations framed by the Government from time to time. The audit methodology adopted during Performance Audit included:

- i. Collection and scrutiny of relevant data obtained from District Health Information System, procurement process, vouchers, letters, files, documents, reports etc.
- ii. Review of Guidelines of Health Councils.
- iii. Visit of offices of District Health Authority and different Health Facilities.
- iv. Conducting the interviews of concerned officers/staff of District Health Authority.
- v. Examining the utilization of funds in accordance with provisions of health council's guidelines and asset management.
- vi. Data selection was made at tehsil level to scrutinize the record.
- vii. Visiting health facilities to find out the actual status of the expenditure.
- viii. Correspondence files.

3.1 Scope Limitation

It is pertinent to mention here that Audit had to face scope limitation due to delay in production of complete and relevant record in the wake of Covid-19 pandemic and lockdown situation.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

Organization and management refers to optimum utilization of resources through particular planning and control at work place. Issues regarding management of resources with reference to economy, efficiency and effectiveness in management of resources have been tried to bring into limelight. Issues of weakness of managerial and other internal controls have been analyzed and various observations/ findings are elaborated as under:

4.1.1 Defective planning at initial stage in constituting of Health Councils

According to Project Cycle, a project is “a series of activities aimed at bringing about clearly specified objectives within a defined time-period and with a defined budget”. In reality, this simple definition covers an enormous variety of project types, in terms of size, aims, focus and methods. Nevertheless, there are many basic similarities. A project is consisted on following phases; 1 Policy setting, 2 Project Identification, 3 Appraisal Phase, 4 Formulation/planning, 5 Contracting/ commitment, 6 Implementation, monitoring & midterm evaluation, 7 Final evaluation.

Government of the Punjab constituted the Health Councils through Health Department without proper planning at initial stage. Following were the deficiencies were observed:

1. Any study or PC-1 regarding establishment of Health Councils was not carried out / prepared.
2. The system of provision of funds to health institutions through health councils was not observed on pilot basis.
3. Health Councils were established in May, 2016 without determining its time frame.
4. Performance of Health Councils could not be measured due to non-determining of objectives, targets and indicators at planning phase.

5. Release of funds without determining clear objectives or targets of health councils seem to be irrational decision.
6. Head wise distribution of funds and limit of expenditure could not be ensured due to which expenditure was incurred without observing the sensitivity of the issues.

Due to unrealistic planning, desired results were not achieved.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends appropriate action against the concerned for poor planning at initial level and in future funds should be provided after a study or preparation of PC-I.

4.1.2 Irregular establishing of Health Councils in parallel to existing system

The Government of the Punjab Health Department established the Health Councils across Districts of Punjab in parallel to the existing system of regular budget and payments in formal way. The government established 118 Health Councils in District Bahawalnagar and provided funds of Rs 306.978 million for carrying out of same nature tasks/ works which were already being done through formal system of health department at district level. In this way, funds were available in both (parallel) systems i.e. formal provision of budget to Drawing and Disbursing Officers (DDOs) of health facilities in various object codes as well as through health councils. Therefore, optimal benefits of establishing of health councils could not be achieved.

(Rupees in million)			
Sr. No	Description	No. of Health Councils	Funds Provided
1	DHQ Hospital	1	67.793
2	THQ Hospital	4	107.8844
3	RHCs	10	21.661
4	BHUs	103	109.640
Total		118	306.978

Due to non-availability of feasibility report or any study, health councils were established in parallel to already existing system.

Establishing of health councils in parallel to exiting system was illogical and unjustified.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends that complete study should be done before provision of funds under any scheme and no new activity be performed in existence of similar system of activities.

4.1.3 Irregular constitution of Health Councils

As per Health council's guidelines notification No.PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary &Secondary Healthcare Department, complete structure of health councils is given.

The management of Health Department Bahawalnagar established Health Councils of different health facilities by notifying the computer operators / dispensers as a secretary of concerned Health Council in violation of guidelines. Similarly, nominees of Assistant Commissioner concerned were not taken as members of health councils.

Health councils were established by notifying unauthorized members in violation of health council's guidelines.

Notification of unauthorized persons as secretary / members resulted in to irregular establishment of health councils.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides de-notification of illegal members and secretaries.

4.1.4 Neglecting gross root level health facilities (RDs)

As per Health council's guidelines notification No. PSO/Secy. P&SH /05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, Health Councils were established all over the Punjab in health department for development of health institutions.

The management of Health Department established health councils at DHQ, THQs, RHCs and BHUs level in District Bahawalnagar and funds were also released for development of infrastructure and improvement in facilities to patients without ensuring feasibility. As a primary unit of health department at local level i.e. Rural Dispensaries (RDs) was neglected. RDs were established for provision of health facilities to patient at gross root level.

Due to weak internal controls and weak monitoring, basic information was not collected and primary unit of health sector was ignored.

Establishing of health councils by ignoring primary unit of health sector i.e. RDs meant depriving the patients from health facilities.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non-collection of basic information and non-establishment of health councils at local level.

4.1.5 Non contacting with donor for enhancement of financial resources

As per Health council's guidelines notification No. PSO/Secy. P&SH /05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary

&Secondary Healthcare Department, sources of funds for Health Councils will be donation by local philanthropists etc.

The management of Health Councils District Bahawalnagar did not coordinate with donors of the community for donations/ financial assistance to improve the existing infrastructure of health facilities and for provision of better healthcare facilities to patients. As no correspondence from any health council was on record with quarter concerned, whole burden for provision of funds rested with government.

Resources of health council could not be enhanced due to non approaching the donors for donations/financial assistance.

Non coordination with donors resulted in static financial position of the health councils.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends appropriate action against the concerned besides issuance instructions for coordination/ approaching the donors of the locality for improving the financial position of the health facility.

4.1.6 Non establishing of committees and non-conduction of health council meeting by the management

As per Health council's guidelines notification No. PSO/Secy. P&SH /05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, District Monitoring committee was to be established for monitoring of concerned health councils regarding issuance of guidelines, to monitor progress of utilization of funds, to monitor accounts record and other ancillary matters. Funds transferred to Health Councils are spent in a transparent and judicious way.

The management of Health Department Bahawalnagar neither establish any committee for monitoring nor conduct any meeting with health councils for

betterment of facility. No meeting was conducted at the level of Commissioner, Deputy Commissioner, Chief Executive Officer (DHA) and District Officer Health (DHA) since establishment of health councils. Thus management shifted all the responsibilities at chairperson of health council by ignoring the internal controls.

Due to non-observing health council's guidelines, neither the committees were established nor meetings were conducted at any tier of management.

None establishing of committees and conducting meetings at any tier of management resulted into non completion of responsible hierarchy to evaluate performance of health councils.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility at the person(s) at fault besides establishment of committees in accordance with Health Council's Guidelines.

4.1.7 Non preparation and circulation of agenda points and minutes of meeting

As per section (3) sub section (3.5) and (3.7) of Health council's guidelines notification No.SO(B&A)1-48/2017-18 dated 20.11.2018 by the Government of the Punjab Primary & Secondary Healthcare Department. Meeting of health council should be as per agenda, however, an important issue or emergency nature work can be discussed in health council meeting. Copy of minutes of meeting should be sent to Chief Executive Officer concerned and Development Wing of Primary & Secondary Healthcare Department.

The secretaries of health councils, District Bahawalnagar neither prepared agenda points of meetings nor circulated to members of health councils. As a result members were blindly participated in meetings without knowledge of issues to be discussed. Further, minutes of meetings were also not circulated to the quarter concerned.

Management did not circulate agenda point's minutes of meetings due to non-observing the issued guidelines of Health Council.

Non circulation of agenda points/ minutes of meetings resulted into keeping members blind from issues of Health Institution.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides issuance of direction for compliance of Health Council's Guidelines in letter and spirit.

4.1.8 Occupation of hospital building by private persons

As per Health council's guidelines notification No.PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department. Health council shall protect the moveable and immoveable property of the hospital.

During physical visit of BHU Said Ali it was observed that residencies were occupied by the private persons illegally. The occupants have agriculture background being a farmer and living with animals in the premises of the hospital. Cradling of animals in hospital premises was a serious hygienic issue but the same was not noticed by the management. (Synopsis attached)



Due to weak managerial controls, premises of the hospital could not be vacated from illegal occupants.

Non-vacation of premises of hospital put the health of general public at risk and resulted in loss to government.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends vacation of the premises from the illegal occupants besides initiating action against the responsible (s).

4.1.9 Non provision of trainings for capacity building of staff / members

According to letter No. SOR-II (S&GAD) 2-134/10 issued by the Regulations Wing, S&GAD dated 11.08.2010 training is necessary in relevant field.

The management of Government of the Punjab Health Department established health councils and allowed to work through non-technical and untrained personnel. After lapse of almost four years (July 2016 to May 2020) not a single session of training was provided to staff and members of health councils regarding handling of financial and record maintenance matters. The establishment and continuation of health councils through untrained personnel was irregular and unjustified.

Due to negligence of the management, training was not imparted to staff and members of health councils.

Non provision of professional trainings to concerned personnel resulted in non-achievement of optimal benefits of establishing of health council.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility for non-provision of necessary trainings to staff and members for the purpose of capacity building of staff.

4.2 Financial Management

Financial Management deals with proper utilization of financial resources in such a manner as to accomplish pre-defined goals and objectives. Weak financial management and negligence resulted into time and cost overrun. Weak asset management resulted in withholding of millions of rupees due to lying of assets in the stores of different health facilities. Observations regarding unauthorized payment, less/non utilization of funds, and increase in per learner cost have been analyzed and findings are elaborated as under:

4.2.1 Non / Less utilization of funds

Rule 17.2 of PFR Vol-1 states that the department is responsible to see that any anticipated saving in budget are notified and surrendered in time.

Scrutiny of record of the Health Councils District Bahawalnagar for the period 2016-19 revealed that an amount of Rs 306.978 million was released out of which Rs 238.281 million was utilized leaving a balance of Rs 68.988 million unutilized. As a result, desired activities of improvement of health facilities could not be performed which adversely effected establishment of the health councils. Detail is given below:

(Rupees in million)

Sr. No	Name of Health Facility	No. of Health facility	Funds received from Govt.	Expenditure	Balance	Saving Percentage
1	DHQ Hospital	1	67.793	39.001	28.793	42%
2	THQ Hospital	4	107.8844	79.549	28.335	26%
3	RHCs	10	21.661	20.187	1.477	7%
4	BHUs	103	109.64	99.544	10.383	9%
Total		118	306.978	238.281	68.988	22%

Due to weak financial controls, funds were not fully utilized.

None / Less utilization of funds resulted in non-achievement of targets

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing of responsibility on the person(s) at fault for non-utilization of funds for healthcare facilities.

4.2.2 Incurring expenditure without preparation of development plans of – Rs 238.281 million

As per Health council's guidelines notification No. PSO/Secy. P&SH /05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, each health council shall prepare hospital development plan.

The management of the Health Council District Bahawalnagar incurred expenditure of Rs 238.281 million without preparing the development plans in violation of guidelines of health council. Incurring expenditure without preparation of development plans was due to non-having any vision for improvement of health facilities premises, environment.

Due to financial indiscipline expenditure was incurred without preparing the development plans.

Spending funds without preparing the development plans resulted into irregular expenditure of Rs 238.281 million.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides following guidelines in letter and spirit in future.

4.2.3 Distribution of funds contrary to patient's ratio – Rs 220.284 million

As per Health council's guidelines notification No. PSO/Secy. P&SH /05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, release of funds should be made after ensuring the legitimacy of the prior expenditure.

The management of the Health Department distributed funds of Rs 220.284 million to Health Councils of District Bahawalnagar without observing the requirements and patients ratio of the health facility. Excess/ less funds were released to health councils without observing the requirements and patient's ratio. It was also observed that record relating to need assessment and release of funds were not maintained. Detail is given in **Annex-A**

Due to financial mismanagement and non-obtaining of feedback from lower level funds were not properly distributed and utilized.

Unjustified distribution / utilization of funds caused non achievement of optimal results of establishing of health councils.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for irregular distribution and utilization of funds.

4.2.4 Irregular and excess hiring of staff and payment thereof – Rs 47.743 million

According to notification No.SO (B&A)1-48/2017-18 by the Government of the Punjab Primary and Secondary Healthcare Department dated 20.11.2018 clause No. 4.7,10 data entry operators can be hired as contingent paid staff. Further according to Rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017“ the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss”.

The management of Health Councils of District Bahawalnagar made expenditure of Rs 47.743 million on hiring of data entry operators more than the sanctioned limit. Similarly, starchier bearers were also hired without provision in guidelines. Hiring was made without availability of sanctioned posts and

advertisement in print, electronic media and PPRA website. Record of attendance and duty rosters of these employees were also not shown to audit. Detail of staff in excess then permissible limit and without sanction posts is given below:

(Rupees in million)				
Sr. No.	Health Facility	Financial Year	No. of Hired Staff	Amount
1	DHQ BWN	2016-19	60	18.175
2	THQ HND	2016-19	78	9.406
3	THQ CTN	2016-19	45	9.720
4	THQ FTS	2016-19	82	10.442
Total				47.743

Daily wages staff hired by the management without observing the health council's guidelines.

Hiring of personnel in violation of guidelines resulted in irregular expenditure Rs 47.743 million

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the persons at fault besides regularization of the matter from the competent authority.

4.2.5 Expenditure on civil work in irregular manner – Rs 16.231 million

As per Health council's guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, "hospitals funds shall be expended for provision of facilities to patients identification of basic needs and determined the preferences as per availability of resources.

Audit analysed the expenditure data of eight (08) Health Councils of District Bahawalnagar and observed that funds were expended on civil work in ratio 15% to 46% of total expenditure by ignoring essential required health facilities for the locality. Health Councils focused on civil work and purchase of

machinery & equipment and basic need of furniture for sitting of patients and medical items were overlooked. Detail is given below.

(Rupees in million)

Sr. No.	Health Facility	Total Expenditure	Expenditure on Civil Work	Percentage of Exp.
1	THQ HND	19,932,995	9,186,707	46%
2	THQ FTS	25,413,770	5,250,000	21%
3	RHC Shehr Farid	2,170,653	577,197	27%
4	BHU Peer Garh	492,551	167,100	34%
5	BHU Mooti Pur	1,347,876	556,960	41%
6	BHU Lala Amir Sing	490,107	149,200	30%
7	BHU Bair wala	600,000	132,620	22%
8	BHU 207 M	1,422,200	210,993	15%
Total		51,870,152	16,230,777	

Expenditure was incurred in health councils without prioritising the requirements / needs of the health facilities basis on the sensitivity.

Incurring expenditure of Rs 16.231 million without analysing the need resulted in irregular expenditure.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides issuance of directions regarding utilization of funds as per need.

4.2.6 Payment to daily wages staff without approval of competent authority – Rs 10.442 million

As per Health council's guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, "meeting of Health Council will be conducted in the presence of Chairperson and Secretary of Health Council".

The Health Councils of THQ Fort Abbas incurred expenditure of Rs 10.442 million on daily wages staff without getting approval of the Chairperson. During audit it was observed that the management appointed daily

wages staff in various cadres and made payments without getting approval of Competent Authority (Chairperson) i.e. Assistant Commissioner.

Payment to daily wages staff was made without getting approval of competent authority in violation of health council's guidelines.

Incurring of expenditure of Rs 10.442 million on daily wages staff without approval of competent authority resulted into irregular expenditure.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides initiating action against the responsible.

4.2.7 Expenditure on health weeks without provision – Rs 1.381 million

As per section (7) sub section (7.1) of Health council's guidelines notification No. SO(B&A)1-48/2017-18 dated 20.11.2018 by the Government of the Punjab Primary & Secondary Healthcare Department "Expenditure out of Health Council should be made keeping in view the issues of the health facility".

The management of Health Councils of District Bahawalnagar incurred expenditure of Rs 1.381 million on health weeks without provision in guidelines. Despite availability of funds in regular budget under such object codes, the health facilities incurred expenditure out of the budget of health council. Further, neither detail of participants and patients was provided nor record of utilization of purchased items available. Detail is given in **Annex-B**.

Expenditure on health weeks was incurred by the management of health council without observing the health council's guidelines.

Incurring of expenditure of Rs 1.381 million on health week without having provision in health council's guidelines resulted into irregular expenditure.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the persons at fault and regularization of expenditure.

4.2.8 Wastage of public funds on purchase of tablets without need Rs 1.156 million

As per Punjab Budget Manual rule 16.10, purchase in excess of requirement is not only financial irregularity but also wastage of financial resources. Further, according to 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.

The Health Councils of District Bahawalnagar incurred expenditure of Rs 1.156 million on purchase of tablets for online reporting during health weeks. Purchases were made in excess than requirement due to lack of planning as a tablet was provided to each counter instead of that results of all counters could be reported through a specific booth. Tablets were lying idle after health weeks since lapse of two or three years.

