

SPECIAL AUDIT REPORT
ON THE ACCOUNTS OF
THE PROVINCIAL COORDINATOR,
EXPANDED PROGRAMME ON
IMMUNIZATION (EPI),
FINANCIAL YEARS 2018-19 TO 2022-23
AUDIT YEAR 2023-24



AUDITOR-GENERAL OF PAKISTAN

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN
THE MANAGEMENT AND USE OF PUBLIC RESOURCES

FOR THE CITIZENS OF PAKISTAN

PREFACE

The Auditor-General conducts audits in accordance with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Section 10 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Special Audit of the Provincial Coordinator, EPI, Quetta was carried out accordingly.

The Directorate General of Audit Balochistan conducted Special Audit of Provincial Coordinator, EPI, Quetta during March-May 2024 for the period of 2018-19 to 2022-23 with a view to reporting significant findings to the stakeholders. In addition, Audit also assessed, on a test check basis, whether the management complied with applicable laws rules and regulations while incurring expenditure. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Project.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violation and irregularities. The Audit Report has been finalized in the light of discussions in the DAC meeting.

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

Islamabad
Dated: April 25, 2025

(MUHAMMAD AJMAL GONDAL)
Auditor-General of Pakistan

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ABBREVIATION AND ACRONYMS

APPM	Accounting Policies and Procedure Manual
BCG	Bacillus Calmette-Guérin
CAATs	Computer Assisted Audit Techniques
DDO	Drawing and Disbursing Officer
DHO	District Health Officer
DG	Director General
EPI	Expanded Programme on Immunization
FD	Finance Department
FDI	Federal Directorate of Immunization
GAVI	Global Alliance for Vaccines and Immunization
GoB	Government Of Balochistan
GST	General Sales Tax
HR	Human Resource
IPV	Inactivated Polio Vaccine
MCH	Maternal and Child Health
OPV	Oral Poliovirus Vaccine
PC	Provincial Coordinator
PCV	Pneumococcal Conjugate Vaccine
SAP	Systems, Applications and Products
SOP	Standard Operating Procedures
vLMIS	Vaccine Logistics Management Information System
WHO	World Health Organization

EXECUTIVE SUMMARY

The Directorate General of Audit, Balochistan conducted Special Audit of Provincial coordinator, EPI, Quetta during March-May, 2024 for the period 2018-23. The Special Audit was included in the Audit Plan of Directorate General Audit, Balochistan which was duly approved by the Auditor General of Pakistan in the Audit Plan 2022-23. The main objectives of the Audit were to ascertain as to whether: 1) Rules, regulations, procedures and government orders were followed in their true spirit, 2) effective measures were taken by the department in processing and evaluating bids and cost-benefit analysis was ensured, 3) the required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules. The Audit was conducted in accordance with the INTOSAI Auditing Standards.

The Provincial Coordinator of the Expanded Program on Immunization (EPI), Quetta is responsible for overseeing and managing immunization activities across the province. This role includes planning and implementing immunization campaigns, ensuring the availability of vaccines, and coordinating with various stakeholders, including health department, GoB and NGOs. The coordinator monitors vaccination coverage, manages data collection and reporting, and addresses challenges related to vaccine distribution and outreach. Additionally, the coordinator plays a key role in training and capacity-building for health personnel, ensuring adherence to national and international immunization standards, and advocating for public health initiatives to improve immunization rate.

KEY AUDIT FINDINGS:

- i. Financial Management issues were reported in 6 cases including non-deduction of GST, irregular payment on account of procurement, unauthorized payment beyond PC-I provision, non-depositing of withholding tax, and irregular retention of money in bank accounts with non-provision of records for expenditure.
- ii. Procurement and Contract Management issues were reported in 3 cases including execution of works without tendering and approval of cost

- estimates, irregular procurement on account of mobile network services, and receipt of vaccination with expiry of less than six months.
- iii. Operational and Monitoring issues were reported in 5 cases including non-maintenance of Waste Management System, misreporting and mismanagement of vaccination, lack of proper monitoring and evaluation (M&E), variation in vaccine data of federal and provincial EPI, and distribution of vaccines through unrefrigerated vehicles and untrained staff.
 - iv. Issues were reported in 3 cases including, unauthorized expenditure on account of domestic training, unjustified/doubtful payment on account of domestic training during the Covid-19 lockdown, and unjustified/doubtful drawal on account of POL without pre-audit.
 - v. Infrastructure and Asset Management issues were identified in 2 cases including non-functionality of critical facilities such as cold storage units intended for vaccine preservation and discrepancies in record-keeping including missing bills related to the maintenance or operation of these assets.

Recommendations:

Audit recommends that DAC directives be implemented besides:

- i. Recovery be effected and withheld taxes be deposited at the earliest.
- ii. The matter of non- provision of record and non-compliance with rules be inquired and responsibility fixed on the person (s) at fault.
- iii. Irregular expenditure be regularized.
- iv. Measures be taken for better management of the vaccination program.
- v. Correct figures regarding vaccination record be reported to Audit.
- vi. Payees' acknowledgment receipts along with tax deduction details in respect of DDO payments be provided to audit.
- vii. Important accounting record be maintained as per requirement of Government rules/procedures.

1. INTRODUCTION

The PC, EPI in Quetta plays a crucial role in advancing public health in Balochistan by leading efforts to protect the population from vaccine-preventable diseases. Operating in a challenging environment, the PC ensures that immunization services reach remote and underdeveloped communities, overcoming geographical and socio-economic obstacles.

As the key liaison between provincial and federal EPI authorities, international health organizations, and local healthcare providers, the PC is responsible for planning, implementing, and monitoring immunization activities. This includes managing routine immunization programs, special campaigns, and responses to disease outbreaks like polio and measles. The role also involves coordinating the distribution of vaccines, maintaining cold chain integrity, and ensuring accurate data management to identify and address immunization gaps.

Additionally, the EPI's role is vital in advocacy and community engagement, building trust in vaccines, and overcoming cultural barriers to immunization. By conducting training and capacity-building initiatives for healthcare workers, the programme enhances service delivery and strengthens the overall impact of the EPI in safeguarding public health across Balochistan.

The year-wise budget allocation was as under:

	(Rs. in Million)	
Financial year	PC_I	Allocation
2018-19 (excluding Vaccine & tool kits)	608.39	376.955
2019-20 (excluding Vaccine & tool kits)	1082.44	272.716
2020-21	0	495.978
2021-22	0	811.786
2022-23	0	761.027

2. AUDIT OBJECTIVES

The objectives of the special audit were as follows:

1. Assess the internal controls environment of the Entity.
2. Evaluate the efficiency of vaccine demand and supply, planning, storage mechanism, and inventory management.
3. Verify measures to minimize vaccine wastage.
4. Check compliance to rules, regulations, procedures and government orders during procurement and expenditure.
5. Examine whether the required standards of financial propriety were observed and public money was spent in accordance with the prescribed Rules.
6. Verify that proper monitoring controls were in place that could help achieve the programme's objectives.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Audit Scope:

The scope of the Special Audit was limited to scrutiny of accounts record for the period 2018-23, which also included assessment of activities executed by the PC, EPI, Quetta in accordance with relevant rules and regulations.

3.2 Audit Methodology:

The following techniques were employed during the special audit:

- 3.2.1 Significant time and resources have been utilized for understanding the accounting and internal control environment and applicable laws and regulations to identify high-risk areas.
- 3.2.2 Discussion with officers/officials.
- 3.2.3 Analytical Procedures.
- 3.2.4 Review of record.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Non-establishment of Waste Management System

As per para 11 of the approved PC-I, "Environmental and social management guidelines will be followed to ensure that waste is properly burned and buried in safety boxes under the supervision of the BHU in-charge." Further, according to Section 16(2) of the Hospital Waste Management Rules 2005, "All disposable medical equipment and supplies, including syringes, needles, plastic bottles, drips, and infusion bags, must be cut or broken and rendered non-reusable at the point of use by the person using them."

During the special Audit of Provincial Coordinator, EPI, Quetta for the financial years 2018-23, it was revealed that the local office failed to adopt innovative technologies like environment friendly incinerators, brick box and burial pits for safe collection, storage, transportation and treatment of EPI waste including vials and syringes, etc. at urban and remote areas. Further, daily waste generation and disposal data including reporting system had not been maintained for future plan of action to safeguard public health and environment.

Non-establishment of WMS occurred due to negligence on the part of environment.

Non-disposal of waste was deviation from PC-I and may result in damage to health and environmental.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to implement corrective actions as per PC-I and Hospital Waste Management Rules 2005.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.2 Doubtful payment without maintaining bills - Rs. 113.568 million

Under Para 199(11) read with Para 201 of the Audit Code, “The sub-vouchers related to the contingent expenditure are required to be attached with the claim in support of payment to the parties concerned.”

