



**PERFORMANCE AUDIT REPORT**  
**ON**  
**PUNJAB MILLENNIUM DEVELOPMENT**  
**GOALS PROGRAMME (HEALTH SECTOR)**  
**CITY DISTRICT GOVERNMENT**  
**MULTAN**

**Audit Year 2011-12**

**09<sup>th</sup> May 2012**

**AUDITOR GENERAL OF PAKISTAN**

## **PREFACE**

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

The Directorate General Audit, District Governments Punjab (South), Multan, a field office of Auditor General of Pakistan, is mandated to conduct Financial Attest Audit of accounts, Compliance Audit and Performance Audit of District Governments in Punjab (South). The audit of the Punjab Millennium Development Goals Programme City District Multan was conducted during May & June 2012 with a view to reporting significant findings to the stakeholders. The said Programme was selected for audit because it has socio-economic significance. This is an important programme to reduce infant mortality rate and maternal mortality ratio. Further the Programme has implications for environment also. Audit examined planning, implementation, execution and achievement of objectives with reference to the economy, efficiency and effectiveness of the Programme. Overall implementation of the Programme was not satisfactory. As the planning of the Programme was not sound and comprehensive, it resulted in flawed execution and implementation. The stated objectives could not be achieved because of delay in budget releases that caused time and cost overruns. The Programme consisted three sub programmes but only sub programme-one was completed till the finalization of this Report. Keeping in view the findings, the Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Punjab Millennium Development Goals Programme.

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

Islamabad  
Dated:

**(Muhammad Akhtar Buland Rana)**  
**Auditor-General of Pakistan**

## **Table of Contents**

<b>PREFACE .....</b>	<b>1</b>
<b>ACRONYMS AND ABBREVIATIONS .....</b>	<b>3</b>
<b>EXECUTIVE SUMMARY .....</b>	<b>5</b>
1     Introduction.....	8
2     Audit Objectives.....	16
3     Audit Scope and Methodology .....	16
4     Audit Findings and Recommendations .....	17
4.1.   Organization and Management (Effectiveness and Efficiency).....	17
4.2.   Financial Management (Economy) .....	17
4.3   Procurement and Contract Management (Economy) .....	24
4.4.   Asset Management (Economy) .....	24
4.5.   Monitoring and Evaluation (Effectiveness) .....	25
5.     Evaluation of Programme against Planned Programme Outcomes.....	26
5.1   Medicines .....	26
5.2.   Equipment .....	29
5.3   Hepatitis Control Programme.....	31
5.4   Capacity Building.....	31
5.5   MSDS Awareness Campaign.....	32
6.     Overall Assessment .....	34
7     Conclusion.....	36
<b>ACKNOWLEDGEMENT .....</b>	<b>37</b>
<b>ANNEXS .....</b>	<b>38</b>

## **ACRONYMS AND ABBREVIATIONS**

ADF	Asian Development Fund
BHU	Basic Health Unit
DAO	District Accounts Officer
DHIS	District Health Information System
DHQ	District Headquarters Hosp
EDO	Executive District Officer
GDP	Gross Domestic Product
GoPb	Government of the Punjab
HSRF	Health Sector Reform Framework
HSRP	Health Sector Reform Programme
IMR	Infant Mortality Rate
INTOSAI	International Organization for Supreme Audit Institutions
MDG	Millennium Development Goal
M&E	Monitoring and Evaluation
MICS	Multi-Indicators Cluster Survey
MMR	Maternal Mortality Ratio
MNCH	Maternal, Neonatal, and Child Health
MoU	Memorandum of Understanding
MSDS	Minimum Service Delivery Standards
MTBF	Medium-Term Budgetary Framework
MTEF	Medium-Term Expenditure Framework
NCHD	National Commission for Human Development
NGO	Non-Government Organization
PAIMAN	Pakistan Initiative for Mothers and Newborns Project

PDSSP	Punjab Devolved Social Services Programme
PFC	Provincial Finance Commission
PIFRA	Project for Improved Financial Reporting and Accounting
PLGO	Punjab Local Government Ordinance
PMDGP	Punjab Millennium Development Goals Programme
PPP	Public–Private Partnership
PRMP	Punjab Resource Management Programme
PRSP	Punjab Rural Support Programme
RHC	Rural Health Center
SMP	Standard Medical Protocol
SOP	Standard Operating Procedure
SPU	Strategy and Policy Unit
TA	Technical Assistance
THQ	Tehsil (Town) Headquarter Hospital
UNICEF	United Nations International Children’s Emergency Fund
USAID	United States Agency for International Development
WHO	World Health Organization
WMO	Woman Medical Officer

## EXECUTIVE SUMMARY

Directorate General of Audit, District Governments Punjab (South), Multan conducted from 09.05.2012 to 20.06.2012 the Performance Audit of Punjab Millennium Development Goals Programme (PMDGP), City District Government Multan for the period 2009-10 to 2010-11 in accordance with INTOSAI Auditing Standards.

The Programme is selected for audit because it has social, economic and environmental impacts for the society in general and for infants and mothers in particular. This is an important programme to reduce infant mortality rate and maternal mortality ratio.

The major objectives of the audit were to:

- i. Review programme's performance against intended objectives.
- ii. Assess whether programme was managed with due regard to economy, efficiency, and effectiveness.
- iii. Review compliance with applicable rules, regulations and procedures.

The Government of the Punjab launched the PMDGP for development of Health Sector in the City District Government, Multan through Executive District Officer (Health). Funds of Rs. 274.343 Million were allocated by the Government of Punjab for the said programme between 2008 and 2011 with expenditure of Rs.91.168 Million till the date of audit.

The targeted impact of the PMDGP is the attainment of MDGs of reducing the IMR and MMR in Punjab with targeted outcomes of improved access, quality and equity of health services. The delivery of minimum package of services stipulated in the Minimum Service Delivery Standard (MSDS), especially in MNCH, is the core strategy for attaining the MDGs. Therefore, the Programme focuses on reforms required for effective implementation of the MSDS.

The Programme will assist the Government of the Punjab in undertaking health sector reforms pertaining to:

- (i) Improving the availability and quality of primary and secondary health services,
- (ii) Management of health service delivery,
- (iii) Developing a sustainable and pro-poor health care financing system

Audit found out that the Programme activities fell short of the desired principles of economy, efficiency and effectiveness. Audit found the incurrence of over two-third of the expenditure of Sub-Programme-I (SP-I) amounting to Rs 64.042 Million on areas not targeted in the goals set in the PMDGP. Unauthorized as well as unwarranted purchase of medicines and other items out of the allocated budget were the main reasons for this expenditure. Similarly, Executive District Officer (Health) ) purchased 918,244 disposable syringes during the year 2010-2011 and withdrew Rs 3.849Million out of PMDGP funds as the total numbers of injections purchased were 159,032. Hence 759,212 disposable syringes were purchased in excess than requirement costing Rs 3.181 Million. Hepatitis vaccine was purchased costing Rs 10.347 Million despite the fact that the Government of Pakistan had provided medicines through special development grant for the eradication of hepatitis. Similarly delivery kits costing Rs 3.080 Million were purchased out of the PMDGP Funds whose rates were very high than prevailing market rates.

A number of activities lead the programme astray from principles of efficiency. Delayed budget-releases resulted in time- (and subsequently cost-) overruns which delayed implementation of the Programme. The two sub-programmes were to be completed by the end of 2011, whereas, till the finalization of this Report, only the first of the sub-programmes (involving less than one-third of allocated budget) had been completed. Cost overrun from execution of the Programme is estimated by Audit to be around Rs. 50 Million already, and the figure is climbing. Secondly, planning of the Programme failed to take cognizance of other projects already under way in pursuit of same targets. For instance, objectives for this Programme overlapped with those for Maternal, Neonatal, and Child health Programme (MNCH). In one instance, Audit found that a number of Safe Delivery Kits supplied by MNCH Programme had expired due to an extravagant purchase of the same out of the PMDGP fund.

Evaluation of effectiveness of the Programme could not be made possible in the absence of a targeted Cluster Survey showing how far the goals of reduction in IMR and MMR had been achieved or missed. But some findings, like the non-achievement of the MSDS of Human Resource, or the lack of trained staff for equipment purchased, insinuated that the ideal of effective implementation of the Programme was far from realized.

Audit suggests focusing on a number of recommendations to improve overall performance of the programme. Foremost among them is the adoption of a realistic approach at the planning level through inclusion of technical representatives at the time of preparation of PC-I (which in this case was not even prepared), and the budget estimates. It is also recommended that purchases should be made in accordance with PMDGP Guidelines with observance of principles of economy, efficiency and effectiveness. Also, distribution and supply chains need to improve to avoid the chances of pilferage. In order to improve the programme implementation and performance and also to support the strategic decision making, an adequate Management Information System (MIS) should be developed to strengthen the internal controls. Comprehensive training programmes should be chalked out to train the human resources with the technical knowledge required for operating all new equipment. And, finally, the institutional recommendations would include strengthening the internal controls and financial management through observance of Government Rules and ancillary instructions at the time of incurring the expenditure. The department also needs to take remedial measures to improve the weak internal controls and recurrence of misappropriation, irregularities, pilferage/wastage of funds, besides recovery of misappropriated amount along with appropriate action against the defaulters.



# **1 Introduction**

## **1.1 Background**

Punjab is the most populous province of Pakistan, with 56% of the total population. It has the largest provincial economic base in the country, accounting for over 50% of Pakistan's gross domestic product (GDP). While the province has achieved robust economic growth in recent years, and its social indicators have lagged behind those of the other South Asian countries. For example, the infant mortality rate (IMR) was 77 per 1,000 live births in 2000-2001 and 78 per 1,000 live births in 2006-2007. Pakistan's IMR and maternal mortality ratio (MMR) are the highest in South Asia. High population growth has increased the pressure on the already weak public health service delivery system.

Recognizing the critical need, the GoPb has developed a health sector reform framework, and has sought support from the Asian Development Bank (ADB) to accelerate attainment of the two health MDGs. At the national level, Pakistan recognizes the need to improve health outcomes as an important part of the Government's poverty alleviation plan. Pakistan's National Health Policy 2001 prioritizes primary and secondary health care, and emphasizes the need for good governance as the basis of health sector reform. However, the national policy has not been implemented effectively because of resource and capacity constraints, and the absence of a concrete action plan with measurable outputs. As a result, Pakistan compares poorly on infant and maternal mortality indicators among the South Asian countries (Table 1). Pakistan also lags behind comparable countries with respect to public as well as private expenditures on health. Punjab has the highest under-five mortality rate and an infant mortality rate (IMR) that surpasses other countries in the region, although it compares favorably on maternal mortality in relation to other countries in South Asia. In Pakistan the IMR is higher in rural than urban areas, and among boys than girls (80 for boys and 73 for girls). Higher levels of women's education and household wealth correlate with a lower IMR and maternal mortality ratio (MMR).

**Table 1: Key Health Indicators for Pakistan and Punjab in Comparison with Selected Countries**

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

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

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

<sup>c</sup> Government of the Punjab. 2004. *District-Based Multiple Indicators Cluster Survey 2003–2004*. Lahore.

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

**Table 2: Key Health MDGs and Associated Indicators for Punjab**

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

MDG = Millennium Development Goal.

<sup>a</sup> Government of the Punjab. 2004. *District-Based Multiple Indicators Cluster Survey 2003–04*. Lahore.

<sup>b</sup> Health Department, Government of the Punjab data.

## **1.2 United Nations' Millennium Development Goals**

In September 2000, the largest-ever gathering of Heads of state ushered in the new Millennium by adopting the UN Millennium Declaration. The declaration, endorsed by 189 countries, was then translated into a roadmap setting out goals to be achieved by 2015. The Millennium Development Goals (MDGs) are as under:

1. Eradicate Extreme Poverty and Hunger
2. Achieve Universal Primary Education
3. Promote Gender Equality and Empower Women
4. Reduce Child Mortality
5. Improve Maternal Health
6. Combat HIV/AIDs, Malaria & TB
7. Ensure Environmental Sustainability
8. Developing a Global Partnership for Development

Out of eight MDGs, three are health related goals at serial No.4, 5 and 6 above.

## **1.3 Government of the Punjab's Initiative on Health Related MDGs**

The PMDGP will assist the government of Punjab in undertaking health sector reforms pertaining to:

- (i) Improving the Availability and Quality of Primary and Secondary Health Services

PMDGP will help GoPb to ensure the implementation of certain minimum service delivery standards (MSDS) for primary and secondary health services, through incorporation of the MSDS in provincial and district health sector plans, and by increasing the quality and quantity of human resources in the health sector.

(ii) Strengthening Management of Health Service Delivery

The Programme will improve the daily management of health service delivery by reducing delays in the procurement of essential drugs, institutionalizing the contracting of health services to nongovernment organizations, and improving the existing performance monitoring and evaluation systems.

(iii) Establishing a Sustainable Pro-Poor Health Financing System

PMDGP will assist in increasing the health care budget and improving planning and management of the budget, introducing a targeted programme for reducing out-of-pocket health expenditure among the poor, and developing a sustainable health care financing and provider payment system.

So far, the province has failed to achieve the objective of reduction of the Infant Mortality Rate (MDG4) from 77 to 40 per 1000 live births, and the Maternal Mortality Rate (MDG5) from 300 to 140 per 100,000 live births. If they are achieved, Punjab can potentially save the lives of at least 11,000 women and 235,000 children by 2015.

#### **1.4 Programme Name**

Punjab Millennium Development Goals Programme (PMDGP), City District Government, Multan

##### **1.4.1 Programme Period**

The PMDGP started in the year 2008 and was planned to be completed by the end of 2010 which was later on extended upto 30 June 2011.

##### **1.4.2 Responsible Authorities**

Following are the authorities responsible for the execution and implementation of programme:

<b>Authority</b>	<b>Responsibility</b>
District Co-ordination Officer	Principal Accounting Officer / Implementation
Executive District Officer	Drawing and Disbursing Officer /

(Health)	Implementation
District Officer Health (Head Quarter)	Divisional Focal Person
Programme Director DHDC	District Focal Person

### 1.4.3 Financing Plan

The PMDGP adopts a programme cluster loan approach consisting of three subprogrammes, each supported by a single-tranche loan. Intervals of about 1.0-1.5 years are envisaged between the subprogrammes. Subject to satisfactory progress and approval of subprogramme-I in October 2008, subprogramme-II was to be considered in December 2009, and subprogramme 3 in December 2010. The loan from ADB will have an interest rate of 1% per annum during the grace period and 1.5% per annum thereafter, a term of 24 years, including a grace period of 8 years, and such other terms and conditions as set forth in the loan agreement. The detail of loan is as under:

<b>Programme Description</b>	<b>Loan recommended in \$ in Million</b>
Sub-Programme-I (SP-I)	100
Sub-Programme-II(SP-II)	300
Sub-Programme-III (SP-III)	
<b>Total Loan</b>	<b>400</b>

### 1.4.4 Planned Execution Activities under Sub Programme-I

City District Government Multan planned following activities by allocating amount under different heads for implementation of Sub-Programme-I as detailed below:

<b>Description</b>	<b>Amount Allocation</b>	<b>%age of total Allocation</b>
Medicines	18,252,000	20%
Hepatitis Control Programme	9,741,000	11%
Equipment + MNCH related Equipment	33,000,000	36%
MSDS Awareness Campaign	7,700,000	8%

Capacity Building	9,067,000	10%
Development of DHDC	800,000	1%
Establishment of Blood Bank	11,700,000	13%
Up-gradation of School / Health Complex	100,000	1%

#### **1.4.5 Planned Programme Outcome**

The Programme's outcome is to be improved access, quality and equity of health services. The delivery of the minimum package of services stipulated in the minimum service delivery standards (MSDS) especially in Maternal, Neonatal and Child Health (MNCH) is the core strategy for attaining the MDGs. The programme focuses on reforms required for the effective implementation of the MSDS. The Objectives were to be achieved through:-

- i. Strengthening of basic and comprehensive services at facility level including round the clock functioning of selected strategically located BHUs and all RHCs;
- ii. Provision of Human Resource support at DHQ/THQ levels, in collaboration with MNCH programme;
- iii. Strengthening the role of community outreach staff and community reproductive health staff including LHWs and CMWs; Special emphasis to be laid on family planning services as a major RH strategy;
- iv. Strengthening referral linkages between the community outreach workers with Primary, and in turn with, Secondary Health Care facilities;
- v. Provision of emergency ambulance services for maternal emergencies at selected BHUs and all RHCs, THQs/DHQs; A district ambulance service; pooling all resources at a district level call centre;
- vi. Strengthening of Blood Transfusion Services at DHQ/THQ levels to support comprehensive services;
- vii. Purchase of MNCH related medicines;

- viii. Capacity development of service delivery staff with regard to implementation of MSDS at district level and for improving MNCH related service delivery;
- ix. Strengthening DHIS system at district level;
- x. Up-gradation of Nursing and Paramedical Schools.
- xi. Reduction in vacancies at district level of crucially important MNCH related medical staff including Nurses, LHVs, WMOs, gynecologists, anesthetists etc at least by half as compared to baseline.

#### **1.4.6 Planned Programme Description**

The Programme was initiated during 2008-09. The PMDGP marks a major priority shift by the Punjab Health Department from quantity to quality of health care, from fragmented to consolidated health service, and from tertiary to primary and secondary health care. The following are the targets set in PMDGP.

<b>Source: MICS 2007-08, PDHS 2006-07 &amp; Others</b>				
<b>Health Indicators</b>	<b>MDG Target (2015)</b>	<b>Pakistan</b>	<b>Punjab</b>	<b>Multan</b>
Infant Mortality Rate (per 1,000 births)	40	78	77	54
Under Five Mortality Rate (per 1,000 births)	47	94	111	73
Maternal Mortality Ratio (per 100,000 births)	140	276	227	157
Percentage of Births Attended by Skilled Birth Attendants	100	39	42	39
Proportion of Fully Vaccinated Children (12–23) months	>90	47	53	80
Contraceptive Prevalence Rate	55	30	43	39
Total Fertility Rate	2.1	4.1	4.3	5.1
Prevalence of underweight children under Five years of age	<20	36	34	36

### **1.4.3 Programme Sustainability**

The programme will be shifted from vertical to horizontal level and sustainable through available health expertise, infrastructure and through District Government's own resources by increasing the health budget.



## **2 Audit Objectives**

The major objectives of the audit were to:

- i. Review programme's performance against intended objectives.
- ii. Evaluate programme's performance against target indicators mentioned in table 2, under 1.1.
- iii. Assess whether programme was managed with due regard to economy, efficiency, and effectiveness.
- iv. Review compliance with applicable rules, regulations and procedures.
- v. Analyze whether the planning was sound, detailed and comprehensive.
- vi. Assess what the impediments in the implementation of the programme were and what factors caused delays to see their impact on the achievement of goals.

## **3 Audit Scope and Methodology**

The Audit covers all the aspects of the programme i.e., planning, financing, execution and implementation for the period from 2009-10 to 2010-11.

The Performance Audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI), keeping in view the rules and regulations framed by the government from time to time. The following audit methodology was adopted during performance audit:

- i. Scrutiny of relevant data i.e. files, reports, newspapers, vouched accounts and stock registers etc.
- ii. Interviews with project functionaries and general public.
- iii. Visits to attached facilities like hospitals and dispensaries to evaluate the effectiveness of the programme and efficient service delivery.
- iv. Ascertaining the achievement of planned goals from the statistical data provided to Audit.

## **4 Audit Findings and Recommendations**

### **4.1. Organization and Management (Effectiveness and Efficiency)**

1. A huge amount of Rs 274.343 Million was allocated under Sub Programme – I, and Sub Program -II but proper and comprehensive planning was lacking. This was the reason that the executing and implementing activities of the Programme could not be steered properly.
2. Federal Government had already launched MNCH and National Program having identical goals and objectives as those of PMDGP. However, no efforts to avoid the chances of overlapping between goals and objectives of the two programmes and their attainment strategy thereof were made. The same reflects the lack of planning.
3. The Sectoral Plan failed to envisage a co-ordination mechanism between EDO Health, DO Health and programme directors (DHDC). An effective plan with higher chances of successful achievement of objectives needs to include an effective and robust feedback mechanism, which was found lacking in this programme.

#### **Recommendations**

1. The planning of the Programme should be sound and comprehensive. Critical paths should be delineated to guide the Programme activities.
2. Roles of the authorities should be clearly defined to perform their responsibilities.
3. Due participation of the technical representatives in the planning process should be ensured and in future a single PC-1 should be prepared to ensure better coordination and supervision by the management.