(Rupees in million)

Sr. No.	Health Facility Name	Bill No	Bill Date	Suppler	Amount
1	RHC Daharanwala	1285	12.08.2017	M/S. Maaz Traders Purani Mandi Chishtian	0.178
2	RHC Madrassa	0	12.08.2017	-	0.255
3	RHC Faqirwali	144	11.08.2017	Adnan Hamza Enterprises	0.052
4	THQ FTS	378	10.08.2017	M/S fast Enterprises	0.414
5	THQ FTS	569	30.01.2018	Fast Enterprises	0.048
6	RHC DHW	1285	12.08.2017	M/S. Maaz Traders Purani Mandi Chishtian	0.209
Total					1.156

Purchase of tablets in excess of requirement was made due to poor planning and financial mismanagement of health councils.

Incurring of expenditure of Rs 1.156 million on purchase of tablets in excess of requirement resulted into wastage of public funds.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends that idle tablets should be brought in use besides fixing responsibility on the persons at fault.

4.2.9 Expending of funds on renovation of residences

As per Health council's guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, as per guidelines no provision was made for renovation of residences.

The management of Health Department District Bahawalnagar incurred expenditure on renovation of residences in violation of guidelines. Funds were expended on renovation of residencies instead of hospital building, improvement in facilities to patients and on purchase of medical equipment etc.

Due to financial indiscipline expenditure was incurred on renovation of residencies in violation of guidelines.

Spending funds on renovation of residences was in violation of guideline which resulted into irregular expenditure.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides following guidelines in letter and spirit in future.

4.3 Procurement and Contract Management

Procurement planning and contract management of health councils are necessary for achievement of desired goals. Procurement planning involves consulting key stakeholders to define requirements of development works through health council, analyzing the available suppliers who will supply the inputs, assessing the best option keeping in view all the factors i.e. economy, efficiency, effectiveness and ultimately defining the best procurement strategy to meet the department's goal.

Audit observed various instances of poor adherence to relevant provisions of PPRA and other irregularities connected with procurement contracts as elaborated in this section.

Procurement and Contract Management issues have been analyzed and findings are elaborated as under:

4.3.1 Non incorporating of purchased items into stock – Rs 7.957 million

As per rule Sub rule 15.4 (a), “All materials received should be examined, counted, measured and weighed as the case maybe, when delivery is taken, and they should be kept in charge of a responsible Government Servant. The passing and the receiving Government servants should see that the quantities are correct and their quality is good, and record a certificate to this effect. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers”.

Health Councils of District Bahawalnagar incurred expenditure of Rs 7.957 million during 2016-19 on purchase of different items but same were not taken into stock register. In some cases, reference of stock register page No. was not written on the surface of bill. Further, issuance of same items was also not shown to audit. Detail in **Annex-C**.

Due to weak managerial controls and non-compliance of financial rules and procedures, items were not taken into stock.

Non recording of items into stock and further issuance resulted in loss to government of Rs 7.957 million.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility and making the loss good from the concerned person(s).

4.3.2 Doubtful purchases / work done and payment thereof – Rs 7.088 million

According to Rule 2.33 of Punjab Financial Rules Vol-1, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During physical inspection of different Health Councils District Bahawalnagar items valuing of Rs 7.088 million were found short as listed in table. Audit made visits of health facilities and counted / checked items purchased physically which were either short as a whole or partially. Further, record of most items was also not available at health centers. Detail in **Annex-D**.

Due to weak administrative controls and inefficiency, items purchased were not available as a whole or partially.

Non availability of items during physical visit resulted in loss to government of Rs 7.088 million.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends inquiry of the matter besides fixing responsibility on the person(s) at fault.

4.3.3 Irregular expenditure by health councils in violation of PPRA Rules – Rs 5.257 million

According to Rule 9 (1) of PPRA Rules, 2014, “A procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned (2) a procuring agency shall advertise in advance annual requirement for procurement on the website of the authority as well as on its website”. Moreover, according to Rule 12 (1) of PPRA Rules, 2009 amended upto 2014, “Procurements over one hundred thousand rupees and up to the limit of two million Rupees shall be advertised on the PPRA’s website in the manner and format specified by the PPRA from time to time and as well as in other print media or newspaper having wide circulation

Scrutiny of record of Health Councils of District Bahawalnagar revealed that expenditure of Rs 5.257 million was made on account of purchases, civil works, by splitting and in violation of PPRA Rules. Funds were expended without consolidated the demand / need on per annum basis. Further, neither advertisement was made on PPRA’s website nor in print media. Detail in **Annex-E**.

Due to weak financial controls, PPRA Rules were violated.

Violation of PPRA Rules resulted in irregular expenditure Rs 5.257 million.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends regularization of expenditure from the Competent Authority besides fixing responsibility on the persons at fault.

4.3.4 Irregular expenditure on civil work – Rs 3.557 million

As per Health Council's Guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, members of health council will monitor the development works and observe the standard & pace of work as work of standard quality can be completed in less time and cost. Development plans/ works shall be completed as per approved design and specification of government where technical assistance was required a request shall be forwarded to concerned department. A committee shall be constituted by each health council for monitoring of procurements and development works.

Scrutiny of record of Health Councils District Bahawalnagar for the period 2016-19 revealed that expenditure of Rs 3.557 million was incurred on civil work items. The expenditure was subject to the following observations:

- Specifications of the work done or items purchased were not written.
- Measurement was not written in terms of length, width and height of work done.
- Technical assistance was not obtained for complex nature work from the concerned department.
- Progress reports of work done were not sent to relevant authorities.
- Mostly cash payments were made to suppliers by obtaining bills of small amounts.
- Verification from the members of health council and technical committee was not on record.

The detail is given in **Annex- F**.

Expenditure was made on civil work items in violation of health council's guidelines.

Expending of funds in violation of health council's guidelines resulted in irregular expenditure of Rs 3.557 million.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

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

4.3.5 Payment of labor charges without essential record – Rs 2.049 million

As per Health Council's Guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, the secretary of each health council shall maintain the record of development plans. Further according to Rule 2.33 of Punjab Financial Rules Vol-1, 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.

Scrutiny of record shown that Health Councils of District Bahawalnagar incurred expenditure of Rs 2.049 million for the period 2016-19 for labor charges without ensuring essential record such as: detail in **Annex-G**.

- Labor roster was not maintained.
- Name of site, work done and measurement was not recorded.
- Laborers list and CNIC numbers were not given in any book or register of accounts.
- Further, deduction of PST was also not made as accumulated amount could not be calculated individually due to poor record maintenance.

Due to weak administrative controls and inefficiency, proper record was not maintained before payment.

Payment of labor charges without proper maintenance of essential record resulted in doubtful expenditure of Rs 2.049 million.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends inquiry of matter at appropriate level besides fixing responsibility on the person(s) at fault.

4.3.6 Overpayment due to purchase on higher rates Rs 2.048 million

As per Health Council's Guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, health council will ensure the protection of moveable and immovable property of hospital. Further according to Rule 2.33 of Punjab Financial Rules Vol-1, 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.

Health Councils of District Bahawalnagar purchased different items at higher rates than rates paid by this office itself or by other health councils for the period 2016-19 on different occasions resulting in overpayment of Rs 2.048 million. Detail in **Annex-H**.

Due to weak internal controls, same nature items were purchased at higher rates.

Purchase of items at higher rates resulted in overpayment of Rs 2.048 million

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends recovery of Rs 2.048 million from the concerned besides fixing responsibility on the person(s) at fault.

4.3.7 Doubtful expenditure on repair of buildings Rs 1.081 million

As per Health Council's Guidelines notification No. PSO/Secy. P&SH/05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department, members of health council will monitor the development works and observe the standard & pace of work.

Scrutiny of record of Health Councils District Bahawalnagar for the period 2016-19 revealed that expenditure of Rs 1.081 million was made on repair and white wash of building but during physical visits such expenditure was not actualized and seem to be doubtful. Detail in **Annex-I**.

Expenditure was made on repair and white wash of building but physically work was not proved.

Incurring of expenditure in illegitimate manner resulted in loss to government of Rs 1.081

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

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

4.4 Monitoring and Evaluation

Monitoring and evaluation is a process that helps the management to improve the performance and achieve desired results. It plays integral role in improving performance and achieving results. Audit found lack of proper monitoring and evaluation by the Health Department of District Bahawalnagar that resulted in various lapses.

Monitoring and Evaluation issues have been analyzed and the findings are elaborated as under:

4.4.1 Non monitoring of health councils expenditure by the members Rs 234.401 million

As per section (4) sub section (4.8) of Health council's guidelines notification No. SO(B&A)1-48/2017-18 dated 20.11.2018 by the Government of the Punjab Primary & Secondary Healthcare Department, "members of health council will monitor the development works and observe the standard & pace of work.

The Health Councils of District Bahawalnagar incurred expenditure of Rs 234.401 million on various development works, purchases and repair works, but works done neither visited by the members nor observations were recorded about the nature and quality of work or purchased items.

Expenditure was made by health councils without monitoring and recording observations of members in violation of health council's guidelines.

Incurring of expenditure of Rs 234.401 million without monitoring made the legitimacy of expenditure doubtful.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault besides issuance of directions to chairpersons and members of health councils regarding monitoring of expenditure.

4.4.2 Non conduction of third party evaluation and pre-audit

According to Project Cycle, a project is “a series of activities aimed at bringing about clearly specified objectives within a defined time-period and with a defined budget”. In reality, this simple definition covers an enormous variety of project types, in terms of size, aims, focus and methods. Nevertheless, there are many basic similarities. A project is consisted on following phases; 1 Policy setting, 2 Project Identification, 3 Appraisal Phase, 4 Formulation/planning, 5 Contracting/ commitment, 6 Implementation, monitoring & midterm evaluation, 7 Final evaluation. Further as per APPM section 4.2.7.4, the audit function involves: scrutinizing of the claim voucher to identify possible fraud and irregularities that a reasonable person would be expected to discover.

The management of Health Department District Bahawalnagar did not prepare TORs for conduction of third party evaluation and pre-audit. Scrutiny of record revealed that third party evaluation and pre-audit was not carried out in financial years 2016-19 to ascertain the efficacy and success of various interventions being executed through health councils.

Due to weak administrative controls and negligence of the management, third party evaluation and pre-audit activity was not carried out.

Due to non-conduction of third party evaluation and pre-audit, efficacy and success of health councils could not be ascertained accurately.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends fixing responsibility on the person(s) at fault for non-conduction of third party evaluation and pre audit.

4.4.3 Non-establishing of monitoring committees

As per Health council's guidelines notification No. PSO/Secy. P&SH /05/2016 dated 03.05.2016 and later by the Government of the Punjab Primary & Secondary Healthcare Department "Members of Health councils of DHQ Hospital, THQ Hospital, RHC Hospitals, and BHUs are as under:

- (i) Director Health Services of Division (Concerned)
- (ii) Representative of Primary & Secondary Health Care Department.
- (iii) Representative of Deputy Commissioner (Concerned)
- (iv) District Monitoring Officer (Concerned)
- (v) Chief Executive Officer Health concerned (Secretary Monitoring Committee)

The management of Health Department District Bahawalnagar did not establish the district monitoring committee due to which following functions and responsibilities of the committee were not performed. Detail is given below:

- Issuing guidelines for functioning of Health Councils from time to time.
- Monitoring progress of utilization of funds by Health Councils.
- Maintaining accounts record keeping and other ancillary matters.
- Ensure that the funds received by Health Council / transfer to Health Councils are spent in a transparent and judicious way.
- Sending of report to Development wing up to 15th of each month.

Due to weak internal controls and negligence of authorities, no monitoring committee was constituted.

Owing to non-constitution of monitoring committee at departmental / district level, effectiveness and outcomes of establishment of health councils could not be ascertained.

The matter was reported to the CEO (DHA) Bahawalnagar in May, 2020 but despite repeated requests neither reply was submitted by the management nor DAC meeting was convened till finalization of this Report.

Audit recommends that responsibility be fixed for non constituting monitoring committee besides constitution of the same in accordance with guidelines.

4.5 Environment

The health councils had a minimal environmental impact as most of the inputs of the health councils were focused on human health. The disposal of health facilities waste is an alarming concern with respect to environment and needs immediate attention.

4.6 Sustainability

It was not planned to convert the activities of health councils into a regular activity through normal budgetary mode. Health council's activities were started in October, 2016. There is no roadmap for financial sustainability of health councils as initially health councils were established for one year but still continued and it is primarily relying on provincial grants.

4.7 Overall Assessment

It was a good initiative by the Government for improving the status of health facilities at grass root level. However, health councils could not perform efficiently due to not being defined objectives.

- **Relevance**

The provision of better health facilities to general public at grass root level was an important step of Government of the Punjab Health Department.

- **Efficacy**

Establishment of Health Councils without proper planning proved inadequate to improve and maintain the health standards in District Bahawalnagar. Health councils should have been established with clear objectives and by including local sector of health i.e. Rural Dispensaries (RDs) to maintain and improve the health infrastructure.

- **Economy**

Some activities regarding procurement were not carried out well in time to attain the maximum benefits from available resources and purchases were

made with delay from the date of establishment of health councils in District Bahawalnagar. Making expenditure without keeping in view the time factor leads to un-economic expenditure.

- **Efficiency**

Efficiency is basically an input-output relationship of an activity. Undue delay was observed in functioning of health councils which resulted in delay of health activities. Further, in most of the areas, inefficient monitoring and evaluation mechanism was observed.

- **Effectiveness**

Performance of the health councils could not be measured without having clear objectives. Establishing of health councils without study, delay in functioning of health councils, procurement of medical equipment, lack of interest of community groups caused non achievement results of establishment of health councils.

- **Ethics**

The health councils were aimed to improve the health infrastructure and standard of health of people in remote and far furlong areas. Non-achievement of outcomes of the health councils indicates that the awareness level among various stakeholders remained low.

- **Performance Rating of the Health Councils**

Moderately Satisfactory

- **Risk Rating of the Health Councils**

Substantial

- **Impact Analysis**

An amount of Rs 238.281 million was expended to achieve the envisaged objectives of “Health Councils” in District Bahawalnagar. Targeted population of around 2,982,000 individuals was to be cured. It has been observed that after incurring huge amount, desired results were not achieved.

5. CONCLUSION

Health Councils were established in May, 2016 to improve the health infrastructure in district as envisaged in the health council's guidelines. Audit observed that objectives of the health councils could not be achieved in true spirit due to poor planning, lack of vigilance, non-adoption of economy measures, inadequate monitoring system, administrative lapses and financial indiscipline.

Establishing of health councils with inadequate planning and monitoring measures is wastage of time and public resources. Unless proper vigilance is not exercised before establishing of health councils on the basis of ground realities and authenticated survey reports, envisaged objectives cannot be achieved.

In addition to the recommendations, given in the report, audit further suggests to consider the following aspects for better outcomes:

- i) Health Councils should also be established at RDs level.
- ii) Development plans may be started timely and retained up to the plan completion and efforts be made to utilize the expertise in future.
- iii) Latest Information Technology (IT) and smart phones based survey for data collection and effective monitoring mechanism be followed to minimize the errors and improvement in efficiency.
- iv) Interlinked coordination should be improved with the stakeholder, different departments, higher management and staff by adopting proper reporting & monitoring mechanism.
- v) Private sector may also be encouraged to participate in implementation of health related programme and provide their expert opinion.
- vi) A comparative evaluation should be made with reference to the efficiencies and effectiveness in other districts.

ACKNOWLEDGEMENT

We wish to express our appreciation to the Management and staff of the health councils titled “Health Councils” of District Health Authority Bahawalnagar for their assistance and cooperation extended to the auditors during this assignment.

