

**Subject: Financial and Managerial Audit of “Service Agreement”**

The University of Health Sciences, Lahore intends to engage professional services from prequalified Chartered Accountant firms for managerial and financial audit of expenditure incurred under “Service Agreement” amounting to Rs. 375.439 million between UHS and Project Management Unit of Primary and Secondary Healthcare Department, Lahore to impart training to clinical / non clinical staff of THQs & DHQs Hospitals, Punjab

The said project was awarded to University of Health Sciences, Lahore through a contract agreement executed between the institution and Project Management Unit of Primary and Secondary Healthcare Department, Lahore. According to the aforementioned contract agreement, it is obligatory for the University to get the financial and managerial audit of “Service agreement” on quarterly basis.

May I request to Chartered Accountant firms which prequalified by the Planning & Development, Government of the Punjab for financial audit for the year 2017-18, submit financial offer for conducting the financial and managerial audit of above project. Head wise expenditure break up and ToRs for financial and managerial audit is enclosed herewith. The sealed bid should reach Finance Department, UHS not later than 22-12-2017 and same will be opened in the presence of your representative on the said date at 02:30 pm.

REGISTRAR  
University of Health Sciences,  
Lahore

**ILEM - UHS**

<b>Sr. No.</b>	<b>Head of Account</b>	<b>Allocation (Rs)</b>	<b>Expenditure (Rs) (June 2016 to 05 Dec, 2017)</b>
1	Pay & Allowances (including Daily Wages)	45,000,000	2,974,758
2	Remuneration for course designing & implementation	40,000,000	-
3	Remuneration for trainers, instructors, facilitators & Co-ordinators	100,000,000	5,415,042
4	Remuneration for UHS faculty & staff engaged in this program in addition to their regular duty	40,000,000	4,315,830
5	Transport	40,000,000	29,026,270
6	POL Charges	20,000,000	725,407
7	Daily Allowances	2,439,000	1,790,900
8	Furniture & Fixture	55,000,000	-
9	Smart Cell Phones / IT Equipment	10,000,000	24,336
10	Stationery	20,000,000	109,265
11	Printing & Publications	20,000,000	156,584
12	Miscellaneous Expenditure	5,000,000	843,032
13	Contingencies	23,000,000	744,933
<b>T O T A L</b>		<b>420,439,000</b>	<b>46,126,357</b>



# **Hospital Staff Training Programme DHQs & THQs of Punjab**

**Financial and Managerial Audit**

**Terms of Reference**

## **Terms of Reference for Financial & Managerial Audit**

The terms of reference (TOR) have been developed for the audit of "Service Agreement between Project Management Unit (PMU), Primary & Secondary Healthcare, the Government of the Punjab and University of Health Sciences, Lahore. The terms of reference are aimed at making an assessment whether the execution of the aforementioned agreement is in conformance in terms of administrative governance, financial transaction, procurements and managerial practices with the approved regulations interalia PPRA regulations.

### **2 Background**

The Service Agreement is aimed at imparting training to the clinical and non-clinical staff working in district and tehsil headquarter hospitals to strengthen their capacities for efficient service delivery.

### **3 Objectives of the Audit**

The objectives of the audit are:-

- i) Whether the administrative process adopted for obtaining agreement, creation of posts, recruitment against the posts and implementation of service protocols for achieving the targets was according to the institutional rules / procedures / policies / regulations.
- ii) To obtain reasonable assurance as to whether the financial statements are free from material misstatement.
- iii) Whether the financial transactions, in all material respects are in accordance with the applicable reporting framework.
- iv) Whether the procurements of goods and services for execution of the "Service Agreement" were in accordance with the PPRA rules and approved framework.
- v) Whether the utilizations of funds are properly supported with approved documentation in accordance with approved budget and requirements of the agreement.
- vi) To frame recommendations for the University so as to correct deviations if reported and / or to execute the service agreement successfully within stipulated time period.



