



**PERFORMANCE AUDIT REPORT
ON
SERVICE DELIVERY OF GOVERNMENT
SHAHBAZ SHARIF DHQ HOSPITAL
MULTAN**

AUDIT YEAR 2020-21

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor-General conducts audit subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 108 of the Punjab Local Government Act, 2013. The Performance Audit on the "Service Delivery of Government Shahbaz Sharif DHQ Hospital Multan for the period 2017-20" was carried out accordingly.

The Directorate General of Audit District Governments Punjab (South), Multan conducted Performance Audit of "Service Delivery of Government Shahbaz Sharif DHQ Hospital, Multan for the period 2017-20" during November, 2020 with a view to report significant finding to the stake holders.

Audit examined the economy, efficiency, effectiveness as well as compliance with standards and rules in service delivery. The Audit Report indicates specific actions that if taken, will help the management improve the service delivery of the hospital.

The report has been finalized in the light of the written responses of management concerned and DAC directives.

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

Islamabad

Dated:

(Javaid Jehangir)
Auditor General of Pakistan

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ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Plan	IPSAS	International Public Sector Accounting Standards
APMO	Additional Principal Medical Officer	IT	Information Technology
CCU	Cardiac Care Unit	LAB	Laboratory
CDG	City District Government	LCD	Liquid Crystal Display
CEO	Chief Executive Officer	LED	Light Emitting Diode
CH	Civil Hospital	LG&CD	Local Government & Community Development
CHM	Civil Hospital Multan	MO	Medical Officer
		MSDS	Minimum Service Delivery Standards
CM	Chief Minister	NAB	National Accountability Bureau
CMO	Causality Medical Officer	NSB	Non Salary Budget
		NTN	National Tax Number
CSSD	Central Sterilization & Supply Department	OPD	Outdoor Patients' Department
DAC	Departmental Accounts Committee	ORS	Oral Rehydration Solution
DC	Deputy Commissioner	P&D	Planning & Development
DCO	District Coordination Officer	P&S	Primary and Secondary
DDEO	Deputy District Education Officer	PAC	Public Accounts Committee
DDO	Drawing and Disbursing Officer	PAO	Principal Accounting Officer
DEA	District Education Authority	PC-I	Planning Commission Proforma-1
DEO	District Education Officer	PDG	Punjab District Government
DGA	Directorate General Audit	PDWP	Provincial Development Working Party
DHA	District Health Authority	PEEDA	Punjab Employees Efficiency and Discipline Act
DMO	District Monitoring Officer	PFR	Punjab Financial Rules
DTL	Drug Testing Laboratory	PLGO	Punjab Local Government Ordinance

EDO	Executive District Officer	PPRA	Punjab Procurement Regulatory Authority
EMO	Emergency Medical Officer	RDA	Regional Directorate of Audit
FBR	Federal Board of Revenue	S&GAD	Services and General Administration Department
FD	Finance Department	SAP	Systems, Applications and Products
FFP	Fresh Frozen Plasma	SOPs	Standard Operating Procedures
FJWH	Fatima Jinnah Women Hospital	SMO	Senior Medical Officer
GSSDHQ	Government Shahbaz Sharif District Headquarter	SMP	Standardized Medical Protocols
GST	General Sales Tax	SSGH	Shahbaz Sharif General Hospital
HC	Health Council	STRN	Sales Tax Registration Number
HCE	Healthcare Establishment	SWMO	Senior Women Medical Officer
HCP	Healthcare Practitioner	UPS	Uninterruptible Power Supply
HR	Human Resource	USB	Universal Serial Bus
ICU	Intensive Care Unit	WAPDA	Water & Power Development Authority
INTOSAI	International Organization of Supreme Audit Institution	WMO	Women Medical Officer

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments Punjab (South), Multan conducted Performance Audit of “Service Delivery of Government Shahbaz Sharif DHQ Hospital Multan during the period 2017-20” during November, 2020. The main objectives of the audit were to examine whether service delivery of the hospital was in accordance with the Minimum Service Delivery Standards (MSDS) to verify the achievement of targets with reference to efficiency, economy, effectiveness, ethics and environment. Audit also focused on the effectiveness of the internal control system and procedures followed. Audit was conducted in accordance with the INTOSAI Auditing Standards. Government Shahbaz Sharif DHQ Hospital Multan consisting of 60 beds was constructed to enhance the efficiency of public sector in provision of high quality and effective health care services to all, particularly the poor and disadvantaged in a cost effective, efficient and responsive manner to have a sustainable universally accepted health standards in the District.

Before establishment of Government Shahbaz Sharif District Headquarters Hospital Multan a 20 bedded Civil Hospital was rendering indoor / outdoor services to cater the need of the population of area as the only secondary level general hospital. Specific objectives of the Hospital included:

- i. to provide high quality emergency services on the latest scientific grounds to widely scattered population of low socioeconomic income group.
- ii. to deliver routine medical, surgical services by well trained, skilled, well oriented and well-equipped staff.
- iii. to provide consultant advice by highly educated consultants from all disciplines.
- iv. to provide routine and emergency gynecological / obstetric coverage to poor women.

- v. to provide indoor / outdoor training facility to house officers and educational facilities to general nursing students / paramedical students.

Overall service delivery in GSSDHQ Hospital was not found satisfactory as for as despite number of OPD patients was increasing day by day but indoor services were not up to the mark as only 2% to 3% of overall visiting patients were being provided indoor treatment facilities. The following key audit finding noted during audit:

- i. Irrational duty roasters were prepared without ensuring the optimum utilization of human resource and provision of services 24/7.
- ii. Clinical staff was not properly utilized as number of doctors of same specialization was placed in morning shift and no expert advisory services were available in evening and night shifts for the patients.
- iii. Numerous anesthetists, pediatricians and dental surgeons etc were placed in morning shift beyond requirement.
- iv. Improper prescription of medication was observed during audit and no documentary management of medication was available in record for most of the patients.
- v. No policies and procedures were adopted for safe dispensing of medication.
- vi. Irrational and unjustified posting on political grounds resulted in non-availability of services of specialties in various fields i.e. Neurophysiology, Neurology, Neonatology, Psychiatry, Physiotherapy and Rehabilitation, Cardiac Surgery, Thoracic Surgery, Plastic Surgery, Neurology Surgery and Urology hence general public was being deprived off from provision of high quality healthcare services.
- vii. The hospital was established with an aim to provide referral services to the patients of primary healthcare facilities of surroundings but instead of providing referral services this hospital was referring most of the patients to Nishtar Hospital Multan due to non-availability of

high diagnostic services and operation theatres in Emergency Department.

- viii. Non-provision of rehabilitation services to handicapped resulted in non-fulfillment of an important objective of establishment of this health facility.
- ix. Unauthorized payment of allowances during leave period and irregular payment of incentive allowance to the consultants without ensuring evening rounds was also observed.
- x. Non establishment of inventory control system of medicines resulted in non-accountal of medicines and general store items in relevant stock registers and Bin Cards. Moreover, even substandard medicine was also found issued to the patients.
- xi. Non-calibration of equipments and non-evaluation of quality of performance of equipment raised questions on validity of test results.
- xii. Non-compliance of the protocol for sterilization and hand hygiene before obstetric surgical operations as a part of infection control activities resulted in great threat of spreading infections and various epidemic diseases (both viral and bacterial) including but not limited to Hepatitis, TB, different types of allergies etc.

Keeping in view of the findings, Audit made the following recommendations:

- i. Prepare rational duty roasters and ensure strict observance of same for optimal utilization of human resources to improve service delivery.
- ii. OPD services should be started by the Government at evening shift as well to provide better healthcare facilities to the patients so that poor patients could be saved from victimization of costly health services provided by private clinics in the evening.
- iii. Public awareness should be ensured regarding the availability of consultants, doctors and diseases being catered by placing informatory board at the conspicuous places of the hospitals.
- iv. Provision of modern advanced diagnostic facilities in the hospital e.g. CT Scan and MRI etc.

- v. Implementation of real-time inventory control system of main medicine store, pharmacies and general stores to avoid pilferage, theft and misappropriation.
- vi. Implementation of MSDS in every hospital activity for provision of best healthcare services to the patients, documentation of proper record and observance of necessary protocols for better service delivery.

1. INTRODUCTION

Directorate General of Audit, District Governments Punjab (South), Multan conducted Performance Audit on “Service Delivery of Government Shahbaz Sharif DHQ Hospital Multan for the period 2017-20” during November, 2020. The audit was conducted in accordance with the INTOSAI Auditing Standards.

1.1 Project Name

Performance Audit regarding “Service Delivery of Government Shahbaz Sharif DHQ Hospital Multan for the period 2017-20”.