ANNEX

Annex-A
[Para 4.2.3]

Distribution of funds contrary to patient's ratio Rs 220.284 million

(Amount in rupees)

Sr. No.	Health Facility	No. of Patients	Budget	Expenditure
1	THQ Chishtian	1,181,536	21,900,000	10,803,065
2	THQ Fortabbas	475,645	29,892,000	25,413,770
3	RHC Sher Fareed	161,334	2,214,017	2,170,653
4	RHC Faqeerwali	291,885	2,355,000	2,105,042
5	BHU 20/G	52,746	2,000,000	1,737,620
6	BHU 88/5-R	60,013	700,000	522,251
7	BHU Kot Roda Singh	112,678	1,250,000	1,104,440
8	BHU112/6-R	23,725	1,250,000	1,040,503

*example extracted from table below:

(Rupees in million)

Sr. No	Health Facility	Total OPD	Budget	Expenditure
1	111168_THQ HOSPITAL, CHISHTIAN.	1,181,536	21,900,000	10,803,065
2	111171_THQ HOSPITAL, MINCHINABAD.	566,674	27,400,000	23,399,320
3	111170_THQ, HOSPITAL, HAROON ABAD.	1,040,979	28,692,000	19,932,995
4	111169_THQ HOSPITAL, FORT ABBAS.	475,645	29,892,000	25,413,770
5	111182_RHC 6/G	163,211	1,905,000	1,630,512
6	111185_RHC FORT MAROOT	243,486	1,905,500	1,627,384
7	111181_RHC DUNGA BUNGA	211,099	2,105,000	2,104,729
8	111180_RHC MADRISSA	240,347	2,106,000	2,105,886
9	111183_RHC DAHRAN WALA	260,496	2,205,000	2,188,813
10	111184_RHC SHAHEER FARID	161,334	2,214,017	2,170,653
11	111186_RHC KHICHI WALA	262,714	2,255,000	2,045,676
12	111188_RHC MECLD GANJ	217,084	2,305,000	2,104,875
13	111189_RHC MANDI SADIQ GANJ	177,790	2,305,000	2,103,554
14	111187_RHC FAQIR WALI	291,885	2,355,000	2,105,042
15	111024_BHU CHAK NO. 20/G	52,746	2,000,000	1,737,620
16	111012_BHU NOOR MUHAMMAD BHUNGRAN	36,900	500,000	499,921
17	111055_BHU CHAK NO.331/HR	18,323	500,000	472,746
18	111026_BHU CHAK NO. 42/F	24,789	650,000	500,229
19	111236_BHU CHAK NO. 307/HR	18,364	650,000	648,450
20	111063_BHU CHAK NO. 88/5R	60,013	700,000	522,251
21	111007_BHU KOT MAKHDOOM	50,020	700,000	546,641
22	111073_BHU CHAK NO.154/3-L	48,203	700,000	558,164
23	111048_BHU CHAK NO.215/9R	18,913	850,750	733,363
24	111064_BHU CHAK NO. 99/6R	28,945	950,000	949,655
25	111022_BHU TOBA QALANDAR SHAH	71,701	1,050,000	1,049,718
26	111346_BHU GHULAB ALI	37,404	1,150,000	1,139,230
27	111347_BHU Khattan	60,055	1,200,000	1,141,320
28	111347_BHU Khattan	60,055	1,200,000	1,141,320
29	111365_BHU Chak 235/9R	38,144	1,200,000	1,190,200
30	111053_BHU CHAK NO.302/HR	35,252	1,200,000	1,193,500

Sr. No	Health Facility	Total OPD	Budget	Expenditure
31	111046_BHU CHAK NO.176/7-R	27,246	1,200,000	1,163,750
32	111018_BHU KOT RODA SINGH	112,678	1,250,000	1,104,440
33	111054_BHU CHAK NO.311/HR	46,799	1,250,000	1,100,602
34	111017_BHU RAMPURA	43,670	1,250,000	973,841
35	111027_BHU CHAK NO. 47/F	37,691	1,250,000	1,249,901
36	111019_BHU SADIQ NAGAR	37,049	1,250,000	1,248,470
37	111363_BHU Chak 200/8R	36,439	1,250,000	1,039,073
38	111045_BHU CHAK NO.165/7R	35,029	1,250,000	960,119
39	111042_BHU MEHTHA JHEDU	33,663	1,250,000	1,213,560
40	111015_BHU PUNJ KOSSI	31,931	1,250,000	1,213,790
41	111232_BHU CHAK NO. 171/M	29,686	1,250,000	1,012,551
42	111060_BHU CHAK NO. 58/4-R	29,403	1,250,000	1,211,537
43	111070_BHU CHAK NO.137/6R	29,191	1,250,000	1,079,464
44	111038_BHU CHAK NO.213/F	28,366	1,250,000	1,129,973
45	111067_BHU CHAK NO.112/6R	23,725	1,250,000	1,040,503
46	111058_BHU CHAK NO. 10/1-R	34,122	1,251,000	1,212,886
47	111056_BHU QILA MIR GHAR OR 289/HR	40,720	1,262,500	1,102,207
48	111036_BHU CHAK NO.177/M	46,926	1,276,900	1,276,387
49	111031_BHU CHAK NO.116/M	35,057	1,310,000	1,109,898
50	111006_BHU KOT HEMRAJ	70,387	1,325,000	1,182,547
51	111010_BHU MUHAR WALI	78,429	1,350,000	1,247,204
52	111023_BHU CHAK NO. 10/F.W	42,246	1,350,000	1,341,900
53	111089_BHU SOBEY WALA	40,759	1,350,000	1,231,275
54	111234_BHU DUBBER SHUKER GUNJ	38,117	1,350,000	1,334,250
55	111011_BHU MOUSA BHUTTA	37,894	1,350,000	1,133,704
56	111075_BHU CHAK NO.438/6R	28,390	1,350,000	1,217,095
57	111076_BHU AKAN WALI	28,021	1,350,000	1,349,285
58	111074_BHU CHAK NO.160/7R	24,803	1,350,000	1,350,000
59	111233_BHU MOTTI PURA	24,743	1,350,000	1,347,876
60	111033_BHU CHAK NO.129/M	21,894	1,350,000	1,240,900
61	111235_BHU CHAK NO. 212/9-R	27,085	1,350,500	1,247,705
62	111032_BHU CHAK NO.127/M	24,090	1,351,750	903,755
63	111029_BHU CHAK NO. 98/F	50,187	1,400,000	1,189,740
64	111230_BHU CHAK NO. 34/3-R	24,248	1,420,000	1,217,282
65	111069_BHU CHAK NO.132/6R YATEEM WALA	53,220	1,450,000	1,132,530
66	111004_BHU KOT FATEH MUHAMMAD	44,043	1,450,000	1,444,650
67	111044_BHU SAID ALI	43,655	1,450,000	1,449,500
68	111081_BHU KABUTRI	40,839	1,450,000	1,326,500
69	111028_BHU CHAK NO. 54/F	37,798	1,450,000	1,221,656
70	111079_BHU HARAN WALA	35,707	1,450,000	1,345,577
71	111037_BHU CHAK NO.207/M	35,217	1,450,000	1,422,200
72	111085_BHU AKBAR MARI NIHAL	32,556	1,450,000	1,350,355
73	111013_BHU NOOR SAR	31,694	1,450,000	1,249,117
74	111041_BHU MARI SHOUHQ ELLAHI	26,563	1,450,000	1,340,042
75	111049_BHU CHAK NO.227/9-R	45,961	1,450,500	1,249,987
76	111357_BHU Chak 260/HR	56,103	1,470,000	1,328,258
77	111059_BHU CHAK NO. 38/3-R	38,627	1,495,000	1,260,295
78	111084_BHU LALEKA	44,989	1,510,000	1,448,015
79	111086_BHU KHOLA MIRZEKA	28,590	1,520,000	1,450,392
80	111003_BHU KHATRANWALA	50,360	1,521,000	1,499,210
81	111061_BHU CHAK NO. 69/4R	45,361	1,525,000	1,406,226

Sr. No	Health Facility	Total OPD	Budget	Expenditure
82	111065_BHU CHAK NO.107/6R	32,667	1,550,000	1,333,737
83	111072_BHU CHAK NO.148/6-R	29,536	1,550,000	1,350,132
84	111016_BHU QASIM KA UTTAR	33,692	1,650,000	1,537,556
85	111062_BHU CHAK NO. 80/1-L	30,035	1,650,000	1,457,145
Total		8,272,004	220,284,417	182,341,152

Annex-B
[Para 4.2.7]

Irregular expenditure on health weeks Rs 1.381 million

(Rupees in million)

Health Facility	Bill No.	Bill date	Supplier	Amount
BHU Akbar Mari Nihal	27	29.8.2017	khaliq& Sons	5,382
BHU Akbar Mari Nihal	30			5,429
BHU Akbar Mari Nihal	31	29.08.2017	khaliq& Sons	32,625
BHU Akbar Mari Nihal	44	11.3.2018	khaliq and sons	47,970
BHU Akbar Mari Nihal	45	26.2.2018	raozafarwaseem	34,122
BHU Kabutri	7	02/14/2018	Khaliq & Sons	50,000
BHU Kabutri	8	02/21/2018	Khaliq & Sons	30,000
BHU Kabutri	14	02/24/2018	Khaliq & Sons	20,000
BHU Kabutri	20	03/05/2018	Chair Person	30,000
BHU Kabutri	22	04/02/2018	Khaliq & Sons	50,000
BHU 165/7R	1955	07/03/2018	Medicon Enterprises	24,000
BHU 165/7R	1956	07/03/2018	Medicon Enterprises	15,000
BHU 165/7R	1957	07/03/2018	Medicon Enterprises	31,000
BHU 98/F	1988	17-08-17	Maaz Traders Chishtian	43,104
BHU 98/F	1992	12-08-17	Maaz Traders Chishtian	42,735
BHU 98/F	2381	03-10-17	Maaz Traders Chishtian	41,880
BHU 98/F	2393	27-02-19	Maaz Traders Chishtian	42,064
BHU 116/M	2324	26.09.2017	Maaz Traders	47,750
BHU 116/M	81	23.02.2018	Al-Aziz Traders	47,750
BHU 38/3R	501	31-05-17	Adnan Hamza Enterprises	1,500
BHU 38/3R		31-05-17	Adnan Hamza Enterprises	1,500
BHU 38/3R	1292	06/02/2018	Adnan Hamza Enterprises	39,325
BHU Kot Hemraj	104	23.8.17	Al sana	39,349
RHC Daharanwala	30	30	M/S.Zemeendara Tent Service Dahranwala	11,450
RHC Daharanwala	31	12.08.2017	M/S.Maaz Traders Purani Mandi Chishtian	178,250
RHC Daharanwala	32	15.08.2017	M/S Butt Nursery &Fozi Printing	16,540
RHC Daharanwala	33	18.10.2017	M/S AljanatSaweetBackery	20,356
RHC Daharanwala	59	59	M Iqbal, Bismillah Sanitary & M Sufyan Furniture	23,660
RHC MechleodGunj		04/01/2018	Aman Enterprises	20,000
RHC MechleodGunj		26/02/2018	Aman Enterprises	30,000
RHC MechleodGunj		23/02/2018	HayyatEnterpises	37,498
BHU Kabotri	20	03/05/2018	Chair Person	30,000
THQ FTS	1756	16.02.2018	Medicon Enterprises	49,400
THQ FTS	381	10.08.2017	M/S fast Enterprises	49,500
THQ FTS	574	31.01.2018	Fast Enterprises	49,100
RHC MSG	8010	05/12/2017	MS Shah E Jamat BWN	15,000
RHC MSG	8012	06/12/2017	MS Shah E Jamat BWN	15,000
RHC Mec.G		26/02/2018	Aman Enterprises	30,000
RHC Mec.G		04/01/2018	Aman Enterprises	20,000
RHC DHW	Nil	20.10.2017	M/S Zameendara Tent	3,520
RHC DHW	Nill	23-08-2017	M/S.Zemeendara Tent Service Dahranwala	11,450
BHU 20 G	81	23.02.2018	Al-Aziz Traders	47,750
Total				1,380,959

Annex-C
[Para 4.3.1]

Non incorporating of purchased items into stock Rs 7.957 million

(Rupees in million)

Sr. No	Formation	Bill No	Bill Date	Supplier	Amount	Name of Items
1	THQ FTS	789	21.11.16	M/S Medicon Enterprises FAS	23,650	Distemper BrightoDrami
2	THQ FTS	654	01.12.16	M/S Medicon Enterprises FAS	102,400	Plant
3	THQ FTS	663	06.12.16	M/S Medicon Enterprises FAS	19,700	Counter 5x3, Basket
4	THQ FTS	691	07.12.16	M/S Medicon Enterprises FAS	50,000	Dustbin Autometic Plastic
5	THQ FTS	693	07.12.16	M/S Medicon Enterprises FAS	96,900	Balti Steel 3"
6	THQ FTS	11381	10.12.16	M/S Saglik Pharma	164,700	Bed Sheet White
7	THQ FTS	11382	12.12.16	M/S Saglik Pharma	164,700	Bed Sheet Sky blue
8	THQ FTS	11383	12.12.16	M/S Saglik Pharma	164,700	Bed Sheet Gray
9	THQ FTS	494	09.10.2017	Fast Enterprises	37,500	Rack
10	THQ FTS	493	09.10.2017	Fast Enterprises	40,000	File Board
11	THQ FTS	2	15.01.2017	Noman Traders	120,000	Desktop computers, LCd 17", 160 GB hard, 2 GB ram
12	THQ FTS	2442	26.09.2018	Medicon Enterprises	348,100	Electric Items
13	THQ FTS	2439	26.09.2018	Medicon Enterprises	43,750	Circuit Breaker
14	THQ FTS	2421	26.09.2018	Medicon Enterprises	85,500	Circuit Breaker
15	THQ FTS	60	15.03.2018	DC Press	129,000	Allied Books,
16	THQ FTS	3	30.10.2017	DC Press	43,696	Flexes
17	THQ FTS	2	30.10.2017	DC Press	35,050	Register and Stickers
18	THQ FTS	350	15.01.2018	DC Press	41,574	PENA FLAXEZ
19	THQ FTS	279	17.06.2017	Noman Traders	104,250	Benchs Cement
20		273	16.06.2017	Noman Traders	49,500	Sceneries
21	THQ FTS	233	07.06.2017	Noman Traders	29,000	Pipe line for Plot no 2
22	THQ FTS	282	08.06.2017	Noman Traders	38,000	Pipe line for Plot no 1
23	THQ FTS	697	07.12.2016	M/S Medicon Enterprises FAS	43,508	LED light, switch, plug, wire etc.
24	THQ FTS	698	07.12.2016	M/S Medicon Enterprises FAS	95,000	AC pip line cover, labour
25	THQ FTS	699	07.12.2016	M/S Medicon Enterprises FAS	77,484	Emergency Ward, Main Gate Paint
26	THQ FTS	876	07.12.2016	M/S Medicon Enterprises FAS	33,230	Main Door emergency block paint and polish
27	THQ FTS	882	07.12.2016	M/S Medicon Enterprises FAS	73,502	Cloth Blinds
28	THQ FTS	878	12.12.2016	M/S Medicon Enterprises FAS	50,400	Light Patti Roll
29	THQ FTS	878	12.12.2016	M/S Medicon Enterprises FAS	21,216	Air Freshner Auto
30	THQ FTS	881	12.12.2016	M/S Medicon Enterprises FAS	87,465	Painting Frams different types
31	THQ FTS	879	12.12.2016	M/S Medicon Enterprises FAS	50,925	Spot Light
32	THQ FTS	981	28.12.2016	M/S Medicon Enterprises FAS	225,000	Dentel Unit with complete accessories, Compressor 1 Ton, Installation
33	THQ FTS	985	28.12.2016	M/S Medicon Enterprises FAS	71,615	Electric Insect Killer for different wards
34	THQ FTS	986	28.12.2016	M/S Medicon Enterprises FAS	58,000	One vision Flexes 80 Ft.
35	THQ FTS	378	10.08.2017	M/S fast Enterprises	414,000	TABLETS 12 PIECES Samsung
36	THQ FTS	367	09.08.2017	M/S fast Enterprises	32,800	ELECTRIC WIRE FLAXES ETC
37	THQ FTS	1818	07.06.2017	Ahmad Febrics	105,000	Wall papers
38	THQ FTS	288	07.06.2017	Noman Traders	106,250	Banches Wooden
39	THQ FTS	571	30.01.2018	Fast Enterprises	45000	Stock Register FR-13
40	THQ FTS	2536	26.09.2018	Medicon Enterprises	528000	Wire 34/64 four core
41	THQ FTS	2534	26.09.2018	Medicon Enterprises	332500	Wire 37/83 four core
42	THQ FTS	2532	Nil	Medicon Enterprises	119475	Change over 300amp

