



**Performance Audit Report  
of  
District Headquarter Hospital  
Bhakkar**

**Audit Year 2016-17**

**AUDITOR GENERAL OF PAKISTAN**

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## **Abbreviations and Acronyms**

ADP	Annual Development Programme
AIDS	Acquired Immune Deficiency Syndrome
CEO	Chief Executive Officer
DCO	District Coordination Officer
DHA	District Health Authority
DHQ	District Head Quarters Hospital
DOH	District Officer Health
DTL	Drug Testing Laboratory
EPI	Expanded Program on Immunization
EMONC	Emergency Obstetric and New born Care
EVM	Effective Vaccine Management
FDA	Food and Drug Administrations
INTOSAI	International Organization of Supreme audit institution
IRMNCH	Integrated Reproductive Maternal Newborn, Child Health
MDGs	Millennium Development Goals
MEP	Mechanical, Electrical and Plumbing
MIS	Management Information System
MSD	Medical Store Depot
MSDS	Minimum Service Delivery Standards
MS	Medical Superintendent
NCD	Non Communicable Disease
OPD	Out Patient Department
PC-I	Planning Commission 1
P&SHD	Primary & Secondary Health Department
RHC	Rural Health Centre
SOPs	Standard Operating Procedures
TB	Tuberculosis
TT	Tetanus Toxoid
WHO	World Health Organization

## **PREFACE**

The Auditor General of Pakistan conducts audit under Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Function, Powers and Terms and Conditions of Service) Ordinance 2001 and Section 115 of the Punjab Local Government Ordinance 2001. The performance audit of DHQ Hospital, Bhakkar was carried out accordingly.

The Directorate General Audit, District Governments, Punjab (North), conducted performance audit of the DHQ Hospital, Bhakkar during May-June, 2017 for the period of 2013-14 to 2015-16 with a view to reporting significant findings to stakeholders. Audit examined economy, efficiency and effectiveness aspects of the operations and health care service delivery at DHQ Hospital, Bhakkar. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules and regulations in providing the health care facilities to the public. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the health care service delivery at DHQ Hospital, Bhakkar.

The observations included in this report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting was convened despite repeated requests.

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

**Islamabad**  
**Dated:**

**(Javaid Jehangir)**  
**Auditor General of Pakistan**

## EXECUTIVE SUMMARY

Director General Audit, District Governments Punjab, (North) Lahore, conducted performance audit of DHQ Hospital, Bhakkar, during May-June 2017. The main objective of audit was to ascertain whether minimum health care facilities were available for local public in an economical, efficient and effective manner. The audit was conducted in accordance with the INTOSAI auditing standards.

According to 1998 Census, District Bhakkar has a population of more than 1.2 million while per capita income of this area is Rs 52,000 Per Annum in 2015-16. DHQ Hospital Bhakkar was established in 1986 and consists of 333 beds. People in general cannot afford health facilities. Due to this reason there is a huge workload at hospital. People of the area are in need of free health facilities. The total budget of DHQ Hospital Bhakkar was Rs 191.035 million for the financial year 2015-16. A total number of 606,222 patients visited the hospital during 2015-16. On the other hand budget allocation was very less under medicine head; a sum of Rs 70 million was allocated for hospital medicines.

(Rs in million)

Sr. #	Financial Year	Total Budget	Total Expenditure
1	2013-14	226.125	195.978
2	2014-15	220.071	216.480
3	2015-16	191.035	121.178

As per Primary & Secondary Health Department Lahore guidelines, the objective of DHQ Hospital, Bhakkar was to provide minimum service delivery standards by creating awareness among general public about health issues and provide free of cost treatment in case of emergency. Medicine budget was divided as 75% for MSD Bulk Purchase, 15% for Local Purchase on day to day basis and 10% of medicine budget was for emergency and natural calamities, if any in the local area.

### Key Audit Findings

The key audit findings of the performance audit report are as under:

- i. Procurement of medicine over and above the allocated budget Rs 71.445 million
- ii. Non-utilization of Development funds - Rs 29.839 million
- iii. Unplanned purchase of medicine resulting in loss-Rs. 9.266 million
- iv. Non-installation of ventilator within warrantee period Rs 7.36 million

- v. Purchase of medicine on doubtful DTL report -Rs. 1.046 million
- vi. Expiry of medicines due to negligence of hospital management - Rs 9.267 million
- vii. Expenditure was incurred on establishment of Dental Laboratory which is still not functional.

### **Recommendations**

- i. Procurement may be made according to budget availability
- ii. Funds may be used within stipulated time period to avoid lapse
- iii. Medicine may be procured as per demand
- iv. Ventilator may be installed as early as possible
- v. DTL protocols may be strictly observed
- vi. Medicine may be dispensed as per FEFO method
- vii. Dental Laboratory may be functional as early as possible

## **1. INTRODUCTION**

DHQ Hospital Bhakkar was established in 1986 consisting of 333 beds, around 6 lac patients visited the hospital in OPD, In-Door and in emergency during financial year 2015-16. There were 62 qualified doctors and 93 professional nursing staff available in the hospital. It has the fundamental responsibility for the health of communities and local population. DHQ Hospital, Bhakkar delivers primitive, preventive as well as curative health care services to general public of Bhakkar at district level. Free of cost consultation, diagnostic facilities and medicines are provided to the patients. Different Program of P&SHD running in the DHQ Hospital Bhakkar is as under:

- i. Hepatitis Control Program
- ii. Aids Control Program
- iii. Expanded Program on Immunization
- iv. TB Control Program
- v. IRMNCH
- vi. Malaria Control Program
- vii. Infection Control Program

Vaccines for these programs are provided through Expanded Program on Immunization (EPI) for children under age of 2 years and pregnant women besides measures to prevent, treat and control other communicable diseases and Epidemics / Disasters.

### **i. Rationale for Healthcare Service Delivery at DHQ Hospital Bhakkar**

As per Primary and Secondary Health Department, primary objective of the DHQ Hospital was to provide basic health facilities to the general public of Bhakkar. Minimum Service Delivery Standards were formed in the light of instructions issued by WHO. In addition to this, special focus was made on mother and child health

Further, there were two basic objectives. (a) To provide a common set of requirements applicable to whole health care system and (b) To provide a framework for continuous improvement in overall quality of health care system. Ultimate impact of the MSDS would be to provide effective and healthy work force for the economic development of the country.

### **ii. Financial Sources**

The budget of the hospital was provided by District Government Bhakkar. The total budget and expenditure of DHQ Hospital, Bhakkar for the financial year 2015-16 was Rs191.035 million and Rs 121.178 million respectively.

## **2. AUDIT OBJECTIVES**

The major objectives of the audit were;

- i. To ascertain whether the financial & human resources of DHQ Hospital Bhakkar were utilized with due regard to economy, efficiency and effectiveness.
- ii. To check the performance of DHQ Hospital Bhakkar in accordance with the guidelines issued by Primary & Secondary Health Department, Lahore and with reference to timelines and financial management.
- iii. To examine the compliance of applicable laws, rules, regulations, procedures and government instructions issued from time to time to the hospital administration.
- iv. To evaluate the internal controls in operations and functions of the DHQ Hospital Bhakkar.