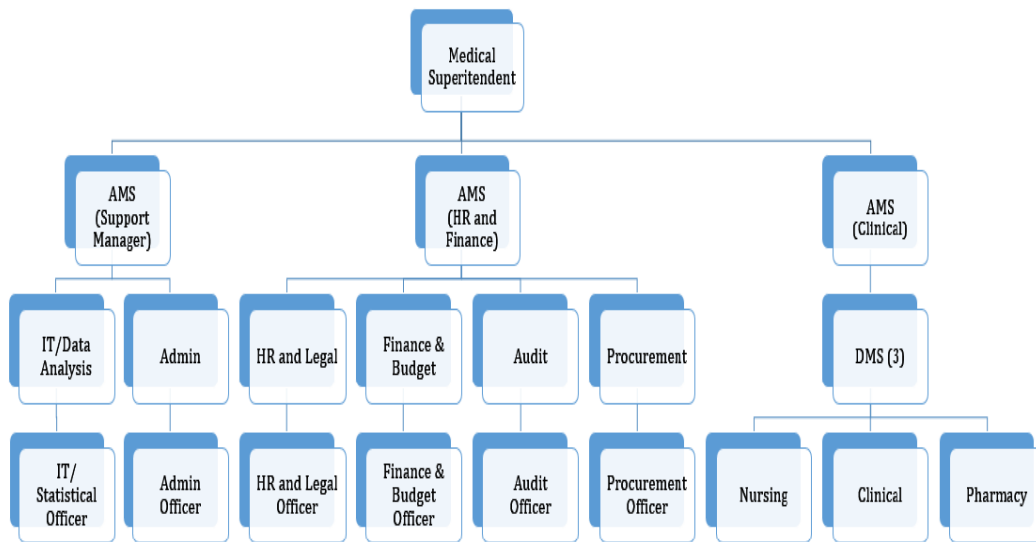
1.2 Background Information:

District Headquarter Hospital Multan was established in September 2017 after merging of three hospitals (civil campus, Fatima Jinnah campus, Shahbaz Sharif campus) and now its bed strength is 181 out of which 142 beds are functional. DHQ Hospital Multan is located on Abdali road near Ghanta Ghar Chowk about 2km from District Courts. Total area of this hospital is 18-Kanals. DHQ Hospital Multan is providing services not only to residents of Multan District but also to inhabitants of adjacent Districts as well. Hospital has 15 Departments, Dialysis Unit, Paediatric Nursery and providing services like diagnosis, treatment & prevention of disease, injury, and other physical and mental impairments. Hospital has three emergencies (in each campus) providing 24/7 services. The Fatima campus is purely providing high quality services to mother and child care. New fluoroscopy has been installed in OT and laser section for eye department is also working with its full capacity.



The hospital staff is above 500 including doctors, nurses and other non-clinical staff which are working efficiently and diligently. Daily above 2000 patients visit this hospital and get treatment. Since it is situated in the center of the city Multan, DHQ Hospital Multan share the burden of patient counts with Nishtar Hospital and people of interior city prefers to visit DHQ hospital Multan rather to visit Nishtar hospital Multan. The District Headquarters Hospital Multan is headed by the Medical Superintendent who is a grade-19 Officer. He is assisted by Additional Medical Superintendents, Deputy Medical Superintendent, Head Nurse and New Management Structure (NMS) Officers.

ORGANOGRAM



District Headquarter Hospital is a sacred institution that provides health care facility to the human beings of all age groups. It is a part of Secondary Health Care System and a referral hospital for the primary health care institutions. The establishment of this Health facility envisaged the concept of modern curative and preventive rehabilitative and specialist services starting with the building design to

cater for prompt resuscitation, intensive care and monitoring, isolation and infection control, dedicated operation theatres and appropriate in-patient accommodation for patients. It provides services like Clinical Pathology, Laboratory, Radiology, Blood Bank to ensure prompt delivery of respective services round the clock without interruption. The main services provided are as under:

- i. OPD Department
- ii. General Surgery Department
- iii. General Medicine Department
- iv. TB, Chest Disease Department
- v. Pediatric Department
- vi. Gynae & Obstetric Department
- vii. Cardiology Department with CCU & CSSD
- viii. Anesthesia Department with ICU
- ix. Pathology Department
- x. Radiology Department
- xi. Orthopedic Surgery Department
- xii. Psychiatry and Anti Narcotic Unit
- xiii. ENT Department
- xiv. Eye / Ophthalmology Department
- xv. Dermatology Department
- xvi. Neurosurgery Department
- xvii. Dental Surgery Department
- xviii. Casualty / Emergency Department
- xix. Physiotherapy Department
- xx. Offices for consultants
- xxi. Administrative Block

A 61 bedded existing Civil Hospital Multan was not equipped with modern and scientific diagnostic and operative facilities and rendering Indoor / Outdoor services. Obviously another 60 bedded hospital equipped with all facilities of specialized and skilled medical and Para medical staff was required which can meet the requirement of population of the District and all nature of patients. Government Shahbaz Sharif DHQ Hospital Multan consisting of 60 beds was constructed to enhance the efficiency of public sector in provision of high quality and effective

health care services to all, particularly the poor and disadvantaged in a cost effective, efficient and responsive manner to have a sustainable universally accepted health standards in the District. Moreover, the Government of Punjab, Primary and Secondary Healthcare Department merged the following hospitals as one unit and declared it as “Government Shahbaz Sharif DHQ Hospital Multan” vide notification No. S.O (H & D)7-1/2017 dated 21.08.2017:

- i. Government Shahbaz Sharif General Hospital, Multan (60 Bedded)
- ii. Government Fatima Jinnah Hospital, Multan (60 Bedded)
- iii. Civil Hospital, Multan (61 Bedded)

Consequent upon declaration of above hospitals into “Government Shahbaz Sharif DHQ Hospital Multan”, the Medical Superintendent, Civil Hospital, Multan was appointed as Medical Superintendent of the designated DHQ Hospital, Multan and the posts of Medical Superintendents of Government Fatima Jinnah Hospital, Multan and Government Shahbaz Sharif Hospital, Multan were converted into APMO / SMO. Government Shahbaz Sharif DHQ Hospital Multan comprises in three campuses:

1. Shahbaz Sharif Campus
2. Fatima Jinnah Campus
3. Civil Hospital Campus

1.2 Digest of the Hospital

1.2.1 Name of the Hospital

The Hospital name is Government Shahbaz Sharif DHQ Hospital Multan rendering secondary level healthcare services and referral hospital for the primary healthcare institutions in the territory.

1.2.2 Performance Audit Period

The performance Audit of Service Delivery of Government Shahbaz Sharif DHQ Hospital Multan was conducted for the period 2017-20 during the Audit Year 2020-21.

1.3 Objectives of the Hospital with respect to Service Delivery:

Specific objectives of the Hospital with respect to the service delivery include the following:

- i. to provide high quality emergency services on the latest scientific grounds to widely scattered population of low socio-economic income group.
- ii. to deliver routine medical, surgical services by well trained, skilled, well oriented and well equipped staff
- iii. to provide consultant advice by highly educated consultants from all disciplines
- iv. to provide routine and emergency gynecological / obstetric coverage to poor women
- v. to provide preventive services to mothers and infants
- vi. to ensure the achievement of MSDS in every discipline
- vii. to minimize the morbidity rate by providing preventing, curative and promotive health care services
- viii. to minimize the handicapped by giving rehabilitation services
- ix. to provide indoor / outdoor training facility to house officers
- x. to provide the educational facilities to general nursing students / paramedical students

1.4 Beneficiaries:

- i. General public at large
- ii. Health facility to needy patients at their door step
- iii. Better health facilities to Mother and Child

1.5 Relationship with Sectoral objectives:

Government of the Punjab Primary and Secondary Healthcare Department is undertaking number of initiatives to improve Healthcare Services in the province. The Government of the Punjab is firmly committed to provide high quality health services to the community. A number of projects to improve quality of health have been initiated but the major focus is on improvement of infrastructure and service delivery to the masses.

1.6 Financial Resources:

Total funds of Rs 1,487.257 million were allocated during 2017-20 out of which an expenditure of Rs 1,496.501 million was incurred as summarized below:

(Rs in million)

Year	Cost Centre	Budget			Expenditure		
		Salary	Non Salary	Total	Salary	Non Salary	Total
2017-18	MC-9020	77.663	18.044	95.707	123.261	18.044	141.305
	MC-9025	47.290	11.680	58.970	63.240	10.118	73.359
	MC-9018	63.120	49.276	112.396	54.310	35.458	89.767
	MC-9026	36.152	-	36.152	121.456	-	121.456
2018-19	MC-9020	399.313	126.852	526.165	432.691	91.203	523.894
2019-20	MC-9020	569.338	88.529	657.867	459.995	86.726	546.721
Total		1,192.876	294.381	1,487.257	1,254.952	241.549	1,496.501

1.7 Responsible Authorities

The responsible authorities are as under:

- The Deputy Commissioner / Administrator DHA Multan
- The Chief Executive Officer DHA Multan
- Medical Superintendent Government Shahbaz Sharif DHQ Hospital Multan.