Sr. No	Formation	Bill No	Bill Date	Supplier	Amount	Name of Items
43	THQ FTS	2542	Nil	Medicon Enterprises	103500	Wire 37/64 Single Core
44	THQ FTS	2529	26.09.2018	Medicon Enterprises	124000	Change over 500amp
45	THQ FTS	2527	21.09.2018	Medicon Enterprises	88000	Change over 800amp
46	THQ FTS	2538	Nil	Medicon Enterprises	490000	Wire 19/83 Four core
47	THQ FTS	2540	26.09.2018	Medicon Enterprises	154000	Wire 37/84 Single core
48	THQ FTS	91	06.02.2019	VITAL COMMUNICATIONS	112000	FOAM MATRES 20 NO
49	THQ FTS	2131	25.04.18	M/S Medicon Enterprises FAS	183,246	ELECTRONIC ITEMS
50	RHC Dunga Bonga	25	05.08.2017	Waheed Book DeputDunga Bunga	49250	White Paper Ruff
51	RHC Dunga Bonga	14	31.07.2017	Anwar Traders Dunga Bunga	56000	Harpic
52	RHC Dunga Bonga	6069	25.05.2017	MMM Baig Bahawalnagar	49784	Electric Wire 7/29 Single Core
53	RHC Dunga Bonga	7	17.04.2017	Noman Traders Bahawalnagar	15210	Energy Sever 85 watt
54	RHC Dunga Bonga	4950	5.05.2017	MMM Baig Bahawalnagar	49500	Bed Sheet White 1000 g
55	RHC DHW	Nil	07.12.2017	M/S Malik Hardwaer	15,500	Plastic Chair
56	RHC 6 G	2102	13/19/2017	Maaz Traders	46,800	Tablet
57	RHC 6 G	1688	25.05.2017	Maaz Traders	13,689	Parda Cloths, BP Apratus,(M), BP Appratus (S) , Syringe Cutter,
58	RHC 6 G	7011	30.5.2022	M.M.M Interprisese	70,200	Ac Purchased
59	RHC 6 G	6075	30.5.2021	M.M.M Interprisese	68,562	Electric Wire 7/29 Double core
60	RHC 6 G	7007	30.5.2020	M.M.M Interprisese	39,780	Helogen Lights
61	RHC 6 G	3350	17/04/2019	Maaz Traders	49,784	Lab. Chemical , Plants ect
62	RHC 6 G	3335	16/04/2019	Maaz Traders	40,950	Lab. Chemical ,Nebilizereect
63	RHC 6 G	3405	16/04/2019	Maaz Traders	17,550	Lab. Chemilcal
64	RHC 6 G	710	01/03/2018	Raza Stroe	24,750	LP Medicine
65	RHC 6 G	919	01/03/2018	Raza Stroe	24,788	0
66	RHC 6 G	36	26/12/2017	Safe line Store	24,156	LP Medicine
67	RHC 6 G	96	12/08/2017	Safe line Store	24,980	LP Medicine
68	RHC 6 G	2123	18/12/2017	Maaz Traders	25,506	Breast Feeding Carner , Table, Chair ECT
69	BHU Mari Shoaq	2379	03/04/2018	Maaz Trader	26,319	Labour Paint & Repair
70	BHU Mari Shoaq	2375	28/03/2018	Maaz Trader	48,789	Weather Shield
71	BHU Mari Shoaq	2354	19/02/2018	Maaz Trader	50,000	File tray Set
72	BHU Mari Shoaq	1875	02/06/2017	Maaz Trader	48,869	Office Chair
73	BHU Mari Shoaq	1879	05/06/2017	Maaz Trader	48,492	Water Pump Golden J2
74	BHU Mari Shoaq	1872	29/05/2017	Maaz Trader	48,953	Enamal Black
75	BHU Mari Shoaq	1858	27/05/2017	Maaz Trader	46,010	Distemper
76	BHU 20 G	284	17.05.2018	Al-Aziz Traders	47,750	Pipe
77	BHU 20 G	276	05.05.2018	Al-Aziz Traders	47,750	Masters Paint
78	BHU 20 G	62	15.04.2019	Al-Majeed Enterprises	50,000	Led Bulbs 20Wt
79	BHU 20 G	2527	05.09.2018	Al-Majeed Enterprises	50,000	Misc
80	BHU 20 G	1619	27.04.2017	Maaz Traders	50,000	Tile Master
81	BHU 20 G	1605	02.04.2017	Maaz Traders	50,000	water dispenser
82	BHU 20 G	2324	26.09.2017	Maaz Traders	47,750	Stationary
83	BHU 20 G	1697	03.06.2017	Maaz Traders	50,000	Wheel Chair
84	BHU 20 G	1786	04.06.2017	Maaz Traders	50,000	Register
85	BHU 20 G	2322	20.09.2017	Maaz Traders	47,750	Regzeen
86	BHU Kabotri	6	02/09/2018	Khalig & sons	20,000	Nublizerr
87	BHU Kabotri	7	02/14/2018	Khalig & Sons	50,000	HCV Strips
88	BHU Kabotri	8	02/21/2018	Khalig & Sons	30,000	Strips HCV
89	BHU Kabotri	14	02/24/2018	Khalig & Sons	20,000	HCV Strips
90	BHU Kabotri	34	07/01/2019	Khalig & Sons	50,000	BP OpratusMercury
91	THQ FTS	380	10.08.2017	M/S fast Enterprises	185,500	LED 32" Inch
92	THQ FTS	366	09.08.2017	M/S fast Enterprises	25,200	WALL PAPER labour room

Sr. No	Formation	Bill No	Bill Date	Supplier	Amount	Name of Items
						with labour
93	RHC Mec.G		04/01/2018	Aman Enterprizer	47,671	Direction Board
94	RHC Dunga Bonga	502	06.10.2017	MMM Baig Bahawalnagar	42000	Stickney Imported (Power) Vial/Bod
95	RHC Dunga Bonga	7	11.08.2017	Azam Electric Store DungaBunga	21000	Air Cooler Repiar with Wiring
96	RHC Dunga Bonga	1154	24.03.2017	Medicon Enterprises Bahawalnagar	23576	Computer Rim A 4
97	RHC Dunga Bonga	52	06.04.2017	Noman Traders Bahawalnagar	48750	Ultrasound Gell 3 liter
98	RHC 6 G	2119	04/01/2018	Maaz Traders	16,553	Gyzer
99		3	05/07/2017	M.M.M Interprisese	27,500	Bed Sheet
100	BHU Mari Shoq	2351	19/02/2018	Maaz Trader	50,000	Dust Bin Large
101	BHU Mari Shoq	1832	09/06/2017	Maaz Trader	27,869	Iron Lock
Total					7,957,576	

Annex-D
[Para 4.3.2]

Doubtful purchases / work done and payment thereof Rs 7.088 million

(Rupees in million)

Sr.No.	Health Facility Name	Name of Items	Amount
1	DHQ Hospital BWN	Purchase of Colour Coded Bed Sheet	1,960,050
2	DHQ Hospital BWN	Purchase of Standing Air Conditioner 4-ton & 1.5 Ton	656,500
3	DHQ Hospital BWN	Split Air Conditioner 1.5 Ton	62,750
4	DHQ Hospital BWN	Purchase of Fiber Bench 200 nos	1,203,300
5	DHQ Hospital BWN	Aritificial Plants and Flowers	568,129
8	RHC Madrassa	Sand Troily	6,500
9	RHC Madrassa	Electicty items	42,588
10	RHC Madrassa	Bracket Fan	10,881
11	RHC Madrassa	Celling Fan	28,665
12	RHC Madrassa	Electicty items	40,372
13	RHC Madrassa	Labour	10,800
14	RHC Madrassa	Cement	8,880
15	RHC Madrassa	Plants	23,500
16	RHC Madrassa	Tab Samsung A6	255,000
17	RHC Madrassa	Zong 4G Wingle	12,000
18	RHC Madrassa	Steel Bench	23,400
19	RHC Madrassa	Earth filling on Road side	13,750
20	RHC Madrassa	Plants	33,930
21	RHC Madrassa	Differnt Work	7,130
22	RHC Madrassa	Diffrent Item	17,595
23	RHC Madrassa	Civil Work	30,575
24	RHC Madrassa	Civil Work	41,220
25	RHC 6/G	Dowlance AC 1.5 T	70,200
26	RHC 6/G	x-Ray repair	62,236
29	RHC Dunga Bunga	Energy Saver	15,210
30	RHC Dunga Bunga	Ultra Sound	48,750
31	RHC Dunga Bunga	Piston Genrator	49,140
32	RHC Dunga Bunga	Ring Complete Set Genrator	49,660
33	RHC Dunga Bunga	BaskatFulll Size	44,460
35	RHC Dunga Bunga	Electric Wire etc	49,784
37	RHC Dunga Bunga	Bed Sheets Washing	20,000
38	RHC Dunga Bunga	Air Color Repair	21,000
39	RHC Dunga Bunga	Stationary Items	49,250
40	RHC Dunga Bunga	General Item	56,000
41	RHC Dunga Bunga	Repair of Chairs	42,115
43	RHC Khichiwala	Iron Stand Medicin	26,500
44	RHC Khichiwala	Plants	11,500
45	RHC Khichiwala	Boundary wal repair and white wash	16,500
46	BHU M.S Elahi	Labour Boundary Wall	13,018
47	BHU M.S Elahi	BRICKS	19,050
48	BHU M.S Elahi	White Wash	48,789
49	BHU M.S Elahi	Paint etc	26,319
50	BHU M.S Elahi	Brack Fan	3,425
52	BHU M.S Elahi	Labour	31,756
53	BHU M.S Elahi	Bound	5,238

Sr.No.	Health Facility Name	Name of Items	Amount
54	BHU M.S Elahi	White Wash	46,010
55	BHU M.S Elahi	Celling Fan	6,200
56	BHU M.S Elahi	Stablizer	4,461
57	BHU M.S Elahi	Residence Quarter Labour	7,043
58	BHU M.S Elahi	Bricks	15,900
60	BHU 20/G	Cement	49,500
61	BHU 20/G	White Wash	49,000
62	BHU 20/G	Labour	49,000
63	BHU 20/G	Celling Fan	9,704
64	BHU 20/G	White Wash Item	50,000
65	BHU 20/G	LHV Quarter	50,000
66	BHU 20/G	Furniture	25,435
67	BHU 20/G	Table	10,000
68	BHU 20/G	Bricks	14,100
69	BHU 20/G	Cement	4,866
70	BHU 20/G	Master Paint	7,771
71	BHU 20/G	Refreshment	18,000
72	BHU 20/G	Chairs	13,783
73	BHU Kot Hemraj	Civil Work	49,627
74	BHU Kot Hemraj	Medicine Store	23,000
75	BHU 302/HR	Energy Saver	26,500
76	BHU 302/HR	Bed Sheets	35,000
77	BHU 302/HR	Towel	23,700
78	BHU 227/9R	Bricks	50,000
79	BHU 227/9R	Sohil	31,500
80	BHU 227/9R	Sohil	24,500
81	BHU 227/9R	Plants	15,000
82	BHU Musa Bhootaa	Paint etc	49,842
83	BHU Musa Bhootaa	Repair AndDistampner	48,044
84	BHU 176/7R	BRICKS	49,000
85	BHU 176/7R	Sand	7,650
86	BHU 176/7R	Cement	26,966
87	BHU 176/7R	Paint	50,000
88	BHU 176/7R	Paint	7,439
89	BHU 176/7R	Medicine Purchase	45,000
90	BHU 176/7R	Steel Plant Pot	20,000
91	BHU 176/7R	Paint	45,380
92	BHU 176/7R	Paint	26,195
93	BHU 176/7R	Plants and pots	19,000
94	BHU 176/7R	Repair of LHV Room	28,880
95	BHU 2/1R	Main Light & Bricks	50,000
96	BHU 2/1R	Main Switch Bracker	50,000
97	BHU 2/1R	BRICKS	18,000
Total			7,088,411

Annex-E
[Para 4.3.3]

Irregular expenditure by health councils in violation of PPRA Rules
Rs 5.257 million

(Rupees in million)

Sr. No	Formation	Bill No	Bill Date	Suppler	Amount
1	BHU Kabotri	16	15.05.17	Khaliq & Sons	50,000
2	BHU Kabotri	15	18.05.17	Khaliq & sons	50,000
3	BHU Kabotri	21	07.06.17	Khaliq & sons	50,000
4	BHU Kabotri	25	12.06.17	Khaliq & sons	50,000
5	THQ FTS	11092	02.08.16	M/S Saglik Pharma Bahawalnagar	92,000
6	THQ FTS	3086	05.10.16	M/S MMM Baig Enterprises BWN	99,000
7	THQ FTS	3014	28.09.16	M/S MMM Baig Enterprises BWN	98,000
8	THQ FTS	3016	29.09.16	M/S MMM Baig Enterprises BWN	98,000
9	THQ FTS	2949	15.09.16	M/S MMM Baig Enterprises BWN	91,250
10	THQ FTS	701	17.10.16	M/S Medicon Enterprises FAS	97,000
11	THQ FTS	3020	15.09.16	M/S MMM Baig Enterprises BWN	42,500
12	THQ FTS	3019	15.09.16	M/S MMM Baig Enterprises BWN	97,500
13	THQ FTS	4245	21.11.16	M/S MMM Baig Enterprises BWN	78,000
14	THQ FTS	4259	21.11.16	M/S MMM Baig Enterprises BWN	49,300
15	THQ FTS	746	05.11.16	M/S Medicon Enterprises FAS	41,400
16	THQ FTS	747	07.11.16	M/S Medicon Enterprises FAS	43,700
17	THQ FTS	755	08.11.16	M/S Medicon Enterprises FAS	99,000
18	THQ FTS	753	08.11.16	M/S Medicon Enterprises FAS	99,000
19	THQ FTS	758	08.11.16	M/S Medicon Enterprises FAS	99,000
20	THQ FTS	787	21.11.16	M/S Medicon Enterprises FAS	40,500
21	THQ FTS	788	21.11.16	M/S Medicon Enterprises FAS	40,500
22	THQ FTS	981	28.12.2016	M/S Medicon Enterprises FAS	225,000
23	THQ FTS	984	28.12.2016	M/S Medicon Enterprises FAS	205,865
24	RHC MSG	8056	14/12/2017	MS Shah E Jamat BWN	33,000
25	RHC MSG			MS Shah E Jamat BWN	
26	RHC MSG	1136	02/01/2018	MS Shah E Jamat BWN	58,500
27	RHC MSG	1130	02/01/2018	MS Shah E Jamat BWN	93,015
28	RHC MSG	10149	08/03/2018	MS Saglik Pharma BWN	99,500
29	RHC MSG	10143	18/4/2018	MS Saglik Pharma BWN	65,750
30	RHC MSG	319	16-05-2017	MS Shah E Jamat BWN	48,906
31	RHC MSG	340	16-05-2017	MS Shah E Jamat BWN	87,750
32	RHC MSG	384	16-05-2017	MS Shah E Jamat BWN	77,220
33	RHC MSG	410	17-05-2017	MS Shah E Jamat BWN	32,175
34	RHC MSG	411	17-05-2017	MS Shah E Jamat BWN	59,904
35	RHC MSG	421	17-05-2017	MS Shah E Jamat BWN	58,500
36	RHC MSG	436	18-05-2017	MS Shah E Jamat BWN	99,600
37	RHC MSG	484	20-05-2017	MS Shah E Jamat BWN	38,610
38	RHC Mec.G		08/09/2017	khaliq& Sons	33,930
39	RHC Mec.G		08/09/2017	khaliq& Sons	35,252
40	RHC Mec.G		11/09/2017	khaliq& Sons	49,900
41	RHC Mec.G		08/09/2017	khaliq& Sons	37,440
42	RHC Mec.G		08/09/2017	khaliq& Sons	16,080
43	RHC Mec.G		03/05/2018	Aman Enterprizes	21,060