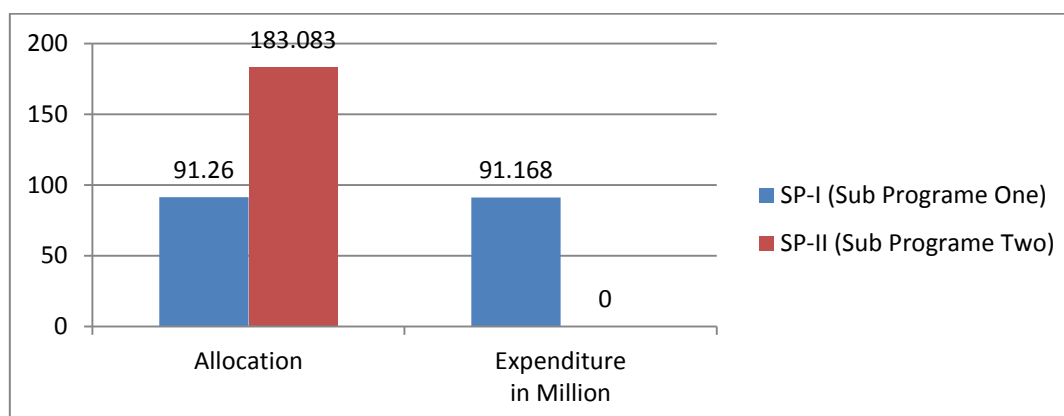
### **4.2. Financial Management (Economy)**

Government of Punjab Finance Department released Rs 91.260 Million under Sub Programme – I out of which expenditure of Rs 91.168 Million was incurred up-to June 2011. An amount of Rs 183.083 Million was allocated for Sub

Programme – II, out of which no expenditure had been incurred till the completion of audit in June 2012 as detailed below:

(Amount in Million)			
Programme Name	Allocation for Punjab	Allocation for Multan	Expenditure in Multan
SP-I (Sub Programme One)	3029.320	91.26	91.168
SP-II (Sub Programme Two)	6374.994	183.083	0
<b>Total Expenditure</b>			<b>91.168</b>

The budget and expenditure position of programme at a glance are as under:-



According to terms and conditions of the programme, the funds were to be released subject to condition that the expenditure was incurred strictly in accordance with approved PMDGP Programme plan and any expenditure in deviation of the approved plan would be considered as invalid expenditure, leading to serious financial irregularity. Due to weak financial management, separate books of accounts valuing to the total expenditure amount of **Rs 91.168 Million** were not maintained. **(Annex-C)**

Further, Executive District Officer (Health) incurred expenditure of **Rs 64.042 Million** (70% of total expenditure) beyond the utilization plan of PMDGP funds out of total expenditure of Rs 91.168 Million during the financial year 2009-10 and 2010-11. **(Annex-D)**



EDO (Health) did not recover different government penalties while making payments to supplier despite clearly mentioned by the inspection committee on inspection note. Due to non-recovery of penalties government sustained a loss of Rs **196,488**. **(Annex-E)**

**i. Time Over-Run (Efficiency)**

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

Programme Title	Starting Date	Completion Date
Subprogramme 1	Start of year 2008	By end-October 2008
Subprogramme 2	Start of year 2009	By end of 2009
Subprogramme 3	Start of year 2010	By the end of 2010

The government had released Rs 183.083 Million to the District Government Multan during the year 2010-2011 for the implementation of Sub-Programme – II, but no effort had been made till the end of June 2012 to implement the programme. This time over-run translated into financial

consequences for the Programme, as the inflation factor set in. The same is being discussed below under ‘cost-overflow.’

## ii. Cost Over-Run (Economy)

The delay in releases of funds and non-existence of proper mechanism of purchase process resulted in delay in procurements which caused increase in cost of machinery, equipment and other items planned to be purchased in Sub-programme-I, due to inflation, up to approximately Rs12.877 Million as under:-

**(Rs in Million)**

Name of Programme	Funds	Planned Year for Utilization	Financial Year	Period	Amount	Inflation Rate (10%)	Cost Over Run
SP-I	91.260	2008	2008-09	0	0.000	0.1	0.000
			2009-10	1	57.442	0.1	5.744
			2009-10	1	33.726	0.1	3.373
			2010-11	2	37.099	0.1	3.710
<b>Total Cost Over Run due to Non-Utilization of Funds as per Plan</b>							<b>12.827</b>

Similarly, due to delay in implementation of Sub-Programme- II, increase in cost of machinery, equipment and other items, due to inflation, came up to approximately Rs 38.447 Million till the date of Audit as under. The complete impact of cost over run can only be gauged if the payments made out of SP-II funds were also accounted for.

Name of Programme	Funds	Planned Year for Utilization	Financial Year	Period	Amount	Inflation Rate (10%)	Cost Over Run
SP-II	183.083	2009	2009-10	0	0.000	0.1	0.000
			2010-11	1	183.083	0.1	18.308
			2011-12	2	201.391	0.1	20.139
Total Cost Over Run due to Non-Utilization of Funds as per Plan							38.447

## Recommendations

1. Proper budgeting control should be exercised keeping in view the actual need of end users i.e. realistic approach should be followed while preparing the budget estimates.

2. The Provision of funds for repair and maintenance of equipment and civil work should also be made in the budget estimate.
3. The activities of strengthening the internal controls & financial management should be implemented in letter and spirit vis-à-vis observance of Government Rules, ancillary instructions while incurring the expenditure.
4. The department should take remedial measures to improve the weak internal controls and recurrence of misappropriation, irregularities, pilferage/wastage of funds besides recovery of misappropriated amount along with appropriate action against the defaulters.
5. Maintenance of separate books of accounts including cash book shall be ensured by DDOs
6. A separate section should be established for the proper execution and implementation of the programme besides fixation of responsibility against persons at fault for delaying in implementation of programme which resulted in increase in cost of items planned to be purchased, due to inflation.

### **iii. Non achievement of MSDS of H.R (Efficiency)**

Health department Punjab had set the target for Minimum Service Delivery Standards (MSDS) under PMDGP for achievement of Millennium Development Goals (MDGs) but after completion of SP-I, the target for required posts of paramedics was not achieved by the department. The gap between MSDS and sanctioned posts as on July 15, 2011 is detailed below:-

<b>Category of Post</b>	<b>Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
Gynecologists	8	3	5
Anesthetists	4	1	3
MOs/SOs at DHQ/THQs	48	42	6
Nurses at THQ/DHQs	50	25	25
MOs/SOs at RHCs	13	12	1
WMOs at RHCs	23	20	3
Nurses at RHCs	42	10	32
MOs at BHUs	121	108	13

Category of Post	Sanctioned	Filled	Vacant
LHVs	104	94	10
Midwife	158	131	27
Vaccinators	123	119	4

#### **iv. Lack of Trained Staff for Equipment Purchased (Efficiency and Effectiveness)**

For achievement of MDGs target, Rs 33,000,000 were allocated for the purchase of MNCH related Equipment. EDO (Health) purchased various equipments/machines e.g. Ultrasonic Nebulizer, Cardiac Monitor etc. but due to lack of trained staff, some of the equipments were lying unused and deteriorating at centers.

#### **Recommendation**

The proper training programmes should be chalked out for employees to provide them with the technical knowledge required for operating all the new equipments.

#### **v. Non-availability of Planned Services (Efficiency and Effectiveness)**

According to Minimum Service Delivery Standards(MSDS), all THQs and DHQ should provide blood transfusion services round the clock and advanced diagnostic services of Endoscopy and CT scan should be available at DHQ level. However, during visit of centers, it was observed that blood transfusion services were not available at these centers, whereas limited diagnostic services were available at DHQ level.

#### **vi. Capacity building (Efficiency)**

According to utilization plan and as per agreement with Asian Development Bank, 10% of PMDGP fund should be utilized on capacity building. And according to letter issued vide PMU/PHSRP/M&E/-08 dated 24.12.2008, the MNCH related health care providers would be trained for implementation of MSDS, SOPs, SMPs and referral protocols at the district level. The trainees include Gynecologists, pediatricians, WMOs, MOs, LHVs and

Midwives etc. the PMDGP funds allocated for capacity building were withdrawn in excess amounting to **Rs 2.545 Million** by preparing fake bills. (Annexs A, B)

#### **vii. Awareness Campaign (Effectiveness)**

Executive District Officer (Health) launched different training programmes regarding strengthening of patient referral system in the Punjab, standard operating procedures, for primary & secondary health care facilities, minimum service delivery standards and standardized medical protocols with the help of Punjab Devolved Social Service Programme and NGO Contech International. More than **Rs 4 Million** were withdrawn out of the PMDGP Funds for the training programme. But the expenditure amounting to **Rs 935,366** was doubtful as the amount was withdrawn without actual printing of books. (**Annex-B-1**)

#### **Recommendations**

Strict measures should be adopted to improve the weak internal controls and steps be taken to avoid recurrence of embezzlement, irregularities, wastage of funds through irrelevant purchase beyond the purpose of programme in future.

#### **viii. Execution of the Programme: (Efficiency)**

Execution of PMDGP at City District Government Multan could not achieve its planned objectives due to the following reasons:

- i. The duties and responsibilities of principal accounting officer, drawing and disbursing / implementation officer and focal persons were neither defined nor available in the programme. The same had caused communication errors. Non-clarity on duties to be performed by each officer resulted in oversight of planned objectives during the execution of programme.
- ii. Successful execution of the programme could not be envisioned because timely budget releases to meet the planed timelines were not ensured.
- iii. The execution of programme failed to achieve its planned objectives due to the fact that the sub-programme- I was not executed as per deadlines. And sub-programmes- 2 and 3 had not been executed at all.



### **4.3 Procurement and Contract Management (Economy)**

Factors of concern for economic, efficient and effective functioning of procurement process include a number of considerations, like proper identification of required equipments or items, selection of reliable and authentic suppliers of the required items, and proper allocation and utilization of items procured by the department. The department had neglected these considerations. Detail of medicines and assets to be procured under each sectoral plan was prepared and submitted to the department but management ignored laid down plan and procured irrelevant medicines, equipment and other store items not envisaged in the approved plan. (Annex M to W)

### **Recommendations**

1. Government's instructions and orders should be observed strictly in letter and spirit while dealing with financial matters.
2. The department should recover the misappropriated funds alongwith appropriate action against the concerned.

### **4.4. Asset Management (Economy)**

Under assets management the internal control and utilization of assets which were purchased under said programme was assessed. The Executive District Officer Health handed over the assets procured to the hospitals. Some of the equipments remained unused because those were purchased without keeping in view the availability of qualified professionals. In some areas the lab items were installed after passage of a year of procurement. No physical verification was conducted. Most of the procurements had no relevance with the achievement of targets set in the programme. Due to overlapping of expenditures, safe delivery kits purchased under MNCH programme expired in the store. (Annex X ,Y)



## Recommendation

Purchases should be made in accordance with PMDGP Guidelines with observance of principles of economy, efficiency and effectiveness. Further, distribution and supply chain needs to be improved and streamlined to avoid the chances of pilferage.

### 4.5. Monitoring and Evaluation (Effectiveness)

For better execution and performance, monitoring and evaluation system play a major role in obtaining desired results. During the planning phase Sub-Programme III was developed for the monitoring and evaluation of the project. The department could only complete Sub-Programme One (SP-I) till the completion of audit. Hence no monitoring and evaluation of the programme could be carried out due to delay in implementation of the project.

## Recommendations

1. The monitoring of the programme should be strengthened to avoid irregularities.
2. In order to improve the programme implementation and performance and also to support the strategic decision making, an adequate Management Information System (MIS) should be developed to strengthen the internal controls. Supervisory officers should play a more effective roll in planning, designing and execution of programme facilities. They should verify both the quantity of material and work as well as specifications.

## 5. Evaluation of Programme against Planned Programme Outcomes

City District Government Multan planned the following activities by allocating amount under different heads for implementation of Sub-Programme-I:

Description	Amount Allocation	%age of total Allocation
Medicines	18,252,000	20%
Hepatitis Control Programme	9,741,000	11%
Equipment + MNCH related Equipment	33,000,000	36%
MSDS Awareness Campaign	7,700,000	8%
Capacity Building	9,067,000	10%
Development of DHDC	800,000	1%
Establishment of Blood Bank	11,700,000	13%
Up-gradation of School / Health Complex	100,000	1%

### 5.1 Medicines

An amount of Rs 18.252 million was allocated under Sub-Program-I to purchase the MNCH related medicines, but scrutiny of record revealed that expenditures on the purchase of medicines were incurred in excess of the total allocated amount. Huge amount was spent on the purchase of irrelevant medicines (Annex D-1).

#### a. Misappropriation due to excess drawal for purchase of medicines - Rs 71,200

Executive District Officer (Health) Multan drew Rs 71,200 in excess of actual expenditure of Rs 681,499 on account of purchase of medicines for flood emergency out of PMDGP funds vide token No.018160 dated 10.11.10 from Munawar Pharma Multan. (**Annex-G-1**)

#### b. Irregular purchase of medicines without consumption record and unauthorized payment - Rs 957,687

Executive District Officer (Health) Multan purchased medicines unauthorizedly out of PMDGP for Rs 957,687 without tendering process like advertisement in the newspaper and website and issued medicines to

different flood relief camps but consumption record of medicines was not maintained in the camps for audit scrutiny. (**Annex H**)

<b>Token No</b>	<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
018161	10.11.10	Munawar Pharmaceutical	204988
018160	10.11.10	Munawar Pharmaceutical	752699
<b>Total Expenditure</b>			<b>957,687</b>

**c. Unauthorized purchase of medicines against budget provision - Rs 8.376 million**

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

Executive District Officer (Health) Multan purchased general medicines of Rs 8,375,832 from MSD and paid out of PMDGP funds whereas these medicines were not included in the work plan or list of medicines approved for the programme.

**Non Recovery of different Government Penalties - Rs 196,488**

EDO (Health) did not recover different government penalties of Rs 196,488 while making payments to suppliers despite clear instructions by the inspection committee on inspection note. (**Annex-E-1**)

**Embezzlement due to Excess Drawal of PMDGP Funds - Rs 300,835**

Executive District Officer (Health) drew Rs 300,835 in excess of actual claims of medicines purchased by drawing double bills against single invoice and due to wrong total. (**Annex-I-1**)

**Embezzlement due to Issuance of Stock out of EDO (Health) Store which did not reach Destination - Rs 901,410**

Executive District Officer (Health) issued Anti-Rabies Vaccine, disposable syringes and safe delivery kits to the Senior Medical Officer Rural Health Center Makhdoom

Rasheed costing Rs 901,410 purchased out of PMDGP funds, but the same did not reach RHC and were misappropriated which was noted by Audit during the physical inspection of RHC. (**Annexure J**)

The detail of issuance of medicine is as under:

Name of Item	Date of Issuance	Quantity Issued	Quantity Received	Short Quantity	Rate	Amount
Anti Rabies Vaccine	24-08-2011	200	Nil	200	735	147000
	28-10-2011	200	Nil	200	735	147000
	12-07-2011	200	Nil	200	735	147000
	18-11-2011	300	Nil	206	735	151410
<b>Value of the Quantity Embezzled</b>						<b>592,410</b>
Disposable Syringes 5cc	12-7-2011	10000	Nil	10000	5.9	59000
	28-10-2011	10000	Nil	10000	5.9	59000
	18-11-2011	10000	Nil	10000	5.9	59000
<b>Value of the Quantity Embezzled</b>						<b>177,000</b>
Safe Delivery Kits	23-7-2011	600	Nil	600	220	132,000
<b>Value of the Quantity Embezzled</b>						<b>132,000</b>
<b>Grand Total</b>						<b>901,410</b>

#### **Irregular Purchase of Anti-Rabies Vaccine out of PMDGP Funds despite Supply from the Director General Health - Rs 1,365,000**

Executive District Officer (Health) placed order for purchase of Anti-Rabies Vaccines costing Rs 1,365,000 out of PMDGP funds despite the fact that Director General Health Lahore had also supplied huge quantity of anti-rabies vaccine from the MSD. “**Annex W**”

Token No.	Date	Supplier Bill No.	Date	Name of Firm	Name of Item	Quantity	Rate	Amount Drawn
059802	03.05.11	1100-0382	16.04.11	Sind Medical Store Karachi	Rabies Vaccine	3000	455	1,365,000

## **5.2. Equipment**

For achievement of MDGs targets, Rs 33,000,000 were allocated for the purchase of MNCH related Equipment. EDO (Health) purchased various equipments/machines. Excess expenditures were incurred by purchasing quantities in excess of the approved plan (**Annex D**). Due to lack of trained staff, some of the equipments were lying unused and deteriorating at centers.

### **Irregular drawal for Purchase of Generator out of PMDGP Funds - Rs 4,214,400**

Executive District Officer (Health) purchased three Generators during the FY 2009-2010, the cost of Diesel Generators (Cummins UK) 100 KV amounting to Rs 6,321,600 was charged to PMDGP funds against government policy despite the fact that EDO (Health) granted sanction to draw out of regular budget of EDO (Health). Further, only one generator was allowed under PMDGP, whereas the cost of three generators was drawn against the utilization plan.

### **Purchase of Laptop and other Items for EDO Health out of PMDGP Funds**

Executive District Officer Health drew Rs 136,735 out of the PMDGP funds for purchase of different items and issued to irrelevant persons instead of DHDC against the provision of PMDGP guidelines. (**Annex-R**)

### **Embezzlement due to Doubtful Tendering - Rs 4,480,000**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer Health and District Officer Health drew Rs 7,040,000 on account of purchase of disposable delivery kits through the doubtful rate contracts at very high rates. Audit collected the retail rates from the market of each item of delivery kits which revealed that the actual cost of disposable delivery kits was Rs 80 in retail (it may be much less in whole sale) and it was revealed that Rs 140 were excess charged, which resulted into the excess payment to the contractor

amounting to Rs 4,480,000 (**Annex L**). (Safe delivery kits were purchased under PMDGP by Faisalabad Government at the rate of Rs 92)

Name of Office	Source of Budget	Year of Purchase	Quantity	Rate	Market Rate	Excess Rate	Amount
Executive District Officer Health	PMDGP Fund	May-11	14000	220	80	140	1,960,000
Executive District Officer Health	Regular budget as per stock register distribution	Jul-11	14000	220	80	140	1,960,000
District Officer Health-I	do	Jun-11	4000	220	80	140	560,000
<b>Total Amount of Delivery Kits Purchased</b>							<b>4,480,000</b>

#### **Wastage of PMDGP Funds due to Unnecessary Purchase and Lavish Consumption of DDAC Disinfectant Solutions - Rs 1,621,800**

Executive District Officer (Health) purchased DDAC Disinfectant Solutions Envior Cair GP without any demand from any institution which was especially meant for the operations theaters and had the special formula for mixture of solutions in the water. But the whole quantity was distributed to Rural Health Centers, where operation theaters were not functional, THQ and Civil Hospital Multan. (**Annex-U**)

Token No.	Date	Supplier Bill No.	Date	Name of Firm	Name of Item	Quantity	Rate	Amount
065066	21.05.11	AH/555	25.04.11	Al-Hussain Enterprises Jhang	DDAC Disinfectant Solution	1020	1590	1,621,800

During visit of audit team at Civil Hospital Multan, it was noted that the costly disinfectant solution was issued to the sweepers as well as different sections in

the hospitals and used for cleaning of wash rooms, floor of hospitals and used as phenyl.

### **5.3 Hepatitis Control Programme**

#### **Purchase of Hepatitis Vaccine out of PMDGP Funds despite Supply from other Sources - Rs 10.347 Million**

As per Government of Punjab Health Department PMU, PHSRP letter bearing No. PMU/PHSRP/M&E.1-09/10376 dated June 18, 2009, “No overlapping will be done with National Programme and other programmes in procurement of equipment and other activities”.

Executive District Officer (Health) purchased following items costing Rs 10.347 Million, despite the fact that the Government of Pakistan had launched separate National Programme and had provided medicines through special development grant for the eradication of hepatitis.

<b>Token No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Name of Item</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
059803	03.05.11	Sind Medical Store Karachi	Hepatitis B	15000	89	1335000
1149435	17.06.10	Globel Marketing Servies	HCV Detection Kit with reaction valve cepheid real time PCR 100 test sacace Itley	20	97500	1950000
1150873	25.06.10	Paramedic Lab	Inj. Hepaferone	41544	170	7062480
<b>Total Amount of Hepatitis Vaccine Purchased</b>						<b>10,347,480</b>

### **5.4 Capacity Building**

#### **Excess Drawal of Training TA/DA and Refreshment Charges - Rs 2.545**

Executive District Officer (Health) drew Rs 4.014 Million on account of TA/DA and refreshment charges for the participants of training out of the PMDGP funds, belonging to District Multan Health Department. The drawal was in excess of



actual entitlement of trainees for Rs 2.545 Million. The trainings were held in the DHDC Multan in the different dates as detailed in **Annex A-1**.

### **Misappropriation of PMDGP Funds - Rs 200,000**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer (Health) drew Rs 200,000 in excess of actual claims on account of training expenditure (**Annex-F**). The detail is as under:

Token No	Date	Nature of Expenditure	Name of expenditure	Amount
057011	25.04.11	4 Days Training on MSDS, SOPs, SMPs and referral protocols for MNCH Batch "A" From 16.03.11 to 19.03.11	Refreshment	12500
			TA/DA /Hotel	81406
			Lecture fee	15000
057010	25.04.11	4 Days Training on MSDS, SOPs, SMPs and referral protocols for MNCH Batch "A" From 16.03.11 to 19.03.11	Refreshment	13000
			TA/DA /Hotel	81040
			Lecture fee	15000
Actual Claim				217946
Amount drawn				417946
Excess drawn				200000

### **5.5 MSDS Awareness Campaign**

#### **Unauthorized Expenditure out of PMDGP Funds on Printing - Rs 1.240 Million**

Executive District Officer (Health) incurred expenditure of Rs 1,240,154 on printing of different items which had no relation with awareness campaign, whereas the budget provisions were available only for awareness campaign (**Annex-Y**). The detail of expenditure is as under:

Token No.	Date	Name of Firm	Name of Items	Qty	Rate	Amount Drawn
65070	21.05.11	Khyber Int. Lahore	Antenatal card	70000	9.5	665000
			Family Planning Card	60000	6.5	390000
			Form No.05	20	248	4960
Total Cost						1059960
+ GST @ 17%						180194
Total Expenditure						1240154

## 6. Overall Assessment

For evaluation of the objectives of the programme the overall assessment is necessary for improvement and removal of deficiencies

### i) Relevance:

The Government approved utilization plan for the implementation of project, but while incurring the expenditures 70% of the budget of Sub Programme-I was spent on the irrelevant procurement of medicines, machinery & equipment, printing, cost of other items etc. Hence, government instructions were not adhered to in letter & spirit and authorities wasted government resources generated through loans from Asian Development Bank.

### ii) Efficacy:

Performance in related activities could not be determined as the goals sets in the PMDGP were already set in the MNCH programme by the Federal Government. Both programmes are running parallel having the goals to reduce IMR and MMR. PMDGP sub programme-I was required to be completed till the end of 2008 but same was completed in 2011. Subprogramme-II has not been implemented, hence efficacy of the programme could not be determined.