## **3. AUDIT SCOPE AND METHODOLOGY**

The scope of performance audit of DHQ Hospital Bhakkar was limited to last three financial years i.e. 2013-14 to 2015-16.

Audit methodology was primarily to review literature, content analysis, synthesis, interviews (individual and group), AIRs and observation. An interactive process of extraction and analysis was used and stakeholders were consulted more than once so as to improve clarity and understanding of an area.

The Auditors consulted the documents including PC-I i.e. construction of DHQ building, By- Laws, P&SHD Guidelines, targets set by the government as well as WHO, Internal Reports, Contract Files and other record.

The Auditors also visited Medicine Stores, Wards, Operation Theatre, Laboratory and other units of the Hospital to examine physical status of machinery and cleanliness condition of hospital. The Auditors visited different wards and used questionnaires for obtaining views, interviewed key persons in the management and collected pictorial evidences.



## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

The hospital was established in 1986, it consists of 333 beds. There were about 62 qualified doctors and 93 professional nursing staff available in the hospital. Pediatrician, Orthopedic Surgeon, Physician, Eye Specialist, ENT Specialist, Cardiologist, Gynecologist, Urologist, Pathologist, Neuron Surgeon and Radiologist were providing health services to general public of Bhakkar. A number of key posts like Anesthetist, APMOs and APWMOs were still vacant in the hospital which needs to be filled on urgent basis. Appointment criteria for doctors were F.Sc (Pre-Medical) with an A+ grade. They have to clear the MBBS exam and 1 year House Job, for nursing staff secondary level education with an age limit of 16-35 was required. The basic nursing program is a 3-year long course. The degree program offers research-based integrated nursing knowledge, skills and professional attitude. Upon completion of this program, the graduate is prepared to be a safe clinical nurse, who will be able to provide comprehensive care at primary, secondary and tertiary levels with in hospitals and community settings. Latest machinery like Ventilators, Chemistry Analyzers, incubators, Dialysis machines and some others were installed in the hospital but MRI and C.T scan facilities were not been available in the hospital.

#### **4.1.1 Appointment of non-professional and un-skilled security staff without verification from Police and Security Agencies – Rs 7.20 million**

According to APSAA (All Pakistan Security Agencies Association) letter dated 16<sup>th</sup> November 2015 and 21st November 2015 the department was required to get verification of data of guards/ security personnel from the Police and other Agencies.

During audit of DHQ, Bhakkar, it was noticed that 20 security personnel's, were deployed at DHQ Hospital without having proper skills, experience and knowledge of security. Audit had following observations in this regard.

- i. Complete profile of security personnel comprising of skills, experience and knowledge of the security was not available with the management.
- ii. Most of them were not retired army personnel.
- iii. The department did not get their security clearance from any security agency.

- iv. They were not fully equipped with latest weapons and rapid communication system.
- v. They were not associated with CCTV Cameras to improve security issues.
- vi. There was no proper security plan and guideline for security personnel.
- vii. Walk through gate was installed inside the OPD; in case of any catastrophic situation it would be devastating for general public.

Reply to the questionnaire by MS revealed that the management had not sufficient information about the security personnel. He informed that these security personals were deputed by Secretary Health Punjab and he allowed them to work on telephonic direction of the Secretary.

Audit held that it was a criminal negligence by hospital administration keeping in view the current security situation of the country and the appointment of unknown staff possess high risk.

This lapse was pointed out in June, 2017. The management replied that they had no role in appointment of security staff. Staff was deputed on telephonic direction of Secretary Health. Reply was not tenable as the hospital management should be fully informed about their skill and experience before their deployment in the hospital.

The matter was reported to CEO DHA in July, 2017 but no reply was furnished. Despite repeated requests, DAC meeting was not convened till finalization of this Report.

Audit recommends that department may immediately seek security clearance from the Security Agencies and this may also be noted for future compliance. Experienced well equipped security officials may be deployed and associated with CCTV cameras.



Fig-1: Walk Through Gate without Security Officials

#### **4.1.2 Non vaccination of staff and their families**

According to instructions laid down in "Minimum Service Delivery Standards Government of the Punjab Health Department 2008" regarding prevention and control of Hepatitis, the department was required to vaccinate the staff and their families against Hepatitis B, being high risk groups attending public sector facilities.

Scrutiny of record of DHQ, Hospital revealed that the management did not vaccinated staff working in the hospital and their families against Hepatitis "B" and "C" although they were falling in high risk group. Audit noticed that only 400 vials were received and utilized to vaccinate the officers but the staff working at a high risky environment was left without vaccination.

The lapse was pointed out in June, 2017. The management replied that employees would be vaccinated as early as possible. The reply was tenable as it was against the objectives of the government sponsor vaccination scheme.

Management failed to make efforts for vaccination of low pay scale employees.

The matter was reported to CEO DHA in July, 2017 but no meeting of DAC was convened till finalization of this Report.

Audit recommends that all employees and their families may be vaccinated on urgent basis and other preventive measure may be adopted to secure the life of employees.

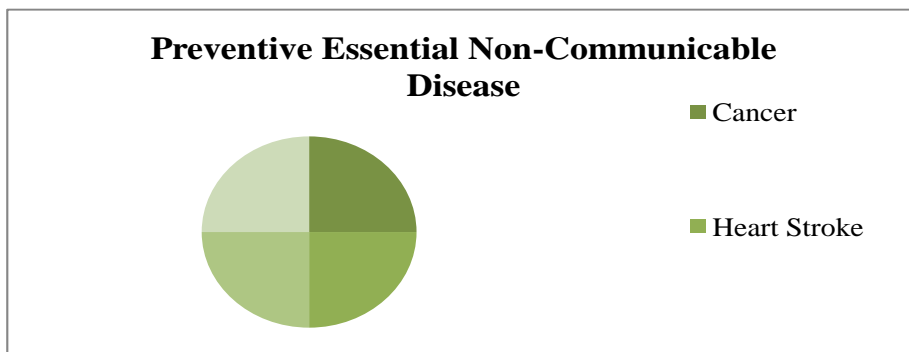
#### **4.1.3 No comprehensive program design for prevention and control of major NCD**

According to instructions issued by WHO in its meeting held in Geneva dated 1-2 December, 2008 for PEN (Preventive Essential for Non-Communicable Diseases) like cancer, heatstroke, diabetes and chronic respiratory diseases, the department was required to establish laboratories and other diagnostic equipment in the hospital for the identification of peoples at risk of NCD (Non communicable diseases) and treatment to them.

During the examination of record in performance audit of DHQ Hospital Bhakkar, it was observed that hospital laboratories had neither Cancer diagnostic facility nor ETT, Echo and extra pulmonary disease tests the patients were being referred to DHQ, Mianwali for gene expert test.

Audit held that due to negligence the department did not installed laboratories for the diagnosis of the above diseases in violation of criteria

ibid.



Audit pointed out lapse in June, 2017. The management replied that they were trying to improve the service but due to non availability of budget these problems could not be addressed. The reply of the management was not tenable as no cogent efforts appeared to had been made in this regard.

The matter was reported to CEO DHA in July, 2017 but no meeting of DAC was convened till finalization of this Report.

Audit recommends that lab condition may be improved immediately and Cancer Specialist Doctor may be posted at the DHQ.