During the special Audit of the Provincial Coordinator, EPI, Quetta for the financial years 2018-23, it was revealed that, according to the SAP data, a payment of Rs. 113.568 million was made in 21 transactions. However, the bills and their supporting documents were not provided to audit despite repeated requests. Consequently, the audit could not opine on the authenticity of the expenditure, as detailed in the Annexure 4.1.

The lapse occurred due to weak internal controls.

Non-availability of important records depicted negligence on the part of the management, which may result in loss to the government.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the DG Health Services to inquire the matter under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.3 Misreporting and mismanagement of vaccine

According to Para 12.1 of EPI Manual, “Accurate, reliable and timely information is critical to the success of any activity. The following records are the foundation of all the health information generated at the health centers:

- MCH Handbook,
- tally sheet, mother and child health register,
- monitoring chart (for coverage, dropout and left out),
- monthly activity report and Bhutan Vaccine system.

During the special Audit of the PC, EPI, Quetta, for the financial years 2018-23, several significant reporting discrepancies were identified. These included a lack of BCG vaccine supply to nine districts, despite reporting vaccination achievements of up to 98%. Further, two districts reported vaccinating more children than their target populations, with District Kohlu reporting 4,241 vaccinated children against a supply of only 1,000 doses. Furthermore, a 10% vaccine wastage rate was observed in District Loralai, a violation of WHO vaccine protocols. Audit also revealed inconsistencies in BCG vaccine supply, with many districts not receiving supplies every quarter and significant variations in supply per shift. Notably, 14 districts did not receive BCG vaccine every year, with some districts experiencing supply gaps of four to six years. Detailed information regarding these discrepancies is provided in Annexures 4.2.

The lapse occurred due to poor management.

Misreporting may lead to non-achievement of the intended objectives thus resulting in wastage of public funds.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to take measures to improve oversight and implement detailed reporting protocols under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.4 Non-maintenance of important accounting record

Under Para 15, GFR Vol.-I, “Every one whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.”

During the special audit of the Provincial Coordinator, EPI, Quetta for the financial years 2018-23, it was observed that the local office failed to maintain the following important accounting record:

- Register of Fixed Assets.
- Register for repair of office building.
- Reconciliation statements.
- Stock Register.
- Dead Stock Register.
- Stationery Register.
- TA/DA Register.
- Movement Register.
- Payroll register for Contract employees.
- Logbook.

Non-maintenance of record was due to weak internal controls.

Non-maintenance of important accounting record may lead to misreporting and mismanagement of funds.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the relevant records mentioned in the audit observation to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.5 Non-conducting of physical check of stores

According to Rule 159 of GFR, Vol-I, “Every head of the office is responsible to arrange the physical verification of store or stock at least once a year.” Further, according to Rule 148 of GFR, Vol-I, “All material received should be examined, counted, measured or weighed as the case may be, when delivery is taken and they should be taken in charge by a responsible government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was revealed that annual stocktaking of Vaccine and other stores for all districts under the local office was not carried out for financial years 2018-23. A recommended corrective measure involves establishing a committee within the PC, EPI, Quetta to conduct thorough annual stock-taking to ensure accurate accounting of purchased stock, prevent wastage, and enhance overall transparency and fiscal responsibility in procurement processes.

The lapse occurred due to non-compliance with the rules and weak internal controls.

Due to the absence of a physical inventory, the actual stock position could not be verified.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the physical verification report to the Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.6 Non-conducting of internal audit/check

According to Rule 13 of GFR, Vol.-I, “In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling officer must satisfy himself not only that adequate provisions exist within the departmental organization for systematic internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of its subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied. For this purpose, each Head of the Department will get the accounts of his office and those of the subordinate disbursing officers, if any, inspected at least once in every financial year by a Senior Officer not connected with the account matters. The results of these inspections should be incorporated in the form of an inspection report.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was observed that the local office failed to conduct the internal check of its office and its subordinate office in the province. It is the utmost responsibility of the controlling officer, to ensure financial management, detect fraud and irregularity in the entity, if any and convey the same to audit through internal audit report. The failure to conduct the internal audit in the specified financial year and the presence of weak internal controls within the organization

have contributed to the recurring occurrence of similar issues year after year. This chronic problem not only undermines the financial stability of the entity but also erodes trust in its operations and management. It is, therefore, imperative that immediate corrective measures be taken to strengthen internal controls and ensure that internal audits are conducted rigorously and in a timely manner.

Non-conducting of internal check occurred due to weak financial management.

The failure to conduct internal audits can potentially lead to the emergence of further significant irregularities and the persistent recurrence of identical issues on an annual basis.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to conduct internal Audit and provide the report to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.7 Non-achievement of targets

According to point 5 of the approved PC-I, "the overall goal of the program is to decrease vaccine-preventable diseases associated with morbidity and mortality and to improve the performance of the immunization system, as measured by coverage and equity."

During the special audit of the PC, EPI, Quetta for the financial years 2018-2023, it was observed that the program failed to achieve the set targets as outlined in the PC-I. The project aimed to vaccinate children and pregnant

women with 10 vaccines. No evidence was found from which the audit could determine the achievement of these targets. However, upon inquiry, the local office admitted to not achieving the set targets. The targets are shown below:

S. No.	Indicator	Basic line 2012	2015-16	2016-17	2017-18	2018-19	2019-20
1	Increase PENTAT coverage	27	40	50	60	65	70
2	Increase measles coverage	37	40	48	55	60	65
3	Increase the proportion of population protected at birth from non-mortal tetanus	23	30	35	40		50
4	Increase OPVIII coverage	61	40	50	60	45	70
5	Increase PCV (10)3 coverage	NA	40	50	60	65	70
6	Increase IPV coverage	NA	-	20	30	65	50
7	increase Rotavirus converge	NA	-	-	30	40	50
8	Increase hepatitis (birth dose) coverage	NA	-	20	30	40	50

S. No.	Indicator	Basic line 2012	2015-16	2016-17	2017-18	2018-19	2019-20
9	Increase the proportion of children fully immunized (%age of children aged 12-23 months who received all basic vaccination included in routine immunization program)	16	30	40	50	50	65

Non-achievement of targets occurred due to improper planning and inadequate monitoring.

The lapse may have resulted in inefficiency, thus may cause wastage of funds.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the supporting record and action plan to the Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.8 Lack of proper monitoring and evaluation (M&E)

According to Para 6 of the PC-I: Monitoring, Surveillance and reporting, “effectiveness of reporting and monitoring of vaccines and cold chain is strengthened by scaling up Vaccine Logistic Management Information System (vLMIS) across the province”

During the special Audit of the Provincial Coordinator, EPI, Quetta for the financial years 2018-23, it was observed that there were significant deficiencies in the monitoring and evaluation (M&E), as listed below:

- No detailed M&E plan was devised with defined roles and responsibilities, targets, and timelines for monitoring.
- The mandate of the PC was not clearly defined.
- Quarterly, bi-annual, and annual reports were not available in the official record.

Due to lack of appropriate monitoring tools and techniques and in the absence of progress reports, the overall effectiveness of the vaccination was put at risk, thus affecting the performance of the project.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to collect the M&E reports from Deputy DHOs and share with the Audit for verification. Besides, the forum highlighted the responsibility of the PC in overall supervision of the project activities to gauge the effectiveness of the program, and directed to submit detailed monitoring report.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.9 Non-conducting of Impact Study

According to Para 2.11 of Integrated Surveillance Guideline for selected Vaccine Preventable Diseases, “Periodic review of surveillance performance should be conducted through various mechanisms: (I) Annual review meeting with District Health Authority (II) Annual desk review using the WHO Measles Programmatic Risk Assessment Tool (III) Periodic (every 2-3 years) Joint national and international VPD surveillance e review activity At the national level, preferably updated weekly/monthly bulletin should be issued with results on suspected and confirmed cases. In addition, this bulletin should indicate the number of units reporting each week (including zero-case reporting). Information about the current epidemiology of acute flaccid paralysis, neonatal tetanus and other EPI target diseases could also be included, and bulletins should be distributed to all healthcare providers and other interested health-care personnel regularly.”

During the special Audit of the Provincial Coordinator, EPI, Quetta for the financial years 2018-2023, it was observed that according to the PC-I, the program was complete and had transitioned from a development to a non-development phase. When the audit inquired about the project's output, the local office stated that no impact study had been conducted and referred the audit team to the Provincial Disease Surveillance Response Unit (PDSRU). Upon contacting the PDSRU, it was found that they only had data for the year 2023-2024.

Non-conducting of impact study occurred due to weak internal controls.

In the absence of impact study, the output of the program could not be quantified.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to update the progress under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.10 Non-listing of immunization sessions

According to paragraphs 10.2 and 10.3 of the EPI manual, “a list of equipment and supplies required for both fixed immunization sessions and outreach clinic sessions, including the name of the vaccinator, should be maintained.”