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

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

### iii) Efficiency:

The Goals of the programme could not be achieved efficiently as 70% budget (SP-I) was spent on irrelevant procurements. Even in certain cases

procured material did not reach the destination and was misappropriated. In absence of planned input and lack of proper direction / monitoring from the programme director and coordinators, the efficiency of the programme remained low.

**iv) Economy:**

Procurement was un-economical as it was made through rate contract instead of prescribed tender boards without recording any minutes of negotiations of committee. Cutting in comparative statements were made by the purchase officers without getting sanction from the members of the purchase committee. Some of the procurement was made at high rates than the prevailing market rates without any need and demand.

**v) Effectiveness:**

The effectiveness of the programme was not up to the mark due to expenditures beyond the utilization plan, non appointment of skilled personnel, lack of proper training, and ineffective management skills of the authorities.

**vi) Compliance with Rules:**

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

**vii) Performance Rating of the Programme:**

Unsatisfactory

**viii) Risk Rating of the Programme**

High

## **7 Conclusion**

No proper control mechanism was developed by the authorities before launching the programme as the Federal Government had already launched a programme having the same objectives. In the presence of that programme introduction of new programme and execution through the same authorities resulted into overlapping of objectives. It could be very useful for general public through improving internal control system as well as financial management of procurement procedure besides improved monitoring, evaluation and training.

### **7.1 Lessons Identified:**

- i. Clear understanding of the issues is extremely important for proper planning.
- ii. Only integrated planning & complete system produce desired & sustainable results.
- iii. Merit-based selection and capacity building of staff is crucial for implementation of a plan.
- iv. Commitment of the concerned authority is essential for implementation of PMDGP.
- v. Sustainability and smooth running of PMDGP is not possible without training, proper supervision, strengthen of internal control and awareness of the community.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the Management [Executive District Officer (Health) and District Officer Health (HQ)] and staff of the office of Executive District Officer (Health) of City District Government Multan for the assistance and cooperation extended to the auditors during this assignment.

# ANNEXS

**Excess Withdrawal of Training TA/DA and Refreshment Charges Rs 2.545 Million**

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

Executive District Officer (Health) drew Rs 4.014 Million on account of TA/DA and refreshment charges for the participants of training out of the PMDGP funds, belonging to District Multan Health Department. The withdrawal was in excess of actual entitlement of trainees for Rs 2.545 Million. The trainings were held in the DHDC Multan on the different dates as detailed in (**Annex A-1**):

Audit observed the following deficiencies which make the expenditure doubtful and unjustified.

1. Hotel charges were not admissible for the residents of local area of Multan and surroundings of city. The hotel charges were claimed by submitting the fictitious bills without stamp of the concerned hotel. Hotel charges paid may be recovered from the concerned.
2. Daily allowances were claimed in full despite the fact that the participants belonged to local area of Multan and half daily allowance was admissible for the participants from outstations like Jalal Pur Pirwala and Shujabad. Overpayment may be recovered from the concerned.
3. TA/DA claims of such officer/officials who did not attend the training were also claimed.
4. Refreshment charges were claimed on the basis of per head whereas items were purchased from the open market for arrangement of tea.

Further Audit enquired lady health visitors in whose name TA/ DA was withdrawn and revealed the following:-



5. EDO (Health) Multan visited one day at DHDC but he was paid Rs 3,500 on account of seven lectures delivered from 23-3-2010 to 27-3-2010. Audit confirmed from the attendant of trainings telephonically.
6. No lunch was served to the attendants of the training but the refreshment charges at the rate of Rs 100 per head were charged to the government.
7. Further attendants of the training told Audit that DHDC authorities only took signatures and nothing was paid on account of daily allowance and traveling allowance to the participants.
8. Bills on self designed printed forms were prepared and withdrawn without the signatures of the officials and recipient official on whose name TA/DA were withdrawn instead of on the government printed forms.
9. Daily allowance and even hotel charges were withdrawn in the name of the official and officers who attended the training at DHDC posted at Civil Hospital Multan (3 to 4 K.M away from the DHDC).
10. No record of lectures was maintained in the DHDC to certify the numbers of lectures delivered on daily basis and who delivered the lectures. Lecture fees were shown paid to the self favored officers without maintenance of any record.

Audit is of the view that the bills in excess of actual entitlement were prepared to draw the amount from government treasury without actual disbursement to the concerned and amount was misappropriated.

Misappropriation of funds resulted in loss to government and lowered down the morale of the trainees.

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

## (Annex A-1)

**Excess Withdrawal of Training TA/DA and Refreshment Charges Rs 2.545**

Token No	Date	Name of Training	Dates of training	Refreshment	DA	TA	Hotel charges	Lecture fee	Total Exp	Recovery
38463	14.02.11	5 Days Training on MSDS, SOPs, SMPs and referral protocols for MNCH Batch "E"	07.02.11 to 11.02.11	18750	83200	1982	177585	17500	299017	228785
40236	21.02.11	5 Days Batch "F"	14.02.11 to 19.02.11	18750	83200	3544	166485	17500	289479	235145
26126	27.12.10	5 Days Batch "C"	22.11.10 to 27.11.10	15625	70400	3660	80950	17500	188135	125750
26124	27.12.10	5 Days Batch "E"	06.12.10 to 10.12.10	15000	64000	980	62363	17500	159843	113563
26125	27.12.10	5 Days Batch "B"	29.11.10 to 03.12.10	16250	67200	3560	99190	17500	203700	140790
17953	08.11.10	6 Days Batch "L"	14.06.10 to 19.06.10	14250	22050	928	0	19000	56348	13705
57001	25.04.11	4 Days Batch "E"	13.04.11 to 16.04.11	12000	65600	4334	212400	15000	309334	246000
57011	25.04.11	4 Days Batch "A"	16.03.11 to 19.03.11	12500	19060	2346	60000	15000	108906	71880
44638	08.03.11	4 Days Batch "A"	28.02.11 to 03.03.11	12500	26600	1986	76800	15000	132886	90100
44640	08.03.11	5 Days Batch "B"	03.01.11 to 07.01.11	14375	60800	5884	83465	17500	182024	115465
57010	25.05.11	4 Days Batch "A"	21.03.11 to 25.03.11	13000	19360	1680	60000	15000	109040	72760
59793	25.05.11	4 Days Batch "G"	22.04.11 to 26.04.11	16000	88640	7404	269415	15000	396459	316255
44639	08.03.11	4 Days Batch "A"	21.02.11 to 24.02.11	13000	37440	2632	78500	15000	146572	98500
57012	25.04.11	4 Days Batch "F"	18.04.11 to 21.04.11	14000	75520	4154	245690	15000	354364	284330
62171	12.05.11	4 Days Batch "H"	27.04.11 to 30.04.11	12000	84800	4550	264485	15000	380835	274181
<b>Totals</b>									<b>3316942</b>	<b>2427209</b>
<b>Batch No. A (Token No. 072985)</b>										
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount	
1	Kiran Saleem	Lady Health Visitor	MCH Center Gulshanabad	22.03.2010 to 27.03.2010	110	55	55	6	330	
2	Fouzia Hassan	Lady Health Visitor	MCH Center Pul Bararan	22.03.2010 to 27.03.2011	110	55	55	6	330	
3	Asma Hussain	Lady Health Visitor	MCH Center Shairif Pura	22.03.2010 to 27.03.2012	110	55	55	6	330	
4	Mehwish Ameer Awan	Lady Health Visitor	MCH Center Awan Pura	22.03.2010 to 27.03.2013	110	55	55	6	330	
5	Sabahat Rasheed	Lady Health Visitor	RHC Sher Shah	22.03.2010 to 27.03.2014	110	55	55	6	330	
6	Saima Batool	Lady Health Visitor	RHC Ayyazabad	22.03.2010 to 27.03.2015	110	55	55	6	330	
7	Mariam Christina	Charge Nurse	Civil Hospital Multan	22.03.2010 to 27.03.2016	365	182	183	6	1098	
8	Ghazala Muneeb	Charge Nurse	Civil Hospital Multan	22.03.2010 to 27.03.2017	365	182	183	6	1098	
9	Khadija Bibi	CMW	RHC Ayyazabad	22.03.2010 to 27.03.2018	110	55	55	6	330	
10	Rabia Iram	CMW	BHUBZU	22.03.2010 to 27.03.2019	110	55	55	6	330	
11	Fahat Shabbir	CMW	BHU Bindra Sandila	22.03.2010 to 27.03.2020	110	55	55	6	330	
12	Asia Bibi	CMW	BMH Kotla Maharan	22.03.2010 to 27.03.2021	110	55	55	6	330	
13	Azra Shaheen	CMW	BHU Bindra Sandila	22.03.2010 to 27.03.2022	110	55	55	6	330	
14	Zubida Akhtar	Lady Health Visitor	BHU Lutfabad	22.03.2010 to 27.03.2023	110	55	55	6	330	

15	Tasneem Kausar	Lady Health Visitor	BHU Khadal	22/03/2010 to 27/03/2024	110	55	55	6	330
16	Hafeeza Sattar	Lady Health Visitor	BHU Tibba Masood Pur	22/03/2010 to 27/03/2025	110	55	55	6	330
17	Khalida Rubina	Lady Health Visitor	BHU Qasim Bela	22/03/2010 to 27/03/2026	110	55	55	6	330
18	Sultana Yasmin	Lady Health Visitor	BHU Bush Khosroabad	22/03/2010 to 27/03/2027	110	55	55	6	330
19	Dr. Saima Khan	WMO	THQ Hospital Shujabad	22/03/2010 to 27/03/2028	640	320	320	6	1920
20	Anjum Naz	CMW	UC Rangeel Pur	22/03/2010 to 27/03/2029	110	55	55	6	330
21	Bushra Ijaz	CMW	BHU Jhoke Vaince	22/03/2010 to 27/03/2030	110	55	55	6	330
22	Sajida Khadam	CMW	BHU Mahra	22/03/2010 to 27/03/2031	110	55	55	6	330
<b>Total A=</b>									<b>10386</b>
<b>Batch No. B (Token No. 072984)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Abida Rafiq	Charge Nurse	Civil Hospital Multan	29/03/2010 to 03/04/2010	110	55	55	6	330
2	Fouzia Rafique	Charge Nurse	Civil Hospital Multan	29/03/2010 to 03/04/2011	365	182	183	6	1098
3	Asma Nazir	CMW	BHU BZU	29/03/2010 to 03/04/2011	110	55	55	6	330
4	Shahraz Kausar	Lady Health Visitor	BHU Tate Pur	29/03/2010 to 03/04/2013	110	55	55	6	330
5	Parveen-ul-Qamar	Lady Health Visitor	BHU Botey Wala	29/03/2010 to 03/04/2014	110	55	55	6	330
6	Maqsooda Abbas Malik	Lady Health Visitor	BHU Matital	29/03/2010 to 03/04/2015	110	55	55	6	330
8	Naila Imran	Lady Health Visitor	BHU Khairabad	29/03/2010 to 03/04/2017	110	55	55	6	330
9	Dr. Arooj Fatima	WMO	RHC Qadir Pur Rawan	29/03/2010 to 03/04/2018	640	320	320	6	1920
10	Manzoor Bibi	Midwife	BHU Jhoke Vaince	29/03/2010 to 03/04/2019	110	55	55	6	330
11	Shazia Naz	Lady Health Visitor	BHU BZU	29/03/2010 to 03/04/2020	110	55	55	6	330
12	Shaher Bano	CMW	BHU Bhakal Bher	29/03/2010 to 03/04/2021	110	55	55	6	330
13	Ghazala Chafoor	Lady Health Visitor	BHU Khotey Wala	29/03/2010 to 03/04/2022	110	55	55	6	330
14	Nighat Sultana	Lady Health Visitor	BHU Hamid Pur Kanota	29/03/2010 to 03/04/2023	110	55	55	6	330
15	Bushra Javed	Midwife	BHU Sikandarabad	29/03/2010 to 03/04/2024	110	55	55	6	330
16	Shumaila Irfaf	Midwife	BHU Jhoke Gamoon	29/03/2010 to 03/04/2025	110	55	55	6	330
17	Naila Noureen	Midwife	BHU Shah Pur	29/03/2010 to 03/04/2026	110	55	55	6	330
18	Shahida Shaheen	Midwife	BHU Gulzar Pur	29/03/2010 to 03/04/2027	110	55	55	6	330
19	Musnat Bibi	Midwife	BHU Billi Wala	29/03/2010 to 03/04/2028	110	55	55	6	330
20	Shagufta	Midwife	BHU Mullan	29/03/2010 to	110	55	55	6	330

	Naseen		Faqer	03.04.2029					
21	Lubna Bashir	Midwife	BHU 1-MR	29.03.2010 to 03.04.2030	110	55	55	6	330
22	Sehrish Malik	Midwife	BHU Basti Alangir	29.03.2010 to 03.04.2031	110	55	55	6	330
23	Zahida Ismail	Midwife	BHU Khairabad	29.03.2010 to 03.04.2032	110	55	55	6	330
24	Qaisara Parveen	Midwife	BHU 10-T Multani Wala	29.03.2010 to 03.04.2033	110	55	55	6	330
25	Sumaira	Midwife	BHU BZU	29.03.2010 to 03.04.2034	110	55	55	6	330
26	Zahida Parveen	CMW	BHU Rasool Pur (Shujabad)	29.03.2010 to 03.04.2035	110	55	55	6	330
<b>Total B=</b>									<b>10608</b>
<b>Batch No. C (Token No. 072983)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Nuzhat Iqbal	Lady Health Visitor	BHU Looher	05.04.2010 to 10.04.2010	110	55	55	6	330
2	Shamim Akhtar	Midwife	BHU Lutfabad	05.04.2010 to 10.04.2011	110	55	55	6	330
3	Victor Shaheen	Midwife	BHU Buch Khosroabad	05.04.2010 to 10.04.2012	110	55	55	6	330
4	Tasleem Akhtar	Charge Nurse	Civil Hospital Multan	05.04.2010 to 10.04.2013	365	182	183	6	1098
5	Akhari Kousar	Charge Nurse	Civil Hospital Multan	05.04.2010 to 10.04.2014	365	182	183	6	1098
6	Fatima Rehman	Midwife	BHU Rana Whain	05.04.2010 to 10.04.2015	110	55	55	6	330
7	Rukhsana Yousaf	Midwife	BHU Abbas Pur	05.04.2010 to 10.04.2016	110	55	55	6	330
8	Samina Bashir	Midwife	BHU Khokhran	05.04.2010 to 10.04.2017	110	55	55	6	330
9	Rukhsana Parveen	Lady Health Visitor	CMC Hunnu Ka Chajja	05.04.2010 to 10.04.2018	110	55	55	6	330
10	Anweri Begum	Lady Health Visitor	BHU Bangal Wala	05.04.2010 to 10.04.2019	110	55	55	6	330
11	Khalida Parveen	Lady Health Visitor	RHC Qadir Pur Rawan	05.04.2010 to 10.04.2020	110	55	55	6	330
12	Shamim Akhtar	Lady Health Visitor	BHU Kota Maharan	05.04.2010 to 10.04.2021	110	55	55	6	330
13	Fahat-un-Nisa	Lady Health Visitor	BHU Jakalabad	05.04.2010 to 10.04.2022	110	55	55	6	330
14	Shazia Afzal	Midwife	BHU Khaal	05.04.2010 to 10.04.2023	110	55	55	6	330
15	Amna Bibi	Midwife	BHU Bindla Sandila	05.04.2010 to 10.04.2024	110	55	55	6	330
16	Amreena Mahmood	Midwife	BHU Muhammad Pur	05.04.2010 to 10.04.2025	110	55	55	6	330
17	Dr. Quara-Tul-Ain Farooq	WMO	Civil Dispensary Kabootar Mandi	05.04.2010 to 10.04.2026	640	320	320	6	1920
18	Samina Kousar	Midwife	BHU Looher	05.04.2010 to 10.04.2027	110	55	55	6	330
19	Mrs. Nargis	Lady Health	HC#	05.04.2010 to	110	55	55	6	330

	Anjum	Visitor	Gulgasht	10.04.2028					
20	Naseen Kausar	Lady Health Visitor	BHU Bhakal Bher	05.04.2010 to 10.04.2029	110	55	55	6	330
21	Samina Zaheer	Lady Health Visitor	RHC Matoti	05.04.2010 to 10.04.2030	110	55	55	6	330
22	Riffat Shaheen	Midwife	BHU Rasool Pur Mullan	05.04.2010 to 10.04.2031	110	55	55	6	330
23	Fouzia Bashi	CMW	BHU Bahadar Pur	05.04.2010 to 10.04.2032	110	55	55	6	330
<b>Total C=</b>									<b>10716</b>
<b>Batch No.D (Token No.072982)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Samia Nazik	CMidwife	UC Ali Pur Sadat	12.04.2010 To 17.04.2010	110	55	55	6	330
2	Saima Samuel	Midwife	BHU Budla Sant	12.04.2010 To 17.04.2011	110	55	55	6	330
3	Khalida Sarwar	Lady Health Visitor	BHU 11-MR	12.04.2010 To 17.04.2012	110	55	55	6	330
4	Salma Nasreen	Lady Health Visitor	BHU Budla Sant	12.04.2010 To 17.04.2013	110	55	55	6	330
5	Shahnaz Shafi	Lady Health Visitor	BHU 18-MR	12.04.2010 To 17.04.2014	110	55	55	6	330
6	Riffat Sultana	Lady Health Visitor	BHU Jhoke Gamoon	12.04.2010 To 17.04.2015	110	55	55	6	330
7	Rukhsana Kousar	Lady Health Visitor	BHU 6-MR	12.04.2010 To 17.04.2016	110	55	55	6	330
8	Naheed Kausar	Lady Health Visitor	BHU Billi Wala	12.04.2010 To 17.04.2017	110	55	55	6	330
9	Fozia David	Midwife	BHU Bhakal Bher	12.04.2010 To 17.04.2018	110	55	55	6	330
10	Dr. Hina Rehman	WMO	Civil Dispensary Kabootar Mandi	12.04.2010 To 17.04.2019	640	320	320	6	1920
11	Sania Irum	Lady Health Visitor	RHC Sher Shah	12.04.2010 To 17.04.2020	110	55	55	6	330
12	Shabana Gul	Midwife	BHU Bangal Wala	12.04.2010 To 17.04.2021	110	55	55	6	330
13	Asma Ashraf	Midwife	BHU Kotla Maharan	12.04.2010 To 17.04.2022	110	55	55	6	330
14	Shabana Jamil	Midwife	BHU Hamid Pur Kanora	12.04.2010 To 17.04.2023	110	55	55	6	330
15	Asia Bibi	Midwife	BHU Marial	12.04.2010 To 17.04.2024	110	55	55	6	330
16	Sumera Attique	Lady Health Visitor	RHC Qadir Pur Rawan	12.04.2010 To 17.04.2025	110	55	55	6	330
17	Samia Nazik	CMidwife	UC Ali Pur Sadat	12.04.2010 To 17.04.2026	110	55	55	6	330
18	Farzana Zaheer	Lady Health Visitor	BHU 5-Faiz	12.04.2010 To 17.04.2027	110	55	55	6	330
19	Dr. Shazia Arshad	WMO	THQ Hospital Jalalpur Pirwala	12.04.2010 To 17.04.2028	640	320	320	6	1920
<b>Total D=</b>									<b>9450</b>
<b>Batch No.E (Token No.072981)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount

1	Nasim Akhtar	Midwife	BHU Jhoke Vaince	19/04/2010 To 24/04/2010	110	55	55	6	330
2	Zubida Parveen	Midwife	BHU Jahan Pur	19/04/2010 To 24/04/2011	110	55	55	6	330
3	Zahida Parveen	Midwife	BHU Basti Malook	19/04/2010 To 24/04/2012	110	55	55	6	330
4	Farzana Wajid	Midwife	BHU Tanagar	19/04/2010 To 24/04/2013	110	55	55	6	330
5	Shamim Akhtar	Midwife	BHU Kherabad	19/04/2010 To 24/04/2014	110	55	55	6	330
6	Bushra Parveen	Midwife	BHU Tibba Masood Pur	19/04/2010 To 24/04/2015	110	55	55	6	330
7	Sarwar Bibi	Dai	BHU Gulzar Pur	19/04/2010 To 24/04/2016	110	55	55	6	330
8	Naseem Akhtar	Dai	BHU Basti Alamgir	19/04/2010 To 24/04/2017	110	55	55	6	330
9	Rehana Kousar	Midwife	BHU Jhoke Vaince	19/04/2010 To 24/04/2018	110	55	55	6	330
10	Qumatul-Ain	Midwife	BHU Muzaffarabad	19/04/2010 To 24/04/2019	110	55	55	6	330
11	Gulshan Tahira	Lady Health Visitor	BHU I-MIR	19/04/2010 To 24/04/2020	110	55	55	6	330
12	Noshaba Nargis	Lady Health Visitor	BHU Mubarak Pur	19/04/2010 To 24/04/2021	110	55	55	6	330
13	Seema Ilyas	Lady Health Visitor	CMC Chowk Shaheed	19/04/2010 To 24/04/2022	110	55	55	6	330
14	Bilqees Chaudary	Lady Health Visitor	Town Hospital Muntazabad	19/04/2010 To 24/04/2023	110	55	55	6	330
15	Husna Parveen	Lady Health Visitor	RHC Makhdoom Rasheed	19/04/2010 To 24/04/2024	110	55	55	6	330
16	Nasira Batool	Lady Health Visitor	BHU Shah Pur	19/04/2010 To 24/04/2025	110	55	55	6	330
17	Nayab Laila	Lady Health Visitor	RHC Qadir Pur Rawan	19/04/2010 To 24/04/2026	110	55	55	6	330
18	Dr. Maria Mumtaz	WMO	DHQ Civil Hospital	19/04/2010 To 24/04/2027	640	320	320	6	1920
19	Shazia Qasim	Lady Health Visitor	BHU Durana Langana	19/04/2010 To 24/04/2028	110	55	55	6	330
20	Zubaida Katoon	Dai	BHU Mullan Fager	19/04/2010 To 24/04/2029	110	55	55	6	330
21	Naheed Nadia	Charge Nurse	THQ Hospital Jalalpur Pirwala	19/04/2010 To 24/04/2030	365	182	183	6	1098
<b>Total E=</b>									<b>9288</b>
<b>Batch No.F (Token No.072980)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Shaista Anjum	Lady Health Visitor	BHU Rana Whain	26/04/2010 to 01/05/2010	110	55	55	6	330
2	Parveen Akhtar	Lady Health Visitor	BHU Rasool Pur Mullan	26/04/2010 to 01/05/2010	110	55	55	6	330
3	Suriya Kanwal	Lady Health Visitor	RHC Ayyazabad Maral	26/04/2010 to 01/05/2010	110	55	55	6	330
4	Saeeda Noreen	Midwife	BHU Bush Khosroabad	26/04/2010 to 01/05/2010	110	55	55	6	330
5	Shazia Bibi	Midwife	BHU Nawab	26/04/2010 to	110	55	55	6	330