2. AUDIT OBJECTIVES

The major objectives of the audit are to:

- i. to review the provision of health facilities as per standard set by the administrative department.
- ii. to evaluate the effectiveness of internal control in hospital.
- iii. to evaluate the optimal utilization of resources.
- iv. to evaluate whether the expenditure was incurred with due regard to economy in providing effective health services.
- v. to review compliance with applicable rules, regulations and procedures.
- vi. to evaluate the effectiveness of service delivery of Primary and Secondary Health Department at DHQ level.
- vii. to provide the Parliament with independent and impartial information on service delivery and related recommendations.
- viii. to analyze the efficiency of drug procurement process, hiring and monitoring mechanism of hospital.
- ix. to assess whether the SOPs, SMPs and MSDS have been implemented across the board.

3. AUDIT SCOPE AND METHODOLOGY

The scope of audit was to examine the performance and achievement of objectives in relation to service delivery against the set objectives in PC-I and MSDS. Audit covers the period from July, 2017 to June, 2020. The Performance Audit was conducted in accordance with the INTOSAI Auditing Standards keeping in view the rules and regulations framed by the Government from time to time. The following audit methodology was adopted during Performance Audit:

- i. Study of PC-I of the projects.
- ii. Collection and scrutiny of relevant data obtained from District Health Information System, vouchers, letters, files, documents, reports etc.
- iii. Study of Health Department guidelines.
- iv. Visit of different departments of the hospital to evaluate the functioning and performance in relevant field against PC-I and MSDS
- v. Interviews with concerned officers/staff of District Health Department.
- vi. Interview with the management, paramedics, doctors and as well as general public.
- vii. Feedback obtained on questionnaire from the indoor and outdoor patients regarding service delivery.
- viii. Evaluate whether the services to the general public are being provided satisfactorily.
- ix. To assess either the patients are provided preventive, diagnostic and curative services according to the modernize techniques and standards.
- x. Evaluate either the service delivery is economical, efficient and effective in raising the better health standards of the public.
- xi. Evaluate either the equipment procured meets the demands of the end-users, properly installed and operationalized timely.
- xii. The human resource was capable to operate this equipment.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

Organization and management play a key role in the success of an organization towards the achievement of their intended goals as they provide a structure that facilitates the coordination and implementation of activities. In DHQ Hospital record of procurements and operations / maintenance as well as service delivery was scrutinized by Audit team. The management of the hospital was weak as the following short comings were observed from the record.

4.1.1 Irrational adjustments of 11 Anesthetist against the sanctioned posts of 5 Anesthetist and non-posting of required consultants

According to the approved sanctioned strength of GSSDHQ hospital there are 5 sanctioned posts of Anesthetist and 5 sanctioned posts of Senior Consultants of various specialties.

Secretary (P&SHD) of Government of the Punjab adjusted 11 Anesthetist against the sanctioned posts of five Anesthetist at GSSDHQ Hospital without requirement which resulted in occupation of 3 posts of senior consultants of different specialties and two Anesthetists were posted on General Duty basis due to political obliging by Secretary Health. The mal-administration resulted in non-posting of required consultants. Due to irrational posting orders by Secretary (P&SHD) and under political influence, no expert opinion services in following fields are available in this hospital:

- i. Forensic / Toxicology
- ii. Histopathology
- iii. Neurophysiology
- iv. Neurology
- v. Neonatology
- vi. Psychiatry
- vii. Physiotherapy and Rehabilitation
- viii. Cardiac Surgery
- ix. Thoracic Surgery

- x. Plastic Surgery
- xi. Neurology Surgery
- xii. Urology

Audit is of the view that due to weak administration and political interference irrational and unjustified postings are being made in GSSDHQ hospital.

Irrational and unjustified posting on political grounds resulted in non-availability of services of specialties in various fields and masses are being deprived off.

The matter was reported to the PAO in November, 2020. MS replied that in order to cater the rush of patients and perform surgeries, nine anesthetists in Government Shahbaz Sharif DHQ Hospital Multan were performing their duties day and night irrespective of eleven.

DAC, in its meeting, held in April 2021, directed the MS to submit detail of sanctioned posts, working posts of doctors scale wise and category wise besides cancellation of all general duties within fifteen days. DAC admitted the view point of MS that expert opinion services doesnot relates to P&SHD. No progress was intimated to audit till the finalization of this report.

Audit recommends removal / transfer of excessive posting of Anesthetists from this Hospital and immediate posting of consultants of missing facilities as mentioned in the observation.

[AIR Para No. 01]

4.1.2 Non-availability of indoor admission facility / OPD after 2 PM and non-posting of specialists in evening and night shifts

According to Provisions of PC-I of Government Shahbaz Sharif District Headquarter Hospital Multan “at the evening round of the ward, the patients admitted throughout the day (through OPD or emergency) will be seen by the specialist”.

MS GSS DHQ Hospital Multan did not ensure the indoor admission facility in the hospital after 2 PM. Patient treated at emergency service were referred to the

Nishtar Hospital Multan if they need admission. No operation facility was available after 2 PM in emergency as well as indoor departments of all the three sectors of this Hospital. If any emergency receives in this hospital in evening or night shift which needs surgical treatment that immediately is referred to the Nishtar Hospital Multan. The scrutiny of the record revealed that in evening and night shifts only on-call specialists were placed in duty roaster. There are 6 dental surgeons, 6 Anesthetists, 2 Physicians and 6 Gynecologists but all the consultants were placed in the morning and none of the consultant attended the hospital in the evening and night shifts.

Audit is of the view that due to non-observance of basic objective resulted in non-provision of high quality health services on the latest scientific grounds to widely scattered population of low socioeconomic income group.

Non availability of admission facility in the evening resulted in poor service delivery to the needy patients.

The matter was reported to the PAO in November, 2020. MS replied that patients are admitted even after 2 PM in Fatima Jinnah campus gynae and Obstrics departemnt. However OPD patients are attended up to 2 PM and ptiens are admitted who need surgical treatment.

DAC, in its meeting, held in April 2021, directed the MS to get the record verified from Audit regarding duty roaster of doctors working at evening and night shifts of audit period instead of current year alongwith record of evening and night rounds. No progress was intimated till finalization of this Report.

Audit recommends that the indoor admission facility should also be provided in evening and night shifts. Moreover, the availability of consultants should also be ensured in evening and night shifts rationally instead of posting all the consultants in morning and close 90 percent activities in other two shifts.

[AIR Para No. 02]

4.1.3 Undue favor to employees by granting Day-Off beyond the limit of gazetted holidays – Rs 19.493 million

According to clause 3.12 of Punjab Civil Service Rules unless in any case it be otherwise distinctly provided the whole time of a Government servant is at the disposal of the Government, and he may be employed in any manner required by proper authority, without claim for additional remuneration, whether the services required of him are such as would ordinarily be remunerated from general revenues, from a local fund or from the revenues of a Pakistan State. As per Indicator 15 of Standard No. 3 of MSDS the Emergency Department should be appropriately staffed and must have one to two CMOs / EMOs depending upon the patient load of the HCE in each shift of 8-1/2 hours, with a half hour overlap of duties for handing/taking over of charge. Night duty of 12 hours i.e. from 8 pm to 8 am, currently in vogue, hampers the quality of service and therefore a uniform duty of 8-1/2 hour must be enforced. It should be mandatory to have sufficient experience and/or a house job in Medicine/Allied and Surgery/Allied specialties for the appointment of CMO/EMO.

MS GSS DHQ Hospital Multan defectively prepare the duty roasters and unauthorized allow maximum number of day-off without having such powers to do so and employees especially consultants and WMOs are withdrawing pay and allowance without performing proper duties. The concept of day-off is only associated with the working of three shifts in gazetted holidays. Any person in health department who is posted in morning shift have to work for 6 hours in evening shift they have to work for 8 hours from 2 pm to 10 pm and employees posted in night shift have to work for 10 hours from 10 pm to 8 am with half an hour of overlapping responsibility for handing taking over of charge to successor. There is no justification of completion of 36 hours in a week because any employee working in night has to work for 10 hour to be at par with 6 hours duty at morning shift or 8 hours duty at evening shift. The concept of 36 hours working in a week is not mandatory rather to work daily is mandatory instead of gazetted holidays in case any person work on gazetted holiday he will avail day-off only against the duty performed at gazetted holiday. In this hospital consultants never remain available at

evening and night shift but in duty roasters they were only shown as working for 24 hours and after that they were allowed 4 days day-off consecutive basis.

In this hospital doctors and other clinical staff were posted in consecutive shifts while every person has a limitation to serve, and in duty roasters the doctors were posted in multiple shifts to avail multiple day-off without involving the gazetted holidays.

In calendar year 2019 there are 52 Sundays and 16 public holidays if we include the two days leave of minorities then total gazetted holidays becomes 18 hence total 68-70 days day off can be considered as justified. Hence it is proven case of established negligence in performing duties on daily basis and availing extra day-off beyond 70 days in a calendar year which needs recovery of withdrawal of pay and allowances beyond gazetted holidays.

Despite the posting of a competent HR officer in this hospital by government; Doctors and Nurses prepare their own duty roasters by themselves in order to oblige doctor community on Government cost by allowing unjustified and illegal day-offs. Biometric report is enclosed for ready reference. Necessary detail is given in **Annexure-A**

Audit is of the view that undue favor was extended to doctors and nurses by allowing them to prepare their own duty roasters.