During the special Audit of PC, EPI, Balochistan for the financial years 2018-23, it was revealed that the required lists, as outlined in the manual, were not prepared. Consequently, the audit was unable to verify the authenticity of immunization activities and the consumption of vaccines and other toolkits.

The lapse occurred due to poor management.

Non-compliance with the manual may lead to the preparation of inaccurate data, potentially resulting in the non-achievement of objectives.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to prepare district-wise reports and share with the Audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.11 Variation from PC-I provisions and time overrun

As per approved PC-I of EPI, Balochistan, the project finances were divided from 2015-16 to 2019-20 for each head of accounts.

During the special Audit of PC, EPI, Balochistan for the financial years 2018-23, it was observed that funds were underutilized during FYs 2018-19 and 2019-20, even though the program was originally scheduled to conclude in 2019-20. However, the program's activities were extended for an additional three years beyond the original timeline without the approval of a revised PC-I, which resulted in irregular payment and time overrun of three years, as detailed below:

Financial year	PC-I	Actual	Variation
2018-19 (excluding Vaccine & tool kits)	608.39	376.955	231.435
2019-20 (excluding Vaccine & tool kits)	1082.44	272.716	809.724
2020-21	0	495.978	-495.98
2021-22	0	811.786	-811.79
2022-23	0	761.027	-761.03

The lapse occurred due to poor financial management.

Variation from PC-I resulted in undue delays and non-achievement of program objectives.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide detail of transition from development to non-development to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.12 Variation in the vaccine data of Federal and Provincial EPI – 20.225 million doses

According to GFR 12 Vol.-I, “A Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the fund allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise” Further as per APPM 4.2.,9,4” payment of approved claims must be made only to the claimant as indicated on the claim voucher”

During the special Audit of PC, EPI, Balochistan for the financial years 2018-23, reconciliation of vaccination data of federal EPI with the local office revealed a variation of 20.225 million doses of vaccination. Detail is shown in the Annexure 4.3.

The lapse occurred due to poor inventory management.

Variation in the receipt of vaccination data increased the risk of mis-use of vaccine.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to prepare reconciled statements and eliminate discrepancies under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.13 Receipt of vaccination with expiry of less than six months

According to S.No. 2 of table 6 of Para 2.1 of the EPI logistic manual, “Maximum times are based on the relative security of storage expected at each level; together, they ensure that any vaccine will take, at most, one year to be sent through the cold chain and be used. Normally, it is expected that most vaccine stocks will be used before the maximum time is reached.” Further as per note 3 ibid, “Remember to check the expiry dates of all vaccines and ensure that they will not expire during storage or before they can be distributed.”

During the special Audit of PC, EPI, Balochistan for the financial years 2018-23, upon reconciliation of vaccination data with federal EPI with the local office audit observed the local office received vaccines with the expiry of less than six months in violation of PC-I and EPI manuals, as detailed below:

S. No.	Issue Date	Voucher No.	Product	Batch No	Expiry Date	Quantity
1	30/07/2019	I19070081	BCG-20	037G7140	31/12/2019	3000
2	21/09/2019	I19090034	BCG-20	037G7087	30/11/2019	2900
3	21/09/2019	I19090034	BCG-20	037G7083	30/11/2019	650
4	21/09/2019	I19090034	BCG-20	037G7086	30/11/2019	1050
5	21/09/2019	I19090034	BCG-20	037G7141	31/12/2019	1400
6	09/08/2019	I19080018	TT-10	TT-67-17	31/01/2020	3320
7	09/08/2019	I19080018	TT-10	TT-68-17	31/01/2020	3315
8	01/09/2020	I20090004	bOPV (Routine)	AOP4A 644AA	31/10/2020	100
9	14/07/2022	I22070036	TD-20	3329X 004B	30/11/2022	3750
Total						19,485

The lapse occurred due to poor inventory management.

Receiving vaccines nearing their expiry date may have increased the risk of health complications.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to fix the responsibility on the person (s) at fault and provide supporting documents to confirm utilization of the vaccines.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.14 Distribution of Vaccine through unrefrigerated vehicles and untrained staff

According to Para 1.1.2.2.1 of Warehouse Standards Operating Procedures of EPI, “the nominated EPI Warehouse person will transport the vaccine to the primary store through refrigerated vans.”

During the special Audit of the PC, EPI, Balochistan for the financial years 2018-2023, it was revealed that vaccines were distributed from the central store to district centers in a manner that violated established Standard Operating Procedures (SOPs). The distribution was carried out either through the hiring of unrefrigerated vehicles from M/s AZAD Qabayal and Amir & Co. or by allowing district centers to pick up the vaccines themselves. In most cases, the vaccines were transported by drivers or other untrained staff. This practice compromised the integrity of the vaccine handling process, as the drivers and staff lacked proper training to manage vaccine distribution according to the required standards.

The lapse occurred due to poor inventory management.

Distribution in violation of SOPs compromised the integrity of vaccine handling process.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to prepare a detailed report specifying therein the instances where vaccine had been sent through non-technical staff and provide documentary evidence of transportation ensuring vaccines' quality.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.1.15 Non-functionality of cold storage for vaccines

According to 1.4 of Revised EPI manual, "One of the important elements for improving the immunization coverage with quality is holistic management of Immunization Supply Chain System (ISCS), which deals with cold chain and vaccine logistics along with human resource, infrastructure, Management Information System (MIS) and supportive supervision. ISCS is the backbone of the immunization programme and plays a vital role in improving the immunization coverage with quality by timely supply of safe and potent vaccines along with necessary logistics."

During the special Audit of PC, EPI, Balochistan for the financial years 2022-23, it was discovered during a visit to the main cold storage at the DHO office in Gwadar that the facility was non-functional. There were no vaccines stored there, and the space was being used as a general storage area due to the lack of electricity connection. Despite the absence of vaccines at the center, the reported vaccine coverage in the region was as follows:

Vaccine	Coverage	Vaccine	Coverage	Vaccine	Coverage
BCG	1622	PCV 10 ii	1928	Td Pregnant Women I	606
HEP B	0	PCV 10 iii	1854	Td Pregnant Women II	427
OPV 0	1161	IPV-1	1850	Td Pregnant Women III	86

Vaccine	Coverage	Vaccine	Coverage	Vaccine	Coverage
OPV I	1983	IPV-2	1539	Td Pregnant Women IV	30
OPV II	1937	TCV	1524	Td Pregnant Women V	13
OPV III	1871	Rota I	1981	Td Non-Pregnant Women I	30
Pentavalent I	1980	Rota II	1932	Td Non-Pregnant Women II	15
Pentavalent II	1923	MR I	1600	Td Non-Pregnant Women III	91
Pentavalent III	1843	MR II	1465	Td Non-Pregnant Women IV	53
PCV 10 i	1977	DTP Booster	0	Td Non-Pregnant Women V	20

The lapse occurred due to weak inventory management.

The lapse compromised the authenticity of the reports and coverage in the region.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the record of Ice Lined Refrigerator (ILR) usage and relevant rule provision to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2 Financial Management

4.2.1 Non-deduction of GST - Rs. 1.347 million

As per Sales Tax Act, 1990, “All Government departments /organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices”, read with Sales Tax Department circular dated 04-08-2001¹, as amended up to date vide S.R.O. No. 277 (I) 2018, “every retailer is required to pay 17% GST if registered and 17% plus 3% if unregistered, on the gross amount of the bill.”

During the special Audit of Provincial Coordinator, EPI, Quetta for the financial years 2018-23, it was revealed that an expenditure of Rs. 7.928 million in different heads was incurred without deducting GST amounting to Rs.1.347 million, as detailed in Annexure 4.4.

The lapse occurred due to weak internal controls.

Non-deduction of GST resulted in revenue loss to the Government.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to effect recovery.

No further progress was intimated till finalization of this report.

Audit recommends affecting recovery.

¹ No. 4 (47) STB/98 (Vol. I)

4.2.2 Unauthorized expenditure on account of domestic trainings - Rs. 42.950 million

According to GFR 10, Vol.-I, “Every office incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety and he is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence exercise in respect of his own money.”

During the special Audit of Provincial Coordinator, EPI, Quetta for the financial years 2018-23, it was revealed that an expenditure of Rs. 42.950 million on account of domestic training was incurred. However, the training subject, designation, and relevance of the participant were unknown. Further, only Rs. 2.700 million out of 78.292 was paid directly to the payee, while the rest of the payment was made through the DDO/cash, which raised suspicions, as detailed below:

S. No.	Financial year	No. of transactions	Amount
1	2018-19 (June)	1	12.964
2	2020-21	32	9.986
3	2021-22	5	9.999
4	2022-23	7	9.999
Total			42.950

Irregularity occurred due to weak internal and financial controls.