			Pur	01.05.2010					
6	Noreen.Jaseph	Midwife	BHU Shah Pur	26.04.2010 to 01.05.2010	110	55	55	6	330
7	Afia Ishaq	Midwife	BHU 6-MR	26.04.2010 to 01.05.2010	110	55	55	6	330
8	Zia Qureshi	Midwife	BHU 1-MR	26.04.2010 to 01.05.2010	110	55	55	6	330
9	Rukhsana Parveen	Lady Health Visitor	RHC Mardan Pur Bosa	26.04.2010 to 01.05.2010	110	55	55	6	330
10	Hina Roniq	Charge Nurse	RHC Ayyazabad Maral	26.04.2010 to 01.05.2010	365	182	183	6	1098
11	Naila Nazir Siddique	APWMO	Civil Hospital Mullan	26.04.2010 to 01.05.2010	640	320	320	6	1920
12	Shakila Tabassum	Lady Health Visitor	RHC Makhdoom Rasheed	26.04.2010 to 01.05.2010	110	55	55	6	330
13	Zahida Yasmeen	Midwife	BHU 18-MR	26.04.2010 to 01.05.2010	110	55	55	6	330
14	Bushra Javid	Charge Nurse	THQ Hospital Jalalpur Pirwala	26.04.2010 to 01.05.2010	365	182	183	6	1098
15	Saima Akram	Charge Nurse	THQ Hospital Jalalpur Pirwala	26.04.2010 to 01.05.2010	365	182	183	6	1098
16	Sania Kousar	Lady Health Visitor	MCH Centre Y Block	26.04.2010 to 01.05.2010	110	55	55	6	330
17	Dr. Aneza Mustafa	WMO	THQ Hospital Shujabad	26.04.2010 to 01.05.2010	640	320	320	6	1920
<b>Total F=</b>									<b>11094</b>
<b>Batch No. G (Token No. 072979)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Samina John	Midwife	BHU Rasool Pur Shujabad	03.05.2010 to 08.05.2010	110	55	55	6	330
2	Mrs. Sofia Khan	Lady Health Visitor	BHU Bhakar Arbi	03.05.2010 to 08.05.2011	110	55	55	6	330
3	Shahraz Abdul Wahid	Midwife	BHU Jalabad	03.05.2010 to 08.05.2012	110	55	55	6	330
4	Abida Smreen	Midwife	BHU 11-MR	03.05.2010 to 08.05.2013	110	55	55	6	330
5	Samina Yasmin	Lady Health Visitor	RHC Sher Shah	03.05.2010 to 08.05.2014	110	55	55	6	330
6	Dr. Rukhsana Liaqat	WMO	RHC Ayyazabad Maral	03.05.2010 to 08.05.2015	640	320	320	6	1920
7	Shabana Kausar	Midwife	BHU Khan Pur Qazi	03.05.2010 to 08.05.2016	110	55	55	6	330
8	Abida Parveen	Midwife	BHU Nauraja Bhutta	03.05.2010 to 08.05.2017	110	55	55	6	330
9	Farzana Naureen	Midwife	BHU Gajju Hatta	03.05.2010 to 08.05.2018	110	55	55	6	330
10	Tehmina Kosar	Midwife	MCH Centre Jhoke Lashker Pur	03.05.2010 to 08.05.2019	110	55	55	6	330
11	Rabia Masood	Midwife	MCH Centre Jhoke Lashker Pur	03.05.2010 to 08.05.2020	110	55	55	6	330
12	Rukhsana	Lady Health	RHC Matoti	03.05.2010 to	110	55	55	6	330

	Kanwal	Visitor		08/05/2021					
13	Dr. Nadia Khan	WMO	THQ Hospital Shujabad	03/05/2010 to 08/05/2022	640	320	320	6	1920
14	Rashida Aslam	Lady Health Visitor	BHU Nawab Pur	03/05/2010 to 08/05/2023	110	55	55	6	330
15	Fatima Zafar	Lady Health Visitor	BHU Taley Pur	03/05/2010 to 08/05/2024	110	55	55	6	330
16	Asia Hina	Lady Health Visitor	BHU Basti Malok	03/05/2010 to 08/05/2025	110	55	55	6	330
17	Asia Nazir	Charge Nurse	RHC Matoti	03/05/2010 to 08/05/2026	365	182	183	6	1098
18	Munaza Gulshan	Midwife	BHU Taley Pur	03/05/2010 to 08/05/2027	110	55	55	6	330
19	Ghazala Rafiq	Midwife	BHU Khoja	03/05/2010 to 08/05/2028	110	55	55	6	330
20	Dr. Zahra Fayyaz	WMO	THQ Hospital Multan	03/05/2010 to 08/05/2029	640	320	320	6	1920
21	Nadia Rasheed	Lady Health Visitor	BHU Muhammad Pur	03/05/2010 to 08/05/2030	110	55	55	6	330
<b>Total G=</b>									<b>12468</b>
<b>BATCH G-1 (TOKEN No. 072975 dated 11/06/2010)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Samar Habib	Lady Health Visitor	BHU Gulzar Pur	10/05/2010 to 15/05/2010	110	55	55	6	330
2	Amna Parveen	Lady Health Visitor	BHU Prian Ghaib	10/05/2010 to 15/05/2011	110	55	55	6	330
3	Fahat Mehmoodah	Lady Health Visitor	BHU Binda Sandila	10/05/2010 to 15/05/2012	110	55	55	6	330
4	Nasreen Akhtar	Lady Health Visitor	BHU Muzaffarabad	10/05/2010 to 15/05/2013	110	55	55	6	330
5	Rashida Khunam	Lady Health Visitor	RHC Kotli Nijabat	10/05/2010 to 15/05/2014	110	55	55	6	330
6	Sajida Parveen	Lady Health Visitor	RHC Kotli Nijabat	10/05/2010 to 15/05/2015	110	55	55	6	330
7	Shamim Bhatti	Lady Health Visitor		10/05/2010 to 15/05/2016	110	55	55	6	330
8	Dr. Rukhsana Bilal	WMO		10/05/2010 to 15/05/2017	640	320	320	6	1920
9	Matlooban Bibi	CMW	BHU Raja Ram	10/05/2010 to 15/05/2018	110	55	55	6	330
10	Rehana Parveen	Staff Nurse	THQ Hospital Shujabad	10/05/2010 to 15/05/2019	365	182	183	6	1098
11	Sakeena Parveen	CMW	BHU Khan Pur Qazi	10/05/2010 to 15/05/2020	110	55	55	6	330
12	Aini Sammia	CMW	RHC Matoti	10/05/2010 to 15/05/2021	110	55	55	6	330
13	Musarat Shanif	CMW	BHU Khotey Wala	10/05/2010 to 15/05/2022	110	55	55	6	330
14	Nazia Kanwal	Midwife	RHC Matoti	10/05/2010 to 15/05/2023	110	55	55	6	330
15	Mamuna Zafar	Midwife	BHU Bhakar Atbi	10/05/2010 to 15/05/2024	110	55	55	6	330
16	Mahreen Muzaffar	Midwife	RHC Ayyazabad Maral	10/05/2010 to 15/05/2025	110	55	55	6	330



17	Huma Arshad	Charge Nurse		10/05/2010 to 15/05/2026	365	182	183	6	1098
18	Farwa Husain	Lady Health Visitor	MCH Jhoke Lashkar Pur	10/05/2010 to 15/05/2027	110	55	55	6	330
19	Abida Parveen	CMW	BHU Mahra	10/05/2010 to 15/05/2028	110	55	55	6	330
20	Khra Batool	CMW	BHU Gajju Hatta	10/05/2010 to 15/05/2029	110	55	55	6	330
21	Tasneem Firdos	Lady Health Visitor	MCH Usmanabad	10/05/2010 to 15/05/2030	110	55	55	6	330
22	Dr. Farzana Zafar	WMO	RHC Matoti	10/05/2010 to 15/05/2031	110	55	55	6	330
23	Rakhshanda	Lady Health Visitor	MCH Qadirabad	10/05/2010 to 15/05/2032	110	55	55	6	330
24	Samina Gull	Midwife	BHU Wahi Khoji	10/05/2010 to 15/05/2033	110	55	55	6	330
25	Munaza Andakeeb	Lady Health Visitor	MCH Center Wahdat Colony	10/05/2010 to 15/05/2034	110	55	55	6	330
26	Noreen Ismail	Charge Nurse	RHC Matoti	10/05/2010 to 15/05/2035	110	55	55	6	330
27	Eum Shahzadi	CMW	BHU Tibba Masood Pur	10/05/2010 to 15/05/2036	110	55	55	6	330
<b>Total G-1=</b>									<b>12036</b>
<b>Batch No. I (Token No. 072977)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Asia Talib	Midwife	BHU Jahangirabad	17/05/2010 to 22/05/2010	110	55	55	6	330
2	Saima Nazish	Midwife	BHU Pira Ghaleb	17/05/2010 to 22/05/2011	110	55	55	6	330
3	Sameena Ghulam Hussain	Midwife	BHU Gardez Pur	17/05/2010 to 22/05/2012	110	55	55	6	330
4	Asia Parveen	Midwife	BHU Khan Pur Qazi	17/05/2010 to 22/05/2013	110	55	55	6	330
5	Najma Jamil	Midwife	BHU 5 Faiz	17/05/2010 to 22/05/2014	110	55	55	6	330
6	Neelam Qureshi	Lady Health Visitor	THQ Hospital Jakpur Pirwala	17/05/2010 to 22/05/2015	110	55	55	6	330
7	Naheed Nadia	Charge Nurse	THQ Hospital Jakpur Pirwala	17/05/2010 to 22/05/2016	365	182	183	6	1098
8	Dr. Nosheen Sohail	WMO	RHC Sher Shah	17/05/2010 to 22/05/2017	640	320	320	6	1920
9	Fozia Shahbaz	Lady Health Visitor	RHC Kotli Nijabad	17/05/2010 to 22/05/2018	110	55	55	6	330
10	Amna Fayyaz	Lady Health Visitor	MCH Centre 14 Faiz	17/05/2010 to 22/05/2019	110	55	55	6	330
11	Abida Bibi	Midwife	RHC Kotli Nijabad	17/05/2010 to 22/05/2020	110	55	55	6	330
12	Shagufa Parveen	Midwife	BHU Durana Langana	17/05/2010 to 22/05/2021	110	55	55	6	330
13	Nafees Kazmi	Lady Health Visitor	BHU Sikandarabad	17/05/2010 to 22/05/2022	110	55	55	6	330
14	Dr. Saira Ayub	WMO	Fatima Jinnah Women Hospital	17/05/2010 to 22/05/2023	640	320	320	6	1920

15	Mehwish Shabir	Lady Health Visitor	RHC Matoti	17.05.2010 to 22.05.2024	110	55	55	6	330
16	Shazia Hameed	Lady Health Visitor	BHU Pounta	17.05.2010 to 22.05.2025	110	55	55	6	330
17	Shehnaz Saddiqi	Midwife	BHU Pounta	17.05.2010 to 22.05.2026	110	55	55	6	330
18	Nusrat Parveen	Lady Health Visitor	BHU Khan Pur Qazi	17.05.2010 to 22.05.2027	110	55	55	6	330
19	Irum Shafi	Charge Nurse	RC Sher Shah	17.05.2010 to 22.05.2028	365	182	183	6	1098
20	Khadija Maqsood	Midwife	BHU Jalalpur Khakhi	17.05.2010 to 22.05.2029	110	55	55	6	330
21	Qamar Sultana	Charge Nurse	RHC Matoti	17.05.2010 to 22.05.2030	365	182	183	6	1098
<b>Total I=</b>									<b>12414</b>
<b>Batch No. J (Token No. 072976)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1	Nadia Khadim	CMW	BHU Tibba Masood Pur	24.05.2010 to 29.05.2010	110	55	55	6	330
2	Asma Qhal	CMW	BHU Pounta	24.05.2010 to 29.05.2010	110	55	55	6	330
3	Rizwana Hussain	CMW	BHU 1-MR	24.05.2010 to 29.05.2010	110	55	55	6	330
4	Mehwish Mustafa	Midwife	UC# 102 Basti Mithoo	24.05.2010 to 29.05.2010	110	55	55	6	330
5	Rubina Kouser	CMW	BHU BZU	24.05.2010 to 29.05.2010	110	55	55	6	330
6	Shahia Parveen	CMW	BHU Pungani	24.05.2010 to 29.05.2010	110	55	55	6	330
7	Gulnaz Mehreen	Charge Nurse	THQ Hospital Shujabad	24.05.2010 to 29.05.2010	365	182	183	6	1098
8	Sabina Bibi	CMW	BHU Basti Malook	24.05.2010 to 29.05.2010	110	55	55	6	330
9	Fatima Kouser	Charge Nurse	Nishat Hospital Multan	24.05.2010 to 29.05.2010	365	182	183	6	1098
10	Munaza Ali	Midwife	BHU Lutfabad	24.05.2010 to 29.05.2010	110	55	55	6	330
11	Mehnaz Taj Din	Midwife	BHU Bhakar Atbi	24.05.2010 to 29.05.2010	110	55	55	6	330
12	Ruksana Abbas	Lady Health Visitor	BHU Ali Pur Sadat	24.05.2010 to 29.05.2010	110	55	55	6	330
13	Parveen Akhtar	Lady Health Visitor	BHU 10-T Multani Wala	24.05.2010 to 29.05.2010	110	55	55	6	330
14	Farzana Parveen	Lady Health Visitor	BHU Kotla Chake	24.05.2010 to 29.05.2010	110	55	55	6	330
15	Noreen Akhtar	Charge Nurse	RHC Makhdoom Rashed	24.05.2010 to 29.05.2010	365	182	183	6	1098
16	Gulzar Bibi	Charge Nurse	RHC Kotli Nijabat	24.05.2010 to 29.05.2010	365	182	183	6	1098
17	Sajida Parveen	Midwife	THQ Hospital Jalalpur Pirwala	24.05.2010 to 29.05.2010	110	55	55	6	330
18	Abida Parveen	CMW	BHU Abbas Pur	24.05.2010 to 29.05.2010	110	55	55	6	330
19	Rukhsana	Lady Health	BHU Inayat	24.05.2010 to	110	55	55	6	330

	Parveen	Visitor	Pur	29/05/2010					
20	Dr. Fazana Yasmeen	Gynecologist	THQ Hospital Jalalpur Pirwala	24/05/2010 to 29/05/2010	640	320	320	6	1920
21	Bushra Khanam	Lady Health Visitor	Civil Hospital Mullan	24/05/2010 to 29/05/2010	110	55	55	6	330
<b>Total J=</b>									<b>11592</b>
<b>BATCH K (TOKEN No. 072975 dated 11/06/2010)</b>									
S#	Name	Designation	Place of posting	Date of training	Daily allowance	Admissible	Excess	Days	Amount
1-	Miss. Najaf Shahwar	Lady Health Visitor	BHU Jahan Pur	31-05-2010 to 5-6-2010	110	55	55	6	330
2-	Miss. Azra Yasmin	Lady Health Visitor	BHU Behli	31-05-2010 to 5-6-2010	110	55	55	6	330
3	Mrs. Firdous Sadiq	Lady Health Visitor	BHU Abbas Pur	31-05-2010 to 5-6-2010	110	55	55	6	330
4	Mrs. Nyazia Parveen Mumtaz	Lady Health Visitor	BHU Bait Kaich	31-05-2010 to 5-6-2010	110	55	55	6	330
5	Mrs. Mahreen Shakoor	Lady Health Visitor	BHU Mahra	31-05-2010 to 5-6-2010	110	55	55	6	330
6	Mrs. Saima Sif	Lady Health Visitor	BHU Hoot Wala	31-05-2010 to 5-6-2010	110	55	55	6	330
7	Mrs. Tahira Yasmin	CMW	UC 18-MR	31-05-2010 to 5-6-2010	110	55	55	6	330
8	Mrs. Uzma Gul	Midwife	BHU Khadal	31-05-2010 to 5-6-2010	110	55	55	6	330
9	Mrs. Rujia Niaz	Charge Nurse	RHC Makhdoom Rasheed	31-05-2010 to 5-6-2010	110	55	55	6	330
10	Mrs. Anwari Begum	Midwife	RHC Makhdoom Rasheed	31-05-2010 to 5-6-2010	110	55	55	6	330
11-	Mrs. Samia Khanum	Lady Health Visitor	BHU Rasool Pur (Shujabad)	31-05-2010 to 5-6-2010	110	55	55	6	330
12	Mrs. Hunza Gul	Charge Nurse	RHC Sher Shah	31-05-2010 to 5-6-2010	110	55	55	6	330
13	Mrs. Nusrat Jahan	Lady Health Visitor	BHU Khokhran	31-05-2010 to 5-6-2010	110	55	55	6	330
14	Dr. Farukhanda Bilquis	Woman Medical Officer	THQ Hospital Jalalpur Pirwala	31-05-2010 to 5-6-2010	640	320	320	6	1920
15	Mrs. Samina	Senior Nurse	THQ Hospital Shujabad	31-05-2010 to 5-6-2010	365	182	183	6	1098
16	Mrs. Shabana Majeed	Charge Nurse	THQ Hospital Shujabad	31-05-2010 to 5-6-2010	365	182	183	6	1098
17	Mrs. Kausar Parveen	CMW	UC Lar	31-05-2010 to 5-6-2010	110	55	55	6	330
<b>Total K=</b>									<b>8736</b>
<b>Grand Total A to K=</b>									<b>118788</b>
<b>Total Amount of the TA/DA over drawn</b>									<b>2,545 Million</b>

**Doubtful Withdrawal of Printing Cost of Books Used in Trainings - Rs 935,366**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer (Health) drew Rs 935,366 out of PMDGP funds during FY 2009-2010 for training of staff. It was noted from the books produced to Audit that the books were owned by NGO Contech International & PDSSP and might have been supplied by the same NGO or PDSSP and only bills were prepared to draw the amount from the government treasury. (**Annex-B-1**)

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

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

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

(Annex-B-1)

**Doubtful Withdrawal of Printing Cost of Books Used in Trainings - Rs 935,366**

Cheque No/Date	Name of Supplier	Item Purchased	Qty	Rate	Amount (with GST)
1149434/17.06.10	Khyber International Printers	SOP Module 140 Page @Rs 3 per Page	370	420	155400
		Module for Strengthen of patient referral system @ Rs 3 per Page	370	306	113220
		Standardize medical protocol module page 147 @ Rs 3 per page	370	441	163170
		MSDS Module Pages 96 @ Rs 3 per page	370	288	106560
		Brucher of all kind 8X11 Four Colours	20000	5	100000
		Poster of all kind 18X23	12000	14	297016
Total Expenditure					935366

**Non-Maintenance of Separate Set of Books of Accounts for Expenditures valuing Rs 91.168 Million**

According to Sr. No.03 of Government of Punjab Finance Department letter dated 03.04.2009, in order to implement MDGS, grant and reflect expenditure distinctly in Civil Accounts, maintenance of separate set of books including cash book shall be ensured by DDOs.

Executive District Officer (Health) withdrew Rs 91.168 Million out of PMDGP funds but separate set of books were not maintained including the budget control register and stock register which made the procurement doubtful as the same items like Safe Delivery Kit and Hepatitis Vaccine were also received from other sources/programmes. Further, due to non-maintenance of budget control register/contingent register, vouched account produced for audit scrutiny created doubts that vouchers of regular budget allocated by District Government under different heads were also presented as appeared from the sanctions attached with the bills reflected sanction under object head MN-6465 (regular DDO Code) instead of MN-6474 (PMDGP DDO Code).

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

Non-maintenance of separate set of book resulted in violation of government instructions and doubtful expenditure.