#### **4.1.4 Un-hygienic condition of Hospital**

According to instructions laid down in "Minimum Service Delivery Standards Government of the Punjab Health Department 2008" regarding prevention and control of Hepatitis, the department was required to implement Hospital Waste Management Rules, 2005 and keep the hospital clean and in hygienic condition.

During performance audit of the DHQ Bhakkar, the members of audit team visited various medical wards to observe hygienic condition and level of general cleanliness of wards and hospital which was prerequisite for the prevention of all communicable diseases. Audit observed that the condition of the medical wards were miserable, as below, despite the government of the Punjab had provided huge amount of funds for the purpose.

- i. The appliances installed in the wards were dirty; spot of blood could be seen frequently.
- ii. The bed sheets were full of filth and spot of blood could be seen everywhere.

Audit held that unhygienic condition of hospital wards was very alarming as the dangerous communicable diseases like Hepatitis B & C and TB can transfuse from the effected blood to the other patients and visitors.

Audit pointed out lapse in June, 2017. The management replied that they were working hard to improve the cleanliness of hospital. The reply of the management was evasive being against the ground reality.

The matter was reported to CEO DHA in July, 2017 but no meeting of DAC was convened till finalization of this Report.

Audit recommends that cleanliness may be improved according to international standards.



Fig-2:Old and Dirty Bed Sheets on the Hospital Beds

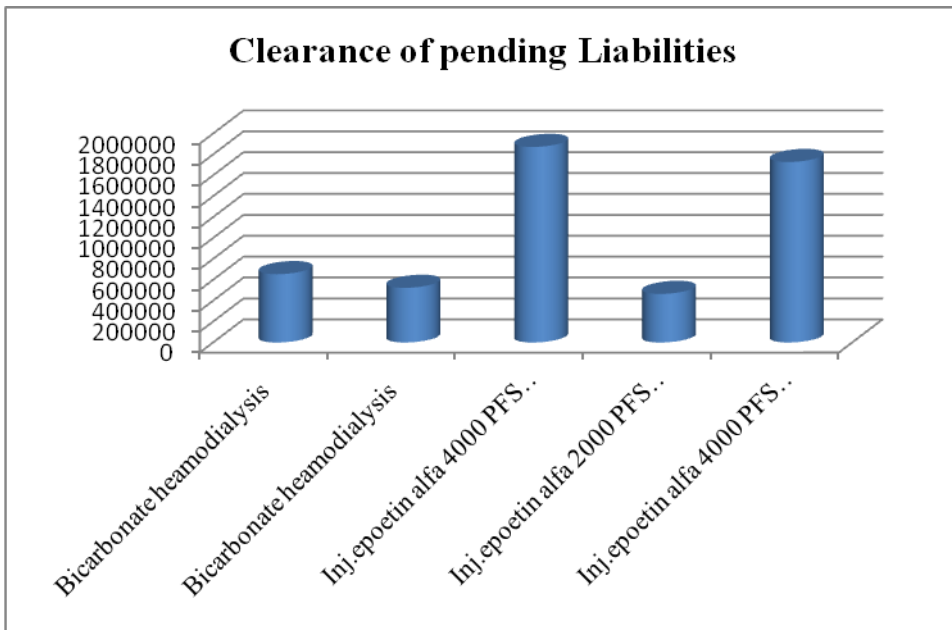
## **4.2 Financial Management**

### **4.2.1 Procurement of medicine over and above the allocated budget - Rs 71.445 million**

As per Rule 2.10 (b) (2-3) and Rule 17.18 of PFR Vol-I, the authorities incurring or sanctioning expenditure should see that necessary funds to cover the charges exist and expenses does not exceed these fund and DDO (Drawing and Disbursing Officer) shall personally be responsible for this lapse. Further, the liabilities of previous year may not be discharged with the budget of current year without prior approval of budget sanctioning authority.

During performance audit of DHQ, Bhakkar, it was observed that the hospital management purchased/ procured medicine for Rs 11,60,70,172 against the budget allocation of Rs.4,46,25,000 for the financial year 2013-14. The management procured medicine over and above the budget allocation and created liability of Rs 71,444,872 to be paid during the next financial year in violation of the criteria *ibid*. Audit had following observations in this regard:

- i. The hospital management procured medicine over and above the provision of funds
- ii. Created liabilities during financial year 2012-13 and cleared the same during 2014.-15 and 2015-16 without approval of the competent authority.
- iii. The management made or stop payment to the companies on their own choice. Some companies were not paid despite the courts orders.



Audit held that procurement over and above allocated budget and creation of liability to be liquidated during coming years was irregular.

This resulted irregular procurement of medicine due to weak financial discipline.

The lapse was pointed out in June, 2017. The management replied that payments were made on the directions of DCO Bhakkar. Reply of the management was not tenable as procurement was made in violation of criteria *ibid*.

The matter was reported to CEO DHA in July, 2017 but no meeting of DAC was convened till finalization of this Report.

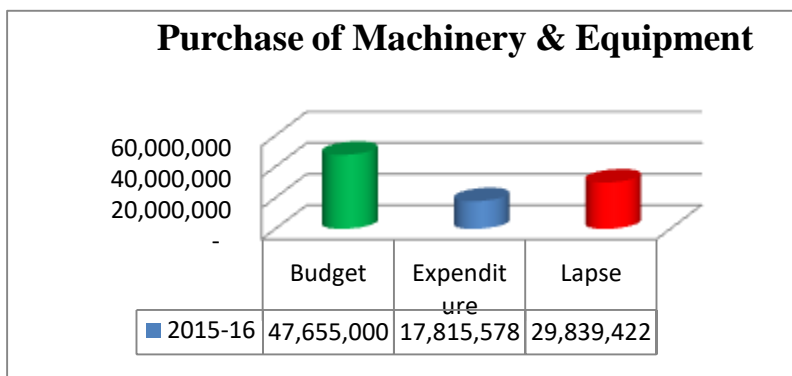
Audit recommends that matter be probed and lapse may be regularized from the competent forum and all procurement, in future, may be made in strict observance of criteria *ibid*.

**4.2.2 Non-utilization of development funds - Rs 29.839 million**

According to para 8 of Punjab Budget Manual the department was required to surrender anticipatory saving well in time in the 2<sup>nd</sup> excess & surrender statement for use by other needy office.

Scrutiny of accounts record of MS DHQ, Bhakkar revealed that a sum of Rs. 47.655 million was allocated for the purchase of machinery and equipment under scheme “Improving Health services Delivery” during the financial year 2016-17. The hospital management could utilized only Rs

17.815 million. A sum of Rs 29.839 million was lapsed because supply orders were issued too late and firms could not deliver supply items within the financial year. Due to this culprit negligence of management, general public could not avail the benefit of these funds.



Audit held that the management neither utilized the funds nor surrendered to government well in time to be used by other department.

The matter was pointed out in June, 2017. The management replied that they would write a letter to concerned authority for black listing of company for non provision of supply items. The reply was not tenable because management was equally responsible due to late issuance of supply orders.

The matter was reported to CEO DHA in July, 2017 but no DAC meeting was convened till finalization of this Report.

Audit recommends that matter may be probed for fixing responsibility and action against the persons / firms at fault. In case the firm was at fault, it may be black listed besides imposition of Penalty. Moreover, provision to safe guard the public interest may be made in the contract agreement/ supply orders in future as per rule.