Incurring expenditure without adhering to codal formalities resulted in misuse of public funds.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the Audit with the relevant record including the

participant list, attendance sheets, and Jazz Cash payment details for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.3 Irregular expenditure on account of repair of vehicles - Rs. 32.703 million

According to Clause 11(2) of Balochistan Staff Car Rules, 2000, “The in charge transport and entitled officers are personally responsible for up to date maintenance of logbook.” And according to GFR 148, Vol-I. “All materials received should be examined counted, measured or weighted as the case may be when delivery is taken and they should be taken in charge by a responsible Government Officer who should see that the quantities are correct and their quality good and record a certificate to that effect. The Officer receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock Register.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was revealed that expenditures of Rs. 30.105 million and Rs. 2.597 million were incurred on account of POL charges and the repair of government vehicles respectively, as detailed below:

(Rs. in million)

Description	No. of Transactions	2020-21	2021-22	2022-23	Total
P.O.L Charges	158	5.995	6.719	17.391	30.106
Transport repair	23	0.753	0.876	0.967	2.597
Total					32.703

The expenditure was held irregular due to the following reasons:

- No list of vehicles and their allotment was provided.
- No logbook was maintained.

- POL receipts did not include vehicle numbers.
- Dates were not shown on the POL receipts.
- No NOC from the Mechanical and Maintenance Department (MMD) was obtained.
- No quotations were taken for the expenses.
- No inspection or fitness certificates were present.
- No repair register was maintained.
- No entry in the stock register for the replaced spare parts was made.

The irregularity occurred due to weak financial and internal controls.

Expenditure without maintenance of important record was irregular.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the relevant record to justify the emergency to the Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.4 Unjustified /doubtful payment on account of domestic training during the period of Covid-19 lockdown – Rs. 17.773 million

According to Rule 15(i) of BPPRs, “Procurement over two hundred thousand and up to two million rupees shall be advertised by timely notification on authority’s website. These procurement opportunities may also be advertised in print media.” And as per Rule 10 of GFR, Vol.-I, “Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. The officer is expected to exercise the same vigilance in

respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was revealed that an expenditure of Rs. 17.773 million was incurred on account of domestic training. The audit observed that, except for the names of the trainees, no other record was available and the amount was drawn in the name of the DDO. Furthermore, the training was reportedly conducted during the COVID-19, which raised suspicion on the expenditure, as shown below:

(Rs. in million)

S. No.	Budget head	Date	Amount
1	A03805	Jun-20	4.630
2	A03805	Jun-20	4.630
3	A03805	Jun-20	8.512
Total			17.773

The lapse occurred due to poor financial management.

Incurring expenditure on the training during the lockdown period was doubtful.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide approvals from the relevant forum and details of participants to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.5 Unauthorized payment beyond PC-I provision - Rs. 14.259 million

According to GFR 06, Vol.-I, “A disbursing officer may not on his own authority authorize any payment in excess of the funds placed at his disposal; but absence of funds should not necessarily prevent the payment of any sums really due by Government. If the disbursing officer is called upon to honor a claim which is certain to produce an excess over the allotment or appropriation at his disposal, he should take the orders of the administrative authority to which he is subordinate before authorizing payment of the claim in question.”

During the special Audit of the Provincial Coordinator, EPI, Quetta for the financial years 2018-2023, it was revealed that a payment of Rs. 14.259 million was made to District Health Officers of the province for POL beyond the provisions of the PC-I. The payments were made in June 2020 during the Covid-19 lockdown, which indicated that the local office hastily drew the funds to avoid the lapse of funds, as shown below:

(Rs. in million)

S. No.	Name of Payee	Month	Amount
1.	District Health Officer, Panjgur	June-20	0.900
2.	District Health Officer, Dera Bugti	June-20	1.049
3.	District Health Officer, Killa Abdullah	June-20	0.950
4.	District Health Officer, Turbat	June-20	1.300
5.	District Health Officer, Sibi	June-20	1.260
6.	District Health Officer, Musa Khail	June-20	1.200
7.	District Health Officer, Kalat	June-20	0.999
8.	District Health Officer, Khuzdar	June-20	1.250
9.	District Health Officer, Suhbatpur	June-20	3.500
10.	District Health Officer, Khuzdar	June-20	0.450
11.	District Health Officer, Duki	June-20	0.950
12.	District Health Officer, Turbat	June-20	0.449
Total			14.259

Irregularity occurred due to poor financial management.

Payments beyond the provisions of PC I resulted in irregular payment.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the original PC-I along with approval of expenditure to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.6 Unjustified /doubtful drawal on account of POL without pre-audit – Rs. 7.909 million

According to GFR 10, Vol.-I, “Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. The officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own.”

During the special audit of the PC, EPI, Quetta, for the financial years 2018-2023, it was observed that an expenditure of Rs. 7.909 million was incurred on account of POL without carrying out pre-audit process. Additionally, it was noted that payments under Serial Nos. 3 and 12 were made in advance in June for the subsequent financial year.

Moreover, it was revealed that POL for each month was drawn on a single day, which is impractical and raises concerns regarding the authenticity of the transactions, as shown below:

(Rs. in million)

S. No.	Month	Head of account	Date of filling	No. of filling	Amount
1	Feb-19	A03807	31.1.2019	32	0.410

S. No.	Month	Head of account	Date of filling	No. of filling	Amount
2	Jun-19	A03807	31.5.2019	29	0.380
3	Jun-19	A03807	Advance 3 months	-	1.310
4	Nov-19	A03807	31.10.2019	36	0.660
5	Oct-19	A03807	30.9.2019	29	0.380
6	Nov-19	A03807	30.11.2019	44	1.090
7	Nov-19	A03807	31.12.2019	43	1.280
8	Nov-19	A03807	31.11.2020	33	0.500
9	May-20	A03807	30.4.2020	26	0.350
10	Apr-20	A03807	31.3.2020	27	0.460
11	Jun-20	A03807	30.6.2020	25	0.420
12	Jun-20	A03807	Advance 3 months	38	0.680
Total					7.909

The lapse occurred due to poor financial management.

Expenditure without pre-audit may lead to misuse of public fund.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed inquiry in the matter regarding POL utilization by the program under intimation to audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.7 Non-reconciliation of vaccine procurement with FDI – Rs. 1662.807 million

As per GFR 89 (4) (viii), Vol-I “The Head of the Department and the Accountant General will be jointly responsible for the reconciliation of the

figure given in the accounts maintained by the heads of the department with those that appear in the Accountant General's account record. The reconciliation should be made monthly.”

During the special audit of the PC, EPI, Quetta, for the financial years 2018-2023, it was revealed that an amount of Rs. 1,662.807 million was paid to the Federal Directorate of Immunization (FDI) for vaccines and toolkits. However, the records for payments made during the financial years 2018-19 and 2019-20 were unavailable at the local office.

Upon inquiry, it was stated that procurement on behalf of Balochistan was carried out by FDI understanding government orders. However, these orders were not provided for audit scrutiny. Furthermore, the justification for local procurement of toolkits, which are manufactured locally, by FDI on behalf of the PC, EPI, Quetta, was not established. Additionally, the local office did not implement a reconciliation mechanism with FDI to verify the transactions, as detailed below:

(Rs. in million)

S. No.	Financial Year	Amount
1	2018-19	N/A
2	2019-20	N/A
3	2020-21	381.651
4	2021-22	333.022
5	2021-22	350
5	2022-23	598.134
Total		1,662.807

The lapse occurred due to poor management.

Non-reconciliation may lead to misuse of public fund.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide budget making mechanism for vaccine procurement and reconciled statements to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.8 Irregular retention of money in bank account - Rs. 88.287 million and non-provision of record for the expenditure of - Rs. 47.717 million

According to Treasury Rule 283(2) Vol.-I, “if for any reason, payment cannot be made within the course of the month the amount drawn for the payee shall be refunded to Government or by short drawing in the next bill” and as per F.T.R-290, “no money shall be drawn from Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the account in anticipation of demand or to prevent the lapse of budget grant”. And according to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23 it was revealed that an expenditure of Rs. 47.717 million was incurred from the bank account during FY 2021-22. However, the cheques were drawn in cash, which constitutes a clear violation of the relevant rules. Details of the expenditure were not provided to the audit despite repeated requests.

Furthermore, funds amounting to Rs. 88.287 million were retained in the bank account, with the explanation that they were under inquiry. It is pertinent to mention that the records pertaining to the bank account were not provided by

the local office. The audit obtained the information through an alternate source, i.e., the DGHS, for FY 2021-22.

Irregularity occurred due to poor financial management.

Cash payment in violation of rules and non-provision of retained amount in the bank account were irregular.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide inquiry order and proceedings to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.9 Non-recording of financial transactions in cashbook Rs. 1,662.807 million

According to Para 77(III) of FTR, “The cashbook should be closed regularly and completely checked. The head of the office should verify the totaling of the cashbook or have this done some responsible subordinate other than the writer of the cashbook, and initial it is correct.