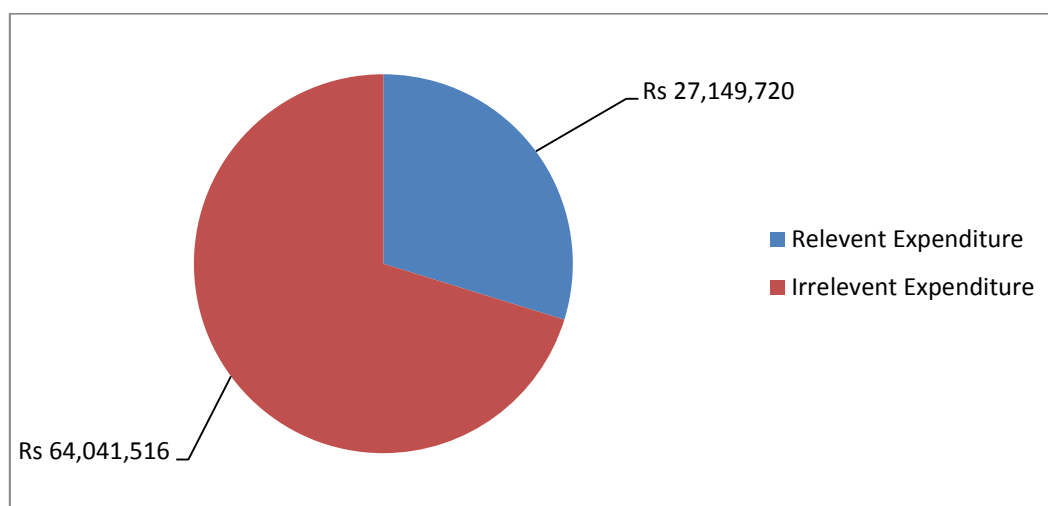
Audit recommends action against the concerned for non-maintenance of separate set of books including budget control register and stock register, besides corrective measures under intimation to Audit.

#### 4.2.4. Incurrence of 70% Expenditure on the Objectives other than Goals Set in PMDGP

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

Executive District Officer (Health) incurred expenditure of Rs 64.042 Million (70% of total expenditure) beyond the utilization plan of PMDGP funds out of total expenditure of Rs 91.168 Million during the financial year 2009-10 and 2010-11.(Annex-D-1)

This did not help in achievement of goals set in the MOU signed by the Asian Development Bank and Punjab Government. The graphical presentation of relevant and irrelevant expenditure is as under:



Audit is of the view that due to weak internal controls, available funds were utilized on the objectives other than the goals of PMDGP.

Utilization of funds on the objectives other than the goals of PMDGP resulted in violation of government instructions.

Audit recommends action against the concerned for irrelevant expenditure, besides regularization from the competent authority, under intimation to Audit.



(Annex-D-1)

**Incurrence of 70% Expenditure on the Objectives other than Goals Set in PMDGP**

**1. Expenditure in excess of Utilization Plan of PMDGP under SP-I**

Cheque/ Token No	Date	Name of Supplier	Item Purchased	Approved Qty	Purchased Qty	Excess Qty	Rate	Amount
1151189	28.06.10	Electromed Corporation	Ultrasonic Nebulizer Model Comfort 2000 KU-400 Make Koushin Industries, Inc. Japan	0	52	52	74000	3848000
1149466	18.06.10	Lahore Hospital Supplies	Semi Automatic Chemistry Analyzer Model Slim Complete with standard accessories	3	7	4	255000	1020000
1149468	18.06.10	Electromed Corporation	ECG Machine Model Cardisun C120	0	1	1	160000	160000
1150876	25.06.10	Eastern Medical	Oxygen Cylinder 240 CFT	0	10	10	35000	350000
1150876	25.06.10	Eastern Medical	Nitrous Cylinder 240 Cft	0	5	5	35000	175000
1150876	25.06.10	Eastern Medical	Cardiac Monitor 8100E	7	10	3	325000	975000
1149486	18.06.10	Eastern Medical	Fetal Heart Detector Model ES102EX	0	11	11	87500	962500
1149434	17.06.10	Popular Internationa l	Humascope Premium	0	3	3	98000	294000
1149434	17.06.10	Popular Internationa l	Humascope Plus	0	9	9	515000	4635000
1149434	17.06.10	Popular Internationa l	Glucometer	20	84	64	1200	76800
1149487	18.06.10	Vertex Enterprises	Elector Surgical Unit Model ARC-300E Bowa Germany	0	3	3	510000	1530000
1149933	30.06.10	Ever Green Filling Station	POL					511572
1151081	26.06.10	Bio Tech	Portable General	0	7	7	639000	4473000

		Services	Purpose Ultra Sound Scanner Model HS-2000					
1149828	20.06.10	Mariyam Enterprises	TV-LG 21"	0	1	1	15000	15000
1149828	20.06.10	Mariyam Enterprises	TV Stand with installation	0	1	1	1500	1500
1149828	20.06.10	Mariyam Enterprises	Wire (Meter)	0	65	65	20	1300
1149828	20.06.10	Mariyam Enterprises	Holder	0	2	2	65	130
1149828	20.06.10	Mariyam Enterprises	Wire lead	0	1	1	180	180
1149932	20.06.10	Mariyam Enterprises	Heater Electric	0	1	1	1200	1200
1149932	20.06.10	Mariyam Enterprises	Electric Heater with Fan	0	1	1	2500	2500
1149826	20.06.10	T.A Enterprises	Screen Multimedia 8X6 Automatic wall mounting	0	1	1	1800	1800
1149484	18.06.10	Electromed Corporation	ECG Machine Three Channels Model Cardisuny C120	2	6	4	195000	780000
1150396	23.06.10	WASCO International	Repair of MNV-6090				144608	144608
1149435	17.06.10	Eastern Medical LHR	Mobile operation light for surgery Model AL50MEL-IRC	0	2	2	270000	540000
1149828	20.06.10	T.A Enterprises	Screen Multimedia 8X6 Automatic wall mounting	0	1	1	14300	14300
1149933	20.06.10	Tariq Enterprises	Motor Cycle No.6808 Suzuki 100CC Model 1996					9877
1150396	23.06.10	Tariq Enterprises	Motor Cycle No.6808 Suzuki 100CC Model 1996					9538
1149938	20.06.10	New Sulman Tent & Catering Service	Tent	0		0		18748
1149933	20.06.10	Ever Green Filling Station	POL	0		0		20290

1149933	20.06.10	Ever Green Filling Station	POL	0		0		532240
1148129	11.05.10	NTC	Telephone	0		0		22459
1149435	10.05.10	Mohsin Medical Store	Qars Surfi Cool	0	60	60	90.25	5415
1149435	10.05.10	Mohsin Medical Store	Hub Kabid noshadri	0	60	60	113.05	6783
1149435	10.05.10	Mohsin Medical Store	Qars Akseer Kharish	0	24	24	712.5	17100
1149435	10.05.10	Mohsin Medical Store	Hub Azraqi	0	60	60	232.75	13965
1149435	10.05.10	Mohsin Medical Store	Qars Maleen	0	8	8	1539	12312
1149435	10.05.10	Mohsin Medical Store	Qars Masfeen	0	80	80	304	24320
1149435	10.05.10	Mohsin Medical Store	Qars Sorengeen	0	40	40	304	12160
1149435	10.05.10	Mohsin Medical Store	Qars Pain Off	0	20	20	736.25	14725
1149435	10.05.10	Mohsin Medical Store	Qars Asgandh	0	16	16	598.5	9576
1149435	10.05.10	Mohsin Medical Store	Qars Ral	0	16	16	693.5	11096
1149435	10.05.10	Mohsin Medical Store	Qars Lakodeen	0	30	30	213.75	6412.5
1149435	10.05.10	Mohsin Medical Store	Qars Acidoof	0	16	16	712.5	11400
1149435	10.05.10	Mohsin Medical Store	Qars Gestool	0	20	20	337.25	6745
1149435	10.05.10	Mohsin Medical Store	Pastic Dubby	0	40	40	285	11400
1149435	10.05.10	Mohsin Medical Store	Sharbat Saddar	0	1200	1200	24.22	29064
1149435	10.05.10	Mohsin Medical Store	Sharbat Paichus	0	1200	1200	15.58	18696

1149435	10.05.10	Mohsin Medical Store	Sharbat Musafeen	0	1000	1000	38	38000
1149435	10.05.10	Mohsin Medical Store	Eye Lotion	0	400	400	15.58	6232
1149435	10.05.10	Mohsin Medical Store	Gosheena	0	400	400	15.58	6232
1149435	10.05.10	Mohsin Medical Store	Javarish Shahi	0	60	60	135.85	8151
1149435	10.05.10	Mohsin Medical Store	Itreeful Kasheenz	0	60	60	109.25	6555
1149435	10.05.10	Mohsin Medical Store	Khameera Khashkhas	0	30	30	145.35	4360.5
1149435	10.05.10	Mohsin Medical Store	Hub Tankar	0	40	40	213.75	8550
1149435	10.05.10	Mohsin Medical Store	Johar Joshanda (30 Pack)	0	40	40	114	4560
1149435	10.05.10	Mohsin Medical Store	Safoof Hazim	0	40	40	190	7600
1149435	10.05.10	Mohsin Medical Store	Itreeful Istokhodoos	0	30	30	166.25	4987.5
1149435	10.05.10	Mohsin Medical Store	Qars Paileen	0	24	24	308.75	7410
1149435	10.05.10	Mohsin Medical Store	Kamran Marhum	0	400	400	23.37	9348
1149435	10.05.10	Mohsin Medical Store	Hub Halteet	0	40	40	650.75	26030
1149435	10.05.10	Mohsin Medical Store	Sharbat Bukharook	0	1200	1200	29.45	35340
1149434	17.06.10	Med Impex	Syringe Cutter	0	375	375	265	99375
Token 063015	06.05.10	Creative Electronics & Automation	Diesel Generator (Cummins UK) Rating 100 KVA	1	2	1	1650000	1650000
Token 063015	06.05.10	Creative Electronics & Automation	Generator accessories	1	2	1	545000	545000
017995	08.11.10	Electromed	Ultrasonic	0	1	1	74000	74000

		Corporation Lahore	Nebulizer					
017940	08.11.10	Noshaba Enterprises Multan	Sulvent Solution 1liter		3	3	3300	9900
019780	22.11.10	Telecommu nication Bill	Telecommunicati on Bill	0	1	1	22092	22092
017959	08.11.10	T.A Enterprises Multan	LCD TV 22"	0	1	1	24244	24244
017958	08.11.10	T.A Enterprises Multan	Purda cloth, Pipe Iron, Purda Sewing, Purda Fitting	0	1	1	18848	18848
029899	15.01.11	Ever Green Filling station Multan	POL charges	0	1	1	213480	213480
047937	21.03.11	NTC	Telecommunicati on Bills	0	1	1	6440	6440
047936	21.03.11	NTC	Telecommunicati on Bills	0	1	1	64805	64805
NA	NA	Akmal Traders	Ice Liner	0	1	1	15600	15600
NA	NA	Akmal Traders	Stabilizer	0	2	2	4600	9200
044625	08.03.11	Mariyam Enterprises	Automatic Multimedia Screen size 6x8 for conference room	0	1	1	24804	24804
057008	25.04.11	Lucky Star Enterprises	Flip Chart, Toner Cartage	0	1	1	23809	23809
065067	21.05.11	Khan Traders Khanewal	Towel for EPI section	0	360	360	188	67680
059801	03.05.11	Munawar Pharma Multan	Safe Delivery Kit	0	220	220	14000	3080000
059796	03.05.11	Rao Abbas Furniture	Revolving Chairs		2	2	5000	10000
044627	08.03.11	Wasco Internationa l	Accessories for Govt. Vehicle No. M.2886	0	1	1	89896	89896
019779	22.11.10	Creative Electronics	Generator Accessories	0	1	1	191290	191290
065066	21.05.11	Al- Husssain Enterprises Jhang	DDAC Disinfectant Solution	0	1020	1020	1590	1621800

065065	21.05.11	Popular International	Lab Items	0	1	1	1259800	1259800
059802	03.05.11	Sind Medical Store Karachi	Rabies Vaccine	0	3000	3000	455	1365000
								<b>3199813</b>

## 2. Expenditure in excess of utilization plan of PMDGP under SP-I

Cheque No	Date	Nature of Exp	Name of Supplier	Item Purchased	Qty	Rate	Amount	GST	Total Exp
1149435	17.06.10	Furniture & Fixture	Mariyam Enterprises	Door Alomonium	1	13800	13800	2208	16008
1149930	20.06.10	M&E	T.A Enterprises	Printer Panasonic E-2900 12PPM	1	14100	14100	2256	16356
1150387	23.06.10	M&E	Universal Business System	Printer Konica Minolta PRO-1350 W 20 PPM	31	8535	264585	42334	306919
1150396	23.06.10	IT Equipment	Al-Naseer Computer	Flas Drive 8 GB	2	1800	3600	0	3600
1149932	20.06.10	Other Store	Mariyam Enterprises	Heater Electric	1	1200	1200	0	1200
				Electric Heater with Fan	1	2500	2500	592	3092
1149826	20.06.10	IT Equipment	T.A Enterprises	Screen Multimedia 8X6 Automatic wall mounting	1	1800	1800	288	2088
1149828	20.06.10	IT Equipment	T.A Enterprises	Screen Multimedia 8X6 Automatic wall mounting	1	14300	14300	2288	16588
1149933	20.06.10	Repair of Motor Cycle	Tariq Enterprises	Motor Cycle No.6808 Suzuki 100CC Model 1996			8515	1362	9877
1150396	23.06.10	Repair of Motor Cycle	Tariq Enterprises	Motor Cycle No.6808 Suzuki 100CC Model 1996			8295	1243	9538
1149938	20.06.10	Tentage	New Sulman Tent & Catering Service	Different items			18748	0	18748
1148129	11.05.10	Telephone	NTC	Telephone Bill			22459	0	22459
									<b>103198</b>

### 3. Expenditure in excess of utilization plan of PMDGP under SP-I

Cheque No	Date	Name of Supplier	Item Purchased	Qty	Rate	Amount	Actual GST	Total Exp
1149939	20.06.10	Bosch Pharma	Inj. Tanzo (Botes)	675	500	337500	0	337500
1149932	20.06.10	Mediceena Pharma	Inj. Pipracillin	675	500	337500	0	337500
1150873	25.06.10	Paramedic Lab	Inj. Hepaferone	41544	170	7062480	0	7062480
1150873	25.06.10	Paramedic Lab	Tab. Virazide	31158	0	0	0	0
1150875	25.06.10	Macter International	Salnon Inhaler	800	130	104000	0	104000
1150875	25.06.10	Macter International	Salmicort Inhaler	250	490	122500	0	122500
1149468	18.06.10	Syntex Pharma	Remofen Susp	45500	8.4	382200	0	382200
1149435	17.06.10	Global Marketing Services	HCV Detection Kit with reaction valve cepheid real time PCR 100 test sacace Itley	20	97500	1950000	0	1950000
1149932	20.06.10	Syntex Pharma	Remofen Susp	5397	8.4	45334.8	0	45335
1149932	20.06.10	Bosch Pharma	Vinjac Inj.	450	280	126000	0	126000
1149932	20.06.10	Hakim Sons	Streptase	54	3480	187920	0	187920
1149932	20.06.10	Hoffmann Human Health	Inj. Isosorvide dimatrate	202	72	14544	0	14544
1149932	20.06.10	Hoffmann Human Health	Inj. Vancomycin HCl 500mg	450	280	126000	0	126000
1149932	20.06.10	Hoffmann Human Health	Inj. Vancomycin HCl one gram	405	480	194400	0	194400
1149932	20.06.10	Hoffmann Human Health	Myungmoon Inopan Inj 40mg	675	15	10125	0	10125
1149932	20.06.10	Mac & Rains Pharma	Infusion Normal Saline Bottle 1000Ml	2698	39	105222	0	105222
1149936	20.06.10	Gray's Pharma	Cap. Cling 150 Mg	26983	2.99	80679.17	0	80679
1149936	20.06.10	Lawrence Pharma	Inj. Amikacin Sulphate 250 Mg	13492	9.4	126824.8	0	126825
1149936	20.06.10	Mac & Rains Pharma	Infusion Normal Saline Bottle 500Ml	5397	36	194292	0	194292
1149936	20.06.10	Prime Lab	Lignocaine Gel 2% 15 Mg	2024	8.25	16698	0	16698
1149936	20.06.10	Mediceena Pharma	Tab. Tinidazole 500 Mg	53967	4	215868	0	215868
1149938	20.06.10	Mediceena Pharma	Inj. Terbutaline Sulphate 0.5 Mg	5397	7.8	42096.6	0	42097
1149932	20.06.10	Mega Pharma	Megafenac Tab. 50 Mg	539669	0.17	91743.73	0	91744
1149932	20.06.10	Hoffmann Human Health	Inj. Dobutamine 250 Mg	944	85	80240	0	80240
1149932	20.06.10	Hoffmann Human Health	Inj. Sorbid 0.1%	1349	72	97128	0	97128
1149932	20.06.10	Hoffmann Human Health	Inj. Myungmoon Dobutamine 250 Mg	810	85	68850	0	68850
1149937	20.06.10	Elite Pharma	Syp. Amoxyciline 250 Mg	2698	59	159182	0	159182
1149938	20.06.10	Mediceena Pharma	Tab. Theophylline 350 Mg	67459	3	202377	0	202377
1149937	20.06.10	Mega Pharma	Cardiovasin Tab. 20 Mg	5397	1.3	7016.1	0	7016
1149939	20.06.10	Shifa Lab	Syp. Triplon DM	2698	16	43168	0	43168
1149938	20.06.10	NOA HEMIS	Veginal Cream Gynotec 35 Gm	2698	22.4	60435.2	0	60435
1149939	20.06.10	Bosch Pharma	Vinjac Inj. 1000 Mg	405	480	194400	0	194400
1150394	23.06.10	Mediceena Pharma	Inj. Flucocaxillin 500 MG	5397	55	296835	0	296835
1150390	23.06.10	Universal Company	IV Cannula Size 24	2698	49	132202	0	132202

			IV Cannula Size 20	4048	32.5	131560	0	131560
1150397	23.06.10	Mediceena Pharma	Inj. Ampicilline 500 Mg	5397	69	372393	0	372393
1150392	23.06.10	Mediceena Pharma	Inj. Piroxicam 20 Mg	13492	9.5	128174	0	128174
1150392	23.06.10		Inj. Amoxycillin 250 Mg	2698	13.5	36423	0	36423
1150393	23.06.10	Mediceena Pharma	Inj. Clindamicine 300 Mg	2698	61	164578	0	164578
1150393	23.06.10		Tab. Baclofen 10 Mg	67459	3.633	245078.55	0	245079
1150981	25.06.10	Mediceena Pharma	Inj. Amoxycillin 250 Mg	10793	60	647580	0	647580
1150982	25.06.10	CSH Pharma	Cap. Zolcare 40 Mg	47221	1.7	80275.7	0	80276
1150982	25.06.10		Cealth Tab. 250 mg	13492	19	256348	0	256348
1150982	25.06.10		Cealth Tab. 125 mg	18888	14	264432	0	264432
1150982	25.06.10		Castilax Syp.	1349	56.5	76218.5	0	76219
1147250	13.04.10	Imran & Company	Inj. Amoxycillin 500 Mg	28000	16.39	458920	0	458920
1150385	23.06.10	ZAFA Pharma	Inj. Amoxycillin 250 Mg	2698	13.5	36423	0	36423
1150385	23.06.10		Tab. Amoxycillin 875 Mg	2698	17	45866	0	45866
1150385	23.06.10		Tab. Amoxycillin 250 Mg	2698	7	18886	0	18886
1150388	23.06.10	Mediceena Pharma	Tab. Theophylline 300 Mg	53967	3	161901	0	161901
1150388	23.06.10		Tab. Ketoprofen 200 mg	32380	7.4	239612	0	239612
1150389	23.06.10	Elite Pharma	Syp. Ampicilline 125 Mg	13492	24	323808	0	323808
1149937	20.06.10	Nawab Sons	Pheniramine Maleate 15mg	2698	7.75	20909.5	0	20910
1149937	20.06.10	Nobson Lab	Ammonium Chloride Syrup 450 ml Bottle	2698	17.5	47215	0	47215
1149938	20.06.10	NovaMed Pharma	O-Zole (Omeprazole) 40 MG Cap	47221	1.7	80275.7	0	80276
1149934	20.06.10	English Pharma	Zolat 40 mg Infusion (Omeprazole 40 mg)	2698	79	213142	0	213142
1149933	20.06.10	English Pharma	Enofer Inj (Iron Sucross 100 mg)	540	96	51840	0	51840
1149932	20.06.10	Nobson Lab	Frusamide 40 mg Blister	26983	0.19	5126.77	0	5127
1149933	20.06.10	Karim Industries	Absorbent Cotton Wool 500 gm (BPC)	675	96.75	65306.25	0	65306
1149939	20.06.10	Karachi Pharma	Folic Acid 5 mg Tab	53967	0.125	6745.875	0	6746
1149934	20.06.10	Lawrence Pharma	Inj. Promethazine Ampoule of 2 ml 25 mg/ml	1349	3	4047	0	4047
1149937	20.06.10	Aneeb Pharma	Tamil 500 mg Tab. (Paracetamol 500 MG Tabs)	94442	0.31	29277.02	0	29277
<b>Total</b>								<b>17428123</b>
<b>Token No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Name of Medicines</b>	<b>Packing</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>	<b>Amount Drawn</b>
015182	27.10.10	Star Laboratories Lahore	Syp. Aminophylline 32mg	450ml	1349	26	35074	35704
015202	27.10.10	Lahore Phaman Lahore	Cream Acriflavin Natural 1%	30 gm	1349	12.5	16862.5	16862
015202	27.10.10		Solution Chlorhexidine Gluconate 4%	500 ml	944	88	83072	83072
015197	27.10.10	Nawab Sons Laboratories Lahore	Frusamide 40mg	Blaster Pack	5397	0.19	1025.43	1025.43
015197	27.10.10		Ammonium Chloride Syp.	450 ml	2698	17.5	47215	47215
015201	27.10.10	Flow Pharama Lahore	Vaginal Pessery Clotrimazole	500 mg	5397	7	37779	37779
15203	27.10.10	Cirin Pharama	Abhayrab Vaccine	1'S	135	580	78300	78300