Preparation of their own duty roasters by themselves resulted in undue favor by extending more day-off than admissible gazetted holidays; which resulted in withdrawal of pay & allowances without performance of duties.

The matter was reported to the PAO in November, 2020. MS replied that each employee completes his 36 hours duty per week and then availed day off. Reply was not tenable as there was no justification of completion of 36 hours in a week because any employee working in night has to work for 10 hour to be at par with 6 hours duty at morning shift or 8 hours duty at evening shift. The concept of 36 hours working in a week was not mandatory rather to work daily is mandatory instead of

gazetted holidays. Neither recovery was made nor any action taken against responsables.

DAC, in its meeting, held in April 2021, constituted an enquiry committee comprising District Health Officer (MS) and MS THQ Hospital Shujabad to probe the matter and fact-finding inquiry report may be submitted within 15 days after communication of minutes. No progress was intimated till finalization of this Report.

Audit recommends preparation of duty rosters by HR officer and immediate stoppage of this practice of performing duties in consecutive shifts and availing day-off more than the gazetted holidays, besides prompt recovery of excess withdrawal of pay for excessive day-off beyond 68/70 days during calendar year 2019.

[AIR Para No. 03]

4.1.4 Non availability of SOPs for handling a sudden rush to victims of natural calamities and disaster situation

According to Standard 19 vide indicator No. 116 of MSDS, "The health organization should also have SOPs for handling a sudden rush of victims of Natural Calamities and Disaster Situations These SOPs should ensure adequacy of medical supplies, equipment, materials, trained and identified personnel, transportation means, communication aids and Mock Drill Methodology. The HCE should have a documented Disaster Management Plan which incorporates essential element of alert code, information and communication, written orders for each of the staff, availability and earmarking of the resources, establishment of a command nucleus, training and mock drills. Provision is made for availability of medical supplies, equipment and materials during such emergencies. Resource availability should be according to threat perception e.g. quantity of resources, like in medical stores etc., to be cross-checked with expected workload. First Aid Boxes prepared and labeled with relevant Emergency like "Flood" or "Fire" and kept as standby would reduce the response time. However this would require periodical checks to avoid the expiry of medicines etc. Staff is trained in the hospital's Disaster Management Plan. The training shall include various elements of the Disaster Plan.

The plan is tested through Mock Drills at least twice a year or more frequently as per requirement.

Mock Drills shall test all the components of the plan and not just awareness using simulated patients (not real). At the conclusion of every Mock Drill, the variations are identified and the reason for the same is analyzed, debriefing of the drill conducted and where appropriate, necessary corrective and/or preventive actions are taken.

MS GSSDHQ Hospital Multan did not document disaster management plan as required under above standard. Mock Drill was never carried out nor staff ever trained to tackle such situation. Budget allocated for disaster management also utilized on the local purchase of medicines well before the end of financial year.

Audit is of the view that due to non-availability of documented disaster management plan and lack of training might lead to further disaster.

The matter was reported to the PAO in November, 2020. MS replied that SOPs to handle sudden rush were available. The hospital has documented Disaster Management Plan which incorporates essential elements of alerts in accordance with Mock drill Methodology. The plan is tested through Mock Drill Methodology. Reply was not tenable as no documentary evidence in support of reply was got verified.

DAC, in its meeting, held in April 2021, directed the DDO to get the record verified periodical checks, reports, stock registers of medicine, refilling bills etc within 15 days. Further record of conclusion of every Mock Drill, the variations identified may be re-verified. No progress was intimated till finalization of this Report.

Audit recommends implementation of minimum service delivery standards in true letter and spirit.

[AIR Para No. 04]

4.1.5 Unauthorized erratic postings and withdrawal of pay and allowances – Rs 13.401 million

According to Government of the Punjab P&S Healthcare Department letter No.SO(DHA)P&SHD(Misc.)/2020 dated 19.03.2020, the competent authority cancel / withdraw all kind of erratic postings made at the level of District Health Authority. Non-compliance of instructions will lead to initiation of disciplinary proceedings against the concerned Chief Executive Officer or other Officer as the case may be.

MS GSSDHQ Hospital Multan incurred expenditure of Rs 13.401 million during 2019-20 on accounts of pay and allowances of different employees on erratic postings. The detail is given in **Annexure-B**

Audit is of the view that due to weak internal controls, the compliance of the Government instructions was not made.

Non-compliance of the Government instructions resulted in irregular expenditure of Rs 13.401 million.

The matter was reported to the PAO in November, 2020. MS replied that all employees were adjusted by CEO DHA Multan moreover in compliance of Secretary P&SHD all the erratic postings have been cancelled. Reply was not tenable as CEO DHA was not competent for issuing such orders.

DAC, in its meeting, held in April 2021, directed the MS to refer the matter to Secretary P&SHD for enquiring the matter of erratic posting besides fixing responsibility in the light of Audit recommendations. No progress was intimated till finalization of this Report.

Audit recommends proper justification or regularization from the competent authority.

[AIR Para No. 05]

4.1.6 Non-publicity of available consultants at conspicuous part of the Hospital Building for Public Awareness

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

MS GSSDHQ Hospital Multan did not display the available Doctors Board in front of Hospital Building for public awareness that these consultants in available fields are posted and available for public service. Audit team visited various private hospitals and found that every hospital has a display board of their key consultants available to attract the patients but unfortunately in DHQ Hospital where 36 consultants are withdrawing pay and allowances but no informatory board was erected / ensured for public awareness.

Due to weak administrative control and lack of diligence of consultants towards provision of services the public was not informed about the available consultants.

Due to non-erection of information board the needy patients might be deprived off basic health facilities. In addition, the OPD as well as indoor patient ratio can be raised by creating awareness among masses.

The matter was reported to the PAO in November, 2020. MS replied that there is no policy to display the names of consultants however matter will be discussed with the authority and after their approval board of consultants names will be displayed. Reply was not tenable as no compliance shown to Audit.

DAC, in its meeting, held in April 2021, directed the MS to display board of consultants for public awareness. No progress was intimated till finalization of this Report.

Audit recommends display of informatory board with names of consultants available in the hospital in front of hospital building for public awareness.

[AIR Para No. 06]

4.1.7 Irregular posting of employees on General Duty at GSSDHQ Hospital

According to Government of the Punjab Finance Department Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of headquarters of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department. Further, Health Department letter No.PA/DSA-1/3/94 dated 19.03.1994 and DA/DSC/1294 dated 12.12.1995 letter No.4113-5/E dated 25.03.1998, letter No.18872-76/E dated 05.11.1996 and letter No.3961-4050/C dated 13.02.2004 to DO (Health) stipulates that all kind of general duties were done away with direction that if any person was found on general duty his absence should be considered along with disciplinary action.

MS GSSDHQ Hospital Multan allowed payment of pay and allowances during 2017-20 to the staff either posted on general duty or absent but not performing their duties at their place of postings. Orders of competent authority regarding general duty followed by approval of Finance Department were not available in the office record. Necessary detail is given in **Annexure-C**.

Audit is of the view that due to weak management, irregular payment of pay and allowances was made to the employees without serving at the original place of posting.

Violation of instructions of the Government regarding general duty resulted in irregular payment of pay and allowances.

The matter was reported to the PAO in November, 2020. MS replied that due to exigencies of services some of the employees were working purely on need basis. MS GSSDHQ Hospital Multan did not allow payment of pay and allowances during 2017-20 to the staff either posted on general duty or absent but not performing their duties at their place of postings. Reply was not tenable as DDO admitted the postings on general duties.

DAC, in its meeting, held in April 2021, directed the DDO to get the record re-verified in the light of reply. No progress was intimated till finalization of this Report.

Audit recommends proper justification or regularization of the matter from the competent authority besides taking disciplinary action against the person(s) at fault.

[AIR Para No. 08]

4.1.8 Unauthorized posting of Doctors and Staff of DHQ Hospital at other places

According to Government of the Punjab Finance Department Notification No. FD/SRIV-8-1/76(PROV) dated 16.03.1988, shifting of headquarters of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department. Further, Health Department letter No.PA/DSA-1/3/94 dated 19.03.1994 and DA/DSC/1294 dated 12.12.1995 letter No.4113-5/E dated 25.03.1998, letter No.18872-76/E dated 05.11.1996 and letter No.3961-4050/C dated 13.02.2004 to DO (Health) stipulates that all kind of general duties were done away with direction that if any person was found on general duty his absence should be considered along with disciplinary action.

MS DHQ Hospital allowed the posting of doctors and staff at the places other than DHQ hospital to oblige the specific departments / personalities illegally. This resulted in unauthorized occupation of seats of DHQ Hospital and resulted in declined in delivery of services to the masses. Illegally doctors were transferred on the disposal of Federal Department like NAB which is not within the sphere of even Provincial Governments. **Annexure-D**

Audit is of the view due to political or personal reasons doctors and staff were illegally allowed to work at the places where there is not even government is of the view to create a post.