Sr. No	Formation	Bill No	Bill Date	Suppler	Amount
44	RHC Mec.G		16/04/2018	Aman Enterpises	74,997
45	RHC Mec.G	78	22-05-2017	Khaliq & Sons	125,000
46	RHC Mec.G	79	24-05-2017	Khaliq & Sons	70,785
47	RHC Mec.G	80	01/06/2017	Khaliq & Sons	42,000
48	RHC Mec.G	83	05/06/2017	Khaliq & Sons	43,758
49	RHC DHW	17	16.03.2019	Muhammad Haseeb & Company BWN	33,790
50	RHC DHW	18	20.03.2019	Muhammad Haseeb & Company BWN	31,590
51	RHC DHW	19	01.04.2019	Muhammad Haseeb & Company BWN	18,252
52	RHC DHW	21	08.04.2019	Muhammad Haseeb & Company BWN	30,830
53	RHC DHW	26	29.04.2019	Muhammad Haseeb & Company BWN	44,343
54	RHC DHW	1258	29-05-2017	M/S.Maaz Traders Purani Mandi Chishtian	43,898
55	RHC DHW	1259	29-05-2017	M/S.Maaz Traders Purani Mandi Chishtian	-
56	RHC DHW	1261	30-05-2017	M/S.Maaz Traders Purani Mandi Chishtian	23,680
57	RHC DHW	1262	03-06-2017	M/S.Maaz Traders Purani Mandi Chishtian	30,537
58	RHC DHW	1263	03-06-2017	M/S.Maaz Traders Purani Mandi Chishtian	34,363
59	RHC DHW	Null	#REF!	M/S.Khawaja Adeel Electronic Dahrnawala	38,025
60	RHC DHW	Null	#REF!	M/S.Khawaja Adeel Electronic Dahrnawala	28,314
61	RHC 6 G	7097	30.05.2017	M.M.M Interprisese	34,515
62	RHC 6 G	7087	30.05.2018	M.M.M Interprisese	49,784
63	RHC 6 G	7089	30.05.2019	M.M.M Interprisese	46,332
64	RHC 6 G	8002	30.05.2020	M.M.M Interprisese	32,234
65	RHC 6 G	7020	30.5.2023	M.M.M Interprisese	55,329
66	RHC 6 G	7011	30.5.2022	M.M.M Interprisese	70,200
67	RHC 6 G	8007	30.05.2017	M.M.M Interprisese	38,610
68	RHC 6 G	7091	30.05.2017	M.M.M Interprisese	19,305
69	RHC 6 G	8021	30.05.2017	M.M.M Interprisese	38,610
70	RHC 6 G	7095	30.5.2017	M.M.M Interprisese	41,535
71	RHC 6 G	7095	30.5.2017	M.M.M Interprisese	-
72	RHC 6 G	8017	30.5.2018	M.M.M Interprisese	38,610
73	RHC 6 G	3350	17/04/2019	Maaz Traders	49,784
74	RHC 6 G	3335	16/04/2019	Maaz Traders	40,950
75	RHC 6 G	3405	16/04/2019	Maaz Traders	17,550
76	RHC 6 G	2349	08/03/2018	Maaz Traders	19,890
77	RHC 6 G	0104/St/2017-18	04/05/2018	Sail Traders	30,888
78	RHC 6 G	0097/St/2017-18	04/05/2018		41,184
79	RHC 6 G	2264	08/03/2018	Maaz Traders	21,060
80	RHC 6 G	2274	08/03/2018	Maaz Traders	44,109
81	BHU Mari Shoq	2615	30/05/2018	Maaz Trader	47,853
82	BHU Mari Shoq	2362	04/03/2018	Maaz Trader	50,000
83	BHU Mari Shoq	2612	30/05/2018	Maaz Trader	47,550
84	BHU Mari Shoq	2369	18/03/2018	Maaz Trader	44,345
85	BHU Mari Shoq	2366	06/03/2018	Maaz Trader	50,000
86	BHU Mari Shoq	2607	05/05/2018	Maaz Trader	42,492
87	BHU Mari Shoq	2359	26/02/2018	Maaz Trader	50,000
88	BHU Mari Shoq	1875	02/06/2017	Maaz Trader	48,869
89	BHU Mari Shoq	1879	05/06/2017	Maaz Trader	48,492
90	BHU Mari Shoq	1872	29/05/2017	Maaz Trader	48,953
91	BHU Mari Shoq	1858	27/05/2017	Maaz Trader	46,010
92	BHU Mari Shoq	1608	04/05/2017	Maaz Trader	48,597
93	BHU Mari Shoq	1611	24/05/2017	Maaz Trader	42,164
94	BHU Mari Shoq	1603	27/04/2017	Maaz Trader	19,539

Sr. No	Formation	Bill No	Bill Date	Suppler	Amount
95	BHU Mari Shoq	1601	10/04/2017	Maaz Trader	49,421
96	BHU 20 G	1868	18.07.2018	Al-Aziz Traders	47,750
97	BHU 20 G	276	05.05.2018	Al-Aziz Traders	47,750
98	BHU 20 G	1605	02.04.2017	Maaz Traders	50,000
Total					5,257,033

Annex-F
[Para 4.3.4]

Irregular expenditure on civil work Rs 3.557 million

(Rupees in million)

Sr. No	Formation	Bill No	Bill Date	Supplier	Amount
1	BHU Kabotri	6	04/03/2017	Zafar Waseem	50,000
2	BHU Kabotri	7	05/05/2017	Khaliq & Sons	100,000
3	BHU Kabotri	21	06/07/2017	Khaliq & sons	50,000
4	BHU Kabotri	27	06/15/2017	Zafar Waseem	50,000
5	BHU Kabotri	29	06/21/2017	Khaliq & Sons	50,000
6	BHU Kabotri	30	06/22/2017	Khaliq & Sons	50,000
7	BHU Kabotri	38	09/19/2017	Majid Constructions	40,000
8	BHU Kabotri	22	04/02/2018	Khaliq & Sons	50,000
9	BHU Kabotri	34	06/25/2018	Zafar Waseem	50,000
10	BHU Kabotri	35	07/13/2018	Zafar Waseem	50,000
11	THQ FTS	786	09.11.16	M/S Medicon Enterprises FAS	25,980
12	THQ FTS	662	03.12.16	M/S Medicon Enterprises FAS	52,351
13	THQ FTS	686	06.12.16	M/S Medicon Enterprises FAS	48,962
14	THQ FTS	687	06.12.16	M/S Medicon Enterprises FAS	52,500
15	THQ FTS	877	07.12.16	M/S Medicon Enterprises FAS	58,500
16	THQ FTS	509	17.10.2017	Fast Enterprises	62,430
17	THQ FTS	16	05.11.2017	Dream Land Nursary	110,987
18	THQ FTS	664	03.12.2016	Medicon Enterprises	208,000
19	THQ FTS	653	13.12.2016	Medicon Enterprises	216,383
20	THQ FTS	267	08.06.2017	Noman Traders	24,000
21	THQ FTS	278	16.06.2017	Noman Traders	49,500
22	THQ FTS	284	07.06.2017	Noman Traders	123,950
23	THQ FTS	694	07.12.2016	M/S Medicon Enterprises FAS	31,972
24	THQ FTS	699	07.12.2016	M/S Medicon Enterprises FAS	77,484
25	THQ FTS	876	07.12.2016	M/S Medicon Enterprises FAS	33,230
26	THQ FTS	577	01.02.2018	Fast Enterprises	47,175
27	THQ FTS	579	01.02.2018	Fast Enterprises	44,351
28	THQ FTS	580	02.02.2018	Fast Enterprises	49,750
29	THQ FTS	584	03.02.2018	Fast Enterprises	46,096
30	THQ FTS	Nil	12.08.2018	Fast Enterprises	49,500
31	THQ FTS	Nil	02.08.2018	Fast Enterprises	49,750
32	RHC Mec.G		02/11/2017	Khaliq And Sons	48,555
33	RHC Mec.G		23-6-2017	Khaliq & Sons	126,000
34	RHC Mec.G		03/07/2017	Khaliq & Sons	49,573
35	RHC Dunga Bonga	6069	25.05.2017	MMM Baig Bahawalnagar	49,784
36	RHC DHW	Nil	10.01.2018	M/S Ali Biulding Material	37,908
37	RHC DHW	Nil	19.01.2018	Muhammad Yasir and Asghar Ali	14,400
38	RHC DHW	Nil	12.01.2018	Muhammad Yasir and Asghar Ali	24,900
39	RHC DHW	Nil	10.01.2018	M/S Ch Ateeq ul Rehman	21,110
40	RHC DHW	10	28.04.2019	M/S Muhammad Haseeb & CO	28,431
41	RHC DHW	Nil	25-05-2017	M/S.Almadina Building Material D/Wala.	21,902
42	RHC DHW	Nil	09-05-2017	M/S.Malang Iron & Sanitary Store Dahrnwala	46,701
43	RHC DHW	Nil	20-05-2017	M/S.Data Sanitary Store Dahrnwala	49,988
44	RHC DHW	Nil	12-06-2017	Mr.IrfanJavaid Tile Fixer 166/M. D/Wala	38,844

Sr. No	Formation	Bill No	Bill Date	Supplier	Amount
45	RHC DHW	Nil	03-06-2017	M/S.Mashallah Tiles &CiramixDahranwala	21,049
46	RHC DHW	2731	26.02.2019	M. Haseeb & Company BWN	49,600
47	RHC DHW	Nil	02.04.2018	M/S Data Sanitary Store	20,880
48	RHC DHW	Nil	13.05.2018	M/S Rehman Tile Sanitary Store	10,500
49	RHC DHW	Nil	25-05-2017	Mr.Jabbar Hussain RangszDahranwala	36,723
50	RHC DHW	Nil	09-05-2017	M/S.Almadina Building Material D/Wala.	43,055
51	RHC DHW	Nil	26-05-2017	M/S.Mashallah Tiles &CiramixDahranwala	29,641
52	RHC DHW	Nil	25-05-2017	Mr.Jabbar Hussain RangszDahranwala	36,723
53	RHC DHW	Nil	18-08-2017	Mr.Jabbar Hussain RangszDahranwala	21,344
54	RHC DHW	Nil	16-05-2017	M/S.Malang Iron & Sanitary Store Dahranwala	49,023
55	BHU Mari Shoq	2375	28/03/2018	Maaz Trader	48,789
56	BHU Mari Shoq	1936	08/06/2017	Maaz Trader	49,314
57	BHU Mari Shoq	1872	29/05/2017	Maaz Trader	48,953
58	BHU Mari Shoq	1858	27/05/2017	Maaz Trader	46,010
59	BHU Mari Shoq	1608	04/05/2017	Maaz Trader	48,597
60	BHU Mari Shoq	1611	24/05/2017	Maaz Trader	42,164
61	BHU Mari Shoq	1604	27/04/2017	Maaz Trader	27,376
62	BHU Mari Shoq	1603	27/04/2017	Maaz Trader	19,539
63	BHU Mari Shoq	1601	10/04/2017	Maaz Trader	49,421
64	BHU 20 G	1619	27.04.2017	Maaz Traders	50,000
65	BHU 20 G	1610	17.04.2017	Maaz Traders	49,000
66	BHU 20 G	1616	26.04.2017	Maaz Traders	49,500
67	BHU 20 G	1607	10.04.2017	Maaz Traders	49,500
68	BHU 20 G	1887	14.06.2017	Maaz Traders	50,000
69	BHU 20 G	1791	09.06.2017	Maaz Traders	50,000
Total					3,557,648

Annex-G
[Para 4.3.5]

Payment of labour charges without essential record – Rs2.049 million

(Rupees in million)

Name of Health Facility	Bill Number	Bill Date	Name of Company	Bill Amount
BHU Mirzeka	51	06/11/2017	Labour Charges	8,800
BHU Mirzeka	69	17-04-2018	Labour Charges	1,500
BHU Mirzeka	110	11/02/2020	Raees Traders	5,620
BHU Usman PurRattika	31	26/2/2020	Raees Traders	35,000
BHU 42/F	1773	06.06.17	Maaz Traders	29,100
BHU 42/F				1,299
BHU PirGhar Chishti	22	30/4/19	Rao Muhammad Zafar Waseem	18,300
BHU PirGhar Chishti	28	28/2/20	Raees Traders	4,200
BHU 83/F	1625	05/11/2017	Mazz Traders	26,350
BHU 251/F	1079		Al-Aziz Traders	6,560
BHU DullahBhadera	664	04/07/2018	Al-Aziz Traders	9,628
BHU 171/M				1,500
BHU Mari ShouqEllahi	1604	27/04/2017	Maaz Trader	27,376
BHU Mari ShouqEllahi	2379	03/04/2018	Maaz Trader	19,000
BHU 127/Murad				3,500
BHU 200/8-R	4069	04/09/2019	Medicon Enterprises	48,395
BHU 58/4R		09/06/2017	new lasani shuttering and building	17,000
BHU 38/3R		10/04/2017	Adnan Hamza Enterprises	3,500
BHU 38/3R		12/04/2017	Adnan Hamza Enterprises	2,500
BHU 58/4R		09/06/2017	new lasani shuttering and building	17,000
RHC Shahier Fareed	0	08/05/2017	Maaz Traders	49,500
RHC Shahier Fareed		10/05/2017	Maaz Traders	50,000
RHC Shahier Fareed		13-05-2017	Maaz Traders	49,871
RHC Shahier Fareed		15-05-17	Maaz Traders	49,738
RHC Shahier Fareed		26-05-17	Maaz Traders	36,485
RHC Shahier Fareed		27-05-17	Maaz Traders	45,472
RHC Shahier Fareed		29-05-17	Maaz Traders	49,140
RHC Shahier Fareed		02/06/2017	Maaz Traders	16,146
RHC Shahier Fareed		02/06/2017	Maaz Traders	34,104
RHC Shahier Fareed		15-08-17	Maaz Traders	41,956
RHC Shahier Fareed		15-08-17	Maaz Traders	7,702
RHC Shahier Fareed		01/03/2018	Maaz Traders	50,000
RHC Shahier Fareed		01/03/2018	Maaz Traders	10,828
RHC Shahier Fareed		24-04-2018	vision plus	28,273
RHC Shahier Fareed		27-04-19	Maaz Traders	25,000
RHC Shahier Fareed		09/05/2019	Maaz Traders	32,982
BHU Kabotri	7	08.05.17	Majid Construction Co.	9,600
BHU Kabotri	23	06/08/2017		9,000
BHU Kabotri	39	09/19/2017	Chair Person	9,000
BHU Kabotri	40	09/19/2017	Chair Person	9,000
BHU Kabotri	6			9,600
BHU Kabotri	31	07/12/2017	Amir Constructions	40,000
BHU Kabotri	37	09/18/2017	Majid Constructions	30,000

Name of Health Facility	Bill Number	Bill Date	Name of Company	Bill Amount
BHU Kabotri				4,000
BHU Kabotri	57	10/11/2017	Chair Person	10,000
BHU Kabotri	28	06/08/2018	Chair Person	7,800
BHU Kabotri	37	07/13/2018	Zafar Waseem	24,000
THQ FTS	786	09.11.16	M/S Medicon Enterprises FAS	9,000
THQ FTS	789	21.11.16	M/S Medicon Enterprises FAS	7,000
THQ FTS	662	03.12.16	M/S Medicon Enterprises FAS	15,750
THQ FTS	687	06.12.16	M/S Medicon Enterprises FAS	52,500
THQ FTS	688	07.12.16	M/S Medicon Enterprises FAS	56,175
THQ FTS	877	07.12.16	M/S Medicon Enterprises FAS	58,500
THQ FTS	509	17.10.2017	Fast Enterprises	35,400
THQ FTS	267	08.06.2017	Noman Traders	10,000
THQ FTS	285	08.06.2017	Noman Traders	43,520
THQ FTS	652	01.12.2016	M/S Medicon Enterprises FAS	11,550
THQ FTS	679	07.12.2016	M/S Medicon Enterprises FAS	46,820
THQ FTS	695	07.12.2016	M/S Medicon Enterprises FAS	35,000
THQ FTS	577	01.02.2018	Fast Enterprises	13,500
THQ FTS	579	01.02.2018	Fast Enterprises	6,525
THQ FTS	580	02.02.2018	Fast Enterprises	31,750
THQ FTS	584	03.02.2018	Fast Enterprises	11,000
THQ FTS	Nil	12.08.2018	Fast Enterprises	49,500
RHC Mec.G		05/05/2018	Raess Traders	10,000
RHC Mec.G		12/09/2017	M.Anver	7,000
RHC Mec.G		08/09/2017		9,000
RHC Dunga Bonga	9433	10.08.2017	MMM Baig Bahawalnagar	23,000
RHC DHW	Nil	19.01.2018	Muhammad Yasir and Asghar Ali	14,400
RHC DHW	Nil	12.01.2018	Muhammad Yasir and Asghar Ali	24,900
RHC DHW	Nil	12-06-2017	Mr.IrfanJavaid Tile Fixer 166/M. D/Wala	38,844
RHC DHW	Nil	20.02.2018	Muhammad Iqbal	11,500
RHC DHW	Nil	25-05-2017	Mr.Jabbar Hussain RangszDahranwala	36,723
RHC DHW	Nil	17-05-2017	Mr.Shehzad Ahmed S/O Muhammad Akram.	10,121
RHC DHW	Nil	17-05-2017	Mr.Irfan Iqbal S/O Zafar Iqbal.	27,905
RHC DHW	Nil	17-05-2017	Mr.Irfan Iqbal S/O Zafar Iqbal.	15,444
RHC DHW	Nil	17-05-2017	Mr.Shehzad Ahmed S/O Muhammad Akram.	46,215
RHC DHW	Nil	17-05-2017	Mr.Sakhawat Ali S/O Muhammad Ashraf.	19,281
RHC DHW	Nil	18-08-2017	Mr.Jabbar Hussain RangszDahranwala	21,344
BHU Mari Shoq	2379	03/04/2018	Maaz Trader	26,319
BHU Mari Shoq	1604	27/04/2017	Maaz Trader	27,376
BHU 20 G	2536	05.09.2018	Al-Majeed Enterprises	5,029
BHU 20 G	1613	24.04.2017	Maaz Traders	49,500
BHU 20 G	1887	14.06.2017	Maaz Traders	16,801
BHU 20 G	1990	05.07.2017	Maaz Traders	41,750
BHU 20 G	2327	08.12.2017	Maaz Traders	48,350
Total				2,049,617

Annex-H
[Para 4.3.6]