		Rawalpindi						
015189	27.10.10	Trigon Pharama Lahore	Inj. Cefazidime 500mg with disttle water	1S	2698	33	89034	89034
015189	27.10.10		Inj. Ceftriaxone 250mg with disttle water	1S	2698	13.7	36962.6	36962.6
015189	27.10.10		Inj. Cefepime 500mg with disttle water	1S	2698	42	113316	113316
015189	27.10.10		Inj. Ciprofloxacin 200mg bottle of 100 ml with IV Set	100ml	13492	38	512696	512696
015167	27.10.10	TAS Pharma Islamabad	Tab.Domperidone 10mg	Blaster Pack of 100	13492	0.26	350792	350792
015190	27.10.10	Pak China International Karachi	Inj.Ampicillin 500mg	-	13492	8.39	113197.9	113197.9
015190	27.10.10		Inj.Ampicillin 250mg	-	13492	6.39	86213.88	86213.88
015191	27.10.10	ZAFA Pharma Karachi	Inj.Amoxycillin 500mg	-	2698	46	124108	124108
015191	27.10.10		Inj.Amoxycillin 2000mg	-	2698	79	213142	213142
015187	27.10.10	Munawar Pharma Lahore	Tab.Aminophylline 100mg	-	2698	0.19	512.62	512.62
015187	27.10.10		Syp. Paracetamol 250mg	60ml	13492	9	121428	121428
015187	27.10.10		Tab.Doxycycline 100mg	-	134917	0.78	105235.3	105235.3
015168	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Cap. Cephadrine 250mg	12s	26983	2.48	66917.84	66918
015184	27.10.10	Surgical Fiber Lahore	Surgical Gauze BPC 100cm		108	195	21060	21060
015173	27.10.10	3H Hoffmann Human Health Pak. Lahore	Inj. Dopamine 40mg		270	15	4050	4050
015159	27.10.10	Shaheen Agency	Inj. Benzile Pencillin 10,00,000 IU Vial		2698	7.33	19776.34	19776
015160	27.10.10	Olive Laboratories Rawalpindi	Susp. Domperidone	120 ml	5397	11.5	62065.5	62066
015161	27.10.10	Epham Laboratories Karachi	Inj. Vomilide Metochlopramide	10x2ml	10793	1.65	17808.45	17808
015162	27.10.10	Sanofi Aventis Karachi	Veronab Inj. 0.5ml	0.5ml	135	580	78300	78300
015163	27.10.10	Pak China International Karachi	Inj. Ampicillin 250mg+ Cloxacillin 250mg		13492	10.69	144229.5	144229
015195	27.10.10	Reko Pharmaceuticals Lahore	1. Tab. Gonapan DF		13492	1.9	25634.8	25634
015195	27.10.10		2. Tab. Benil 5mg	3x20	134917	0.15	20237.55	20237
015175	27.10.10	Medipak Ltd, Lahore	Haes Steril 6% 500ml With set		135	249	33615	33615
015196	27.10.10	B BRUAN Sharing Expertise Karachi	Inj.Propofol 200mg	Ampl20ml	270	265	71550	71550
015196	27.10.10		Inj.Propofol 200mg	Ampl20ml	405	265	107325	107325
015174	27.10.10	HELIX Pharama Karachi	Tab.Atorvastatin 40mg	1x10	5397	4	21588	21588

015183	27.10.10	Mehran Internation Karachi	Inj.Benzyl Pencillin 500000 Unit	Per Vial	2698	5.23	14110.54	14110.54
015185	27.10.10	Al-Kemy Karachi	Syp.Kemycone	250mg	5397	16.5	89050.5	89050.5
015185	27.10.10		Tab.Ciprofloxacin 500mg	-	134917	2.1	283325.7	283325.7
015185	27.10.10		Cap.Rosaclox 500mg	-	53967	2.9	156504.3	156504.3
015198	27.10.10	Claylex Phama Lahore	Tab. Doxazocin Mesylat 2mg		26983	5.75	155152.3	155152
015198	27.10.10		Tab. Enalapril 10mg		67459	0.48	32380.32	32380
015198	27.10.10		Tab. Piroxicam 10mg		134917	0.35	47220.95	47221
015198	27.10.10		Tab. Piroxicam 10mg		202376	0.35	70831.6	70832
015198	27.10.10		Tab. Mecobalamine 500mg		269835	0.59	159202.7	159203
015198	27.10.10		Tab. Doxazocin Mesylat 2mg		53967	5.75	310310.3	310310
015198	27.10.10		Tab. Glimepiride 4mg		67459	0.88	59363.92	59364
015198	27.10.10		Tab. Enalapril 5mg		134917	0.38	51268.46	51268
015198	27.10.10		Tab. Enalapril 5mg		10793	0.38	4101.34	4101
015198	27.10.10		Tab. Enalapril 10mg		67459	0.48	32380.32	32380
015198	27.10.10		Tab. Glimepiride 4mg		134917	0.88	118727	118727
015194	27.10.10	Becton Dickinson Lahore	BD Disposable Syringe 3cc		13492	8.58	115761.4	115761
015194	27.10.10		BD Disposable Syringe 5cc		404752	4.8	1942810	1942810
015193	27.10.10	R.G Pharmaceutical Karachi	Inj. Epokine 4000IU		270	350	94500	94500
015193	27.10.10		Inj. Epokine 2000IU		944	225	212400	212400
015193	27.10.10		Inj. Epokine 10000IU		135	700	94500	94500
015199	27.10.10	Geofman Pharmaceutical Karachi	Inj. Oxytocin 5iu/ml		8095	2.8	22666	22666
015199	27.10.10		Inj. Oxytocin 5iu/ml		8095	2.8	22666	22666
015186	27.10.10	Lawrence Phama Lahore	Inj. Gentamycin 40mg		26983	2.45	66108.35	66108
015177	27.10.10	Siza International Lahore	Tab. Prochlorperazine 5mg	Blister pack of 100	2698	0.165	445.17	445
015177	27.10.10		Inf. Pefloxacin 400mg/100 ml with set	1	944	63	59472	59472
015177	27.10.10		Tab. Prochlorperazine 5mg		2698	0.165	445.17	445
015177	27.10.10		Salbutamol Sulphate Inj.	5	1349	3	4047	4047
015177	27.10.10		Lorazepam 1mg	100	26983	0.21	566643	5666
015177	27.10.10		Nalaxone HCL 0.4mg	10	54	79	4266	4266
015177	27.10.10		Nalaxone HCL 0.4mg	10	54	79	4266	4266
015177	27.10.10		Tranadol HCL 100mg/2ml	10	8095	6.15	49784.25	49784
015177	27.10.10		Tranadol HCL 100mg/2ml	10	5397	6.15	33191.55	33191
015178	27.10.10	Pharmawise Labs,Lahore	Tab. Aspirin Soluble 300mg		80950	0.364	29465.8	29466
015178	27.10.10		Povidone Iodine Soln. 10%	450ml	2698	80	215840	215840
015178	27.10.10		Soln. Chlorhexidine Gluconate 1.5%	per liter	944	185	174640	174640
015178	27.10.10		Clotrimazole Skin Cream 1%	20 gms Tube	1349	8.25	11129.25	11129
015178	27.10.10		Cream/Oint. Acriflavin 1%	30 gms	1349	12.5	16862.5	16863

				Tube				
015179	27.10.10	Mac & Rains Pharmaceuticals Lahore	Inf. Hadman's Solution with IV Set	Bottle of 500ml	1349	37	49913	49913
015179	27.10.10		Inf. Ringer Solution with IV set	Bottle of 500ml	1349	36	48564	48564
015179	27.10.10		Inf. Normal Sline with IV Set	Bottle of 1000ml	5397	39	210483	210483
015180	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Tab. Metoprolol Tartrate 100mg	100mg	5397	0.7	3777.9	3778
015180	27.10.10		Tab. Aspirin 75mg	30s	8095	0.45	3642.75	3643
015181	27.10.10	Abbott Lab. Lahore	Inj. Vancomycin 1mg		405	480	194400	194400
015192	27.10.10	Valor Pharma Rawalpindi	Betamethasone 0.1% ointment	15gm	5397	11.75	63414.35	63415
015192	27.10.10		Captopril Tab. 50mg	100s	26983	0.75	20237.25	20237
015192	27.10.10		Tab. Isosorbide Mononitrate 20mg	100s	53967	0.65	35078.55	35079
015192	27.10.10		Betamethasone 0.1% ointment	5gm	2698	68	18346.4	18346
015192	27.10.10		Tab. Glyceryl Trinitrate 2.6mg	100s	13492	1.6	21587.2	21588
015192	27.10.10		Tab. Levofloxacin 500mg	10s	13492	2.8	37777.6	37777
015170	27.10.10	Hansel Pharma, Lahore	Tab. Fexofenadine 120mg	10s	2698	2.16	5827.68	5827
015171	27.10.10	Pharmadic Lab. Lahore	Tab. Zynol 300mg	20s	2698	2.5	6745	6745
015188	27.10.10	Trigon Pharma Lahore	Inj. Cefepime 500mg with distile water	1s	2698	42	113316	113316
015169	27.10.10	Hamaz Pharma Multan	Tab. Mefenamic Acid 500mg		134917	0.55	74204.35	74204
015164	27.10.10	Al-Kemy Karachi	Syp. Kemycone 250ml		2698	16.5	44517	44517
015165	27.10.10	Star Laboratories Lahore	Inj. Ranitidine 50mg		5397	2.5	13492.5	13492
015165	27.10.10		Inj. Dizepam	5 x 2ml	5397	3.25	17540.25	17540
015166	27.10.10	Ameer Pharma, Lahore	Syp. Chlorpheniramine		2698	5.45	14704.1	14704
015176	27.10.10	Lahore Chemical Pharma Lahore	Inj. Protamine Sulphate 10mg		27	47	1269	1269
015172	27.10.10	Novo Nordisk Karachi	Inj. Plain Insuline 100iu	10ml vial	944	198	186912	186912
018161	10.11.10	Munawar Pharma Multan	Tab. Cotrimaxazole		7000	2.04	14280	14280
			Tab. Hyoscine N. Butole Bromide		4500	3.1	13950	13950
			Tab. Metoclopramide		4000	0.85	3400	3400
			Tab. Paracetamol 500mg		4200	0.67	2814	2814
			Sup. Amoxycilline 125 mg		100	33	3300	3300
			Sup. Metronidazole 60ml		1800	23.3	41940	41940
			Syp. Paracetamol 60ml		100	19.9	1990	1990
			Syp. Ibuprofen 90ml		450	25	11250	11250
			Chlorofenicol Eye Drops		350	13.2	4620	4620
			Sulphur 2gm + Crotamiton Skin		385	85	32725	32725

			Ointment Tube of 50gm (Antimate / Erodex.N Cream)					
			Inj. Dexaethasone 5mg/1ml		1900	3	5700	5700
			Inj. Phenaramine (Avil)		2100	299	6279	6279
			Syringe 5cc Blister Pack		3800	59	22420	22420
			Cotton Roll 200gm		50	70	3500	3500
			Bandage 2*4		30	70	2100	2100
			Sprit liter Pack		12	60	720	720
			5% Dextrose 1000ml with IV set		200	55	11000	11000
			9% Normal Saline 1000ml with IV set		200	55	11000	11000
			Tab. Metronidazole 400mg		10000	12	12000	12000
018160	10.11.10	Munawar Pharma Multan	Tab. Cotrimaxazole		25000	204	51000	60000
			Cap. Ampicilline+Cloxacillin 250mg		16000	305	48800	48000
			Cap. Doxycycline 100 mg		20000	285	57000	57000
			Tab. Diclofenac Sodium 50 mg		24000	1	24000	24000
			Tab. Hyoscine N. Butole Bromide		10000	3.1	31000	31000
			Tab. Chlorfeniramine Maleate 4mg		40000	025	10000	10000
			Tab. Metoclopramide		12000	085	10200	10200
			Tab. Paracetamol 500 mg		7000	067	4690	4690
			Sup. Amoxycillin 125 mg		2000	33	66000	66000
			Sup. Metronidazole 60ml		2300	23.3	53590	53590
			Syp. Paracetamol 60ml		2000	19.9	39800	39800
			Syp. Ibuprofen 90ml		1500	25	37500	37500
			Chlorofenicol Eye Drops		500	132	6600	6600
			Sulphur 2gm +Crotamiton Skin Ointment Tube of 50gm (Antimate / Erodex.N Cream)		430	85	36550	36550
			Inj. Dexaethasone 5mg/1ml		2100	3	6300	6300
			Inj. Phenaramine (Avil)		3000	299	8970	8970
			Syringe 5cc Blister Pack		10000	59	59000	59000
			Cotton Roll 200gm		100	70	7000	7000
			Bandage 2*4		60	70	4200	4200
			Sprit liter Pack		20	60	1200	1200
			5% Dextrose 1000ml with IV set		600	55	33000	33000
			9% Normal Saline 1000ml with IV set		600	55	33000	33000
			Ringer Lactate 1000ml with IV set		403	63	25389	25389
			Inj. Metronidazole with IV set		135	50	6750	6750
			Cap. Iron +Folic Acid		1800	2	3600	3600
			Inj. Transamin 5ml		100	15	1500	1500
			Inj. Metochlopramide 2ml		715	4	2860	2860
			Tab. Metronidazole 400mg		10000	12	12000	12000
040234	21.02.11	Cirin Pharama	Inj. Hydrocortisone Sodium	1's	5000	41	205000	205000

		Rawalpindi	Succinate with Distilled water					
040234	21.02.11		Lyssavac - N		135	580	78300	78300
<b>Total</b>								<b>9642064</b>
<b>Token No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Name of Item</b>	<b>Packing</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>	<b>Amount Drawn</b>
059801	03.05.11	Munawar Pharma Multan	Safe Delivery Kit		220	14000	3080000	3080000
065068	21.05.11	Sind Medical Store Karachi	Disposable Syringes 5ml		500000	3.58	1790000	1790000
<b>Total</b>								<b>4870000</b>
<b>Grand Total for Purchase of Medicines</b>								<b>31940187</b>

**4. Un-Authorized Purchase of Medicines against Budget Provision Rs 8.376 Million during the Year 2010-11**

Token No.	Date	Name of Suppliers	Name of Medicines	Qty	Rate	Amount
015182	27.10.10	Star Laboratories Lahore	Syp. Aminophylline 32mg	1349	26	35704
015202	27.10.10	Lahore Pharman Lahore	Cream Acriflavin Natural 1%	1349	12.5	16862
015202	27.10.10	Lahore Pharman Lahore	Solution Chlorhexidine Gluconate 4%	944	88	83072
015197	27.10.10	Nawab Sons Labortories Lahore	Ammonium Chloride Syp.	2698	17.5	47215
015201	27.10.10	Flow Pharama Lahore	Vaginal Pessery Clotrimazole	5397	7	37779
15203	27.10.10	Cirin Pharama Rawalpandi	Abhayrab Vaccine	135	580	78300
015189	27.10.10	Trigon Pharama Lahore	Inj. Cefazidime 500mg with distal water	2698	33	89034
015189	27.10.10	Trigon Pharama Lahore	Inj. Ceftriaxone 250mg with distal water	2698	13.7	36963
015189	27.10.10	Trigon Pharama Lahore	Inj. Cefepime 500mg with distal water	2698	42	113316
015167	27.10.10	TAS Pharma Islamabad	Tab.Domperidone 10mg	13492	0.26	3508
015190	27.10.10	Pak China International Karachi	Inj.Ampicilline 500mg	13492	8.39	113198
015190	27.10.10	Pak China International Karachi	Inj.Ampicilline 250mg	13492	6.39	86214
015187	27.10.10	Munawar Pharma Lahore	Tab.Aminophylline 100mg	2698	0.19	513
015187	27.10.10	Munawar Pharma Lahore	Tab.Doxycycline 100mg	134917	0.78	105235
015168	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Cap. Cephadrine 250mg	26983	2.48	66918
015184	27.10.10	Surigcal Fiber Lahore	Surgical Gauze BPC 100cm	108	195	21060
015160	27.10.10	Olive Laboratories Rawalpindi	Susp. Domperidone	5397	11.5	62066
015161	27.10.10	Epharm Laboratories Karachi	Inj. Vomilide Metochlopramide	10793	1.65	17808
015162	27.10.10	Sanofi Aventis Karachi	Verorab Inj. 0.5ml	135	580	78300
015163	27.10.10	Pak China International Karachi	Inj. Ampicillin 250mg+Cloxacillin 250mg	13492	10.7	144229
015195	27.10.10	Reko Pharmascuticals Lahore	1. Tab. Gonapan DF	13492	1.9	25634
015195	27.10.10	Reko Pharmascuticals Lahore	2. Tab. Benil 5mg	134917	0.15	20237
015175	27.10.10	Medipak Ltd, Lahore	Haes Steril 6% 500ml With set	135	249	33615
015174	27.10.10	HELIX Pharama Karachi	Tab.Atorvastapin 40mg	5397	4	21588
015183	27.10.10	Mehran Internation Karachi	Inj.Benzyl Pencillin 500000 Unit	2698	5.23	14111
015185	27.10.10	Al-Kemy Karachi	Syp.Kemycone	5397	16.5	89051
015185	27.10.10	Al-Kemy Karachi	Tab.Ciprofloxacin 500mg	134917	2.1	283326
015185	27.10.10	Al-Kemy Karachi	Cap.Rosaclox 500mg	53967	2.9	156504
015198	27.10.10	Claylex Pharma Lahore	Tab. Doxazocin Mesylat 2mg	26983	5.75	155152
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 10mg	67459	0.48	32380
015198	27.10.10	Claylex Pharma Lahore	Tab. Piroxicam 10mg	134917	0.35	47221

015198	27.10.10	Claylex Pharma Lahore	Tab. Piroxicam 10mg	202376	0.35	70832
015198	27.10.10	Claylex Pharma Lahore	Tab. Mecobalamine 500mg	269835	0.59	159203
015198	27.10.10	Claylex Pharma Lahore	Tab. Doxazocin Mesylat 2mg	53967	5.75	310310
015198	27.10.10	Claylex Pharma Lahore	Tab. Glimepiride 4mg	67459	0.88	59364
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 5mg	134917	0.38	51268
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 5mg	10793	0.38	4101
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 10mg	67459	0.48	32380
015198	27.10.10	Claylex Pharma Lahore	Tab. Glimepiride 4mg	134917	0.88	118727
015194	27.10.10	Becton Dockinson Lahore	BD Disposable Syringe 3cc	13492	8.58	115761
015194	27.10.10	Becton Dockinson Lahore	BD Disposable Syringe 5cc	404752	4.8	1942810
015193	27.10.10	R.G Pharmascutical Larachi	Inj. Epokine 4000IU	270	350	94500
015193	27.10.10	R.G Pharmascutical Larachi	Inj. Epokine 2000IU	944	225	212400
015193	27.10.10	R.G Pharmascutical Larachi	Inj. Epokine 10000IU	135	700	94500
015177	27.10.10	Siza International Lahore	Tab. Prochlorperazine 5mg	2698	0.17	445
015177	27.10.10	Siza International Lahore	Inf. Pefloxacin 400mg /100 ml with set	944	63	59472
015177	27.10.10	Siza International Lahore	Tab. Prochlorperazine 5mg	2698	0.17	445
015177	27.10.10	Siza International Lahore	Lorazepam 1mg	26983	0.21	5666
015177	27.10.10	Siza International Lahore	Nalaxone HCL 0.4mg	54	79	4266
015177	27.10.10	Siza International Lahore	Nalaxone HCL 0.4mg	54	79	4266
015177	27.10.10	Siza International Lahore	Tranadol HCL 100mg/2ml	8095	6.15	49784
015177	27.10.10	Siza International Lahore	Tranadol HCL 100mg/2ml	5397	6.15	33191
015178	27.10.10	Pharmawise Labs.Lahore	Tab. Aspirin Soluble 300mg	80950	0.36	29466
015178	27.10.10	Pharmawise Labs.Lahore	Povidone Iodine Soln. 10%	2698	80	215840
015178	27.10.10	Pharmawise Labs.Lahore	Soln. hlorhexidine Gluconate 1.5%	944	185	174640
015178	27.10.10	Pharmawise Labs.Lahore	Clotrimazole Skin Cream 1%	1349	8.25	11129
015178	27.10.10	Pharmawise Labs.Lahore	Cream /Oint. Acriflavin 1%	1349	12.5	16863
015179	27.10.10	Mac & Rains Pharmaceuticals	Inf. Hadrman's Solution with IV Set	1349	37	49913
015180	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Tab. Metoprolol Tartrate 100mg	5397	0.7	3778
015180	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Tab. Aspirin 75mg	8095	0.45	3643
015181	27.10.10	Abbott Lab. Lahore	Inj. Vancomycin 1mg	405	480	194400
015192	27.10.10	Valor Pharma Rawalpindi	Betamethasone 0.1% ointment	5397	11.8	63415
015192	27.10.10	Valor Pharma Rawalpindi	Captopril Tab. 50mg	26983	0.75	20237
015192	27.10.10	Valor Pharma Rawalpindi	Tab. Isosorbide Mononitrate 20mg	53967	0.65	35079
015192	27.10.10	Valor Pharma Rawalpindi	Betamethasone 0.1% ointment	2698	6.8	18346
015192	27.10.10	Valor Pharma Rawalpindi	Tab. Glyceryl Trinitrate 2.6mg	13492	1.6	21588
015192	27.10.10	Valor Pharma Rawalpindi	Tab. Levofloxacin 500mg	13492	2.8	37777
015170	27.10.10	Hansel Pharma, Lahore	Tab. Fexofenadine 120mg	2698	2.16	5827
015171	27.10.10	Pharmadic Lab. Lahore	Tab. Zynol 300mg	2698	2.5	6745
015188	27.10.10	Trigon Pharama Lahore	Inj. Cefepime 500mg with disttle water	2698	42	113316
015167	27.10.10	Hamaz Pharma Multan	Tab. Mefenamic Acid 500mg	134917	0.55	74204
015164	27.10.10	Al-Kemy Karachi	Syp. Kemycone 250ml	2698	16.5	44517
015165	27.10.10	Star Laboratories Labore	Inj. Ranitidine 50mg	5397	2.5	13492

015165	27.10.10	Star Laboratories Lahore	Inj. Dizepam	5397	3.25	17540
015166	27.10.10	Ameer Pharma, Lahore	Syp. Chlorpheniramine	2698	5.45	14704
015176	27.10.10	Lahore Chemical Pharma Lahore	Inj. Protamine Sulphate 10mg	27	47	1269
040234	21.02.11	Cirin Pharama Rawalpindi	Inj. Hydrocortisone Sodium Succinate with Distilled water	5000	41	205000
040234	21.02.11	Cirin Pharama Rawalpindi	Lyssavac - N	135	580	78300
59802	03.05.11	Sind Medical Store Karachi	Rabies Vaccine Vial	3000	455	1365000
<b>Total Expenditure</b>						<b>8375832</b>
<b>Grand Total Expenditures of Annex B</b>						<b>64,041,516</b>



**Non Recovery of Different Government Penalties of Rs 196,488**

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

EDO (Health) did not recover different government penalties of Rs 196,488 while making payments to supplier despite clearly mentioned by the inspection committee on inspection note. **(Annex-E-1)**

Government sustained loss due to weak internal controls and mismanagement.