Illegal posting resulted non-delivery of services to the masses.

The matter was reported to the PAO in November, 2020. MS replied that in compliance of Secretary P&SHD directions the posting of doctor was made in LHC Multan bench. Moreover, no orders of competent authority regarding posting of doctor in NAB office.

DAC, in its meeting, held in April 2021, directed the DDO to that doctor may not be posted in NAB office after prior approval of Secretary Health.

. No progress was intimated till finalization of this Report.

Audit recommends creation of posts if required instead of illegal of postings of staff at specific places.

[AIR Para No. 09]

4.1.9 Inefficient Utilization of services of the Dental Surgeons

According to Section 2.1 of Standard – 2 of MSDS: Access, Assessment, and Continuity of Care (AAC) A healthcare organization should consider the care it provides as part of an integrated system of services, healthcare practitioners and professionals, and levels of care, which make up a continuum of care. The goal is to correctly match the patient’s healthcare needs with the services available, to coordinate the services provided to the patient in the organization, and then to plan for discharge and follow-up. The result is improved patient care outcomes and more efficient use of available resources.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan did not ensure efficient utilization of the Dental Surgeons to provide their whole- the-day-long services till 10 PM during 2017-20 and all the dental surgeons were posted in morning shift to give them undue favour. Audit observed that six (06) dental surgeons were posted in the health facility along with supporting staff of three technicians and others. Audit, further, observed that only three dental units for the examination or treatment of the patients were available. For examination and treatment / surgery availability of the dental unit was essential and in its absence even proper examination could not be performed by the dental surgeon. In all hospitals and clinics it was the practice in vogue to perform examination of the dental patients by laying them on the dental unit. Scrutiny of their duty rosters and interview with the technicians of dentistry department of the health facility revealed that all six (06) dental surgeons were performing their duties in the morning shift. Three (03) of the dental surgeons were posted in Shahbaz Sharif Campus with only

one unit. It was apprised that one dental surgeon performs OPD examination and the other surgery / dental treatment.

Audit was surprised that what was the rationale of posting a single dental surgeon for OPD and surgery / dental treatment simultaneously. The compressor of the dental unit issued to dental surgeon performing duties in Fatima Jinnah Campus was out of order for a period of more than one year rendering the unit non-functional. Resultantly, practically no examination and / or dental treatment / surgery were possible using that dental unit. Two (02) dental surgeons were posted in Civil Hospital Campus with one dental unit. Audit again had a query how OPD was performed by the dental surgeon without dental unit? Audit stressed to post the dental surgeons in two shifts first starting from 08AM to 02 PM and the second from 02 PM to 10 PM for offering services till late night to facilitate local populace. Number of dental surgeons in first and second shift may be decided keeping in view the load of patients on each shift after careful analysis. Audit further recommends forthwith repair of the out of order dental unit and purchase of two (02) to three (03) more dental units as early as possible to cater to the needs of more dental patients as private dental treatment by authorized practitioners was very expensive and this health facility had six (06) dental surgeons on its strength with supporting staff of three dental technicians.

Audit is of the view that undue favour was extended by the administration to post all six (06) dental surgeons in the morning shift simultaneously without sufficient infrastructure i.e. functional dental units and supporting staff.

Posting of all six (06) dental surgeons in the morning shift simultaneously without sufficient infrastructure i.e. functional dental units and supporting staff resulted in under utilization of the highly qualified / skilled human resource resulting in inefficiency on the part of the administration.

The matter was reported to the PAO in November, 2020. MS replied that in all three campuses, there is a dental units installed in each of the campus. Dental surgeons are allocated for each campus along with technicians in the morning shift in accordance with the patient load in each campus. Reply was not tenable as three

different campuses dental services were provided just to accommodate six dental surgeons in morning shift.

DAC, in its meeting, held in April 2021, directed the DDO to get the guidance from CEO/ Secretary regarding implementation of three shifts and service delivery at one point and report may be provided to audit within 15 days.

Audit recommends fixing of responsibility against the persons at fault and forthwith revision of the duty roaster of dental surgeons to post them in at least two shifts i.e. morning and evening, besides getting repaired nonfunctional dental unit and purchasing two (02) to three (03) more dental units.

[AIR Para No. 9/A]

4.1.10 Irregular appointment of daily wages / contingent paid staff – Rs 8.105 million

According to Government of the Punjab, Finance Department, Notification No.RO(Tech)FD-2-2/2001 dated 03.11.2008, appointment of work charged / daily wages employee shall be made with procedure that the post(s) shall be advertised properly in the leading newspapers and recruitment to all posts shall be made on the basis of merit specified for regular establishment and according to Para 3 of Government of the Punjab LG & CD Department letter No. SO-ADMN-II (LG) 3-55/2007 dated 03.03.2016, it has also come to the notice of the Department that the Local Governments in Punjab are appointing the work charged / daily wages employees without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules. Therefore, it has been decided that in future no work charge / daily wages employee will be appointed without adhering to the formalities pertaining to appointment and eligibility criteria provided in the relevant service rules.

The MS GSS DHQ Hospital Multan made payment of Rs 8.105 million from Health Council Budget on account of salaries of daily wages / contingent paid staff i.e. Data entry operators, Madadgaar staff (Helper) and other daily wages employees during 2017-19. Proper procedure as mentioned above was

not adopted by the management. No need assessment for requirement of staff was prepared and got approved from Health Council before recruitment of contingent paid staff. No advertisement for appointment of daily wages staff was published in any newspapers. No proceedings of recruitment committee was produced to Audit which depicts that staff was appointed without approval of any committee.

(Rs in million)		
Particulars of payment	Payment period	Total Amount
Payment to contingent paid staff	2018-19	1.454
Payment to contingent paid staff	2017-18	6.651
Total		8.105

Audit is of the view that due to weak internal controls, irregular appointments of contingent paid staff were made.

Violation of rules resulted in irregular appointment and payment of wages amounting to Rs 8.105 million.

The matter was reported to the PAO in November, 2020. MS replied that the daily wages staff was hired as per requirement in compliance of the orders of worth Secretary Primary & Secondary Healthcare Department from Health council funds. The reply was not tenable as the recruitment without open advertisement and prior approval of Finance Department held irregular.

DAC, in its meeting, held in April 2021, directed the DDO to regularize the matter from Finance Department. No progress was intimated till finalization of this Report.

Audit recommends proper justification or corrective measures.

[AIR Para No. 13]

4.1.11 Payment of pay and allowances during absent period – Rs 1.848 million

According to Rule 2.31 of the PFR Vol-I a drawer of Bill for pay, allowances, contingent and other expenses will be held responsible to any over charge fraud and misappropriation.

MS GSSDHQ Hospital Multan made payment of Rs 1.848 million during 2017-18 on account of pay and allowance to different staff absent / on leaves without sanction. Due to non-maintenance of proper record pays were drawn despite of the fact the doctors / staffs were on leave without pay or even absent from duty.

Annexure-E

Audit is of the view that due to weak internal controls, pay and allowances were paid during absent / leave without sanction period.

Payment of pay and allowances resulted in loss to the Government amounting to Rs 1.848 million.

The matter was reported to the PAO in November, 2020. MS replied that recovery of overpayment has been started from the pay of concerned. Reply was not tenable as no complete recovery was made.

DAC, in its meeting, held in April 2021, decided to pend the Para till complete recovery besides disciplinary action as per PEEDA Act for unauthorized absence from duty. No progress was intimated till finalization of this Report.

Audit recommends proper justification or recovery of Rs 1.848 million.

[AIR Para No. 7,14]

4.1.12 Improper prescription of medication against Management of Medication Standards

According to Chapter 2.3 Management of Medication (MOM) of MSDS Reference Manual 2013 issued by Punjab Healthcare Commission various indicators were provided in Standard -8 ranging from Indicator 51 to Indicator 57 deals with the MOM standards.

MS SSDHQ Hospital Multan improperly managed the MOM in this hospital as revealed from the following facts observed during visit, interaction with patients and interviewing the staff nurses in the hospital during audit inspection:

- i. No “Drug Committee” and “Pharmacy Therapeutic Committee” were constituted and neither copy of minutes of committee meetings were provided to Audit. Hence there is no existence of such committee or otherwise the committee is not properly functioning as required in the Indicator 51 of MSDS.
- ii. Most of the prescriptions were noticed by audit which were not legible, clear, and specifically the Generic Name, Brand name was not used in brackets as per Indicator No. 51(vi) of MSDS.
- iii. Most of the prescriptions were noticed by Audit in which directions were not found clearly stated “As directed” or ‘when needed’ must be avoided and should be qualified e.g. “Take one or two tablets for pain or headache” cautioning “Not to be taken empty stomach” and “Take one capsule every 6 hours for five days” in case of an antibiotic course for chest infection etc.
- iv. No list of approved abbreviations available or provided to the Audit team as required in the Indicator no. 51(viii) of MSDS.
- v. Weight of every pediatric population patient was not being recorded in the patient slip / chart / file particularly in OPD patients as required in Indicator No. 51(v)(d) of MSDS.
- vi. Most of the prescription were noticed which does not contain these mandatory eight items e.g.