#### **4.2.3 Overpayment of pay & allowances - Rs 10.932 million**

According to Rule 2.31 of PFR Vol-I, every government servant would be personally be responsible for the drawl of any overpayment on account of pay and allowance. The controlling officer would also be responsible to make good any loss arising from his culprit negligence.

During performance audit of DHQ Bhakkar it was observed that the many officers and staff drew pay and allowance over and above their entitlement. Neither management recovered the overpayment made to staff nor did employees concern deposited back the amount excess drawn by them.



Audit held that due to weak management control, payment of pay & allowances was made in excess than admissible. Detail of over payment is given here under:

- a. Made overpayment on account of SSB Allowance to regular employees in violation of contract appointment policy 2004.
- b. Made overpayment on account of Ad-hoc Allowance 50% to regular employees in violation of F.D Notification No. FD.PC.2-2/2010 dated 15<sup>th</sup> July, 2010.
- c. Made overpayment on account of Deputation Allowance to the permanent employees of health department in violation of Deputation Policy issued by Punjab Finance Department 13 august, 1998.
- d. Made overpayment on account of Health Sector Reform Allowance to the employees working at places other than RHC and BHU in violation of order No. PO(P&E-1) 19-113/2004 dated 13<sup>th</sup> April 2007 by Government of Punjab Health Department.
- e. Non-deduction of 5% Maintenance charges of employees residing in government accommodation in violation of letter No. FD.SR-1.9.4/86 (P)(PR) dated 21-04-2014.
- f. Non-deduction of Conveyance Allowance of those residing in the premises of the hospital in violation of No. FD.(M-1)-15 /82-P-1dated 15-01-2000.
- g. Made overpayment on account of NPA to Doctors who were practicing in private capacity in violation of letter No. SO (ND) 2-26/2004(p-11) dated 01-01-2007
- h. Non Deduction of Conveyance and other allowances during leave Punjab Travelling Allowance Rules 1.14

The lapse was pointed out in June, 2017. The management replied that compliance would be made shortly.

The matter was reported to CEO DHA in July, 2017 but no meeting of DAC was convened till finalization of this Report.

Audit recommends that recovery may be effected from the concerned individuals besides taking appropriate action against the person at fault in the light of criteria ibid besides strict check on the payment of pay and allowances applied in future.

#### **4.2.4 Loss to the government due to non imposition of liquidation charges - Rs 484,820**

According to section 10(V) of Rate Award issued by secretary Health Punjab, in case of late delivery of goods beyond the periods specified in the Schedule of requirements and after issuance of subsequent purchase order by the consignee, a penalty @ 0.067% per day of the cost of late delivered supply shall be imposed upon the Supplier.

MS DHQ Hospital Bhakkar issued supply orders for the procurement of medicine to different vendors. The vendors could not supply medicine within the stipulated time period. The hospital management received medicine from suppliers without imposition and recovery of liquidation charges as per Annexure-A

This resulted in loss to the government Rs 484,820.

The matter was pointed out to the management during June, 2017. The management replied that the purchase was made after due diligence and as per requirement of hospital. Hospital did not impose penalty in best interest of public money. Reply was not tenable as it was in violation to criteria *ibid*.

The matter was reported to CEO DHA in July, 2017 but no meeting of DAC was convened till finalization of this Report.

Audit recommends that liquidity damages need to be recovered from concerned individuals. Hospital management should form a mechanism to obtain supply within the stipulated time frame.

### **4.3 Procurement and Contract Management**

#### **4.3.1 Unplanned purchase of medicine resulting in loss - Rs 9.266 million**

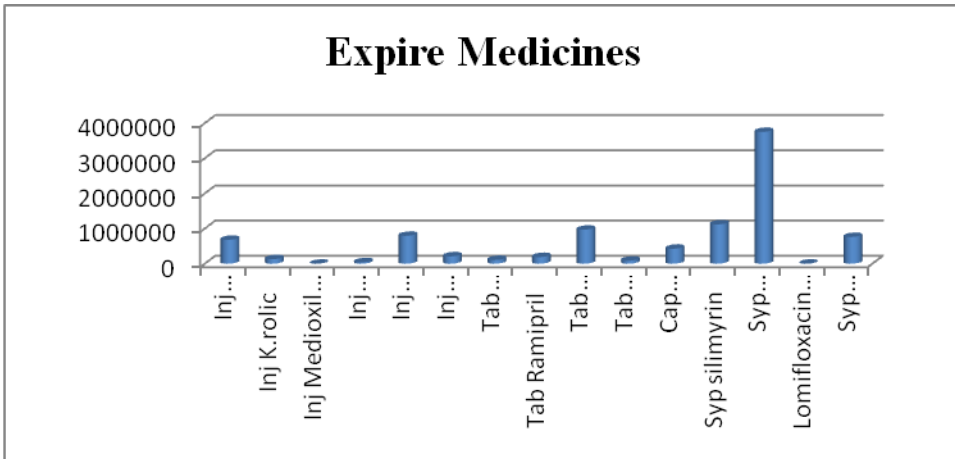
As per Rules 15.21 (4) of PFR Vol-I, the department was required to see, before the procurement of store items that balance in hand did not exceed the maximum limit prescribed the competent authority and it should be not in excess of requirement for a reasonable period.

During performance audit it was observed that the hospital management procured various medicines from different pharmaceutical companies during the financial year 2013-14. Audit noticed that medicines of huge amount were expired due to low consumption. (**Annexure-B**)

Audit interviewed some doctors as well as some patients on randomly basis. In reply to the questionnaire some doctors stated that they were not consulted before placing demand of medicine. In reply to the questionnaire some patients complained that prescribed medicines were not available in hospital and they had to purchase the medicine from local market on their own.

Audit had following observations in this regard.

- i. The was no system/ practice to assess need before purchase of medicines.
- ii. The concerned Doctors were not consulted to collect actual need.
- iii. Medicine of the choice of the management was purchased without any logic.
- iv. There were reasonable chances that the medicine might have not been issued to deserving patients.



The lapse was pointed out in June, 2017. The management replied that purchases were made after consulting doctors and medicine could not be expensed due to court cases. The reply was not tenable as no documentary evidence was provided in support of reply.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that medicine may be purchase on need assessment basis and expensed on FEFO method. Medicine should be purchased with due diligence and the doctors should prescribed the medicines to the patient those are available the store unless it was entirely unavoidable.

#### **4.3.2 Procurement of unapproved Anti Rabies Vaccine - Rs 2.295 million**

According to Minutes of 240<sup>th</sup> meeting registration board, the purpose of United Nation assessment is to provide assurance that candidates vaccines (a) Met WHO recommendations on quality, safety and efficacy including compliance to WHO's recommended standards for good manufacturing practices (GMP) and good clinical practice (GCP) and (b) meet the operational packaging and presentation specification of relevant United Nation Agencies. The aim is to insure that the vaccines provided through the United Nations for use in national immunization services in different countries are safe, effective and suitable for target populations.

MS DHQ Hospital Bhakkar purchased anti rabies vaccine from M/S Hospital Services & Sales vide supply order # 205/DHQ dated 19-01-2015. M/S Hospital Services & Sales imported the vaccine from Bharat Biotech.