Due to non-recovery of penalties government sustained a loss of Rs 196,488.

Audit recommends action against the concerned, besides recovery, under intimation to Audit.

**(Annex-E-1)****Non Recovery Of Different Government Penalties Of Rs 196,488**

Date	Name of Medicines	Qty	Rate	Amount	LD	Recovery Less Shelf life / Irrespective Packing	Recovery short supply	Total Recovery
27.10.10	Inj.Propofol 200mg	270	265	71550	1431	0	0	1431
27.10.10	Inj.Propofol 200mg	405	265	107325	2147	0	0	2147
27.10.10	Ammonium Chloride Syp.	2698	17.5	47215	0	0	621	621
27.10.10	Inj.Amoxycillin 500mg	2698	46	124108	2482	0	0	2482
27.10.10	Syp.Kemycone	5397	16.5	89051	1781	0	2159	3940
27.10.10	Tab.Ciprofloxacin 500mg	134917	2.1	283326	5667	5667	0	11333
27.10.10	Cap.Rosaclox 500mg	53967	2.9	156504	3130	0	0	3130
27.10.10	Syp. Aminophylline 32mg	1349	26	35074	0	0	1174	1174
27.10.10	BD Disposable Syringe 5cc	404752	4.8	1942810	77712	0	0	77712
27.10.10	Surgical Gauze BPC 100cm	108	195	21060	842	0	0	842
27.10.10	Inj.Ampicilline 500mg	13492	8.39	113198	4528	0	0	4528
27.10.10	Inj.Ampicilline 250mg	13492	6.39	86214	3449	0	0	3449
27.10.10	Cap. Cephadrine 250mg	26983	2.48	66918	2677	0	0	2677
27.10.10	Susp. Domperidone	5397	11.5	62066	0	0	7772	7772
27.10.10	Verorab Inj. 0.5ml	135	580	78300	0	12528	0	12528
27.10.10	Inj. Ciprofloxacin 200mg bottle of 100 ml with IV Set	13492	38	512696	10254	0	0	10254
27.10.10	Inj. Ampicillin 250mg+Cloxacillin 250mg	13492	10.7	144229	5769	0	0	5769
27.10.10	Inj. Dopamine 40mg	270	15	4050	81	0	0	81
27.10.10	Tab. Doxazocin Mesylat 2mg	26983	5.75	155152	0	3103	0	3103
27.10.10	Tab. Enalapril 10mg	67459	0.48	32380	0	648	0	648
27.10.10	Tab. Piroxicam 10mg	134917	0.35	47221	0	944	0	944
27.10.10	Tab. Piroxicam 10mg	202376	0.35	70832	0	1417	0	1417
27.10.10	Tab. Mecobalamine 500mg	269835	0.59	159203	0	3184	0	3184
27.10.10	Tab. Doxazocin Mesylat 2mg	53967	5.75	310310	0	6206	0	6206
27.10.10	Tab. Glimepiride 4mg	67459	0.88	59364	0	1187	0	1187
27.10.10	Tab. Enalapril 5mg	134917	0.38	51268	0	1025	0	1025
27.10.10	Tab. Enalapril 5mg	10793	0.38	4101	0	82	0	82

27.10.10	Tab. Enalapril 10mg	67459	0.48	32380	0	648	0	648
27.10.10	Tab. Glimepiride 4mg	134917	0.88	118727	0	2375	0	2375
27.10.10	Inj. Vancomycin 1mg	405	480	194400	7776	0	0	7776
27.10.10	Tab. Metoprolol Tartrate 100mg	5397	0.7	3778	151	0	0	151
27.10.10	Inj. Protamine Sulphate 10mg	27	47	1269	51	0	0	51
27.10.10	Syp. Paracetamol 250mg	13492	9	121428	4857	0	0	4857
27.10.10	Tab. Doxycycline 100mg	134917	0.78	105235	4209	0	0	4209
27.10.10	Tab. Mefenamic Acid 500mg	134917	0.55	74204	1484	0	0	1484
27.10.10	Tab. Fexofenadine 120mg	2698	2.16	5828	233	0	0	233
27.10.10	Captopril Tab. 50mg	26983	0.75	20237	0	405	0	405
27.10.10	Tab. Isosorbide Mononitrate 20mg	53967	0.65	35079	0	2096	0	2096
27.10.10	Tab. Glyceryl Trinitrate 2.6mg	13492	1.6	21587	0	432	0	432
27.10.10	Tab. Levofloxacin 500mg	13492	2.8	37778	0	756	0	756
27.10.10	Syp. Kemycone 250ml	2698	16.5	44517	0	0	1079	1079
27.10.10	Inj. Ranitidine 50mg	5397	2.5	13493	0	270	0	270
<b>Total Penalty</b>					<b>140710</b>	<b>42973</b>	<b>12805</b>	<b>196488</b>

(Annex-F)

**Misappropriation of PMDGP Funds Rs 200,000**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer (Health) drew Rs 200,000 in excess of actual claims on account of training expenditure. The detail is as under: -

Token No	Date	Nature of Expenditure	Name of expenditure	Amount
057011	25.04.11	4 Days Training on MSDS, SOPs, SMPs and referral protocols for MNCH Batch "A" From 16.03.11 to 19.03.11	Refreshment	12500
			TA/DA /Hotel	81406
			Lecture fee	15000
057010	25.04.11	4 Days Training on MSDS, SOPs, SMPs and referral protocols for MNCH Batch "A" From 16.03.11 to 19.03.11	Refreshment	13000
			TA/DA /Hotel	81040
			Lecture fee	15000
Actual Claim				217946
Amount withdrawn				417946
Excess Withdrawn				200000

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

Misappropriation of funds resulted in loss to government.

Audit recommends action against concerned for misappropriation which caused loss to government.

(Annex-G)

**4.2.4.1. Misappropriation due to Excess Withdrawal of PMDGP Funds on Purchase of Medicine Rs 71,200**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer (Health) drew Rs 71,200 in excess of actual expenditure of Rs 681,499 on account of purchase of medicines for flood emergency out of PMDGP funds vide token No.018160 dated 10.11.10 from Munawar Pharma Multan. (Annex-G-1)

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

Misappropriation of funds resulted in loss to government.

Audit recommends action against the concerned for misappropriation which caused loss to government.

## (Annex-G-1)

**Misappropriation due to Excess Withdrawal of PMDGP Funds on Purchase of Medicine Rs 71,200**

<b>Name of Medicines</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
Tab. Cotrimaxazole	25000	2.04	51000
Cap. Ampicilline+Cloxacillin 250 mg	16000	3.05	48800
Cap. Doxycycline 100 mg	20000	2.85	57000
Tab. Diclofenac Sodium 50 mg	24000	1	24000
Tab. Hyoscine N. Butole Bromide	10000	3.1	31000
Tab. Chlorofeniramine Maleate 4mg	40000	0.25	10000
Tab. Metoclopramide	12000	0.85	10200
Tab. Paracetamole 500 mg	7000	0.67	4690
Sup. Amoxycilline 125 mg	2000	33	66000
Sup. Metronidazole 60ml	2300	23.3	53590
Syp. Paracetamole 60ml	2000	19.9	39800
Syp. Ibuprofen 90ml	1500	25	37500
Chlorofenicol Eye Drops	500	13.2	6600
Sulphur 2gm +Crotamition Skin Ointment Tube of 50gm (Antimate / Erodex.N Cream)	430	85	36550
Inj. Dexaethasone 5mg/I ml	2100	3	6300
Inj. Phenaramine (Avil)	3000	2.99	8970
Syringe 5cc Blister Pack	10000	5.9	59000
Cotton Roll 200gm	100	70	7000
Bandage 2*4	60	70	4200
Sprit liter Pack	20	60	1200
5% Dextrose 1000ml with IV set	600	55	33000
9% Normal Saline 1000ml with IV set	600	55	33000
Ringer Lactate 1000ml with IV set	403	63	25389
Inj. Metronidazole with IV set	135	50	6750
Cap. Iron +Folic Acid	1800	2	3600
Inj. Transimin 5ml	100	15	1500
Inj. Metrochlorpromide 2ml	715	4	2860
Tab. Metronidazole 400mg	10000	1.2	12000
<b>Actual Amount of Claim</b>			<b>681499</b>
<b>Amount Withdrawn</b>			<b>752699</b>
<b>Recovery of excess withdrawal</b>			<b>71200</b>

**(Annex-H)**

**Purchase of Medicine without Consumption Record and Unauthorized Payment out of PMDGP Funds Rs 957,687**

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

Executive District Officer (Health) purchased medicines without any budget provision out of PMDGP funds for Rs 957,687 without tendering process like advertisement in the newspaper or website and issued medicines to different flood relief camps but consumption record of medicines was not maintained in the camps for audit scrutiny. The detail of withdrawal is as under:

<b>Token No</b>	<b>Date</b>	<b>Supplier Name</b>	<b>Amount</b>
018161	10.11.10	Munawar Pharmaceutical	204,988
018160	10.11.10	Munawar Pharmaceutical	752,699
<b>Total Expenditure</b>			<b>957,687</b>

Due to expenditure out of PMDGP funds without any provision and non-maintenance of consumption record at flood relief camps, the expenditure incurred on purchase of medicines was unauthorized and in violation of government instructions.

The unauthorized expenditure was due to weak internal controls and mismanagement.

Audit recommends action against the concerned for unauthorized expenditures besides recovery, under intimation to Audit.

**(Annex-I)**

**Embezzlement due to Excess Withdrawal of PMDGP Funds Rs 300,835**

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

Executive District Officer (Health) drew Rs 300,835 in excess of actual claims of medicines purchased by drawing double bills against single invoice and due to wrong total. **(Annex-I-1)**

Audit is of the view that due to weak internal controls, excess payment was withdrawn through submission of double claim and funds were misappropriated. Misappropriation of funds resulted in loss to government.

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



(Annex-I-1)

**Embezzlement due to Excess Withdrawal of PMDGP Funds Rs 300,835**

Cheque No./Date	Invoice No./Date	Name of Supplier	Item Purchased	Amount	Total Amount	Amount Withdrawal	Excess Withdrawal	Remarks
1150394 / 23.06.10	MSD(371) / 07.05.10	Mediceen a Pharma	Inj. Flucoxacillin 500 mg	296835	296835	593670	296835	Double withdrawal against single invoice
1150392 / 23.06.10	MSD(371) / 07.05.10	Mediceen a Pharma	Inj. Flucoxacillin 500 mg	296835				
1149932 / 20.06.10	01013 00940 00977 00898	Hoffmann Human Health	Inj. Isosorvide dimatrate	14544	345069	349069	4000	Difference of wrong total
			Inj. Vancomycin HCl 500mg	126000				
			Inj. Vancomycin HCl one gram	194400				
			Myungmoon Inopan Inj 40mg	10125				

(Annex-J)

**Embezzlement of Rs 901,410 due to Issuance of Stock out of EDO (Health) Store but did not reach at Destination**

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

Executive District Officer (Health) issued Anti-Rabies Vaccine, disposable syringes and safe delivery kits to the Senior Medical Officer Rural Health Center Makhdoom Rasheed costing Rs 901,410 purchased out of PMDGP funds, but the same did not reach at RHC and were misappropriated which was noted by Audit during the physical inspection of RHC. The detail of issuance of medicine is as under:

Name of Item	Date of Issuance	Quantity Issued	Quantity Received	Short Quantity	Rate	Amount
Anti Rabies Vaccine	24-08-2011	200	Nil	200	735	147000
	28-10-2011	200	Nil	200	735	147000
	12-07-2011	200	Nil	200	735	147000
	18-11-2011	300	Nil	206	735	151410
<b>Value of the Quantity Embezzled</b>						<b>592,410</b>
Disposable Syringes 5cc	12-7-2011	10000	Nil	10000	5.9	59000
	28-10-2011	10000	Nil	10000	5.9	59000
	18-11-2011	10000	Nil	10000	5.9	59000
<b>Value of the Quantity Embezzled</b>						<b>177,000</b>
Safe Delivery Kits	23-7-2011	600	Nil	600	220	132,000
<b>Value of the Quantity Embezzled</b>						<b>132,000</b>
<b>Grand Total</b>						<b>901,410</b>

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

Misappropriation resulted in loss to government.

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

**Chances of embezzlement due to Withdrawal for POL out of PMDGP Funds of Rs 1,064,102 due to Non-production of Logbooks of Vehicles and Generator**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer Health drew Rs 1,064,102 out of PMDG fund on account of POL shown used in different vehicles and generator but no log books were produced to Audit despite several requests. It is worth mentioning that District Government allocated had regular budget of POL. Due to non-production of logbooks, it was hereby confirmed that only bills were prepared to draw the amount from PMDG funds, as Audit confirmed from different sources. Further sanction was granted by EDO Health to draw the amount from regular budget of EDO Health under Object Code 6465 but the amount was irregularly withdrawn out of the PMDG fund.

Matter required detailed enquiry for fixation of responsibility and recovery of amount from the persons at fault, under intimation to Audit.

(Annex-L)

**4.2.4.2. Embezzlement of Rs 4,480,000 due to Charging Excess Rates than Prevailing Market Rates and Doubtful Tendering**

According to Rule 2.31 of the PFR Vol-1, a drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriation.

Executive District Officer Health and District Officer Health drew Rs 7,040,000 on account of purchase of disposable delivery kits through doubtful rate contracts at very high rates. The rate approved was very high than the market rates of the safe delivery kits material produced before Audit. Audit collected the retail rates from the market of each item of delivery kits which revealed that the actual cost of disposable delivery kits was Rs 80 in retail (it may be much less in whole sale) and it revealed that Rs 140 was excess charged, which resulted into the excess payment to the contractor amounting to Rs 4,480,000. (Safe delivery kits were purchased under PMDGP by Faisalabad Government at the rate of Rs 92)

<b>Name of Office</b>	<b>Source of Budget</b>	<b>Year of Purchase</b>	<b>Quantity</b>	<b>Rate</b>	<b>Market Rate</b>	<b>Excess Rate</b>	<b>Amount</b>
Executive District Officer Health	PMDGP Fund	May-11	14000	220	80	140	1,960,000
Executive District Officer Health	Regular budget as per stock register distribution	Jul-11	14000	220	80	140	1,960,000
District Officer Health-I	do	Jun-11	4000	220	80	140	560,000
<b>Total Amount of Delivery Kits Purchased</b>							<b>4,480,000</b>

Payment of excess rates than the market rates revealed that the economy factor was not kept in mind by the district authorities at the time of spending of PMDGP

fund and overlapping of expenditures in procurement occurred due to maladministration.

Loss to government was due to wasteful expenditures which reflect weak internal controls and financial indiscipline of departmental authorities.

Audit recommends fixation of responsibility for approval of high rate than the market prevailing rates by the purchase committee and overlapping of procurement, besides recovery of government loss.

**(Annex-M)**

**Un-Authorized Purchase of Medicines against Budget Provision Rs 8.376 Million during the Year 2010-11**

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

Executive District Officer (Health) purchased medicines of Rs 8,375,832 and paid out of PMDGP funds during the year 2010-11 whereas these medicines were not included in the work plan or list of medicines approved for the programme **(Annex-M-1)**.

Audit is of the view that due to weak financial controls, un-authorized purchase of medicines was made against the budget provision.

Un-authorized purchase of medicines against budget provision resulted in violation of government instructions.

Audit recommends action against the concerned for un-authorized purchase of medicines against budget provision besides regularization from the competent authority, under intimation to Audit.

**(Annex-M-1)**

**Un-Authorized Purchase of Medicines against Budget Provision Rs 8.376  
Million during the Year 2010-11**

<b>Token No.</b>	<b>Date</b>	<b>Name of Suppliers</b>	<b>Name of Medicines</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
015182	27.10.10	Star Laboratories Lahore	Syp. Aminophylline 32mg	1349	26	35704
015202	27.10.10	Lahore Pharman Lahore	Cream Acriflavin Natural 1%	1349	12.5	16862
015202	27.10.10	Lahore Pharman Lahore	Solution Chlorhexdine Gluconate 4%	944	88	83072
015197	27.10.10	Nawab Sons Labortories Lahore	Ammonium Chloride Syp.	2698	17.5	47215
015201	27.10.10	Flow Pharama Lahore	Vaginal Pessery Clotrimazole	5397	7	37779
15203	27.10.10	Cirin Pharama Rawalpandi	Abhayrab Vaccine	135	580	78300
015189	27.10.10	Trigon Pharama Lahore	Inj. Ceftazidime 500mg with disttle water	2698	33	89034
015189	27.10.10	Trigon Pharama Lahore	Inj. Ceftriaxone 250mg with disttle water	2698	13.7	36963
015189	27.10.10	Trigon Pharama Lahore	Inj. Cefepime 500mg with disttle water	2698	42	113316
015167	27.10.10	TAS Pharma Islamabad	Tab.Domperidone 10mg	13492	0.26	3508
015190	27.10.10	Pak China International Karachi	Inj.Ampicilline 500mg	13492	8.39	113198
015190	27.10.10	Pak China International Karachi	Inj.Ampicilline 250mg	13492	6.39	86214
015187	27.10.10	Munawar Pharma Lahore	Tab.Aminophyline 100mg	2698	0.19	513
015187	27.10.10	Munawar Pharma Lahore	Tab.Doxycycline 100mg	134917	0.78	105235
015168	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Cap. Cephadrine 250mg	26983	2.48	66918
015184	27.10.10	Surigcal Fiber Lahore	Surgical Gauze BPC 100cm	108	195	21060
015160	27.10.10	Olive Laboratories Rawalpindi	Susp. Domperidone	5397	11.5	62066
015161	27.10.10	Epharm Laboratories	Inj. Vomilide Metochlopramide	10793	1.65	17808

		Karachi				
015162	27.10.10	Sanofi Aventis Karachi	Verorab Inj. 0.5ml	135	580	78300
015163	27.10.10	Pak China International Karachi	Inj. Ampicillin 250mg+Cloxacillin 250mg	13492	10.7	144229
015195	27.10.10	Reko Pharmascuticals Lahore	1. Tab. Gonapan DF	13492	1.9	25634
015195	27.10.10	Reko Pharmascuticals Lahore	2. Tab. Benil 5mg	134917	0.15	20237
015175	27.10.10	Medipak Ltd, Lahore	Haes Steril 6% 500ml With set	135	249	33615
015174	27.10.10	HELIX Pharama Karachi	Tab. Atorvastatin 40mg	5397	4	21588
015183	27.10.10	Mehran Internation Karachi	Inj. Benzyl Pencillin 500000 Unit	2698	5.23	14111
015185	27.10.10	Al-Kemy Karachi	Syp. Kemycone	5397	16.5	89051
015185	27.10.10	Al-Kemy Karachi	Tab. Ciprofloxacin 500mg	134917	2.1	283326
015185	27.10.10	Al-Kemy Karachi	Cap. Rosaclox 500mg	53967	2.9	156504
015198	27.10.10	Claylex Pharma Lahore	Tab. Doxazocin Mesylat 2mg	26983	5.75	155152
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 10mg	67459	0.48	32380
015198	27.10.10	Claylex Pharma Lahore	Tab. Piroxicam 10mg	134917	0.35	47221
015198	27.10.10	Claylex Pharma Lahore	Tab. Piroxicam 10mg	202376	0.35	70832
015198	27.10.10	Claylex Pharma Lahore	Tab. Mecobalamine 500mg	269835	0.59	159203
015198	27.10.10	Claylex Pharma Lahore	Tab. Doxazocin Mesylat 2mg	53967	5.75	310310
015198	27.10.10	Claylex Pharma Lahore	Tab. Glimepiride 4mg	67459	0.88	59364
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 5mg	134917	0.38	51268
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 5mg	10793	0.38	4101
015198	27.10.10	Claylex Pharma Lahore	Tab. Enalapril 10mg	67459	0.48	32380
015198	27.10.10	Claylex Pharma Lahore	Tab. Glimepiride 4mg	134917	0.88	118727
015194	27.10.10	Becton Dickinson Lahore	BD Disposable Syringe 3cc	13492	8.58	115761