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was discovered that the local office had not been recording financial transactions in the cashbook since its inception. This deficiency in the financial record-keeping raised questions about the accuracy and transparency of financial transactions. A complete and accurate cashbook, especially for projects and assignment accounts where the data is not available on SAP, was essential for maintaining financial integrity and compliance with the rules.

Non-recording of financial transactions in the cashbook attributed to inadequate financial management practices due to which audit could not verify the head-wise budget allocation and expenditure.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide complete Cashbook to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.2.10 Irregular Payment through DDO – Rs. 262.517 million

According to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was observed that the local office incurred expenditure amounting to Rs. 262.517 million on account of different heads (149 cheques) in the name of DDO instead of respective vendors/firms, which was a clear violation of the above-mentioned Rule, as detailed in the Annexure 4.5.

Irregularity occurred due to weak internal controls.

Cash payments resulted in irregularity and may further lead to the mis-utilization of public funds.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the Audit with the relevant record including the

participants' list, attendance sheets, and Jazz Cash payment details for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.3 Procurement and Contract Management

4.3.1 Irregular payment on account of procurement - Rs. 78.292 million

According to Rule 15(i) of BPPR, "procurement over two hundred thousand and up to two million rupees shall be advertised by timely notification on authority's website. These procurement opportunities may also be advertised in print media." Further, according to GFR 145, Vol.-I, "Purchases must be made in the most economical manner in accordance with the definite requirements of the public service. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents at the same time care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government." Furthermore, according to GFR 146 Vol.-I, "Purchase Orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders."

During the special Audit of PC, EPI, Quetta for the financial years 2018-23, it was revealed that an expenditure of Rs. 78.292 million on account of different budget heads was incurred. During the scrutiny of record, audit observed that the local office split up (380 transactions) the procurement to avoid necessity for obtaining sanctioning of the higher authority and the same was not tendered as well, as detailed in the Annexure 4.6.

Irregularity occurred due to weak internal and financial controls.

Procurement by splitting contracts and not inviting tenders was irregular. This practice deprived the government of competitive rates and quantities, thereby causing a loss.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to conduct inquiry in the matter under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.3.2 Execution of works without tendering and approval of cost estimates – Rs. 4.950 million

According to BPPR 15(i), “Procurement over two hundred thousand and up to two million rupees shall be advertised by timely notification on authority’s website. These procurement opportunities may also be advertised in print media.” And as per GFR 10, Vol.-I, “Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. The officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own.”

During the special Audit of the PC, EPI, Quetta for the financial years 2018-23, it was revealed that an amount of Rs. 4.950 million was paid to Panezai Enterprises in June 2019 for the construction of a boundary wall and Nala (water channel). Audit observed that the project was not tendered, and codal formalities such as the preparation of Measurement Books (MB), approval of cost estimates, and obtaining technical sanctions were not followed.

The lapse occurred due to poor project and financial management.

Expenditure without adhering to codal formalities resulted in irregular payments.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to provide the relevant record to the Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

4.3.3 Irregular procurement on account of mobile network services - Rs. 17.080 million and non-deduction of income tax - Rs. 1.467 million

According to BPPR 15(i), "Procurement over two hundred thousand and up to two million rupees shall be advertised by timely notification on authority's website. These procurement opportunities may also be advertised in print media." And as per GFR 10, Vol.-I, "Every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. The officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own."

During the special audit of the PC, EPI, Quetta, for the financial years 2018-2023, it was observed that an expenditure of Rs. 17.080 million was incurred on the procurement of mobile network services without inviting open bids, in violation of procurement rules. Additionally, the agreement lacked a clause specifying the per-unit price, making it impossible for the audit to verify the payments against the terms of the contract. Furthermore, instead of deducting the applicable income tax of Rs. 1.467 million from the vendor's payments, the amount was improperly borne by the PC, EPI, Quetta, as detailed below:

(Rs. in million)

S. No.	Description	Date	Amount	IT amount
1.	Recharge of SIM	Jun-20	8.578	0.662
2.	Recharge of SIM	Jun-19	8.502	0.805
Total			17.080	1.467

The lapse occurred due to poor financial management.

Incurring expenditure without calling for open tenders deprived the government of the opportunity to obtain comparative rates and competitive quality, resulting in financial loss. Additionally, the non-deduction of income tax resulted in a revenue loss to the government.

The matter was reported to the department in June, 2024 but no reply was received.

In the DAC meeting held on December 13, 2024, the DAC directed the management to conduct inquiry and get the expenditure regularized.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC decision.

5 CONCLUSION

The audit of the PC, EPI, Quetta has highlighted significant areas of concern that require immediate attention and corrective action. The findings reveal a range of issues, from financial irregularities and non-compliance with procurement procedures to serious gaps in vaccine management and distribution. These issues not only jeopardize the integrity and effectiveness of the immunization program but also raise concerns about accountability and transparency within the organization.

To address these challenges, the audit has provided specific recommendations aimed at rectifying the identified deficiencies.

1.1 Key Issues for the future:

The following are key issues noted for future compliance:

- Compliance with rules and regulations was lacking. A thorough review of procurement procedures is necessary to ensure adherence.
- Irregularities were observed in expenditure, which require regularization
- The project's waste management system was ineffective and needs regular monitoring.
- Vaccine supply chain management, including distribution, was weak. Proper record maintenance and reporting were lacking. Corrective measures are needed to ensure accurate reporting of vaccination data.
- The program management must ensure that vaccines are distributed using properly refrigerated vehicles and trained staff, with regular compliance checks.
- The M&E mechanism was weak and requires strengthening. A detailed M&E plan with defined roles, responsibilities, and timelines, along with regular progress reporting, should be developed and implement.
- Serious discrepancies were observed in vaccine data between federal and provincial EPI. A standardized reporting protocol is needed to reconcile these discrepancies.

5.1 Lessons Learnt

The following lessons were learnt during the course of audit:

- Failure to meet project targets indicated a lack of strategic planning and execution, which need to be streamlined.
- Misreporting and mismanagement of vaccines highlighted weaknesses in tracking and oversight systems. A centralized vaccine management information system should be implemented to ensure accurate tracking, reporting, and accountability.

- Weak monitoring and evaluation (M&E) systems hindered the ability to track progress and improve program outcomes. Robust M&E frameworks should be implemented to address this issue.
- Distribution of vaccines via improper methods indicated logistical mismanagement. Vaccines should be distributed in accordance with the Standard Operating Procedures (SOPs) outlined in the relevant manuals.
- Non-functional cold storage facilities compromised vaccine potency and program success. These facilities must be urgently functionalized to ensure proper storage and preservation of vaccines.
- Differences in vaccine data between federal and provincial levels revealed poor data reconciliation processes. An integrated data-sharing and reconciliation system should be established to ensure data consistency and accuracy.
- Receiving vaccines with a short shelf life increased the risk of wastage and reduced program effectiveness. A quality assurance mechanism should be established during procurement to ensure vaccines have sufficient shelf life upon receipt.
- The absence of a waste management system resulted in inefficiency and potential environmental risks. A comprehensive vaccine waste management plan, including environmentally safe disposal protocols, should be developed and implemented.

ACKNOWLEDGEMENT

The Director General Audit, Balochistan wishes to express appreciation to the management and staff of PC, EPI, Quetta for the assistance and cooperation extended to the auditors during this Special Audit assignment.

ANNEXURES

4.1.2 Doubtful payment without maintaining bills - Rs. 113.568 million

**Annexure 4.1
(Amounts in Rs.)**

S. No.	Posting Date	Item Text	Amount
1	22.11.2018	85887	3,483,140
2	19.06.2019	98188	8,400,000
3	19.06.2019	98197	9,300,000
4	19.06.2019	98198	6,400,000
5	19.06.2019	98199	4,500,000
6	19.06.2019	98200	3,000,000
7	19.06.2019	98279	6,500,000
8	19.06.2019	98280	9,300,000
9	19.06.2019	98281	6,000,000
10	19.06.2019	98282	6,000,000
11	20.06.2019	98286	4,000,000
12	20.06.2019	98287	4,000,000
13	20.06.2019	98288	4,000,000
14	17.12.2019	93517	4,200,000
15	15.06.2020	96545	4,113,520
16	15.06.2020	96546	4,629,940
17	15.06.2020	96547	4,370,060
18	15.06.2020	96556	7,657,344
19	15.06.2020	96559	4,571,424
20	15.06.2020	96562	4,571,424
21	15.06.2020	96569	4,571,424
Total			113,568,276