The vaccine was neither approved by WHO nor was available in any of the Eastern Europe, Australia, UK and USA open market.

Audit held that purchase of sub standard / unapproved vaccine which was neither certified by WHO or FDA had put the public lives at risk.

The lapse was pointed out in June, 2017. The management replied that the rate contract was finalized by EDO (H) and supply order was issued in light of that rate award and so it was not their fault. The reply was not tenable as they did not raise any objection on the procurement of anti rabies vaccine. It is further rebutted that the same vaccine had been declared substandard in Secretary Primary & Secondary Health during the year 20167-18.

The matter was reported to CEO DHA in July, 2017 but no DAC meeting was convened till finalization of this Report.

Audit recommends that matter may be probed into and action be taken against the responsible as it was a matter of human lives. Professional should be given important role in procurement rather than local administration. Rules relating to medicine should strictly be observed.

#### **4.3.3 Irregular Purchase of Surgical items and Medicine by splitting orders - Rs 1.316 million**

According to Rule 9 of PPRA Rules 2014, save as otherwise provided and subject to the regulations, a procuring agency shall announce in an appropriate manner all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements so planned.

MS DHQ, Bhakkar purchased surgical item for Rs during the financial year 2014-15 out of MSD budget on quotation basis. Audit observed that there exist no proper purchase plan and inventory control system in hospital to stream-line the requirement and procurement thereof. Hence splitting up of purchase orders and procurement on basis was against the spirit of PPRA rules. (Annexure-C)

The lapse was pointed out in June, 2017. The management replied that the purchase was made as per requirement for smooth working in hospital and the amount of purchases were below 1 lac therefore purchases were made after receiving three quotations. The reply was not satisfactory, as per PPRA rules they were bound for annual planning of procurement before commencement of financial year.

The matter was reported to CEO DHA in July, 2017 but no DAC meeting was convened till finalization of this Report.

Audit recommends that annual planning of procurement may be completed before the commencement of financial year and purchases be made in strict observance of PPRA Rules.

#### **4.3.4 Irrelevant Purchase and Installation of Substandard CCTV Camera – Rs 0.765 million**

As per supply order dated the vendor was required to supply IP Cameras (NVR) having the capacity of 40 to 50 days back up.

During scrutiny the accounts record of MS DHQ, Bhakkar it was observed that the management procured CCTV Cameras for Rs 764,574 during the financial year 2016-17. Audit held that the purchase of cameras were irregular due to following reasons.

- i. The company provided CCTV cameras of the specification, VGA Cameras (DVR) having the capacity of 15 days back up against the approved specification ie IP Cameras (NVR) with the backup capacity of 40 to 45 days.
- ii. The management awarded work to the company despite no specification was given in technical bid by procuring agency.
- iii. The management accepted / received the same and made payment to the supplier without carrying out technical evaluation by Evaluation Committee.
- iv. The grievances in this regard was not got addressed despite pointing out by the IT Officer of the hospital. Following were issues raised by IT Officer.
  - a. Substandard Cameras installed: 64
  - b. Poor wiring and ducting
  - c. No central power supply
  - d. No ups
  - e. No map and numbering

The lap was pointed out in June, 2017. The management replied that cameras were purchased according to PPRA rules and properly installed. The reply was not tenable because procurement was made against the specification given in the bid as well as in the supply order and the end user was also not satisfied with the performance of Cameras.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter need to be probed for acceptance of delivery in violation of specification given in the bid as well as in the supply

orders. Technical evaluation should be made by some technical expert rather than a clerk. End user satisfaction must be considered while making procurement

#### **4.3.5 Purchase of medicine of wrong specification against approved rate award**

As per terms and conditions of supply orders dated 718/EDOH dated 12/01/2015 the Pharmaceutical Company, M/s Friends Pharma was required to supply Tab. Meloxicam 7.5 mg chewable to the hospital and it was obligation of the hospital management to make payment after proper examination of supply as per rule 15.4 of PFR Vol. 1 Government of the Punjab.

MS DHQ Hospital, Bhakkar, with the approval of the hospital committee, issued supply order to a pharmaceutical company, M/s Friends Pharma, for the supply of Tab. Meloxicam 7.5mg chewable. The company supplied Tab. Meloxicam 7.5 mg un-chewable instead of chewable. The management received the medicine from the firm with the imposition of minor penalty.

Audit held that the management received medicine against the approved specification/ quality

The lapse was pointed in June, 2017. The management replied that fine was imposed against the firm and purchase was made in best public interest. The reply was not tenable the department imposed minor penalty because the supply made by the firm was neither as per specification nor was in public interest.

The matter was reported to CEO DHA in July, 2017 but no DAC meeting was convened till finalization of this Report.

Audit recommends that matter may be probed and responsibility be fixed against the officer concerned. Medicine should be procured in the light of rate contract. Pharmacist and physical verification committee should closely observe the matter while receiving the supply of medicine.

#### **4.3.6 Irregular Purchase of L.P Medicine**

According to Government of the Punjab Finance Department Notification No. FD (FR) 11-2/89 dated 1-11-2001, the authority of District Government should release/ utilized budget with the reservation of 10% and 15% funds for natural calamities and for day to day purchase of normal medicine respectively.

Scrutiny of accounts record of MS DHQ, Bhakkar, revealed that the hospital management purchased different medicine out of L.P at very high

rates during the financial year 2015-16. Audit was of the view that the management could save huge amount of public money if the medicines were procured against the rates of central contract made by Secretary Health Punjab, Lahore. **(Annexure-D)**

The lapse was pointed out in June, 2017. The management replied that medicine was purchased as per requirement through L.P budget. The reply was not satisfactory as the rate of these medicines was awarded in central rate award and these medicines could be purchased at a lower rate.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that medicine may be purchased with due diligence and medicines may not be purchased out of L.P budget which were included in central rate award.



## 4.4 Asset Management

### 4.4.1 Non-installation of ventilator within warrantee period - Rs 7.36 million

As per rules 2.33 of PFR Vol-I, every Government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or to the extent he contributed to the loss by his own action or negligence.

During the audit of DHQ, Bhakkar it was noticed that despite of making heavy expenditure on account of purchase of four Ventilators during the financial year 2015-16. Audit observed that the machines neither opened nor installed till June, 2017 where as warrantee period had also been expired without availing of its benefit by the common public. Moreover, it was also noticed that there was no trained person available to operate the ventilators.

The lapse was pointed out in June, 2017. The management replied that ventilators were working in hospital and trained staff was available. The reply was not acceptable as ground position is entirely different as shown in Figure

The matter was reported to CEO DHQ in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that ventilators may be installed immediately and trained human resource may be deployed to operate the ventilator.



Fig-5: Uninstalled Ventilator in Packing

#### **4.4.2 Expenditure due to non functional dental laboratory – Rs 878,775 and 110 unit**

According to rule 2.10(a) of PFR Vol-1, the authorities incurring or sanctioning expenditure from government revenues should exercise the same vigilance in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of expenditure from his own pocket.

MS DHQ, Bhakkar made heavy expenditure on establishment of Dental Laboratory during financial year 2013-14 but despite lapse of time the laboratory was not functional till June 2017. Similarly, costly materials were purchased for the extension of hospital under scheme “110 bed at DHQ hospital Bhakkar” during 2011-12 but material was placed in open gallery without due care and passed its warranty period.