The client’s full name and parentage, Weight, Allergies / Contraindications, The date of the order, Name of the medication, Dosage and administration information, Route of administration, Physician’s Signature
- vii. No double-checking SOPs were being followed in true letter and spirit as no accuracy of infusion pump programming for continuous intravenous infusions of medications was being ensured as required in the Indicator 57(iii) of MSDS.

- viii. Tallman lettering concept is not being followed, moreover, Computerized Prescriber Order Entry (CPOE) was also not adopted which can eliminate illegible handwriting and reduces misinterpretation of written order as required in Indicator No. 57 of MSDS.
- ix. Temperature maintenance was not being ensured in trays and in dispensaries / medication rooms of various nursing stations as well as department of hospital.

Due to weak monitoring control of MS on Doctors prescribing medicines the improper prescription of medicines was observed.

Improper prescription of medicine may result wrong medication to the patients.

The matter was reported to the PAO in November, 2020. MS in his reply claimed that all the SOPs of management of medication were properly observed. The reply was not tenable as no evidence in support of reply was got verified by audit.

DAC, in its meeting, held in April 2021, directed the DDO to carry out inspection in the light of contents of Audit para by the technical committee and submit verification report within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends proper prescription and medication to the patients besides action against persons responsible for such negligence.

[AIR Para No. 15]

4.1.13 Improper policies and procedures adopted for safe dispensing of medication

According to Chapter 2.3 Management of Medication (MOM) of MSDS Reference Manual 2013 issued by Punjab Healthcare Commission various indicators were provided in Standard -9 ranging from Indicator 58 to Indicator 61 deals with the MOM standards regarding safe dispensing of medication.

MS SSDHQ Hospital Multan improperly managed the MOM in this hospital as revealed from the following facts observed during visit, interaction with patients and interviewing the staff nurses in the hospital during audit inspection:

- i. As per requirement of standard 9 of MSDS minimum quarterly inspection shall be carried out under the direction of the pharmacist of all medication storage areas within the hospital. But in this hospital no quarterly inspection was carried out as any quarterly inspection reports were provided to audit.
- ii. Narcotic and controlled drugs are not stored with proper measures of security.
- iii. Reconstituted medications are not properly labeled with expiry and preparation date.
- iv. Labeling of medications did not exist in treatment rooms / wards where medicines were being dispensed.
- v. Neither humidity meter nor thermometers were installed in the treatment rooms, medication room and where medicines are placed in cupboard of Emergency and indoor to ensure the requiring special environmental conditions for stability are properly observed.
- vi. No automatic Stop-Order Procedure was developed for antibiotics, narcotics and other classes of drugs for which a limited duration of therapy is desirable.
- vii. No Prescription Drug Order was being communicated directly to a Pharmacist, or when recorded, in such a way that the Pharmacist may review the Prescription Drug Order as transmitted. No prescriptions duly reviewed by Pharmacists were available.
- viii. Multi-Dose Vials were not dated upon first puncture; their maximum use was also not defined neither the persons were
- ix. No policy exists for medication Recall. No Adverse Drug Reaction Form as per the specimen format given below can be used to report problems;

- x. HCPs did not label all medications, medication containers (syringes, medicine cups, basins), or other solutions
- xi. No labeling process is documented neither the labels are being provided in emergency indoor and gynae. Medication Labeling Checklist must include Patient's Name, Medication name, strength (concentration), and amount, Expiry date when not used within 24 hours, Expiry time when expiry occurs in less than 24 hours, the date prepared and the diluents, for all compounded IV admixtures and parenteral nutrition solutions.

Due to weak monitoring control of MS on nursing staff dispensing medicines the improper prescription of medicines and its dispensing was observed.

Improper prescription of medicine may result wrong medication to the patients.

The matter was reported to the PAO in November, 2020. MS replied that proper policies and procedures were being adopted for safe dispensing of medication but no evidence in support of reply was got verified by Audit.

DAC, in its meeting, held in April 2021, directed the DDO to submit detailed report conducted by Drug controller within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends proper prescription and medication to the patients besides action against persons responsible for such negligence.

[AIR Para No. 16]

4.1.14 Improper observance of defined procedures for medication administration

According to Chapter 2.3 Management of Medication (MOM) of MSDS Reference Manual 2013 issued by Punjab Healthcare Commission various indicators were provided in Standard -10 ranging from Indicator 62 to Indicator 71 deals with the MOM standards regarding safe dispensing of medication. Moreover, according

to Indicator No. 62 of Standard-10 of MSDS Administering a medication to treat a patient requires specific knowledge and experience. Each HCE is responsible for identifying those individuals with the requisite knowledge and experience, and who are also permitted by licensure, certification, laws or regulations to administer medications (PMDC Ordinance 1962, PMDC Amendment Act 2012, PNC Ordinance, Pharmacy Council Act, Punjab Medical Faculty Act, Pakistan Injured Person Act etc.)

MS SSDHQ Hospital Multan did not properly adopt the defined procedures of medication following facts observed during visit, interaction with patients, interviewing the staff nurses and HCPs in the hospital during audit inspection:

- i. Total 49 HCPs were found having expired license / registration issued by issuing authority but they were administering the medication irregularly in violation of standard 10 of MSDs as required in the Indicator-62. Out of which 34 Docotors and 15 Nurses did not produce the valid renewal and registration but dispensing the medicines. The detail of persons given in **Annexure-F**
- ii. Total 13 HCPs were found missing license / registration issued by issuing authority but they were administering the medication irregularly in violation of standard 10 of MSDs as required in the Indicator-62. Out of which 06 Docotors, Pharmacist and 06 Nurses did not produce the renewal/registration but dispensing the medicines.
- iii. No instant labeling was found in treatment rooms / dispensaries of department/ cupboards of nurses inside the hospital. In emergency various “Parchees” having prescription were found in which no patient identification was properly made / possible to identify.
- iv. The right dose is how much of the medication you are supposed to give the individual at one time. To determine the dose, you need to know the strength of each medication. Unfortunately no Dose Verification SOP was being followed by comparing the Dose on the:

Prescription Label, The Medication Order and The Medication Log. In this hospital most of the prescriptions were not marked properly the dose, strength on the Doctor's prescription. **Annexure-G**

- v. As required in the Indicator 69 of MSDS each time a medication is administered it must be documented and signed with full name / stamp but nothing found in this hospital as in most of the cases the self-administration of medications was not being documented in Emergency for those patients who are not admitted or referred to OPD. There was no evidence found in emergency that what treatment was recommended for self-medication to the exiting patients from emergency.
- vi. The discharge slips are not being verified by the hospital Pharmacists. The SOPs of SAM were not being followed in this Hospital as patients were not provided with the Medicine Information Card approved by the Drug and Therapeutics Committee which must carries the following information:
 - i. The name and strength of the medicine.
 - ii. The reason for taking the medicine.
 - iii. The time and dose of the medicine.
 - iv. Any special directions relating to the medicine.
 - v. Possible significant common side-effects of the medicine.
- vii. Not a single discharge slip / Medicine information Card duly approved by the Drug and Therapeutics Committee was shown to audit
- viii. No proper observance of SOPs on Patient's own Drugs was being followed in this hospital as required in Indicator-71 of MSDS number 10 of MOM.

Due to weak monitoring control of MS on medication administration improper administration of medications was noticed.

Improper administration of medication resulted in wrong medication to the patients and non-fulfillment of MSDS indicator.

The matter was reported to the PAO in November, 2020. MS replied that concerned HCPs with expire license or with no license have been informed to renew the license on immediate basis, instant labeling are available in treatment rooms, doses are properly marked and SOPs are properly followed. Reply was not tenable as no record has been produced in support of reply.

DAC, in its meeting, held in April 2021, directed the DDO to submit detailed report conducted by durg controller within fifteen days regarding implementation of procedures for medication administration. No progress was intimated till finalization of this Report.

Audit recommends proper administration of medication to the patients besides action against persons responsible for such negligence.

[AIR Para No. 17]

4.1.15 Non-documentation of pre-anesthesia Assessment of each patient

According to Indicator-32 of Standard-6 of MSDS a written summary of the pre-anesthesia assessment, orders or arrangements should be explicitly and legibly documented in the patient's anesthetic record.

MS SSDHQ Hospital did not ensure the proper documentation of each patient by the Anesthetist. No written summary of the pre-anesthesia assessment, orders or arrangements were explicitly and legibly documented in the patient's anesthetic record. Audit visited the OT and reviewed the record of OT which revealed that no pre-anesthesia assessment record was being prepared nor documented as required. Pre-anesthesia assessment forms were no filled according to the prescribed format containing all basic data. **Annexure-H**

Due to weak monitoring control of MS none of the anesthetist have documented pre-anesthesia assessment findings / data on record.

Non-maintaining the proper record resulted in non-achievement of indicator and defective provision of anesthesia services to the patients.