Overpayment due to purchase on higher rates Rs 2.048 million

(Amount in rupees)

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	Q T Y	Rate	Minimum Rate	Diff.	Recovery
1	BHU 38/3-R	7	03/04/2017	Adnan Hamza Enterprises	Cement	3	530	520	10	30
2	BHU 38/3-R	17	09/05/2017	Adnan Hamza Enterprises	Water Dispenser	1	13,500	12,800	700	700
3	BHU 38/3-R	26	09/05/2017	Adnan Hamza Enterprises	Enamel paint	3	1,300	1,210	90	270
4	BHU 38/3-R	26	09/05/2017	Adnan Hamza Enterprises	Enamel paint	2	1,700	1,210	490	980
5	BHU 38/3-R	220	13-06-17	Adnan Hamza Enterprises	Bracket fan	1	2,500	2,300	200	200
6	BHU 38/3-R	321	13-06-17	Adnan Hamza Enterprises	Cement	6	560	520	40	240
7	BHU 38/3-R	376	03/07/2017	Adnan Hamza Enterprises	Curtains	22	850	500	350	7,700
8	BHU 38/3-R	376	03/07/2017	Adnan Hamza Enterprises	Curton pipe + Bracket	2	1,000	500	500	1,000
9	BHU 38/3-R	380	04/07/2017	Adnan Hamza Enterprises	UPS Battries AGS 21 Plates	2	13,200	7,100	6,100	12,200
10	BHU 38/3-R	437	05/08/2017	Adnan Hamza Enterprises	Wood frame Almari (7*4)	2	7,400	3,000	4,400	8,800
11	BHU 38/3-R	437	05/08/2017	Adnan Hamza Enterprises	AlmariWood(7*4)	1	5,200	3,000	2,200	2,200
12	BHU 38/3-R	574	14/9/2017	Adnan Hamza Enterprises	Tab LG	—	36,900	24,995	11,905	11,905
13	BHU 38/3-R	652	04/10/2017	Adnan Hamza Enterprises	Steel Bench	~	10,500	8,000	2,500	5,000
14	BHU 38/3-R	656	12/10/2017	Adnan Hamza Enterprises	Cement	13	570	520	50	650
15	BHU 38/3-R	679	14/10/2017	Adnan Hamza Enterprises	Cement	10	570	520	50	500
16	BHU 38/3-R	778	16/11/2017	Adnan Hamza Enterprises	Distemper off white	2	3,000	1,210	1,790	3,580
17	BHU 38/3-R	778	16/11/2017	Adnan Hamza Enterprises	Exhuast Fan	1	2,500	1,900	600	600
18	BHU 38/3-R	1292	06/02/2018	Adnan Hamza Enterprises	Bracket Fan	3	2,900	2,300	600	1,800
19	BHU 38/3-R	1292	06/02/2018	Adnan Hamza Enterprises	Wood Almari(5*3)	1	6,200	3,000	3,200	3,200
20	BHU 38/3-R	1292	06/02/2018	Adnan Hamza Enterprises	Cement	8	550	520	30	240
21	BHU 38/3-R	1372	23/2/2018	Adnan Hamza Enterprises	Cement	5	530	520	10	50
22	BHU 38/3-R	1915	14/3/2018	Adnan Hamza Enterprises	Electric Water cooler	1	35,000	8,500	26,500	26,500
23	BHU 38/3-R	1988	03/07/2018	Adnan Hamza Enterprises	Curtains	6	850	500	350	2,100
24	BHU 38/3-R	2207	26/8/2018	Adnan Hamza Enterprises	Revolving chair	1	8,500	4,200	4,300	4,300

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
25	BHU 38/3-R	2255	13/9/2018	Adnan Hamza Enterprises	Paper rim	1	610	500	110	110
26	BHU 38/3-R	3604	04/02/2019	Adnan Hamza Enterprises	UPS Battries	2	13,300	7,100	6,200	12,400
27	BHU 38/3-R	3604	04/02/2019	Adnan Hamza Enterprises	Paper rim	2	650	500	150	300
28	BHU 38/3-R	4438	10/04/2019	Adnan Hamza Enterprises	Paper rim	1	615	500	115	115
29	BHU 38/3-R		17-08-19	Adnan Hamza Enterprises	Oxygen cylinder	1	700	300	400	400
30	BHU 38/3-R	91	31-08-19	Adnan Hamza Enterprises	Exuast Fan	1	2,800	1,900	900	900
31	BHU 38/3-R	91	31-08-19	Adnan Hamza Enterprises	Paper rim	1	800	500	300	300
32	BHU 38/3-R	7724	01/10/2019	Adnan Hamza Enterprises	Cement	4	550	520	30	120
33	BHU 38/3-R	8836	02/11/2019	Adnan Hamza Enterprises	BP appratus	1	1,000	800	200	200
34	BHU 38/3-R	8836	02/11/2019	Adnan Hamza Enterprises	Cement	1	550	520	30	30
35	BHU 38/3-R	8863	19-11-19	Adnan Hamza Enterprises	BP appratus	1	1,300	800	500	500
36	BHU 38/3-R	321	08/01/2020	AL Salyal traders	Harpic	1	250	80	170	170
37	BHU 38/3-R	754	21/4/2020	AL Salyal traders	BP appratus	1	1,300	800	500	500
38	BHU Said Ali	Nil	15.05.2019	Kanwer Brother	Battery	2	14,000	7,100	6,900	13,800
39	BHU Said Ali	Nil	16.04.2019	Khaliq & Sons	BP Apparatus	3	1,000	800	200	600
40	BHU Said Ali	574	03.05.2018	Aman Enterprises	Harpic	20	180	80	100	2,000
41	BHU Said Ali	247	20.02.2018	Aman Enterprises	Cement	10	550	520	30	300
42	BHU Said Ali	247	20.02.2018	Aman Enterprises	Revolving Chair	1	5,700	4,200	1,500	1,500
43	BHU Said Ali	247	20.02.2018	Aman Enterprises	Steel Almirah	1	8,500	7,400	1,100	1,100
44	BHU Said Ali	246	26.02.2018	Aman Enterprises	Paper Rim	3	600	500	100	300
45	BHU Said Ali	246	26.02.2018	Aman Enterprises	Paper Rim A4	2	550	500	50	100
46	BHU Said Ali	192	12.02.2018	Aman Enterprises	BP Apparatus	3	1,200	800	400	1,200
47	BHU Said Ali	4253	Nil	Anjum Traders	Exhaust Fan	2	2,300	1,900	400	800
48	BHU Said Ali	4253	Nil	Anjum Traders	BP Apparatus	1	4,300	800	3,500	3,500
49	BHU Said Ali	4250	23.08.2017	Anjum Traders	Bracket Fan	1	3,200	2,300	900	900
50	BHU Said Ali	4248	23.08.2017	Anjum Traders	Samsung Tag Galaxy II	1	42,500	24,995	17,505	17,505
51	BHU Said Ali	Nil	07.06.2017	Khaliq & Sons	BP Apparatus	1	2,700	800	1,900	1,900
52	BHU Said Ali	134	10.05.2017	A.S Traders	Steel Bench	2	12,500	8,000	4,500	9,000
53	BHU Said Ali	132	09.05.2017	A.S Traders	Electric Water Cooler	1	42,700	8,500	34,200	34,200

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54	BHU Said Ali	131	05.05.2017	A.S Traders	UPS 24 W 200 V	1	18,975	12,550	6,425	6,425
55	BHU Said Ali	131	05.05.2017	A.S Traders	Battery Exide/Osaka	2	11,820	7,100	4,720	9,440
56	BHU Bair Wala	1	01/06/2017	A.S traders	Steel bench	1	12,500	8,000	4,500	4,500
57	BHU Bair Wala	2	01/06/2017	A.S traders	Water Dispensor	1	15,500	12,800	2,700	2,700
58	BHU Bair Wala	2	01/06/2017	A.S traders	Exhaust Fan	3	2,600	1,900	700	2,100
59	BHU Bair Wala	2	01/06/2017	A.S traders	Bracket Fan	2	2,800	2,300	500	1,000
60	BHU Bair Wala	3	01/06/2017	A.S traders	Cement	20	580	520	60	1,200
61	BHU Bair Wala	4	01/06/2017	A.S traders	Distemper	10	3,600	1,210	2,390	23,900
62	BHU Bair Wala	8	06/07/2017	Khaliq & Sons	BattiriesFor UPS	2	14,000	7,100	6,900	13,800
63	BHU Bair Wala	9	06/07/2017	Khaliq & Sons	UPS 2000 Watt	1	18,000	12,550	5,450	5,450
64	BHU Bair Wala	10	06/07/2017	A.S traders	Steel bench	1	12,500	8,000	4,500	4,500
65	BHU Bair Wala	13	30/10/2017	Majid Construction CO	Cement	15	580	520	60	900
66	BHU Bair Wala	14	30/10/2017	Khaliq & Sons	Tab Samsung	1	40,000	24,995	15,005	15,005
67	BHU Bair Wala	15	30/10/2017	Khaliq & Sons	Revolving Chair	1	9,000	4,200	4,800	4,800
68	BHU Bair Wala	21	07/03/2018	Khaliq & Sons	BP Apratus Mercury	1	3,300	800	2,500	2,500
69	BHU Bair Wala	21	07/03/2018	Khaliq & Sons	BP Apratus Simple	2	1,400	800	600	1,200
70	BHU Bair Wala	29	10/05/2019	Raees Traders	Cement	12	600	520	80	960
71	BHU Bair Wala	33	19/3/2020	Raees Traders	BP Apratus	4	1,500	800	700	2,800
72	BHU Mali Shog Elahi	1466	04.06.2017	Maaz Trader	UPS	1	14,500	12,550	1,950	1,950
73	BHU Mali Shog Elahi	1466	04.06.2017	Maaz Trader	Battery	2	13,750	7,100	6,650	13,300
74	BHU Mali Shog Elahi	1601	10/04/2017	Maaz Trader	Distemper	4	2,900	1,210	1,690	6,760
75	BHU Mali Shog Elahi	1603	27/04/2017	Maaz Trader	Water Dispenser	1	16,700	12,800	3,900	3,900
76	BHU Mali Shog Elahi	1608	04/05/2017	Maaz Trader	Cement	12	540	520	20	240
77	BHU Mali Shog Elahi	1611	24/05/2017	Maaz Trader	Steel Bench 3 Seater	2	14,600	8,000	6,600	13,200
78	BHU Mali Shog Elahi	1858	27/05/2017	Maaz Trader	Distemper	6	2,800	1,210	1,590	9,540
79	BHU Mali Shog Elahi	1875	02/06/2017	Maaz Trader	Exhaust Fan	2	2,200	1,900	300	600
80	BHU Mali Shog Elahi	1879	05/06/2017	Maaz Trader	Water Pump Golden J2	1	12,500	9,500	3,000	3,000
81	BHU Mali Shog Elahi	1879	05/06/2017	Maaz Trader	Bracket Fan	4	2,960	2,300	660	2,640

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82	BHU Mali Shog Elahi	1936	08/06/2017	Maaz Trader	Cement	15	540	520	20	300
83	BHU Mali Shog Elahi	2006	05/09/2017	Maaz Trader	Tablet Samsung	1	36,500	24,995	11,505	11,505
84	BHU Mali Shog Elahi	2351	19/02/2018	Maaz Trader	Harpic	6	300	80	220	1,320
85	BHU Mali Shog Elahi	2354	19/02/2018	Maaz Trader	BP Operatus	3	1,100	800	300	900
86	BHU Mali Shog Elahi	2354	19/02/2018	Maaz Trader	Paper Rim A4 80gms	2	580	500	80	160
87	BHU Mali Shog Elahi	2375	28/03/2018	Maaz Trader	Distemper White, Yellow	3	2,900	1,210	1,690	5,070
88	BHU Mali Shog Elahi	2378	03/04/2018	Maaz Trader	Enamal Smoke Gray	4	1,500	1,210	290	1,160
89	BHU Mali Shog Elahi	2378	03/04/2018	Maaz Trader	Enamal Black	4	1,500	1,210	290	1,160
90	BHU Mali Shog Elahi	2378	03/04/2018	Maaz Trader	Cement	7	540	520	20	140
91	BHU Mali Shog Elahi	2612	30/05/2018	Maaz Trader	Bracket Fan	4	3,425	2,300	1,125	4,500
92	BHU Mali Shog Elahi	2615	30/05/2018	Maaz Trader	Revolving Chair	1	10,500	4,200	6,300	6,300
93	BHU Mali Shog Elahi	2615	30/05/2018	Maaz Trader	Oxygen Cylinder Filling Sep 17 to June 18	10	400	300	100	1,000
94	BHU Mali Shog Elahi	2892	14/06/2018	Maaz Trader	Cement	3	550	520	30	90
95	BHU Mali Shog Elahi	2892	14/06/2018	Maaz Trader	Harpic	3	300	80	220	660
96	BHU 6/G	8007	30.05.2017	M.M.M Interprisese	Steel Banch Purchase	2	16,500	8,000	8,500	17,000
97	BHU 6/G	7091	30.05.2017	M.M.M Interprisese	Steel Banch Purchase	1	16,500	8,000	8,500	8,500
98	BHU 6/G	8021	30.05.2017	M.M.M Interprisese	Steel Banch Purchase	2	16,500	8,000	8,500	17,000
99	BHU 6/G	7095	30.5.2017	M.M.M Interprisese	Steel Banch Purchase +Wheal Chair	2	16,500	8,000	8,500	17,000
100	BHU 6/G	7095	30.5.2017	M.M.M Interprisese	Wheel Chairs	1	9,500	6,500	3,000	3,000
101	BHU 6/G	8017	30.5.2018	M.M.M Interprisese	Steel Banch Purchase	2	16,500	8,000	8,500	17,000
102	BHU 6/G	7097	30.05.2017	M.M.M Interprisese	Stablizer	1	29,500	4,460	25,040	25,040
103	BHU 6/G	7087	30.05.2018	M.M.M Interprisese	Water Dispenser + IV Stand	2, 10	13775-1500	12,800	975	1,950
104	BHU 6/G	7093	30.05.2021	M.M.M Interprisese	Stablizer	1	29,500	4,460	25,040	25,040
105	BHU 6/G	1688	25.05.2017	Maaz Traders	Parda Cloths, BP Apratus,(M), BP Appratus (S) , Syringe Cutter.	2, 1, 2, 3	3000-2500-1050-366	800	2,200	2,200
106	BHU 6/G	8013	17/07/2017	M.M.M Interprisese	Steel Bench	2	16,500	8,000	8,500	17,000
107	BHU 6/G	2102	13/19/2017	Maaz Traders	Tablet	1	40,000	24,995	15,005	15,005