Audit had following observations in this regard.

- i. Lab was established during the year 2013-14 but specialized staff was not appointed up to June, 2017.
- ii. Dental Service was not provided in the Lab till June, 2017.
- iii. The material for the extension of hospital under scheme “110 bed at DHQ, Bhakkar” was purchased without any proper planning.
- iv. The inhabitants of the area could not get the benefit of value of money expended on the projects.

The lapse was pointed out in June, 2017. The management replied that they were working on the issue and in a short time spam the dental laboratory would be functional.



Fig-3: None Utilized Dental Equipment

The reply was not satisfactory because funds were spent during financial year 2013-14 but no effort was reported till finalization of this report.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that matter needs to be probed for fixing responsibility of ill planning, specialized staff many be appointed on top priority basis and lab be made operational.

#### **4.4.3 Out of order Dialysis machines**

According to Rule 2.10(a) of PFR Vol-1, the authorities incurring or sanctioning expenditure from government revenues should exercise the same vigilance in respect of expenditure from government revenues as a person of ordinary prudence would exercise in respect of expenditure from his own pocket.

During audit the team visited the "Dialysis Center", and found that 6 out of 13 machines were out of order whereas huge number of patients was in need of dialysis treatment and they were given time for month or more. Further, the hospital authorities were unable to get after sale services from the company. Concerned doctor revealed that he had written many letters to authorities for functioning of the machine but his requests were not entertained.

The lapse was pointed out in June, 2017. The management replied that they had written letter to company and issues would be resolved shortly. The reply was not satisfactory because Government of the Punjab had issued instructions to provide 24/7 facility for dialysis patients.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends for the repair of machines at the earliest besides revision of agreement with the companies incorporating the clause regarding safe guard of public interest.

#### **4.4.4 Poor stock Management at Medicine Store Depot**

According to Rule 15(4&5) of PFR Vol-I, all material received should be examined, counted, measured and weighted as the case may be, when delivery is taken and same should be kept in charge of a reasonable Government servant, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered.

During audit the team visited Medicine Store Depot and found that there was no proper mechanism for storage of medicine and maintenance of its record. Audit had following observation in this regard.

- i. The temperature of medicine store depot was 30°C whereas it should be below 25° C.
- ii. Pharmaceuticals were not arranged in an orderly manner and rotated properly to ensure FEFO method. Some medicines were stored in Gallery of Hospital and others were stored in the residence of Medical Superintendent DHQ, Hospital. Hence the stock was inappropriately stored.

The lapse was pointed out in June, 2017. The management replied that efforts were being made to fix the issues and it would be done shortly. The reply was not acceptable as medicine efficacy could be harmed due to variation in temperature.

The matter was reported to CEO DHA in July, 2017 DAC meeting was not convened till finalization of this Report.

Audit recommends that proper storage space may be acquired on urgency basis to safe-guard the medicine and temperature may be monitored and needful may be done as per requirements

## **4.5 Monitoring and Evaluation**

### **4.5.1 Purchase of medicine on doubtful DTL report - Rs 1.046 million**

According to Health Department's policy letter No. SO (P-I) H/RC 2001-2002/01, dated 29<sup>th</sup> September, 2001, no drug / medicine shall be accepted & used without the report of drug testing lab (DTL). Moreover, payment on account of drugs / medicines shall be released to the suppliers only on receipt of standard / positive DTL report.

Scrutiny of the records revealed that hospital management purchased medicine for Rs 1046000/ during financial year 2014-15. The DTL report that was attached with the bill was dated 26-02-2015 was prior to supply order. Audit was of the view that no DTL sample was collected and sent to DTL lab from the supply received at DHQ, Bhakkar and attached DTL report of some other sample with the invoice.

The lapse was pointed out in June 2017. The management replied that only one sample was sent for DTL against single batch, hence DTL was no issue. The reply was not satisfactory because the every centre was bound to send its own sample for DTL at company cost as per direction of the Secretary Health Department.

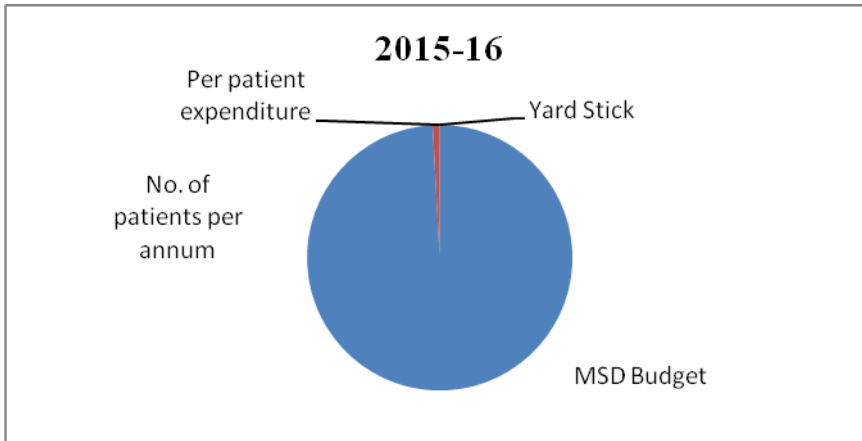
The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that DTL is a sensitive issue and it should be given prime importance and sample should be sent against each supply received at DHQ Hospital

### **4.5.2 Less allocation of MSD Budget and non availability of SOP to achieve minimum service delivery standards**

According to Rule 64 of PDG and TMA Budget Rules 2003, each local government shall efficiently and effectively manage the resources made available to the local government.

During audit it was observed that the hospital management demanded budget of Rs. 70 million for the financial year 2015-16 whereas about 6 lac patients visited the hospital. In this way hospital made expenditure of Rs. 117 only per patient on an average which is too much low as compared to Rs. 1054 per- capita allocation for health



Similarly, many instances were found where more than one patient was laying one single bed. Patients were being referred to Nishter Hospital, Multan due to shortage of staff and infrastructure at DHQ Hospital, Bhakkar. Audit noticed that there were 6 units where beds were less than the predetermined yard stick i.e 12 beds in each unit.

The lapse was pointed out in June, 2017. The management replied that District Government was not providing the demand budget as per requirement of hospital and there was an acute shortage of funds. The reply was not valid as in some cases the funds had been lapsed due to non utilization by the management.

The matter was reported to CEO DHA in July, 2017 but no DAC meeting was convened till finalization of this Report.

Audit recommends that the case for the provision of adequate budget may be taken up with the government concerned and funds provided in the budget may be used well in time to avoid lapsing.

#### **4.5.3 Loss due to ineffective storage of hepatitis vaccine at DHQ Hospital**

According to Punjab Health Sector Strategy, rule 2.5 essential medicine and health technologies sub rule 2.5.1.1, to create strategic assets at district level for assuring proper and sufficient storage of essential medicines.

During audit of data of patients of Hepatitis C it was found that about 42 patients who were vaccinated by Interferon Injections. After availing full dose of 72 injections their reports showed that they were not cured. This was a very high percentage of patients who could not enjoy the efficacy of interferon injection. Audit noticed that there was no temperature control system in store depots as the medicine / injections were stored in

MS's residence. As a result, vaccine lost its efficacy and could not produce the desired results.