The matter was reported to the PAO in November, 2020. MS replied that Pre-anesthesia assessment form is being filled for each patient under anesthesia. Reply was not tenable as assessment forms provided were not related to audit period.

DAC, in its meeting, held in April 2021, directed the DDO to get the record verified from audit within fifteen days regarding pre-anesthesia assessment forms. No progress was intimated till finalization of this Report.

Audit recommends proper pre-anesthesia assessment record along with strict disciplinary action against person(s) at fault under intimation to Audit.

[AIR Para No. 19]

4.1.16 Non-establishment of rehabilitation services for handicapped

According to PC-I (as revised) of the Government Shahbaz Sharif DHQ Hospital, Multan this health facility was to provide rehabilitation services to handicapped.

MS Government Shahbaz Sharif DHQ Hospital, Multan failed to start provision of rehabilitation services to handicapped despite lapse of more than five (05) years after its establishment till 2019-20.

Audit is of the view that due to lack of emphasis by departmental authorities, this end of providing rehabilitation services to the handicapped could not be achieved.

Non-provision of rehabilitation services to handicapped resulted in non-fulfillment of an important objective of establishment of this health facility.

The matter was reported to the PAO in November, 2020. MS replied that separate ramps, washroom has been constructed for handicapped patients and wheel chairs are also available on the entrance of the hospital just to facilitate the handicapped patients. Reply was not tenable as DDO failed to produce evidence in support of reply.

DAC, in its meeting, held in April 2021, directed the DDO to submit certificate regarding provision of services for handicapped within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends taking up this objective with health authorities on urgent basis and development of infrastructure and arranging paraphernalia required for provision of rehabilitation services on war footings besides fixing of the responsibility.

[AIR Para No. 21]

4.2 Financial Management

4.2.1 Withdrawal of funds without pre-audit – Rs 23.507 million

According to Para No.5 (b) of Controller General of Accounts (Appointment, Functions and Powers) Ordinance 2001, the function of the Controller General shall be to authorize payments and withdrawals from the Consolidated Fund and Public Accounts of the Federal and Provincial Governments against approved budgetary provisions after pre-audited checks as the Auditor-General may, from time to time, prescribe. Further, according to Government of the Punjab Finance Department letter No.SO (TT) 6-1/2013 (2015) dated 15.07.2015, no withdrawals from Special Drawing Accounts are permissible as advance withdrawals or for en-block transfer of funds in commercial banks / Development Financial Institutions (DFIs). Withdrawals from the Special Drawing Accounts shall only be admissible, if these are required to meet validly accrued liabilities / booked expenditure, duly pre-audited, where so required.

MS GSSDHQ Hospital Multan incurred expenditure of Rs 23.507 million from Health Councils Accounts of all three components of Hospital i.e. Civil Hospital, Fatima Jinnah Women Hospital and Muhammad Shahbaz Sharif Hospital during 2016-18. Audit observed the following irregularities:

- i. The funds were withdrawn for different expenditure i.e. repairs of building, purchase of Air conditioners, salaries of contingent paid staff, janitorial staff etc. by the co-signature of Deputy Commissioner and MS without pre-audit from District Accounts Office in violation of above rules.
- ii. The entire expenditure was incurred through quotations. Work orders issued were without diary No. and date.
- iii. The simple letter head pads of firms were used to withdraw the amount instead of proper invoices of firms.
- iv. Audit also observed that in some cases the minutes of meeting was not signed by the Chairman.

vi. The minutes of meetings of Health Council was not sent to P&SHCD in violation of guidelines of Health Council

Audit is of the view that due to weak financial controls, funds were withdrawn without pre-audit.

Violation of rules resulted in irregular withdrawal of funds amounting to Rs 23.507 million.

The matter was reported to the PAO in November, 2020. MS replied that that the Health Council funds were utilized as per the given policy guidelines issued by the competent authority i.e. the Punjab Health Department. There are no provisions of pre-audit of funds by the District Accounts Office in the Policy Guidelines. Reply was not tenable as is sheer violatio of clauses of CGA Ordinance.

DAC, in its meeting, held in April 2021, decided to keep the para pending for requlrization of irregularity from Finance Department.

Audit recommends proper justification or regularization from the competent authority.

[AIR Para No. 23]

4.2.2 Non re-imburement of payment made from health council funds – Rs 200,000

According to Government of the Punjab Primary & Secondary Healthcare Department's letter No. HISD (P&SHD) 1-4/ 2016 dated 05th September, 2016, payment of fee of Healthcare Commission in respect of DHQ/THQ. However this shall be a stop gap arrangement and concerned District Government shall re-imburse to Health Council.

MS GSSDHQ Hospital Multan made payment of Rs 200,000 on account of fee of Punjab Health Care Commission vide Cheque No. 4327823. The payment was made from Budget of Health Council but no re-imburement of amount from District Government Budget to Health Council Budget was made in violation of above instructions.

Audit is of the view that due to weak internal controls, payment was not reimbursed.

Non observance of instructions of the government resulted in non-reimbursement of Rs 200,000.

The matter was reported to the PAO in November, 2020. MS replied that reimbursement shall be made to health council account on receipt of the non-salary budget for the financial year 2021-22 after getting approval of budget under the required head of account. Reply was not tenable as no compliance has been made so far.

DAC, in its meeting, held in April 2021, decided to keep the para pending till reimbursement of funds.

Audit recommends re-imbursement of amount from health council funds.

[AIR Para No. 24]

4.2.3 Excess withdrawal of HSRA – Rs 6.606 million

According to Government of the Punjab Primary and Secondary Healthcare Department letter No. SO (H&D) 7-1/2017 dated 21.08.2017, The Competent Authority has been pleased to merge / combine the GSSH, GFJH and Civil Hospital Multan as one Unit and declare it as “Govt. Shahbaz Sharif District Head Quarter Hospital, Multan” with immediate effect. Further, according to Serial No. iv of Government of the Punjab Health Department letter No. PO(P&E-I)/19-113/2004(v) dated 13th April, 2007 Special Health Sector Reform Program Allowance will be paid as per following detail:

Sr. No.	Post	Less Attractive THQ hospitals	Less Attractive DHQ/THQ hospitals	Other DHQ hospitals
1	MO/Dental Surgeon(BS-17)	Rs 8,000	Rs 5,000	NIL
2	WMO /Women Dental Surgeon(BS-17)	Rs 10,000	Rs 6,000	NIL
3	Medical Superintendent (THQ hospital)	Rs 12,000	Rs 7,000	NIL
4	Anesthetist /radiologist (BS-18)	Rs 30,000	Rs 23,000	Rs 12,000
5	Others Specialists (BS-18)	Rs 22,000	Rs 15,000	Rs 8,000

MS GSSDHQ Hospital Multan withdrew Rs 6.606 million on account of HSRA for the doctors / specialists of the hospital in excess of actual entitlement. The hospital was merged / combined as DHQ Hospital in the August, 2017 but the allowance was claimed on the previous rates of THQ Hospitals instead of rates of DHQ Hospitals. The monthly rate was claimed in excess of actual rate. **Annexure-I**

Audit is of the view that due to weak internal controls, excess rate of HSRA was paid.

Excess payment of HSRA resulted in loss to the Government amounting to Rs 6.606 million.

The matter was reported to the PAO in November, 2020. MS replied that it is clearly mentioned in merger notification of hospitals that employees working in these hospitals shall obtain this allowance as per their existing rates. However, these rates shall be revised for the financial year 2018-19. DDO reply was not tenable as hospital was merged and declared as DHQ.

DAC, in its meeting, held in April 2021, directed the MS to ensure complete recovery. No progress was intimated till finalization of this Report.

Audit recommends proper justification or recovery of Rs 6.606 million.

[AIR Para No. 28]

4.2.4 Doubtful withdrawal of non-practicing allowance – Rs 9.121 million

According to rule 9 (b) of Punjab District Authorities (Accounts) Rules 2017, the drawing and disbursing officer and payee of the pay, allowance, contingent expenditure or any other expense shall be personally responsible for any overcharge, fraud or misappropriation and shall be liable to make good that loss.

MS GSSDHQ Hospital Multan allowed withdrawal of Rs 8.012 million during 2016-18 and Rs 1.109 million during 2019-20 on account of non-practicing allowance to different doctors without any documentary evidence or inquiring the factual position. The service record of the doctors was not maintained. The service

record of some doctors was produced, but important documents like pay slips and certificate / affidavit regarding non-involvement in private practice was missing. However in some cases affidavit was available and NPA was allowed without any fact finding. It was also observed that charge nurses were also in receipt of NPA. Hence, withdrawal of NPA was doubtful. **Annexure-J**

Audit is of the view that due to weak internal controls, NPA was withdrawn for the doctors without documentary evidence and fact finding.

Withdrawal of NPA without fact finding / documentation resulted in irregular payment of Rs million.

The matter was reported to the PAO in November, 2020. MS replied that non practice allowance shall allowed to that doctor who submit an affidavit that he is not practicing privately. Reply was not tenable as affidavits provided by doctors are fake as they are submitting affidavit on one side and doing private practices on the other hence such affidavits are meaningless.