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108	BHU 6/G	3	05/07/2017	M.M.M Interprisese	Bed Sheet	50	550	380	170	8,500
109	BHU 20/G	1605	02.04.2017	Maaz Traders	water dispenser	1	14,835	12,800	2,035	2,035
110	BHU 20/G	1605	02.04.2017	Maaz Traders	steel bench	2	26,000	8,000	18,000	36,000
111	BHU 20/G	1607	10.04.2017	Maaz Traders	Exaust Fan	5	11,000	1,900	9,100	45,500
112	BHU 20/G	1607	10.04.2017	Maaz Traders	Cement Bags	10	540	520	20	200
113	BHU 20/G	1627	04.05.2017	Maaz Traders	Bracket Fan	2	7,144	2,300	4,844	9,688
114	BHU 20/G	1629	06.05.2017	Maaz Traders	Cement Bags	12	540	520	20	240
115	BHU 20/G	1693	16.05.2017	Maaz Traders	Cement Bags	10	540	520	20	200
116	BHU 20/G	1697	03.06.2017	Maaz Traders	Wheel Chair	1	10,000	6,500	3,500	3,500
117	BHU 20/G	1786	04.06.2017	Maaz Traders	Cement Bags	10	550	520	30	300
118	BHU 20/G	1791	09.06.2017	Maaz Traders	Cement Bags	3	550	520	30	90
119	BHU 20/G	1887	14.06.2017	Maaz Traders	Cement Bags Bath tiles+shed	7	560	520	40	280
120	BHU 20/G	1994	25.08.2017	Maaz Traders	TAB	1	48,000	24,995	23,005	23,005
121	BHU 20/G	2324	26.09.2017	Maaz Traders	Cement	9	540	520	20	180
122	BHU 20/G	58	26.01.2018	Al-Aziz Traders	Cement	9	580	520	60	540
123	BHU 20/G	280	05.05.2018	Al-Aziz Traders	Harpic	8	1,920	80	1,840	14,720
124	BHU 20/G	1869	18.07.2018	Al-Aziz Traders	Oxygen Gas	4	1,420	300	1,120	4,480
125	BHU 20/G	1872	18.07.2018	Al-Aziz Traders	Curtains for Delivery room	2	1,702	500	1,202	2,404
126	BHU 20/G	1880	07.08.2018	Al-Aziz Traders	Oxygen Filling (S)	3	1,065	300	765	2,295
127	BHU 20/G	1880	07.08.2018	Al-Aziz Traders	Oxygen Filling (L)	1	1,219	300	919	919
128	BHU 20/G	1888	05.09.2018	Al-Aziz Traders	Oxygen Filling (S)	3	1,065	300	765	2,295
129	BHU 20/G	66		Al-Majeed Enterprises	Enimal Paints Black	2	2,964	1,210	1,754	3,508
130	BHU 20/G	66		Al-Majeed Enterprises	Enimal Paints Yollow	2	2,964	1,210	1,754	3,508
131	BHU 20/G	66		Al-Majeed Enterprises	Enimal Paints Off White	3	1,314	1,210	104	312
132	BHU 20/G	68		Al-Majeed Enterprises	BP Appratus	2	2,534	800	1,734	3,468
133	BHU 20/G	460		Al-Majeed Enterprises	Mercury Bp App	1	3,695	800	2,895	2,895
134	BHU 20/G	3816		Al-Aziz Traders	Oxygen Cylinder Filling Big	3	2,691	300	2,391	7,173
135	BHU 20/G	3816		Al-Aziz Traders	Oxygen Cylinder Filling Small	10	3,170	300	2,870	28,700
136	RHC Donga Bonga	4950	5.05.2017	MMM Baig Bahawalnagar	Bed Sheet White 1000 g	90	550	380	170	15,300
137	RHC Donga Bonga	8057	26.05.2017	MMM Baig Bahawalnagar	Wheel Chair	2	9,500	6,500	3,000	6,000
138	RHC Donga Bonga	8053	25.05.2017	MMM Baig Bahawalnagar	Fine Quality Steenless Steel 3 seater Waiting Chair	2	16,500	8,000	8,500	17,000
139	RHC Donga Bonga	8049	15.05.2017	MMM Baig Bahawalnagar	Fine Quality Steenless Steel 3 seater Waiting Chair	2	16,500	8,000	8,500	17,000

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140	RHC Donga Bonga	8043	15.05.2017	MMM Baig Bahawalnagar	Fine Quality Steenless Steel 3 seater Waiting Chair	2	16,500	8,000	8,500	17,000
141	RHC Donga Bonga	1154	24.03.2017	Medicon Enterprises Bahawalnagar	Computer Rim A 4	10	550	500	50	500
142	RHC Donga Bonga	1154	24.03.2017	Medicon Enterprises Bahawalnagar	Computer Rim Legal Size	10	610	570	40	400
143	RHC Donga Bonga	25	05.08.2017	Waheed Book DeputDunga Bunga	Computer Rim	15	550	500	50	750
144	RHC Donga Bonga	14	31.07.2017	Anwar Traders Dunga Bunga	Harpic	50	165	80	85	4,250
145	RHC Donga Bonga	5904	07.11.2017	Hassan Traders Bahawalnagar.	Tablet Samsung Galaxy A 585	1	40,500	24,995	15,505	15,505
146	RHC Donga Bonga	6464	24.02.2018	Hassan Traders Bahawalnagar.	Oxygen Cylinder Refilling	8	350	300	50	400
147	RHC Donga Bonga	6451	08.02.2018	Hassan Traders Bahawalnagar.	Curten with Striching	8	1,125	500	625	5,000
148	RHC Donga Bonga	7600	13.04.2019	Hassan Traders Bahawalnagar.	Cement	20	620	520	100	2,000
149	RHC Donga Bonga	7984	04.04.2019	Hassan Traders Bahawalnagar.	UPS 24 Watts	1	22,000	12,550	9,450	9,450
150	THQ Haroonabad				Purchase of 400 Colored Bed Sheet	400	500	380	120	48,000
151	THQ Haroonabad				Purchase of 50 packets cement	50	530	520	10	500
152	THQ Haroonabad				Purchase of 40 Packets of cement	40	535	520	15	600
153	THQ Haroonabad	563	30-11-2017	Saif Ullah Khan	Metal Detector	12	2,100	1,650	450	5,400
154	THQ Haroonabad	370-388	18-19-2018	M. Jamil General Order Supplier	Almirah	2	30,000	7,400	22,600	45,200
155	RHC Dahranwala	Nill	14-05-2017	M/S.DataBatary Service Dahranwala	Purchase of Battaries for UPS.	2	12,443	7,100	5,343	10,686
156	RHC Dahranwala	Nill	14-05-2017	M/S.Al Riaz Electronics Dahranwala.	Purchase of UPS.	1	20,514	12,550	7,964	7,964
157	RHC Dahranwala	Nill	21-08-2017	M/S.Khawaja Adeel Electronic Dahranwala	Purchase of Electric Water Cooler	1	32,500	8,500	24,000	24,000
158	RHC Dahranwala	Nill	22-08-2017	M/S.Khawaja Adeel Electronic Dahranwala	Purchase of Water Dispenser	1	24,200	12,800	11,400	11,400
159	RHC Dahranwala	1285	12.08.2017	M/S.Maaz Traders Purani Mandi Chishtian	Purchase of Tablets	6	27,800	24,995	2,805	16,830
160	RHC Dahranwala	1898	12.02.2018	M/S M. Haseeb & Company BWN	Bed Sheet	40	575	380	195	7,800
161	RHC Dahranwala	21	08.04.2019	Muhammad Haseeb & Company BWN	Revailing Chair	2	10,500	4,200	6,300	12,600
162	RHC Mandi Sadiq Gunj	319	16-05-2017	MS Shah E Jamat BWN	Water Dispenser	2	20,900	12,800	8,100	16,200

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163	RHC Mandi Sadiq Gunj	410	17-05-2017	MS Shah E Jamat BWN	UPS	1	27,500	12,550	14,950	14,950
164	RHC Mandi Sadiq Gunj	411	17-05-2017	MS Shah E Jamat BWN	Battery UPS	2	25,600	7,100	18,500	37,000
165	RHC Mandi Sadiq Gunj	421	17-05-2017	MS Shah E Jamat BWN	Stablizer	2	25,000	4,460	20,540	41,080
166	RHC Mandi Sadiq Gunj	12096	03/07/2017	MS Saglik Pharma BWN	Executive Revolving Chair	2	20,000	4,200	15,800	31,600
167	RHC Mandi Sadiq Gunj	12121	08/07/2017	MS Saglik Pharma BWN	Braket Fan GFC	5	4,450	2,300	2,150	10,750
168	RHC Mandi Sadiq Gunj	12168	12/07/2017	MS Saglik Pharma BWN	3 Seater Sofa Bench Steel	2	16,500	8,000	8,500	17,000
169	RHC Mandi Sadiq Gunj	12299	21/7/2017	MS Saglik Pharma BWN	Samsung Tablet	2	35,800	24,995	10,805	21,610
170	BHU Mirzeka	3725	29-04-2017	Anjum Traders	24 V UPS	1	17,600	12,550	5,050	5,050
171	BHU Mirzeka				Batteries 21 Plates	2	12,100	7,100	5,000	10,000
172	BHU Mirzeka	135	18-052017	AS Traders	Steel Bench 3 Seater	2	12,500	8,000	4,500	9,000
173	BHU Mirzeka	135	18-052017	AS Traders	Water Dispenser + Botle + Choki	1	15,847	12,800	3,047	3,047
174	BHU Mirzeka	57	01/06/2017	Kanwer Brothers	Revolving Chairs	2	7,900	4,200	3,700	7,400
175	BHU Mirzeka				Exhaust Fan	3	2,100	1,900	200	600
176	BHU Mirzeka				Brackett fan	2	3,200	2,300	900	1,800
177	BHU Mirzeka	13	05/06/2017	Majid Construction Company	cement	7	580	520	60	420
178	BHU Mirzeka	15	08/06/2017	Majid Construction Company	Cement	7	580	520	60	420
179	BHU Mirzeka	18	09/06/2017	Majid Construction Company	Cement	10	580	520	60	600
180	BHU Mirzeka	69	14-06-2017	Kanwer Brothers	Gallon EnamalSomogray	4	1,350	1,210	140	560
181	BHU Mirzeka	76	30-06-2017	Khaliq & Sons	BP Apparatus	3	1,000	800	200	600
182	BHU Mirzeka	36	04/07/2017	Majid Construction Company	Cement	6	580	520	60	360
183	BHU Mirzeka	293	27-09-2017	Khaliq & Sons	Tab Samsung	1	32,400	24,995	7,405	7,405
184	BHU Mirzeka	343	18-10-2017	Khaliq & Sons	Harpic	2	150	80	70	140
185	BHU Mirzeka	48	30-10-2017	Majid Construction Company	Cement	7	580	520	60	420
186	BHU Mirzeka	59	25-01-2018	Kanwer Brothers	Brackett Fan	3	3,200	2,300	900	2,700
187	BHU Mirzeka	20	26-02-2018	Khaliq & Sons	Wheel Chair	1	6,700	6,500	200	200
188	BHU Mirzeka	609	02/06/2018	Aman Enterprises	Bed Sheets	6	550	380	170	1,020
189	BHU Mirzeka	609	02/06/2018	Aman Enterprises	BP Apparatus Mercurary Wall	1	2,800	800	2,000	2,000
190	BHU Mirzeka	79	23-06-2018	Rao Muhammad Zafar Waseem	Cement	1	580	520	60	60

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
191	BHU Mirzeka	80	23-06-2018	Rao Muhammad Zafar Waseem	Cement	1	580	520	60	60
192	BHU Mirzeka	675	18-03-2019	Raees Traders	Batteries 21 Plates AGS	2	13,600	7,100	6,500	13,000
193	BHU 2/1-R	247	17-06-17	ADNAN HAMZA ENTERPRISES	Steel bench	2	10,500	8,000	2,500	5,000
194	BHU 2/1-R	243	17-06-17	ADNAN HAMZA ENTERPRISES	Water dispenser	1	14,500	12,800	1,700	1,700
195	BHU 2/1-R	251	20-09-17	ADNAN HAMZA ENTERPRISES	Cement	30	570	520	50	1,500
196	BHU 2/1-R	251	20-09-17	ADNAN HAMZA ENTERPRISES	Exaught Fan	3	2,300	1,900	400	1,200
197	BHU 2/1-R	250	19-06-17	ADNAN HAMZA ENTERPRISES	Steel Detector	1	1,800	1,650	150	150
198	BHU 2/1-R	239	15-09-17	ADNAN HAMZA ENTERPRISES	Cement	30	570	520	50	1,500
199	BHU 2/1-R	258	20-09-17	ADNAN HAMZA ENTERPRISES	Tab	1	36,000	24,995	11,005	11,005
200	BHU 2/1-R	1981	13-11-17	ADNAN HAMZA ENTERPRISES	UPS NS	1	18,000	12,550	5,450	5,450
201	BHU 2/1-R	1981	13-11-17	ADNAN HAMZA ENTERPRISES	Battery Osaka	2	12,350	7,100	5,250	10,500
202	BHU 2/1-R	1984	03/12/2018	ADNAN HAMZA ENTERPRISES	Office Chair Revolving	1	14,200	4,200	10,000	10,000
203	BHU 2/1-R	5126	27-03-19	ADNAN HAMZA ENTERPRISES	Cement	8	650	520	130	1,040
204	BHU 2/1-R	5563	25-06-19	ADNAN HAMZA ENTERPRISES	Harpic	4	200	80	120	480
205	BHU 2/1-R	7210	08/04/2019	ADNAN HAMZA ENTERPRISES	Bracket Fan	1	3,850	2,300	1,550	1,550
206	BHU 2/1-R		04/02/2020	AI-SALYAL TRADERS	BP oppratus	1	1,500	800	700	700
207	RHC MecloadGun j	78	22-05-2017	Khaliq & Sons	Steel Bunch Three Seater	10	12,500	8,000	4,500	45,000
208	RHC MecloadGun j	79	24-05-2017	Khaliq & Sons	Electric Water Cooler	2	30,250	8,500	21,750	43,500
209	RHC MecloadGun j	80	01/06/2017	Khaliq & Sons	Water Dispenser	3	14,000	12,800	1,200	3,600
210	RHC MecloadGun j	83	05/06/2017	Khaliq & Sons	Exhaust Fan	5	2,800	1,900	900	4,500
211	RHC MecloadGun j		05/07/2017	Majid Construction Co	Cement	10	580	520	60	600
212	RHC MecloadGun j		11/09/2017	khaliq & Sons	tab samsung	1	42,650	24,995	17,655	17,655
213	RHC MecloadGun j		14-09-2017	Khaliq & Sons	Chairs Revolving	2	10,000	4,200	5,800	11,600
214	RHC MecloadGun j		14-9-2017	Khaliq & Sons	Stablizer	1	5,000	4,460	540	540

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
215	RHC MecloadGun j		13-9-2017	Khaliq & Sons	UPS	1	16,500	12,550	3,950	3,950
216	RHC MecloadGun j		04/01/2018	Aman Enterprizer	Air Fan	1	3,100	2,300	800	800
217	Kaluka Hithar	1	27-5--17	as traders	distamper+enamel	10	3,600	1,210	2,390	23,900
218	Kaluka Hithar	3	27/05/2017	as traders	exgushat fan	3	2,600	1,900	700	2,100
219	Kaluka Hithar	3	27/05/2017	as traders	revolving chair	2	8,500	5,750	2,750	5,500
220	Kaluka Hithar	3	27/05/2017	as traders	steel bench 3s	1	12,500	8,000	4,500	4,500
221	Kaluka Hithar	5	27/05/2017	khaliq& sons	batteries 17p	2	15,000	9,500	5,500	11,000
222	Kaluka Hithar	7	03/07/2017	khaliq&sons	electric w cooler	1	40,000	35,650	4,350	4,350
223	Kaluka Hithar	8	03/07/2017	khaliq&sons	flaah tank	3	1,800	1,700	100	300
224	Kaluka Hithar	10	06/07/2017	khaliq&sons	steel bench	2	12,500	8,000	4,500	9,000
225	Kaluka Hithar	10	06/07/2017	khaliq&sons	energy saver	18	250	150	100	1,800
226	Kaluka Hithar	15a	28/10/2017	khaliq&sons	cement	15	580	520	60	900
227	Kaluka Hithar	16	28/10/2017	khaliq&sons	office chairs	6	1,700	1,500	200	1,200
228	Kaluka Hithar	18	17/03/2018	khaliq&sons	wheel chair	1	8,000	6,500	1,500	1,500
229	Kaluka Hithar	18	17/03/2018	khaliq&sons	stracher	1	8,700	7,200	1,500	1,500
230	Kaluka Hithar	19	17/03/2018	khaliq&sons	b.p apparatus	2	1,300	800	500	1,000
231	Kaluka Hithar	19	17/03/2018	khaliq&sons	thermometer	3	250	30	220	660
232	Kaluka Hithar	19	17/03/2018	khaliq&sons	baby w.machine	1	4,500	4,000	500	500
233	Kaluka Hithar	19	17/03/2018	khaliq&sons	adult w.machine	1	4,000	2,050	1,950	1,950
234	Kaluka Hithar	20	06/05/2019	raees traders	batteries	2	17,000	9,500	7,500	15,000
235	Kaluka Hithar	20	06/05/2019	raees traders	ceiling's fan	1	3,900	3,500	400	400
236	Kaluka Hithar	21	06/05/2019	raees traders	delivery light	1	4,000	1,900	2,100	2,100
237	Kaluka Hithar	21	06/05/2019	raees traders	i.v stand	3	1,600	1,300	300	900
238	Kaluka Hithar	21	06/05/2019	raees traders	energy saver	20	250	150	100	2,000
239	58/4-R		06/12/2017	Geo medicine company	Nebulizer	1	3,500	2,508	992	992
240	58/4-R	228	06/13/2017	Adnan Hamza Enterprises	cement	10	550	520	30	300
241	58/4-R	228	06/13/2017	Adnan Hamza Enterprises	flush tank	2	2,100	1,700	400	800