4.1.3 (A) Misreporting and mismanagement of the vaccination

Annexure 4.2

S. No.	District	ALB (3.5% of Total Pop)	Surviving Infants (92.60% of ALB))	12-23 Months (3.267% of Total Pop)	Vaccinated	%	Dose supplied	(+/-)	wastage
1	Awaran	4,262	3,947	3,975	3,900	99%	-	-3,900	Excess
2	Barkhan	6,009	5,564	5,605	4,802	86%	-	-4,802	Excess
3	Bolan	58,312	53,997	54,387	55,084	94%	134,500	79,416	59%
3	Jaffarabad								
3	Jhal Magsi								
3	Sohbatpur								
4	Nasirabad								
5	Chagai	7,916	7,331	7,384	6,549	89%	-	-6,549	Excess
5	Dear Bugti	23,560	15,978	16,093	11,730	50%	55,000	43,270	79%
6	Sibi								
7	Duki	5,359	4,963	4,999	955	19%	-	-955	Excess
8	Gwadur	52,156	48,297	48,646	24,979	52%	90,000	65,021	72%
9	Kech								
10	Panjkour								
11	Harnai	3,398	3,147	3,170	2,193	70%	7,000	4,807	69%

S. No.	District	ALB (3.5% of Total Pop)	Surviving Infants (92.60% of ALB)	12-23 Months (3.267% of Total Pop)	Vaccinated	%	Dose supplied	(+/-)	wastage
12	Kalat	7,408	6,859	6,909	4,368	64%	8,000	3,632	45%
13	Kharan	5,470	5,065	5,101	3,727	74%	-	-3,727	Excess
14	Khuzdar	28,099	26,020	26,208	10,951	42%	110,000	99,049	90%
15	Killa Abdullah	26,536	24,572	24,750	7,477	30%	18,000	10,523	58%
16	Killa Saifullah	12,008	11,119	11,200	14,012	126%	10,000	-4,012	40%
17	Kohlu	7,508	6,953	7,003	4,241	61%	1,000	-3,241	Excess
18	Lasbela	20,116	18,627	18,762	14,353	77%	-	- 14,353	Excess
19	Loralai	8,561	7,927	7,985	9,004	114%	10,000	996	10%
20	Mastung	9,333	8,643	8,705	5,515	64%	15,500	9,985	64%
21	Musa Khel	5,850	5,417	5,456	3,589	66%	-	-3,589	Excess
22	Nushki	6,263	5,799	5,841	5,168	89%	46,000	40,832	89%
23	Pishin	25,797	23,888	24,061	16,163	68%	35,000	18,837	54%
24	Quetta	79,712	73,813	74,347	58,713	80%	138,500	79,787	58%
25	Sherani	5,363	4,966	5,002	1,535	31%	4,000	2,465	62%
26	Sikabdar Abad	7,032	6,511	6,559	3,534	54%	-	-3,534	Excess
27	Washuk	6,172	5,715	5,757	4,466	78%	-	-4,466	Excess
28	Zhob	10,878	10,073	10,145	7,724	77%	81,500	73,776	91%

S. No.	District	ALB (3.5% of Total Pop)	Surviving Infants (92.60% of ALB)	12-23 Months (3.267% of Total Pop)	Vaccinated	%	Dose supplied	(+/-)	wastage
29	Ziarat	5,619	5,203	5,241	3,901	75%	14,500	10,599	73%
Total		438,699	400,396	403,291	288,633	66%	778,500	-44%	

4.1.3 (B) Inconsistent supply of Vaccine to Districts.

S. No.	District store	Vials/Pcs	Number of supply	Total Doses	per shift
17	Harnai	2,745	55	54,900	998
7	Sikandarabad	700	13	14,000	1,077
5	Kohl	390	7	7,800	1,114
14	Sherani	1,735	30	34,700	1,157
9	Awaran	1,085	16	21,700	1,356
22	Ziarat	5,959	68	119,180	1,753
18	Mastung	5,694	61	113,880	1,867
1	Kachi	200	2	4,000	2,000
4	Gwadar	520	5	10,400	2,080
12	KillaSaifullah	2,295	22	45,900	2,086
13	Chaman	2,415	23	48,300	2,100

S. No.	District store	Vials/Pcs	Number of supply	Total Doses	per shift
8	Panjgur	1,776	14	35,520	2,537
15	Kalat	4,130	32	82,600	2,581
2	DeraBugti	405	3	8,100	2,700
24	KillaAbdullah	15,594	91	311,880	3,427
25	Pishin	19,760	95	395,200	4,160
11	Lasbella	4,735	21	94,700	4,510
20	Sibi	15,515	62	310,300	5,005
26	Zhob	24,610	98	492,200	5,022
19	Noshki	21,955	62	439,100	7,082
6	Kech	3,700	10	74,000	7,400
3	Jafarabad	1,150	3	23,000	7,667
10	Loralai	6,520	17	130,400	7,671
23	Khuzdar	32,570	74	651,400	8,803
27	Quetta	65,951	146	1,319,020	9,034
16	Mekran	26,125	44	522,500	11,875
21	Naseerabad	44,384	64	887,680	13,870

4.1.3 (C) Non-supply of vaccine

S. No.	District	Missing years	Count
1	Awaran	2018,2019.2020.2021	4
2	Chaman	2018,2019.2020.2021	4
3	Dera bugti	2018.2019.2020.2021.2022	5
4	Gawadar	2018.2019.2020.2021.2023	4
5	Jafferabad	2018.2019.2020.2021.2022.2023	6
6	Kachi	2018-2019-2020-2021-2022	5
7	Kalat	2021	1
8	Kech	2018-2020-2023	3
9	Killa saifullah	2019-2020.2021	3
10	Kohlu	2020-2021	2
11	Lasbella	2018-2019-2020-2021	4
12	Loralai	2020-2021	2
13	Panjgur	2018,2019.2020.2021	4
14	sikandarabad	2018,2019.2020.2021	4

4.1.12 Variation in the vaccine data of federal and provincial EPI – 20.225 million doses

Annexure 4.3

Name of Vaccine	Dispatched from FDI							Received in EPI Balochistan	Difference
	2018	2019	2020	2021	2022	2023	Grand Total		
BCG-20	37,075	44,219	59,367	49,778	47,200	18,650	256,289	292,308	-36,019
bOPV (Routine)	40,300	49,964	53,000	52,763	64,926	29,400	290,353	394,753	- 104,400
DIL-BCG-20	37,200	44,219	59,373	49,573	47,200	18,650	256,215	300,634	-44,419
DIL-Measles Rubella-10(MR Routine)					57,900	32,100	90,000	128,100	-38,100
DIL-Measles/ MR-10	15,000	49,946	90,225	57,375	4,320	5,050	221,916	250,716	-28,800
IPV	11,000	36,120	50,820	48,260	17,500	19,180	182,880	234,432	-51,552
Measles Rubella-10(MR Routine)					37,802	37,150	74,952	117,852	-42,900
Measles/ MR-10	15,000	49,946	92,070	61,026	24,420		242,462	266,462	-24,000

Name of Vaccine	Dispatched from FDI							Received in EPI Balochistan	Difference
	2018	2019	2020	2021	2022	2023	Grand Total		
Pentavalent-1	473,463	718,768	670,939	994,805	466,676	381,130	3,705,781	4,341,239	- 635,458
Pneumococcal-2 (PCV13)	152,000						152,000	252,000	- 100,000
Pneumococcal-4 (PCV13)			40,250	274,848	124,200	73,850	513,148	683,048	- 169,900
Pneumococcal-4(PCV10)	25,700	150,000	172,300				348,000	348,000	-
Rotarix	332,150	408,180	456,360	440,650	498,000	269,750	2,405,090	2,851,160	- 446,070
TCV (Routine)					66,590	14,760	81,350	100,934	-19,584
TD-20			4,755		29,102	20,070	53,927	68,937	-15,010
TT-10		10,105	27,449				37,554	37,554	-
TT-20	11,200	8,640	103,623	5,040			128,503	139,509	-11,006
Vitamin A Blue Capsule			535,300	566,000	200,000	71,400	1,372,700	-	1,372,700
Vitamin A Red Capsule			4,246,000	4,515,000	1,959,000	3,000	10,723,000	-	10,723,000

Name of Vaccine	Dispatched from FDI							Received in EPI Balochistan	Difference
	2018	2019	2020	2021	2022	2023	Grand Total		
Grand Total	1,150,088	1,570,107	6,661,831	7,115,118	3,644,836	994,140	21,136,120	-	10,328,482

4.2.1 Non-deduction of GST - Rs. 1.347 million

(Amounts in Rs.)
Annexure 4.4

S. No.	Vendor Name	Cheque No	Date	G/L	Amount	GST
1	NEW NATIONAL PRINTING PRESS	1,592,740	07.10.2020	Printing and publication	198,921	33,817
2	NEW NATIONAL PRINTING PRESS	1,592,740	07.10.2020	Printing and publication	198,605	33,763
3	NEW NATIONAL PRINTING PRESS	1,593,114	14.10.2020	Printing and publication	198,087	33,675
4	NEW NATIONAL PRINTING PRESS	1,684,894	25.01.2021	Printing and publication	95,549	16,243
5	NEW NATIONAL PRINTING PRESS	1,684,893	25.01.2021	Printing and publication	199,000	33,830
6	SOHAIL ENTERPRISES	1,959,478	09.04.2021	Stationery	98,000	16,660