015194	27.10.10	Becton Dockinson Lahore	BD Disposable Syringe 5cc	404752	4.8	1942810
015193	27.10.10	R.G Pharmascutical Larachi	Inj. Epokine 4000IU	270	350	94500
015193	27.10.10	R.G Pharmascutical Larachi	Inj. Epokine 2000IU	944	225	212400
015193	27.10.10	R.G Pharmascutical Larachi	Inj. Epokine 10000IU	135	700	94500
015177	27.10.10	Siza International Lahore	Tab. Prochlorperazine 5mg	2698	0.17	445
015177	27.10.10	Siza International Lahore	Inf. Pefloxacin 400mg /100 ml with set	944	63	59472
015177	27.10.10	Siza International Lahore	Tab. Prochlorperazine 5mg	2698	0.17	445
015177	27.10.10	Siza International Lahore	Lorazepam 1mg	26983	0.21	5666
015177	27.10.10	Siza International Lahore	Nalaxone HCL 0.4mg	54	79	4266
015177	27.10.10	Siza International Lahore	Nalaxone HCL 0.4mg	54	79	4266
015177	27.10.10	Siza International Lahore	Tranadol HCL 100mg/2ml	8095	6.15	49784
015177	27.10.10	Siza International Lahore	Tranadol HCL 100mg/2ml	5397	6.15	33191
015178	27.10.10	Pharmawise Labs.Lahore	Tab. Aspirin Soluble 300mg	80950	0.36	29466
015178	27.10.10	Pharmawise Labs.Lahore	Povidone Iodine Soln. 10%	2698	80	215840
015178	27.10.10	Pharmawise Labs.Lahore	Soln. hlorhexidine Gluconate 1.5%	944	185	174640
015178	27.10.10	Pharmawise Labs.Lahore	Clotrimazole Skin Cream 1%	1349	8.25	11129
015178	27.10.10	Pharmawise Labs.Lahore	Cream /Oint. Acriflavin 1%	1349	12.5	16863
015179	27.10.10	Mac & Rains Pharmaceuticals	Inf. Hadrman's Solution with IV Set	1349	37	49913
015180	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Tab. Metoprolol Tartrate 100mg	5397	0.7	3778
015180	27.10.10	Mass Pharma (Pvt) Ltd Lahore	Tab. Aspirin 75mg	8095	0.45	3643
015181	27.10.10	Abbott Lab. Lahore	Inj. Vancomycin 1mg	405	480	194400
015192	27.10.10	Valor Pharma Rawalpindi	Betamethasone 0.1% ointment	5397	11.8	63415
015192	27.10.10	Valor Pharma Rawalpindi	Captopril Tab. 50mg	26983	0.75	20237
015192	27.10.10	Valor Pharma	Tab. Isosorbide	53967	0.65	35079

		Rawalpindi	Mononitrate 20mg			
015192	27.10.10	Valor Pharma Rawalpindi	Betamethasone 0.1% ointment	2698	6.8	18346
015192	27.10.10	Valor Pharma Rawalpindi	Tab. Glyceryl Trinitrate 2.6mg	13492	1.6	21588
015192	27.10.10	Valor Pharma Rawalpindi	Tab. Levofloxacin 500mg	13492	2.8	37777
015170	27.10.10	Hansel Pharma, Lahore	Tab. Fexofenadine 120mg	2698	2.16	5827
015171	27.10.10	Pharmadic Lab. Lahore	Tab. Zynol 300mg	2698	2.5	6745
015188	27.10.10	Trigon Pharama Lahore	Inj. Cefepime 500mg with disttle water	2698	42	113316
015167	27.10.10	Hamaz Pharma Multan	Tab. Mefenamic Acid 500mg	134917	0.55	74204
015164	27.10.10	Al-Kemy Karachi	Syp. Kemycone 250ml	2698	16.5	44517
015165	27.10.10	Star Laboratories Labore	Inj. Ranitidine 50mg	5397	2.5	13492
015165	27.10.10	Star Laboratories Labore	Inj. Dizepam	5397	3.25	17540
015166	27.10.10	Ameer Pharma, Lahore	Syp. Chlorpheniramine	2698	5.45	14704
015176	27.10.10	Lahore Chemical Pharma Lahore	Inj. Protamine Sulphate 10mg	27	47	1269
040234	21.02.11	Cirin Pharama Rawalpandi	Inj. Hydrocortisone Sodium Succinate with Distilled water	5000	41	205000
040234	21.02.11	Cirin Pharama Rawalpandi	Lyssavac - N	135	580	78300
59802	03.05.11	Sind Medical Store Karachi	Rabies Vaccine Vial	3000	455	1365000
<b>Total Expenditure</b>						<b>8375832</b>

**Un-Authorized Purchase of Different Items Rs 3.488 Million**

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

Executive District Officer (Health) purchased different items of Rs 3,488,425 and paid out of PMDGP funds whereas these items were not included in the work plan of the programme i.e. DDAC Solution, POL, telecommunication bills, parda cloth, etc (**Annex-N-1**).

Audit is of the view that due to weak financial controls, un-authorized purchases were made against the budget provision.

Un-authorized purchases against budget provision resulted in violation of government instructions.

Audit recommends action against the concerned for un-authorized purchases against budget provision, besides regularization from the competent authority, under intimation to Audit.

(Annex-N-1)

**Un-Authorized Purchase of Different Items Rs 3.488 Million**

<b>Token No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Name of items</b>	<b>Qty Purchased</b>	<b>Rate</b>	<b>Amount</b>
65066	21.05.11	Al-Hussain Enterprises Jhang	DDAC Solution 5 Liter Pack	1020	1590	1621800
65067	21.05.11	Khan Traders Khanewal	Towels	360	188	67680
65065	21.05.11	Popular International	Cybow Urine strips	144	475	68400
			HC-Dilu Zolitre	38	13400	509200
			HC-Lyse	38	13400	509200
			HC Cleaner	38	4000	152000
			HC-control	1	21000	21000
29899	15.01.11	Ever Green Filling Station	POL for different Vehicles			213480
019780	22.11.10	Telecommunication Bill	Telecommunication Bill			22092
017958	08.11.10	T.A Enterprises Multan	Purda cloth, Pipe Iron, Purda Sewing, Purda Fitting			18848
029899	15.01.11	Ever Green Fillnig station	POL charges			213480
047937	21.03.11	Telecommunication Bill	Telecommunication Bills			6440
047936	21.03.11	Telecommunication Bill	Telecommunication Bills			64805
<b>Total withdrawal</b>						<b>3488425</b>

**(Annex-O)**

**Irregular / Doubtful withdrawal of Rs 164,123 for Repair of Vehicle and Motor Cycle out of PMDGP Funds**

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

Executive District Officer (Health) granted sanction of repair of vehicle number MNV-6090 and two motorcycles to be withdrawn out of regular budget of EDO Health under Object Code 6465 but the entire amount was withdrawn out of the PMDGP funds irregularly. Further history sheet and log books were not produced to verify the genuineness of expenditures.

Cheque No	Date	Object Head MN-6474	Nature of Exp	Name of Supplier	Item Purchased	Amount	Actual GST	Total Exp
1150396	23.06.10	A03970- Others	Repair of Vehicle	WASCO International	Repair of MNV-6090	131803	12805	144608
1149933	20.06.10	A03970- Others	Repair of Motor Cycle	Tariq Enterprises	Motor Cycle No.6808 Suzuki 100CC Model 1996	8515	1362	9877
1150396	23.06.10	A03970- Others	Repair of Motor Cycle	Tariq Enterprises	Motor Cycle No.6808 Suzuki 100CC Model 1996	8295	1243	9538
<b>Total Amount of Repair of Vehicle</b>								<b>164,023</b>

Due to non-availability of logbook and history sheet of vehicles, it revealed that simple bills were prepared to draw out of PMDGP funds. Further District Officer Health (HQ) told Audit that his vehicle bearing number MNV-6090 never got repaired for last many years.

Un-authorized drawl of government money resulted into irregular expenditures out of the PMDGP Funds.

Audit recommends action against the concerned for irregular withdrawal and lavish spending of PMDG funds.

**Irregular Withdrawal of Rs 4,214,400 for Purchase of Generator out of PMDGP Funds**

According to the Rule 4 (3) (iv) of the PDG & TMA (Budget) Rules, 2003 the head of office is responsible for ensuring that the total expenditure is kept within the limits of authorized appropriation.

Executive District Officer (Health) purchased three Generators during the FY 2009-2010, the cost of Diesel Generators (Cummins UK) 100 KV amounting to Rs 6,321,600 was charged to PMDGP funds against government policy despite the fact that EDO (Health) granted sanction to draw out of regular budget of EDO (Health) under Object Code 6465, the entire amount was withdrawn out of the PMDG funds irregularly. Further only one generator was allowed under the PMDGP, whereas the cost of three generators was withdrawn against the utilization plan.

Audit is of the view that due to weak internal controls, procurement of generators out of PMDGP funds was made.

Irregular purchases resulted in violation of government instructions.

Audit recommends action against the concerned for irregular procurements, besides regularization from competent authority.

**(Annex-R)**

**Purchase of Lap Top and other Items for EDO Health out of PMDGP Funds**

As per Government of Punjab Health Department PMU, PHSRP letter bearing No. PMU/PHSRP/M&E.1-09/10376 dated June 18, 2009, "In the list of equipment, lap top / desk top computers are to be purchased, it will be used in District Health Development Center.

Executive District Officer Health drew Rs 136,735 out of the PMDGP funds for purchase of different items and issued to irrelevant persons instead of DHDC against the provision of PMDGP guidelines. **(Annex-R-1)**

Audit is of the view that due to weak internal controls, irregular purchases were made beyond the budget provision.

Irregular procurements resulted in violation of government instructions.

Audit recommends regularization of expenditure and issuance of items at the proper place under intimation to Audit.

(Annex-R-1)

**Purchase of Lap Top and other Items for EDO Health out of PMDGP Funds**

<b>Cheque No</b>	<b>Date</b>	<b>Object Head MN-6474</b>	<b>Nature of Exp</b>	<b>Name of Supplier</b>	<b>Item Purchased</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
057005	25.04.11	A03970- Others	14.06.11	Cyber Shot Multan	Laptop Acer Model 6930		1	91845
1149828	20.06.10	A03970- Others	Purchase of M&E	Mariyam Enterprises	TV-LG 21"	1	15000	15000
					TV Stand with installation	1	1500	1500
					Wire (Meter)	65	20	1300
					Holder	2	65	130
					Wire lead	1	180	180
1149435	17.06.10	A03970- Others	Furniture & Fixture	Mariyam Enterprises	Door Aluminum	1	16800	16800
1150396	23.06.10	A03970- Others	IT Equipment	Al-Naseer Computer	Flash Drive 8 GB	2	1800	3600
1149932	20.06.10	A03970- Others	Other Store	Mariyam Enterprises	Heater Electric	1	1200	1200
					Electric Heater with Fan	1	3092	3092
1149826	20.06.10	A03970- Others	IT Equipment	T.A Enterprises	Screen Multimedia 8X6 Automatic wall mounting	1	2088	2088
<b>Total Amount of Purchase</b>								<b>136735</b>



(Annex-S)

**Purchase of Excess Quantity of Disposable Syringes than Numbers of Injections Purchased costing Rs 3.181 Million**

According to Para 16.10 (xiii) (b) of the Punjab Budget Manual, purchase largely in excess of requirements is a financial irregularity.

Executive District Officer (Health) purchased 918,244 disposable syringes during the year 2010-2011 and withdrew Rs 3.849Million out of PMDGP funds against the total numbers of injections purchased i.e 159,032. Hence 759,212 disposable syringes were purchased in excess than requirement costing Rs 3.181 Million The procurement was irrational especially when different donor agencies i.e. EPI for vaccination and World Health Organization also supplied the disposable syringes. (Annex-S-1)

Purchase of excess quantity of disposable syringes than injections revealed that some vested interest compelled the EDO (Health) to purchase large quantity of syringes.

Due to weak financial management, PMDGP funds were lavishly utilized without any rationality.

Audit recommends action against concerned for irrational procurements, besides regularization from the competent authority.

(Annex-S-1)

**Purchase of Excess Quantity of Disposable Syringes than Numbers of  
Injections Purchased costing Rs 3.181 Million**

Token No.	Date	Supplier Bill No.	Date	Name of Firm	Name of Medicines	Quantity	Rate	Amount
015194	27.10.10	107842-2210	28.05.10	Becton Dockinson Lahore	BD Disposable Syringe 3cc	13492	8.58	115761
015194	27.10.10	107842-2205	28.05.10		BD Disposable Syringe 5cc	404752	4.8	1942810
065068	21.05.11	1100-0385	16.04.11	Sind Medical Store Karachi	Disposable Syringes 5ml	500000	3.58	1790000
<b>Total Quantity of Syringes Purchased during the year 2010-2011</b>						<b>918244</b>		<b>3848571</b>
<b>Total Quantity of Injections purchased during the year 2010-2011</b>						<b>159032</b>		
<b>Total Excess Quantity of Disposable Syringes Purchased</b>						<b>759212</b>	<b>4.19</b>	<b>3181098</b>

**Doubtful Award of Tenders for Procurements of Safe Delivery Kits amounting to Rs 3.080 Million**

As per Government of Punjab Health Department PMU, PHSRP letter bearing No. PMU/PHSRP/M&E.1-09/10376 dated June 18, 2009, “No overlapping will be done with National Programme and other programme in procurement of equipment and other activities”.

Executive District Officer purchased delivery kits costing Rs 3.080 Million out of the PMDGP Funds on the recommendation of purchase committee who approved the tenders with the doubtful process of tender on the basis of following audit observations:-

Token No.	Date	Supplier Bill No.	Date	Name of Firm	Name of Item	Quantity	Rate	Amount
059801	03.05.11	13045	04.04.11	Munawar Pharma Multan	Safe Delivery Kit	14000	220	3080000

9. Initially the comparative statement did not reflect rates of delivery kit which were later-on added by the purchase officer in his own hand-writing.
10. Audit scrutinized the rates of successful bidder Munnawar Pharma who quoted the rates of Rs 315 while as per comparative statement, hand written rates showed the rates of Munawar Pharma of Rs 220 per sample, but no sample was produced to the Audit. Further rates of competitors shown in the comparative statement were not available in the tender of competitors.
11. Rates were very high than prevailing market rates of the items supplied in the safe delivery kits.
12. No authorization document of supplier firm was attached in the tender documents which authorized the supplier to supply the safe delivery kits.
13. Hand writing of the tenders, quoted rates and tempered rates of the comparative statements seemed to be same which required the enquiry.

14. Safe delivery Kits were not demanded by any institution as the huge quantity were supplied by the MNCH, which were being expired but the purchase officer included in the rate contract and awarded contract through doubtful process, which resulted into issuance of huge quantity of supply orders.
15. EDO Health purchased 14,000 delivery kits costing Rs 3,080,000 out of PMDGP funds, 14,000 delivery kits out of the regular budget of EDO Health office costing Rs 3,080,000 and shown distributed lavishly to the BHUs and RHCs whereas, 4,000 safe delivery kits costing Rs 880,000 were purchased by the DHO and distributed to the same BHUs and RHCs.
16. Similarly the MNCH programme also supplied 14,400 delivery kits on 20-08-2009 and distributed to the same BHU, RHC and MNCH centers till 09-07-2011.

Due to weak internal controls, excess rates were approved by the purchase committee through tempering in comparative statements to oblige the firm which resulted in lavish purchase at the cost of the government money.

Award of tender at excess rate and un-necessary lavish purchase resulted in loss to the government.

Audit recommends action against the concerned for approval of excess rate, besides recovery under intimation to Audit.

(Annex-U)

**Wastage of PMDGP Funds due to Un-Necessary Purchase and Lavish Consumption of DDAC Disinfectant Solutions amounting to Rs 1,621,800**

According to para 16.10 (xiii) (b) of the Punjab Budget Manual, purchase largely in excess of requirements is a financial irregularity.

Executive District Officer (Health) purchased DDAC Disinfectant Solutions Envior Cair GP without any demand from any institution which was especially meant for the operations theaters and had the special formula for mixture of solutions in the water. But the whole quantity was distributed to Rural Health Centers, where operation theaters were not functional, THQ and Civil Hospital Multan.

Token No.	Date	Supplier Bill No.	Date	Name of Firm	Name of Item	Quantity	Rate	Amount
065066	21.05.11	AH/555	25.04.11	Al-Hussain Enterprises Jhang	DDAC Disinfectant Solution	1020	1590	1,621,800

During visit of Audit Team at Civil Hospital Multan, it was noted that the costly disinfectant solution was issued to the sweepers as well as different sections in the hospitals and used for cleaning of wash rooms, floor of hospitals and used as phenyl.

Due to irrational utilization of funds without any demand from end users and issuance of material without awareness of use and formula for mixture of solutions caused wastage of funds.

Wastage of PMDGP funds due to unnecessary purchase and lavish consumption of DDAC Disinfectant Solutions resulted into loss to the government.

Audit recommends action against the concerned for approval of excess rate, besides recovery, under intimation to Audit.

**(Annex-V)**

**Purchase of Hepatitis Vaccine out of PMDGP Funds despite Supply form other Sources Rs 10.347 Million**

As per Government of Punjab Health Department PMU, PHSRP letter bearing No. PMU/PHSRP/M&E.1-09/10376 dated June 18, 2009, “No overlapping will be done with National Programme and other programme in procurement of equipment and other activities”.

Executive District Officer (Health) purchased following items costing Rs 10.347 Million despite the Government of Pakistan had launched separate National Programme and provided medicines through special development grant for the eradication of hepatitis.

Token No.	Date	Name of Firm	Name of Item	Qty	Rate	Amount
059803	03.05.11	Sind Medical Store Karachi	Hepatitis B	15000	89	1335000
1149435	17.06.10	Globel Marketing Servies	HCV Detection Kit with reaction valve cephid real time PCR 100 test sacace Itley	20	97500	1950000
1150873	25.06.10	Paramedic Lab	Inj. Hepaferone	41544	170	7062480
<b>Total Amount of Hepatitis Vaccine Purchased</b>						<b>10,347,480</b>

Audit is of the view that due to weak internal controls, overlapping in procurements and purchase largely in excess than demand were made.

Overlapping in procurement and purchase largely in excess than demand resulted in violation of government instructions.

Audit recommends action against the concerned for overlapping in procurement and purchase largely in excess than demand, under intimation to Audit.

(Annex-W)

**Irregular Purchase of Anti-Rabies Vaccine out of PMDGP Funds for Rs 1,365,000 despite Supply from the Director General Health**

As per Government of Punjab Health Department PMU, PHSRP letter bearing No. PMU/PHSRP/M&E.1-09/10376 dated June 18, 2009, No overlapping will be done with National Programme and other programme in procurement of equipment and other activities.

Executive District Officer (Health) placed order for purchase of Anti-Rabies Vaccines costing Rs 1,365,000 out of PMDGP funds which were available to reduce MMR and IMR by taking loan from the Asian Development Bank despite the fact that Director General Health Lahore also supplied huge quantity of rabies vaccine from the MSD.

Token No.	Date	Supplier Bill No.	Date	Name of Firm	Name of Item	Quantity	Rate	Amount Drawn
059802	03.05.11	1100-0382	16.04.11	Sind Medical Store Karachi	Rabies Vaccine	3000	455	1,365,000

Audit is of the view that due to lack of financial management, the purchase was irrational without any demand

Irrational purchase without any demand, resulted in irregular expenditures.

Audit recommends action against the concerned for issuance of supply orders without assessing need and demand, besides regularization, under intimation to Audit.

**(Annex-X)**

**Illegal Withdrawal for Printing of EPI Cards amounting to Rs 928,000 without Demand Despite Supply of DG Health**

According to para 16.10 (xiii) (b) of the Punjab Budget Manual, purchase largely in excess of requirements is a financial irregularity. As per Government of Punjab Health Department PMU, PHSRP letter bearing No. PMU/PHSRP/M&E.1-09/10376 dated June 18, 2009, No overlapping will be done with National Programme and other programme in procurement of equipment and other activities.

Executive District Officer (Health) drew Rs 928,000 out of PMDGP funds for printing of EPI Cards whereas the government had allocated separate budget for the printing of EPI cards and it did not come under the preview of PMDGP Funds.

Cheque No	Date	Nature of Exp	Name of Supplier	Item Purchased	Qty	Rate	Amount	Actual GST	Total Exp
1149435	17.06.10	Printing	Khyber International Printers	EPI Card (Yellow)	100000	4	400000	64000	464000
				EPI Card (White)	50000	4	200000	32000	232000
				EPI Card (Yellow)	50000	4	200000	32000	232000
Unjustified Printing of EPI Cards out of PMDG Funds									928,000

Further no demand was made by the office of District Officer Health for printing of EPI Cards as EPI section had huge quantity of cards in stock when the new cards were got printed by the EDO office without asking the need and demand of such printing. Further Director General Health was supplying the EPI cards under the Polio eradication programme sponsored by International Agencies.

Description	Quantity in stock On 23-12-2009 supplied by DG Health	Quantity supplied by EDO office without demand 24-12-09	Quantity again supplied by DG Health 15-1-2010
Yellow Cards	132100	150000	68220
White Cards	118500	50000	68200



Illegal withdrawal out of PMDGP funds for printing of EPI card without any demand revealed the maladministration on the part of EDO Health Office.

Loss to government was due to wasteful expenditures and it reflected weak internal controls and financial indiscipline of departmental authorities.

Audit recommends fixation of responsibility for unjustified withdrawal of government funds without any need and demand, under intimation to Audit.

(Annex-Y)

**Un-Authorized Expenditure out of PMDGP Funds on Printing Rs 1.240 Million**

Executive District Officer (Health) incurred expenditure of Rs 1,240,154 on printing of different items which had no relation with awareness campaign, whereas, the budget provisions were available only for awareness campaign. The detail of expenditure is as under: -

Token No.	Date	Name of Firm	Name of Items	Qty	Rate	Amount Drawn
65070	21.05.11	Khyber Int. Lahore	Antenatal card	70000	9.5	665000
			Family Planning Card	60000	6.5	390000
			Form No.05	20	248	4960
Total Cost						1059960
+ GST @ 17%						180194
Total Expenditure						1240154

Audit is of the view that due to weak financial controls, funds available for awareness campaign were utilized for printing of different card.

Expenditure on printing other than purpose prescribed was in violation of government instructions.

Audit recommends action against the concerned, besides regularization from the competent authority, under intimation to Audit.