Fig-6: Medicine stocks line without refrigeration/temperature control

The matter was pointed out in June 2017. The management replied that patients were handed over the vaccine and due to poor storage at their home, efficacy of the medicine was not achieved. The reply was not satisfactory because it was the responsibility of the hospital to safeguard the vaccine and issued to patient as per his requirement.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that vaccine should be issued as per requirement.

#### **4.5.4 Storage of Photo-sensitive medicines in Sunlight**

According to Appropriate Health Resources and Technology Group (AHRTAG) 1994, 2<sup>nd</sup> Edition London AHRTAG" the photo sensitive health products would be damaged if exposed to light. These include multi vitamins, furosemide, cholrophenira and Hydrocirne etc.”

MS DHQ, Bhakkar stored photo-sensitive medicines ie Dexa Methazone, Insulin and Inj. Intra Feron directly in front of sunlight. In such a case the medicines could have adverse effects on human life if administered. A number of cases were also reported where vaccines failed to deliver the results due to poor storage.

The lapse was pointed out in June 2017. The management replied that this sunlight could not damage the efficacy of the medicine because light is coming from window glass. The reply was not acceptable because as per instructions issued by health authorities photo-sensitive medicines get damaged even from the light of a tube light.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that storing situation needs to be improved on urgent bases and a new depot may be constructed in the hospital



Fig-7: Photo Sensitive Medicine expose to sunlight

#### 4.5.5 High ratio of Death and Referral Cases in DHQ Hospital

According to MSDS issued by the government of the Punjab, the time availability of emergency services and critical case could prevent and reduce number of deaths. Comprehensive emergency should be available at RHC and above. BHUs should have a proper referral and transport system to carry patients to the higher facility. There was a need to increase capacity and to develop emergency services supporting critically ill patients throughout RHC and higher health care facility.

During audit of DHQ, Hospital, Bhakkar, high ratio of death and referral cases were observed during July 2016 to May 2017. Referral and death ratio in the emergency, Gynecologist and peads of main hospital was very high as compared to WHO Standard. This aspect indicated the lack of professional command and defective treatment/delivery to the patient at gross root level.

#### Ward Wise Detail

		July-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	June-17
Gyne Ward room	Indoor	165	168	139	164	194	201	171	224	206	208	303	-
	Death	02	-	-	-	-	-	-	-	-	-	-	-
	Referred	01	-	-	-	-	02	01	-	-	-	-	-
Peads + Nursery	Indoor		608	593	591	714	798	547	459	448	698	839	-
	Death		30	42	37	46	52	51	38	35	39	43	-
	Referred		25	37	19	24	18	17	19	23	26	26	-
Emergency	Indoor	1343	1806	1585	1496	1365	1658	1442	1518	1415	1504	1913	-
	Death	30	42	48	54	48	49	63	40	46	49	48	-
	Referred	34	24	47	32	25	36	21	28	36	43	64	-

#### Overall Detail:

	July-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17
Indoor	3785	4295	4070	4475	4295	4380	4035	3947	4597	4549	5014
Deaths	94	117	123	130	160	149	190	134	141	144	146
Referred	69	90	110	69	70	85	58	83	86	111	117



The issue was pointed out in June 2017. The management replied that due to rush of work and low budget we were not in position to provide international standard health facilities to general public. Management reply was not satisfactory because death rates was high than the set target of WHO.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that proper budget and human resources may be obtained and all possible measure may be adopted to decrease the percentage of death cases.

## **4.6 Environment**

### **4.6.1 Non-adherence of Waste Management Standards by DHQ Hospital**

According to Solid Waste rules 2005 rule (3) Every Hospital Shall be responsible for the proper management of the waste generated by it till its final disposal in accordance with the provision on the act and the rules 16 to 22.

During performance audit of DHQ Hospital Bhakkar, Audit Team visited various locations of the hospital and interviewed members of Hospital Waste Management Committee and found lapses as under.

did not observe the Hospital Waste Standards and found the following discrepancies.

1. Waste was being burnt in open space within the boundary wall of hospital near the wards and residence due to non availability of incinerator.
2. TMA container/Trolley, placed in the hospital area, for collection of hospital waste was being shifted after 04-07 days instead of on daily basis.
3. Burial pit should be built properly for dispose of anatomical waste.
4. Storage place was not provided.

The matter was pointed out in June 2017. The management replied that due to shortage of funds they are facing problems but are working on the issue. The reply was not tenable as they were failed to establish a proper solid waste management system.

The matter was reported to CEO DHA in July, 2017 but DAC meeting was not convened till finalization of this Report.

Audit recommends that proper waste management system as per standards laid down in the rules needs to be established as early as possible.

## 4.7 Overall Assessment

MS DHQ Hospital, Bhakkar had made some progress since its inception in 1986. First of all, there had been an increase in resources. For example, there was a significant increase under MSD budget and latest machinery was procured through SDA budget. The Organization had established a computerized management information system in the hospital. New ACs was installed in wards and in medical depot due to which a signification improvement was noticed at operational level. Security staff, MEP and medical gas contracts were awarded at centralized level by Secretary Health Punjab. Centralized rate contract for medicine was one of the most important initiatives of the Punjab government, due to this initiative of Government of Punjab, multi-national companies participated in the procurement process.

**i. Relevance:** The program was in line with government's sectoral policies.

**ii. Efficacy:** MS DHQ Hospital was responsible for providing minimum health care facilities to the poor patients but due to shortage of human and financial resources, Hospital failed to achieve the targets satisfactorily.

**iii. Efficiency:** MS DHQ Hospital had not been methodical in utilizing its resources as no serious effort was made to install the procured machinery and equipment. Ventilators and dental factory was still in non functional status and repairable machinery was not got repaired.

**iv. Economy:** MS DHQ Hospital did not follow standard procedures of open competitive bidding for procuring machinery and equipment. Lot of split procurement issues were noticed during performance audit.

**v. Effectiveness:** It was intimated that MS DHQ Hospital was only spending Rs.117 on each patient on the average which was not up to the WHO standards.

**vi. Compliance with rules:** Serious observations with regard to violation of rules were observed:

**vii. Performance Rating of Program:** Moderately satisfactory

## **5. CONCLUSION**

**5.1 Key issues for the Future:** Issues that could limit Program's performance and achievement of objectives are as under:

- Not providing service according to MSDS set by Government of the Punjab
- Inadequate staff.
- Lack of internal controls relating to DTL issues

**5.2 Lessons identified:**

- MS DHQ Hospital should provide service as per MSDS
- Strict internal controls should be established over DTL issues
- As far as possible, benchmarks should be established and followed while providing primitive, Primitive and curative services
- Standard operating procedures should be established for each ward
- Training courses should be initiated for all staff.
- Performance enhancing measures and performance evaluations should be taken up for entire staff.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the Management and staff of MS DHQ Hospital, Bhakkar for the assistance and cooperation extended to the auditors during this assignment.