S. No.	Vendor Name	Cheque No	Date	G/L	Amount	GST
7	NEW NATIONAL PRINTING PRESS	1,490,275	30.06.2021	Printing and publication	2,499,910	424,985
8	NEW NATIONAL PRINTING PRESS	1,491,788	25.08.2021	Printing and publication	197,225	33,528
9	NEW NATIONAL PRINTING PRESS	1,491,788	25.08.2021	Printing and publication	196,650	33,431
10	CHIEF Controller Printing & Station	2,041,392	17.11.2021	Printing and publication	25,000	4,250
11	SECURE TEC ENTERPRISES	1,997,207	11.04.2022	Printing and publication	198,634	33,768
12	AHMED PRINTING PRESS	1,990,032	29.04.2022	Printing and publication	200,000	34,000
13	AHMED PRINTING PRESS	1,990,032	29.04.2022	Printing and publication	200,000	34,000
14	AHMED PRINTING PRESS	1,990,032	29.04.2022	Printing and publication	199,870	33,978
15	AHMED PRINTING PRESS	1,990,032	29.04.2022	Printing and publication	199,475	33,911
16	AHMED PRINTING PRESS	1,990,032	29.04.2022	Printing and publication	199,875	33,979
17	AHMED PRINTING PRESS	1,990,032	29.04.2022	Printing and publication	199,815	33,969

S. No.	Vendor Name	Cheque No	Date	G/L	Amount	GST
18	AHMED PRINTING PRESS	1,990,356	30.04.2022	Printing and publication	200,000	34,000
19	AHMED PRINTING PRESS	1,990,359	30.04.2022	Printing and publication	199,800	33,966
20	AHMED PRINTING PRESS	1,990,356	30.04.2022	Printing and publication	199,475	33,911
21	AHMED PRINTING PRESS	2,060,270	14.05.2022	Printing and publication	199,815	33,969
22	AHMED PRINTING PRESS	2,062,630	16.06.2022	Printing and publication	198,835	33,802
23	AHMED PRINTING PRESS	2,062,630	16.06.2022	Printing and publication	198,835	33,802
24	AHMED PRINTING PRESS	2,062,631	16.06.2022	Printing and publication	193,200	32,844
25	AHMED PRINTING PRESS	2,062,634	16.06.2022	Printing and publication	197,800	33,626
26	AHMED PRINTING PRESS	2,062,634	16.06.2022	Printing and publication	197,800	33,626
27	AHMED PRINTING PRESS	2,062,636	16.06.2022	Printing and publication	199,238	33,870
28	AHMED PRINTING PRESS	2,062,633	16.06.2022	Printing and publication	199,238	33,870

S. No.	Vendor Name	Cheque No	Date	G/L	Amount	GST
29	AHMED PRINTING PRESS	2,062,633	16.06.2022	Printing and publication	199,238	33,870
30	AHMED PRINTING PRESS	2,062,621	16.06.2022	Printing and publication	199,238	33,870
31	PROVINCIAL CO-ORDINATOR	1,843,119	29.06.2022	Hot and cold weather charges	41,720	7,092
Total					7,928,848	1,347,904

4.2.10 Irregular Payment through DDO – Rs. 262.517 million

Annexure 4.5 (Rs. in Million)

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
1	1676033	04.11.2020	A03805	Travelling allowance	1,350,640
2	1677211	27.11.2020	A03903	Conference/seminars/ workshops/ symposia	749,450
3	1677211	27.11.2020	A03903	Conference/seminars /workshops/ symposia	1,088,140
4	1677211	27.11.2020	A03903	Conference/seminars /workshops/ symposia	1,774,960
5	1680403	21.01.2021	A03801	Training – domestic	71,560
6	1680403	21.01.2021	A03801	Training – domestic	71,560
7	1680790	28.01.2021	A03801	Training – domestic	69,200
8	1680790	28.01.2021	A03801	Training – domestic	166,960
9	1680790	28.01.2021	A03801	Training – domestic	43,500
10	1950883	02.03.2021	A03903	Conference/seminars /workshops/ symposia	1,340,260
11	1950883	02.03.2021	A03903	Conference/seminars /workshops/ symposia	1,157,540
12	1950883	02.03.2021	A03903	Conference/seminars /workshops/ symposia	1,222,590
13	1948032	09.03.2021	A03903	Conference/seminars /workshops/ symposia	1,997,700
14	1948033	09.03.2021	A03903	Conference/seminars /workshops/ symposia	2,135,480
15	1948253	12.03.2021	A03903	Conference/seminars /workshops/ symposia	1,320,616

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
16	1948253	12.03.2021	A03903	Conference/seminars /workshops/ symposia	1,438,003
17	1958348	22.03.2021	A03903	Conference/seminars /workshops/ symposia	593,238
18	1958348	22.03.2021	A03903	Conference/seminars /workshops/ symposia	610,000
19	1958348	22.03.2021	A03903	Conference/seminars /workshops/ symposia	1,944,670
20	1958348	22.03.2021	A03903	Conference/seminars /workshops/ symposia	1,862,640
21	1954014	22.04.2021	A03903	Conference/seminars /workshops/ symposia	1,454,420
22	1954014	22.04.2021	A03903	Conference/seminars /workshops/ symposia	1,408,040
23	1952322	21.05.2021	A03903	Conference/seminars /workshops/ symposia	1,879,488
24	1952319	21.05.2021	A03903	Conference/seminars /workshops/ symposia	2,272,600
25	1952323	21.05.2021	A03903	Conference/seminars /workshops/ symposia	1,506,840
26	1952320	21.05.2021	A03903	Conference/seminars /workshops/ symposia	1,169,800
27	1952321	21.05.2021	A03903	Conference/seminars /workshops/ symposia	1,140,040

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
28	1951369	04.06.2021	A03903	Conference/seminars /workshops/ symposia	1,732,120
29	1951371	04.06.2021	A03903	Conference/seminars /workshops/ symposia	2,298,816
30	1951370	04.06.2021	A03903	Conference/seminars /workshops/ symposia	2,272,608
31	1787402	07.06.2021	A03903	Conference/seminars /workshops/ symposia	2,041,200
32	1951392	07.06.2021	A03903	Conference/seminars /workshops/ symposia	2,019,400
33	1787431	07.06.2021	A03903	Conference/seminars /workshops/ symposia	2,272,608
34	1787418	07.06.2021	A03903	Conference/seminars /workshops/ symposia	2,298,816
35	1795293	18.06.2021	A03903	Conference/seminars /workshops/ symposia	1,512,576
36	1795293	18.06.2021	A03903	Conference/seminars /workshops/ symposia	2,166,528
37	1795293	18.06.2021	A03903	Conference/seminars /workshops/ symposia	1,886,976
38	1795293	18.06.2021	A03903	Conference/seminars /workshops/ symposia	1,867,008
39	1795293	18.06.2021	A03903	Conference/seminars /workshops/ symposia	1,772,160

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
40	1795293	18.06.2021	A03903	Conference/seminars /workshops/ symposia	1,797,120
41	1795656	22.06.2021	A03903	Conference/seminars /workshops/ symposia	1,608,520
42	1795656	22.06.2021	A03903	Conference/seminars /workshops/ symposia	1,625,880
43	1795656	22.06.2021	A03903	Conference/seminars /workshops/ symposia	1,491,600
44	1795656	22.06.2021	A03903	Conference/seminars /workshops/ symposia	1,517,020
45	1795656	22.06.2021	A03903	Conference/seminars /workshops/ symposia	2,107,900
46	1795656	22.06.2021	A03903	Conference/seminars /workshops/ symposia	1,045,720
47	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	1,347,840
48	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	1,280,840
49	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	1,559,320
50	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	805,400
51	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	1,213,400

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
52	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	1,134,432
53	1795857	23.06.2021	A03903	Conference/seminars /workshops/ symposia	1,246,752
54	1795857	23.06.2021	A03801	Training – domestic	1,123,200
55	1795857	23.06.2021	A03801	Training – domestic	1,108,224
56	1795857	23.06.2021	A03801	Training – domestic	1,074,528
57	1795857	23.06.2021	A03801	Training – domestic	1,037,088
58	1795857	23.06.2021	A03801	Training – domestic	1,961,000
59	1795857	23.06.2021	A03801	Training – domestic	1,425,216
60	1497136	08.10.2021	A03806	Transportation of Goods	28,500
61	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	875,740
62	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	794,330
63	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	964,120
64	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	215,740
65	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	1,445,360
66	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	1,321,880
67	1797366	04.11.2021	A03903	Conference/seminars /workshops/ symposia	774,920