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
242	58/4-R	228	06/13/2017	Adnan Hamza Enterprises	steel bench	1	9,500	8,000	1,500	1,500
243	58/4-R	239	06/17/2014	Adnan Hamza Enterprises	exhaust fan	2	2,200	1,900	300	600
244	58/4-R	308	06/20/2017	Adnan Hamza Enterprises	cement	13	560	520	40	520
245	58/4-R	312	06/24/2017	adnan hamza enterprises	enemal pant	3	1,700	1,210	490	1,470
246	58/4-R	312	06/24/2017	adnan hamza enterprises	enemal pant	2	1,700	1,210	490	980
247	58/4-R	329	06/29/2017	adnan hamza enterprises	energy saver	10	180	150	30	300
248	58/4-R	398	07/06/2017	adnan hamza enterprises	Batteries	2	12,000	9,500	2,500	5,000
249	58/4-R	402	07/07/2017	adnan hamza enterprises	Curtain	12	700	500	200	2,400
250	58/4-R	412	07/25/2017	adnan hamza enterprises	Cement	5	560	520	40	200
251	58/4-R				cement	20	570	520	50	1,000
252	58/4-R		08/08/2017	tahir medicine company	Thermometer	3	43	30	13	40
253	58/4-R	456	08/10/2017	adnan hamza enterprises	Curtain	6	800	500	300	1,800
254	58/4-R	456	08/10/2017	adnan hamza enterprises	Cement	10	570	520	50	500
255	58/4-R	467	08/22/2017	adnan hamza enterprises	Steel Bench	1	9,900	8,000	1,900	1,900
256	58/4-R	522	08/28/2017	adnan hamza enterprises	harpic	1	240	80	160	160
257	58/4-R	526	08/29/2017	adnan hamza enterprises	Samsung Tab S2	1	50,900	40,000	10,900	10,900
258	58/4-R	610	09/27/2017	adnan hamza enterprises	Chairs	8	3,500	1,500	2,000	16,000
259	58/4-R	678	10/14/2017	Adnan Hamza Enterprises	Cement	10	570	520	50	500
260	58/4-R	678	10/14/2017	Adnan Hamza Enterprises	revolving chair	1	6,100	5,750	350	350
261	58/4-R	743	10/30/2017	Adnan Hamza Enterprises	Cement	10	570	520	50	500
262	58/4-R	795	11/27/2017	Adnan Hamza Enterprises	cement	5	570	520	50	250
263	58/4-R	1013	12/26/2017	Adnan Hamza Enterprises	cement	7	570	520	50	350
264	58/4-R	1145	01/30/2018	Adnan Hamza Enterprises	Cement	9	550	520	30	270
265	58/4-R	1145	01/30/2018	Adnan Hamza Enterprises	enamel paint	2	1,650	1,210	440	880
266	58/4-R	1360	03/16/2018	Adnan Hamza Enterprises	screen curtain	4	750	500	250	1,000
267	58/4-R	1794	05/26/2018	Adnan Hamza Enterprises	digital thermometer	1	520	220	300	300
268	58/4-R	1930	06/20/2018	Adnan Hamza Enterprises	harpic	2	240	80	160	320
269	58/4-R	1930	06/20/2018	Adnan Hamza Enterprises	phenyl	4	220	140	80	320
270	58/4-R	2136	09/03/2018	Adnan Hamza Enterprises	digital weight machine	1	3,600	2,050	1,550	1,550

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
271	58/4-R	3380	01/29/2019	Adnan Hamza Enterprises	bracket fan	1	3,450	2,800	650	650
272	58/4-R	4480	18/4/119	Adnan Hamza Enterprises	digital thermometer	1	300	220	80	80
273	58/4-R	4579	05/14/2019	Adnan Hamza Enterprises	battery ups	2	14,800	9,500	5,300	10,600
274	58/4-R	4579	05/14/2019	Adnan Hamza Enterprises	Thermometer	5	70	30	40	200
275	58/4-R	7638	09/04/2019	Adnan Hamza Enterprises	mobile oppo	1	31,100	24,940	6,160	6,160
276	Hurnwala	1	30-03-2017	Rao Zafar Wasim	Cement	40	580	520	60	2,400
277	Hurnwala	3	04/07/2017	Sana Ullah Traders	Flash Tank	3	2,000	1,700	300	900
278	Hurnwala	4	04/07/2017	Sana Ullah Traders	Energy Saver	9	200	150	50	450
279	Hurnwala	4	04/07/2017	Sana Ullah Traders	Energy Saver 45W	2	600	150	450	900
280	Hurnwala	5	04/10/2017	Sana Ullah Traders	Distamper White	2	3,700	1,210	2,490	4,980
281	Hurnwala	5	04/10/2017	Sana Ullah Traders	Distamper off White	6	3,700	1,210	2,490	14,940
282	Hurnwala	9	26-05-2017	Rao Zafar Wasim	Cement	20	580	520	60	1,200
283	Hurnwala	11	06/05/2017	khaliq& sons	i.V stand	3	1,500	1,300	200	600
284	Hurnwala	13	26-6-17	kanwar brothers	exhaust fan	3	2,000	1,900	100	300
285	Hurnwala	13	26-6-17	kanwar brothers	bracket fan	2	3,300	2,800	500	1,000
286	Hurnwala	13	26-6-17	kanwar brothers	Energy saver	9	200	150	50	450
287	Hurnwala	15	06/12/2017	Kanwar Brothers	Chairs	6	1,800	1,500	300	1,800
288	Hurnwala	15	06/12/2017	Kanwar Brothers	Revolving chair	2	7,300	5,750	1,550	3,100
289	Hurnwala		25=8=17	Khaliq & Sons	Stablizer	1	16,000	4,460	11,540	11,540
290	Hurnwala	18	31-8-17	Khaliq & Sons	Tab Samsung	1	49,900	40,000	9,900	9,900
291	Hurnwala	24	11/08/2017	Khaliq & sons	curtains	48	670	500	170	8,160
292	Hurnwala	29	03/01/2018	Khali & Sons	BP Apprates	6	950	800	150	900
293	Hurnwala	29	03/01/2018	Khali & Sons	wheel chair	1	9,600	6,500	3,100	3,100
294	Hurnwala	29	03/01/2018	Khali & Sons	stratcher	1	8,400	7,200	1,200	1,200
295	Hurnwala	29	03/01/2018	Khali & Sons	thermometer	6	80	30	50	300
296	Hurnwala	30	03/01/2018	Kanwar Brothers	Distamper	1	3,500	1,210	2,290	2,290
297	Hurnwala	30	03/01/2018	Kanwar Brothers	ENAMEL	1	2,000	1,210	790	790
298	Hurnwala	33	06/04/2018	RAO Zafar Waseem	cement	2	580	520	60	120
299	Hurnwala	34	06/04/2018		cement	2	580	520	60	120
300	Hurnwala	35	06/06/2018	Rao Zafar waseem	cement	2	580	520	60	120
301	Hurnwala	38	06/11/2018	Rao Zafar waseem	cement	8	580	520	60	480
302	Hurnwala	38	06/11/2018	Rao Zafar waseem	Cement	20	580	520	60	1,200
303	Hurnwala	40	12/12/2018	Kanwar Brothers	Distamper RED	4	3,600	1,210	2,390	9,560
304	Hurnwala	40	12/12/2018	Kanwar Brothers	Distampe white2	2	3,600	1,210	2,390	4,780
305	Hurnwala	44	05/10/2019	Raees Traders	Revolving Chair	1	9,000	5,750	3,250	3,250
306	Hurnwala	49		Raees Traders	Exhaust an	1	2,800	1,900	900	900
307	Kot Hemraj	1010	11.7.17	Al sana	Steel bench etc	5	32,400	8,000	24,400	122,000
308	Lala amar Sing	1	06.06.2017	khaliq& Sons	Distemper Enamel	10	3,600	1,210	2,390	23,900
309	Lala amar Sing	3,4	06.06.2017	khaliq& Sons	Energy saver Big	2	700	150	550	1,100
310	Lala amar Sing	3,4	06.06.2017	khaliq& Sons	Energy Saver Reguler	10	200	150	50	500
311	Lala amar Sing	2	06.06.2017	majid constriction	Cement	20	580	520	60	1,200

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
312	Lala amar Sing	6,7	27.07.2017	khaliq& Sons	Steel Bench	1	12,500	8,000	4,500	4,500
313	Lala amar Sing	11	27.07.2017	khaliq& Sons	Distemper drum	2	3,000	1,210	1,790	3,580
314	Lala amar Sing	10	27.07.2017	majid constriction	Cement	15	580	520	60	900
315	Lala amar Sing	12	7.08.2017	khaliq& Sons	UPS double	1	17,000	12,725	4,275	4,275
316	Lala amar Sing	13	7.08.2017	majid constriction	Cement	10	580	520	60	600
317	Lala amar Sing	14	10.02.2018	majid constriction	Cement	15	580	520	60	900
318	Lala amar Sing	17	15.09.2018	Kanwar brothers	Exast fan	3	3,200	1,900	1,300	3,900
319	Lala amar Sing	21	15-06-2019	Raees traders	BP Apratus	1	1,500	800	700	700
320	Motopur	1	25/5/2017	Rao Zafar Waseem	Cement	10	580	520	60	600
321	Motopur	4	25/5/2017	A.S Traders	Chairs	10	1,600	1,500	100	1,000
322	Motopur	4	25/5/2017	A.S Traders	Stablizer 10000 W	1	18,500	4,460	14,040	14,040
323	Motopur	5	25/5/2017	A.S Traders	Exhaust Fan	3	2,600	1,900	700	2,100
324	Motopur	5	25/5/2017	A.S Traders	Bracket Fan	6	2,900	2,800	100	600
325	Motopur	5	25/5/2017	A.S Traders	Ceiling Fan	1	3,800	3,500	300	300
326	Motopur	5	25/5/2017	A.S Traders	Revolving Chair	1	8,500	5,750	2,750	2,750
327	Motopur	7	22/05/2017	A.S Traders	Steel Bench	3	12,500	8,000	4,500	13,500
328	Motopur	7	22/05/2017	A.S Traders	Energy savar 24W	20	160	150	10	200
329	Motopur	8	22/05/2017	Kanwar Brother	Distemper+ enamel	10	3,600	1,210	2,390	23,900
330	Motopur				Cement	30	580	520	60	1,800
331	Motopur	11	23/5/2017	A.S Traders	UPS Homage	1	18,500	12,725	5,775	5,775
332	Motopur	13	29/8/2017	Khaliq& Sons	Revolving Chair	1	8,500	5,750	2,750	2,750
333	Motopur	13	29/8/2017	Khaliq& Sons	Baby corner Chair	1	3,500	1,500	2,000	2,000
334	Motopur	16	02/08/2017	Anjum Traders	Weight machine	1	2,613	2,050	563	563
335	Motopur	16	02/08/2017	Anjum Traders	BP Apratus	1	2,717	800	1,917	1,917
336	Motopur	18	16/14/2017	Rao Zafar Waseem	Cement	15	580	520	60	900
337	Motopur	19	12/03/2018	Khaliq & Sons	Wheel Chair	1	8,000	6,500	1,500	1,500
338	Motopur	24	04/04/2018	Rao Zafar Waseem	Cement	5	580	520	60	300
339	Motopur	26	06/04/2018	Khaliq & Sons	BP Apratus Mercury	1	3,000	800	2,200	2,200
340	Motopur	26	06/04/2018	Khaliq & Sons	Thermameter	3	250	30	220	660
341	Motopur	28	16/4/2018	Rao Zafar Waseem	Cement	6	580	520	60	360
342	Motopur	34	17/4/2018	Rao Zafar Waseem	Cement	4	580	520	60	240
343	Motopur	39	22/03/2019	Kanwar Brother	Distemper Drami	2	3,600	1,210	2,390	4,780
344	Motopur	40	22/03/2019	Kanwar Brother	Energy savar 12W	12	220	150	70	840
345	Motopur	41	22/03/2019	Kanwar Brother	Cement	20	600	520	80	1,600
346	Motopur	45	12/02/2020	Raees Traders	BP Apratus Dial	3	1,300	800	500	1,500
347	Motopur	45	12/02/2020	Raees Traders	Thermameter	6	120	30	90	540
348	Peer Ghar Chishti	1	06/01/2017	khaliq&sons	Gallon Enamel Smoke Grey	2	1,350	1,210	140	280
349	Peer Ghar Chishti	1	06/01/2017	khaliq&sons	Gallon Enamel Black	2	1,350	1,210	140	280
350	Peer Ghar Chishti	3	06/01/2017	kanwer Brothers	Revolving chair office	2	7,300	5,750	1,550	3,100
351	Peer Ghar Chishti	3	06/01/2017	kanwer Brothers	Steel benches	2	10,200	8,000	2,200	4,400

Sr. No	Name of Health Facility	Bill No.	Bill Date	Supplier	Name of Items	QTY	Rate	Minimum Rate	Diff.	Recovery
352	Peer Ghar Chishti	5	06/12/2017	Rao Muhammad Zafar Waseem	Cement bag	20	580	520	60	1,200
353	Peer Ghar Chishti	6	13/6/2017	kanwer Brothers	Voltage Stabilizer	1	15,700	4,460	11,240	11,240
354	Peer Ghar Chishti	7	13/6/2017	kanwer Brothers	Harpic Power (litre)	4	150	80	70	280
355	Peer Ghar Chishti	9	17/8/17	khaliq&sons	Energy Savor	10	200	150	50	500
356	Peer Ghar Chishti	15	01/02/2018	khaliq&sons	curtains	5	700	500	200	1,000
357	Peer Ghar Chishti	17	15/3/18	khaliq&sons	UPS 24 VOLTS	1	14,000	12,725	1,275	1,275
358	Peer Ghar Chishti	17	15/3/18	khaliq&sons	Battery (17 plates)	2	9,700	9,500	200	400
359	Peer Ghar Chishti	19	08/07/2018	khaliq&sons	B.P. Apparatusmercury	2	2,100	800	1,300	2,600
360	Peer Ghar Chishti	21	30/4/19	Rao Muhammad Zafar Waseem	Cement bags	20	600	520	80	1,600
Total										2,047,704

Annex-I
[Para 4.3.7]

Doubtful expenditure on repair of buildings Rs 1.081 million

(Rupees in Million)

Sr. No.	Health Facility	Bill No	Bill Date	Supplier	Amount	Name of Items
1	Mari Shoaq Elahi	1601	10/04/2017	Maaz Trader	49,421	Weather Shield Master
2	Mari Shoaq Elahi	1604	27/04/2017	Maaz Trader	27,376	Labour Repair & Paint
3	Mari Shoaq Elahi	1608	04/05/2017	Maaz Trader	16,800	Tile 24*24 in Meters
4	Mari Shoaq Elahi	1608	04/05/2017	Maaz Trader	16,600	Tile 08*12 in Meters
5	Mari Shoaq Elahi	1858	27/05/2017	Maaz Trader	46,010	Distemper
6	Mari Shoaq Elahi	2362	04/03/2018	Maaz Trader	50,000	Office Table
7	Mari Shoaq Elahi	2369	18/03/2018	Maaz Trader	44,345	Emergency Door
8	Mari Shoaq Elahi	2375	28/03/2018	Maaz Trader	48,789	Weather Shield LHV Quarter
9	Mari Shoaq Elahi	2379	03/04/2018	Maaz Trader	26,319	Labour Paint & Repair LHV Quarter
10	Said Ali	578	06.05.2018	Aman Enterprises	10000	White Wash Labar
11	Said Ali	194	15.02.2018	Aman Enterprises	20000	White Wash Labar
12	Said Ali	250	03.03.2018	Aman Enterprises	20000	Wall Paint
13	Said Ali	133	0	Aman Enterprises	10000	Labour
14	Said Ali	132	0	Aman Enterprises	10000	Labour
15	Said Ali	20	0	Aman Enterprises	10000	Labour White Wash
16	Said Ali	22	0	Aman Enterprises	10000	Labour Boundry wall
17	Said Ali	167	04.05.2017	A.S Traders	48600	White Wash items
18	20/G	1613	24.04.2017	Maaz Traders	49,500	Labourmistry Wash room +Main Building
19	20/G	1627	04.05.2017	Maaz Traders	50,000	Energy Saver
20	20/G	1631	08.05.2017	Maaz Traders	50,000	Labour Tile Fixing
21	20/G	1633	11.05.2017	Maaz Traders	50,000	Mistry Labour LHV Quarters
22	20/G	2077	05.09.2017	Maaz Traders	66,219	Shed (338.5 Sq feet)
23	20/G	2080	12.09.2017	Maaz Traders	83,727	Shed (428 Sq feet)
24	20/G	2327	08.12.2017	Maaz Traders	47,750	Labour Main Gate+Water Connection+ Main Wall+Khall+Soling
25	2/1-R	5129	30-04-19	ADNAN HAMZA ENTERPRISES	50000	White Wass+Paint+Sand Trolley+Civil Work+Weather Sheet
26	2/1-R	199	12.07.2017	Super Building Meterial	22350	Labour Paint
27	2/1-R	194	07.07.2017	Super Building Meterial	32500	Sand Trolley
28	2/1-R	580	30.06.2017	ADNAN HAMZA ENTERPRISES	35860	Weather Sheet
29	2/1-R	567	28.06.2017	ADNAN HAMZA ENTERPRISES	41587	Cement Building Material
30	2/1-R	563	24.06.2017	ADNAN HAMZA ENTERPRISES	37900	Cement
G-Total					1,081,653	