# **ANNEXES**

## Annexure-A

Sr	Company Name	Supply Order date	Delivery Date	Delivery Period in Days	Period beyond 60 Days	Name of Medicine	Qty	Rate	Amount	Batch No
1	Sharooq	26-11-15	15-03-16	89	29	Susp. Ibuprofen	10,000	20	200,000	3,867
2	Stallion Pharma	25-11-15	3/3/2016	78	18	Cap: Amoxicillin	50,000	4	194,500	2,334
3		26-11-15	22-04-16	146	86	SuspAmoxiclav	10,000	55	545,000	31,247
4		15-12-15	14-04-16	119	59	Tab: Amoxiclav 625mg	100,000	9	900,000	35,400
5	Lisko	25-11-15	13-04-16	139	79	SypChlorophenramine	5,000	18	90,000	4,740
6		25-11-15	14-04-16	140	80	Elixer Promethazine	2,000	26	51,500	2,747
7	Synchro Pharma	11/11/2015	1/3/2016	110	50	Cap. Cefuroxime 250mg	100,000	10	997,000	33,233
8	Helix Pharm	15-12-15	21-04-16	126	66	Tab.Clopedogrel 75	100,000	2	220,000	9,680
9		26-11-15	21-04-16	144	84	Cap. Azithromycin 250	50,000	5	249,500	13,972
10	Gulf Pharma	25-11-15	23-03-16	118	58	Syp Paracetamol	15,000	15	220,050	8,509
11		25-12-15	28-03-16	93	33	Tab: Diclofenac Sod	500,000	0	190,000	4,180
12	Al-Hamad	19-11-15	18-04-16	149	89	I. V Cannula 24,	15,000	41	621,150	36,855
13		25-11-15	18-04-16	143	83	Paper tape 1 inch	50,000	24	1,199,500	66,372
14		19-11-15	9/3/2016	108	48	Inj: Insulin 70/30	5,000	210	1,050,000	33,600
15		25-11-16	12/3/2016	106	46	Sterile Cat Gut No. 2/0,	6,000	66	396,000	12,144
16	Brookes Pharma	19-11-15	29-02-16	91	31	Inj: Midazolam	2,400	19	44,400	918
17		19-11-15	29-02-16	91	31	Inj: Atracurium	2,000	150	300,000	6,200
18		19-11-15	29-02-16	91	31	Inj: Bupivacain	3,000	26	78,000	1,612
19	Benson Pharma	16-11-15	2/5/2016	167	107	Tab: Atenolol	57,000	1	42,750	3,050
20		16-11-15	2/4/2016	137	77	Tab: Loratidine	50,000	1	49,000	2,515
21	Medical Stores	14-12-15	15-03-16	90	30	Disposable Syringe 1ml	10,000	5	54,100	1,082
22	Intra Health,	15-12-15	2/4/2016	107	47	Micro burette 100ml,	30,000	93	2,802,000	87,796
23	NabiQasim	15-12-15	15-03-16	90	30	Kleen Enema	1,000	41	41,000	820
24		15-12-15	15-03-16	90	30	Syp. Zinc	2,000	20	39,540	791
25	Pacific Pharma	15-12-15	26-03-16	101	41	Tab: Aspirin,	10,000	1	6,000	164
26	Miracle Pharma	15-12-15	16-04-16	120	60	Syp. Iron III,	15,000	19	281,250	11,250
27	Nisa Rawalpindi	26-12-16	16-04-16	109	49	D/Syringe 5cc	500,000	4	2,135,000	69,743
<b>Total</b>										<b>484,820</b>

**Annexure-B**

<b>Sr. No</b>	<b>Name of Medicine</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>	<b>Expiry date</b>	<b>Purchasing year</b>
1	Inj Clindamycin	10000	68	680,000	Nov-15	2013-2014
2	InjK.rolic	3530	37	130,610	Nov-15	2013-2014
3	InjMedioxil plus 750mg	24150		0	Nov-15	2013-2014
4	InjTerbutalline	5000	8.5	42,500	Oct-15	2013-2014
5	Inj Levofloxacin 1gm	4696	169	793,624	Nov-15	2013-2014
6	Inj Levofloxacin mg	1974	106	209,244	Nov-15	2013-2014
7	Tab Domperidone	40350	2.69	108541.5	Dec-15	2013-2014
8	Tab Ramipril	17200	11	189200	Dec-15	2013-2014
9	Tab Simvastatin+ Ezitimibe	38740	25	968500	Dec-15	2013-2014
10	Tab Sucralfate 1gm	17370	4.9	85113	Sep-15	2013-2014
11	Cap levosulpride	71200	5.99	426488	Dec-15	2013-2014
12	Sypsilimyrin	12424	90	1118160	Jan-16	2013-2014
13	SypIronpolymaltose	57715	64.99	3750898	Nov-15	2013-2014
14	Lomifloxacin eye drop	384	68	2612	Jan-16	2013-2014
15	Syp Theophylline	27195	28	761460	Feb-16	2013-2014
<b>Total Value of Medicine Expired</b>				<b>9,266,950</b>		



**Annexure-C**

<b>Document #</b>	<b>Object Code</b>	<b>Description</b>	<b>Posting Date</b>	<b>C.Center</b>	<b>Amount (Rs)</b>	
1904195134	A03927	Purchase of drug and medicines	09.09.2014	BK6165	98,800	
1904199055	A03927		09.09.2014	BK6165	98,800	
1904173799	A03927		09.09.2014	BK6165	99,820	
1904173796	A03927		09.09.2014	BK6165	98,500	
1904199054	A03927		09.09.2014	BK6165	98,700	
1904199056	A03927		09.09.2014	BK6165	95,700	
1904206059	A03927		15.09.2014	BK6165	98,750	
1904206058	A03927		15.09.2014	BK6165	99,049	
1904198264	A03927		15.09.2014	BK6165	95,700	
1904191407	A03927		24.09.2014	BK6165	98,712	
1904034013	A03927		24.09.2014	BK6165	15,200	
1904034014	A03927		24.09.2014	BK6165	15,200	
1904210973	A03927		22.10.2014	BK6165	7,600	
1904207308	A03927		23.10.2014	BK6165	97,710	
1904216348	A03927		23.10.2014	BK6165	98,935	
1904216347	A03927		23.10.2014	BK6165	98,948	
<b>Total</b>					<b>1,316,124</b>	

**Annexure-D**

<b>Sr.#</b>	<b>Name of Medicine</b>
1	InjAdernalin
2	BerirabInj
3	Salbutamole Solution
4	InjIssokit
5	Haemaccel
6	Silk No 1
7	InjAminodrain
8	Catgut No 2
9	Inj Ranitidine
10	Silk 4/0
11	InjFurseamide
12	Inj Dobutamin
13	InjSynto
14	Isoflurine
15	I.V Line No 24
16	I.V Line No 22
17	I.V Line No 20
18	P.Plaster 1*
19	InjMetronidazol
20	Pyodine Solution
21	Catgut No 1
22	Inj Cipro
23	Soda Bicarb
24	F.Catheter
25	N.G No 6.8
26	InjTrasamin
27	Feeding Syringe
28	D.Syringe 1 cc
29	Streptokinase
30	Inj K lot
31	Burret Set
32	Inj Spadix
33	Crape Bendage 6*
34	Tab Mite
35	InjBupicainSp
36	InjMetomide
37	Silk 2/0
38	S.Guaz
39	Inj Lopressor
40	Polythene Gloves
41	InjDexa
42	Inj Digoxin
43	Paed s Solution
44	Kleen Enema
45	USG Gell
46	LignocainInj
47	Gypsona 6
48	InjCimitidine