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
68	2039347	22.12.2021	A03903	Conference/seminars /workshops/ symposia	595,000
69	2039347	22.12.2021	A03903	Conference/seminars /workshops/ symposia	815,900
70	2044241	30.12.2021	A03903	Conference/seminars /workshops/ symposia	445,760
71	2036946	31.12.2021	A03903	Conference/seminars /workshops/ symposia	1,504,000
72	2036947	31.12.2021	A03903	Conference/seminars /workshops/ symposia	1,447,280
73	2042777	01.02.2022	A03903	Conference/seminars /workshops/ symposia	310,800
74	2042780	01.02.2022	A03903	Conference/seminars /workshops/ symposia	1,423,400
75	2042780	01.02.2022	A03903	Conference/seminars /workshops/ symposia	1,326,000
76	2042780	01.02.2022	A03903	Conference/seminars /workshops/ symposia	1,122,000
77	2042780	01.02.2022	A03903	Conference/seminars /workshops/ symposia	1,259,000
78	2042780	01.02.2022	A03903	Conference/seminars /workshops/ symposia	1,296,400
79	2042780	01.02.2022	A03903	Conference/seminars /workshops/ symposia	1,082,900

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
80	2047235	11.02.2022	A03903	Conference/seminars /workshops/ symposia	728,000
81	2047299	11.02.2022	A03801	Conference/seminars /workshops/ symposia	2,432,000
82	1993504	18.04.2022	A03903	Conference/seminars /workshops/ symposia	2,358,720
83	1993504	18.04.2022	A03903	Conference/seminars /workshops/ symposia	2,272,608
84	1993504	18.04.2022	A03903	Conference/seminars /workshops/ symposia	3,350,440
85	1993504	18.04.2022	A03903	Conference/seminars /workshops/ symposia	2,712,100
86	1993504	18.04.2022	A03903	Conference/seminars /workshops/ symposia	2,099,200
87	1993503	18.04.2022	A03903	Conference/seminars /workshops/ symposia	1,933,000
88	1993503	18.04.2022	A03903	Conference/seminars /workshops/ symposia	659,000
89	1993786	21.04.2022	A03903	Conference/seminars /workshops/ symposia	2,325,600
90	1993786	21.04.2022	A03903	Conference/seminars /workshops/ symposia	2,358,720
91	1993786	21.04.2022	A03903	Conference/seminars /workshops/ symposia	2,272,608

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
92	1993786	21.04.2022	A03903	Conference/seminars /workshops/ symposia	2,325,600
93	1993786	21.04.2022	A03903	Conference/seminars /workshops/ symposia	646,000
94	1992652	27.04.2022	A03903	Conference/seminars /workshops/ symposia	2,469,600
95	1992652	27.04.2022	A03903	Conference/seminars /workshops/ symposia	2,469,600
96	1992652	27.04.2022	A03903	Conference/seminars /workshops/ symposia	1,162,800
97	2064632	24.05.2022	A03903	Conference/seminars /workshops/ symposia	2,358,720
98	2064631	24.05.2022	A03801	Training – domestic	2,358,720
99	2064632	24.05.2022	A03903	Conference/seminars /workshops/ symposia	2,272,608
100	2064632	24.05.2022	A03903	Conference/seminars /workshops/ symposia	2,272,608
101	2064630	24.05.2022	A03801	Training – domestic	1,546,980
102	2064632	24.05.2022	A03903	Conference/seminars /workshops/ symposia	822,600
103	2068055	04.06.2022	A03903	Conference/seminars /workshops/ symposia	2,325,600
104	2068055	04.06.2022	A03903	Conference/seminars /workshops/ symposia	2,562,800

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
105	2068055	04.06.2022	A03903	Conference/seminars /workshops/ symposia	2,469,600
106	2068055	04.06.2022	A03903	Conference/seminars /workshops/ symposia	2,469,600
107	2068055	04.06.2022	A03903	Conference/seminars /workshops/ symposia	2,646,000
108	2068054	04.06.2022	A03903	Conference/seminars /workshops/ symposia	3,048,440
109	2068055	04.06.2022	A03903	Conference/seminars /workshops/ symposia	2,886,840
110	2068055	04.06.2022	A03801	Training – domestic	3,115,980
111	2062622	16.06.2022	A03801	Training – domestic	545,820
112	2062624	16.06.2022	A03903	Conference/seminars /workshops/ symposia	2,325,600
113	1843032	28.06.2022	A03903	Conference/seminars /workshops/ symposia	255,060
114	1843119	29.06.2022	A03304	Hot and cold weather charges	41,720
115	2148574	21.10.2022	A03903	Conference/seminars /workshops/ symposia	3,899,280
116	2148574	21.10.2022	A03903	Conference/seminars /workshops/ symposia	2,358,720
117	2148626	24.10.2022	A03903	Conference/seminars /workshops/ symposia	2,586,960
118	2148625	24.10.2022	A03903	Conference/seminars /workshops/ symposia	3,329,980

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
119	2157986	14.11.2022	A03903	Conference/seminars /workshops/ symposia	1,363,760
120	2157986	14.11.2022	A03903	Conference/seminars /workshops/ symposia	1,273,200
121	2157986	14.11.2022	A03903	Conference/seminars /workshops/ symposia	1,218,280
122	2157987	14.11.2022	A03903	Conference/seminars /workshops/ symposia	1,546,980
123	2157986	14.11.2022	A03903	Conference/seminars /workshops/ symposia	979,320
124	2159476	22.11.2022	A03903	Conference/seminars /workshops/ symposia	979,320
125	2159476	22.11.2022	A03903	Conference/seminars /workshops/ symposia	4,353,920
126	2159476	22.11.2022	A03903	Conference/seminars /workshops/ symposia	4,250,220
127	2159476	22.11.2022	A03903	Conference/seminars /workshops/ symposia	1,218,280
128	2159476	22.11.2022	A03903	Conference/seminars /workshops/ symposia	1,273,200
129	2156350	23.12.2022	A03903	Conference/seminars /workshops/ symposia	1,329,230
130	2158775	17.01.2023	A03903	Conference/seminars /workshops/ symposia	7,992,608
131	2135107	08.02.2023	A03801	Training – domestic	4,995,608

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
132	2135702	17.02.2023	A03903	Conference/seminars /workshops/ symposia	2,358,720
133	2138012	09.03.2023	A03903	Conference/seminars /workshops/ symposia	2,599,440
134	2138012	09.03.2023	A03903	Conference/seminars /workshops/ symposia	3,398,100
135	2139205	16.03.2023	A03903	Conference/seminars /workshops/ symposia	2,143,820
136	2139848	31.03.2023	A03903	Conference/seminars /workshops/ symposia	4,434,568
137	2139848	31.03.2023	A03903	Conference/seminars /workshops/ symposia	4,637,844
138	2139848	31.03.2023	A03903	Conference/seminars /workshops/ symposia	3,521,948
139	1935069	17.04.2023	A03903	Conference/seminars /workshops/ symposia	1,118,705
140	1936708	24.05.2023	A03903	Conference/seminars /workshops/ symposia	4,241,392
141	1936708	24.05.2023	A03903	Conference/seminars /workshops/ symposia	3,468,900
142	1936708	24.05.2023	A03903	Conference/seminars /workshops/ symposia	3,330,296
143	1936708	24.05.2023	A03903	Conference/seminars /workshops/ symposia	4,051,472
144	1938681	12.06.2023	A03801	Training – domestic	865,984

S. No.	Cheque No	Pmnt Date	G/L	G/L Descp	Amount
145	1938680	12.06.2023	A03903	Conference/seminars /workshops/ symposia	740,610
146	1938681	12.06.2023	A03801	Training – domestic	919,069
147	1938681	12.06.2023	A03801	Training – domestic	873,344
148	1938681	12.06.2023	A03801	Training – domestic	617,300
149	1938681	12.06.2023	A03801	Training – domestic	805,000
Total					262,517,051

4.3.1 Irregular payment on account of procurement - Rs. 78.292 million

Annexure 4.6 (Rs. in Million)

S. No.	Description	No. of transecti ons	2020-21	2021-22	2022-23	Amo unt
1	Advertising & Publicity	57	4.61	5.00	5.00	14.61
2	Machinery and Equipment	14	0.41	0.51	0.51	1.43
3	Others	188	-	-	36.13	36.13
4	Payments to other for service Rendered	25	0.90	1.13	1.14	3.17
5	Printing and publication	53	3.39	4.40	4.40	12.19
6	Purchase of drug and medicines	9	1.86	1.86	1.86	5.57
7	Stationery	34	1.60	1.75	1.84	5.19
Grand Total			12.78	14.64	12.78	14.64