DAC, in its meeting, held in April 2021, constituted an enquiry committee comprising DHO (MS) and MS THQ Shujabad to enquire the matter and submit detailed report within fifteen days for action. No progress was intimated till finalization of this Report.

Audit recommends proper justification of matter along with documentary evidence after fact finding at appropriate level.

[AIR Para No. 29]

4.2.5 Non-observance of financial discipline while incurring non-salary funds through SDA account – Rs 79 million

According to Govt. of the Punjab Finance Department Notification No.SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007 vide Para 3 (sub clause i-vii) stipulates the operation procedure of SDAs that SDAs will henceforth only be sanctioned for Project Director(s) / Departmental Officer / DCOs for operation of the funds released form regular budget. Furthermore, the procedure to operate SDA was also prescribed in the above referred letter.

Finance Department vide letter No. SO(TT)6-1/2013(016) dated 10th August 2016 accorded sanction to the operation of the an SDA account to be operated as per the procedure circulated by the FD vide No. SO(TT)6-1/2007 dated 11.09.2007 read with letter of even number dated 26.10.2007. As per guidelines for operation of SDA account MS have to re-appropriate the funds from block allocation in the head of A05270 to the heads of account as per CoA of PIFRA and intimate such appropriation to the Additional Secretary Development P&SHD for getting the funds online in SAP system from Finance Department as per appropriation order and intimate the same to the concerned MS of DHQ/THQ.

MS GSSDHQ Hospital Multan received funds of Rs 79.00 million for three components of Hospitals during 2017-18 as detailed below:

(Rs in million)

Sr. No.	Name of SDA	Funds allocated
1	MN4529- Civil Hospital Multan	49.276
2	MN4617- Mian Muhammad Shahbaz Sharif Hospital	18.044
3	MN-4620- Fatima Jinnah Women Hospital	11.680
Total		79.000

Audit observed following financial discrepancies in the mode of incurring of expenditure from SDA as summarized below:

- i. SDAs can only be sanctioned for Project Director(s)/Departmental Officer/DCs for operation of the funds released form regular budget.
- ii. Funds were not allocated in itemized mode as required in procedures for operation of SDA accounts.
- iii. MS did not ensure the object wise booking of expenditure as required in procedure of SDAs.
- iv. In the presence of a cost center regarding regular budget allocation and incurring of expenditure of MC9026, MC9018, MC9020 and MC9025 the provision of funds were made through SDAs Accounts to meet with the budgetary requirements of the hospital.

- v. The mandate of Provincial Assembly to approve the budget allocations was by –passed/challenged to the extent of these funds placed in SDA accounts at the disposals of MS of DHQ hospital.
- vi. As per the directions of incurring of funds through SDA accounts the funds provided for specific purpose cannot be appropriated to any other object. In this case the one line budget was booked in provincial Government Account-I but incurred in various heads of accounts by appropriation.
- vii. On the other hand in mostly cases the DHQ had booked the expenditure without observing the CoA approved by Auditor General of Pakistan and uploading of online budget in concerning detailed head relating to the nature of expenditure in SAP system of PIFRA.
- viii. As per the directions of incurring of funds through SDA accounts the authorization of same office persons as co-signatory was also unjustified. This approval was also contrary to the spirit of co-signatory without involvement of a treasury officer of Provincial Government Account-I.

Audit is of the view that due to weak financial discipline the funds were incurred in an ill-considered manner through SDA account.

Non observance of rules resulted in incurring of SDA in ill-considered manner Rs 79.000 million

The matter was reported to the PAO in November, 2020. MS replied that no misclassification was made. All possible efforts were made for proper uploading of budget in concerned head of accounts under SAP system but the same was not uploaded in the relevant detailed head of account in SAP system. Reply was not tenable as no booking of expenditure was made in relevant detailed head of account.

DAC, in its meeting, held in April 2021, keep the Para pending for compliance / regularization. No progress was intimated till finalization of this Report.

Audit recommends proper justification or regularization from the competent authority.

[AIR Para No. 32]

4.2.6 Withdrawal of incentive allowance by gynecologists / consultant gynecologists without entitlement – Rs 5.496 million

According to Primary and Secondary Health Care Department, Government of the Punjab Notification No. SO/(H&D)7-1/2017 dated 30.01.2017 “the competent authority has been pleased to desire that the duties of the Consultants / Specialists and Nursing Cadre of DHQ / THQ Hospitals of the Punjab may be defined / outlines as under, in order to discourage the practice of on-call duty.

Consultants / Specialists:

- i. In case three (03) or more consultants / specialists, they will perform duty in three equal shifts on rotation basis (i.e. Morning+Evening+Night)
- ii. In case of two (02) Consultants / Specialists, they will perform duty in Morning and Evening shift on rotation basis. In case of emergency at night shift, the Consultant / Specialist performing day duty will be available on call
- iii. In case of one (01), Consultants / Specialists, he will perform duty in Morning shift (However he shall be available on-call to meet any emergency).

Furthermore, Para 02 of the ibid Notification states that the Special Allowance, awarded to the Consultant / Specialist Cadre, will strictly be linked to the biometric attendance.

MS Government Shahbaz Sharif DHQ Hospital, Multan did not monitor the Incentive Allowances of the Gynecologists / Gynae-consultants and it was observed that an amount of Rs 5.496 million was paid to the Consultant Gynecologists / Gynecologists posted at DHQ Hospital on account of 40% of Incentive Allowance in an unauthorized manner during 2017-20. Audit observed that seven (07) Gynecologists were posted at Govt. SS DHQ Hospital Multan. They were required to perform their duties in three equal shifts i.e. Morning, Evening and Night and no one

was required to remain on-call. Hence none of the seven (07) Consultant Gynecologists / Gynecologists was entitled to withdraw 40% of Incentive Allowance. But astonishingly, all the seven (07) Consultant Gynecologists / Gynecologists were drawing incentive allowance in an unauthorized manner in violation of the above notification of the Primary and Secondary Health Care Department, Government of the Punjab. In this way incentive allowance amount Rs 5.496 million was paid during 2017-20 only. Audit stressed for recovery of the undue paid allowance since the period of its inadmissibility. Further,, neither biometric attendance was marked after 05:00 PM nor they remain for one hour in the hospital wards as required in case of only one Consultant. Necessary detail is given below:

(Rs in million)

Sr. No.	Pers. No.	Name of Employee	BPS	Job Title	Cost Center	Wage type	Wage Type Description	Amount drawn during 2019-20
1	31390551	NASIRA NASEEM	18	Gynecologist	MC9020	1899	40% of the Incentive Allowance	0.216
2	31463267	RUKHSANA AMIR	18	Gynecologist	MC9020	5096	40% of the Incentive Allowance	0.216
3	31537532	FOZIA GUL	18	Gynecologist	MC9020	5096	40% of the Incentive Allowance	0.216
4	31581017	GUL FATIMA	18	Gynecologist	MC9020	1899	40% of the Incentive Allowance	0.216
5	31755458	DR. NIAZ AHMAD QURESHI	18	Gynecologist	MC9020	5096	40% of the Incentive Allowance	0.216
6	31543991	ASHIFA SAHAR KHAN	18	Gynecologist	MC9020	5096	40% of the Incentive Allowance	0.216
Total								1.296
40% of Incentive Allowance drawn during 2018-19								1.512
40% of Incentive Allowance drawn during 2017-18								2.184
40% of Incentive Allowance drawn during 2020-21								0.504
Total Undue drawl of 40% of Incentive Allowance during 2017-18 to 2019-20								5.496

Audit is of the view that due to weak financial controls, the 40% of the incentive allowance was paid without entitlement.

Unauthorized withdrawal of 40% of the incentive allowance without entitlement resulted in loss to the Government amounting to Rs 5.496 million.

The matter was reported to the PAO in November, 2020. MS replied that according to letter No.SO(G)/P&SHD/1-36/2016 dated 18-01-2021 of Health Department the department earlier notification No.PA/DS(G)/4-8/2016 dated 03-08-2016 regarding deduction of 40% existing allowance of consultants doctors issued under the signature of deputy secretary General P&SHD is herewith withdrawn ab

initio. Reply was not tenable as gynaecologists were withdrawing allowance without performance of duties.

DAC, in its meeting, held in April 2021, directed the DDO to get the relevant record re-verified before Audit within fifteen days as the provided clarification seems ambiguous. No progress was intimated till finalization of this Report.

Audit recommends recovery of actual amount of 40% of Incentive Allowance paid during 2017-18 to date, besides forthwith stoppage of allowance.

[AIR Para No. 33]

4.2.7 Irregular payment of incentive allowance – Rs 5.390 million

According to Primary and Secondary Health Care Department Notification No.PA/OS/(G)4-8/2016 dated 03.08.2016 “in pursuance of the approval of competent authority 40% of the existing allowance shall be paid subject to conducting of evening rounds in hospital by consultant on call basis, for the purpose of adjustment in duty roster as devised by Punjab Information Technology Board. For purpose consultant shall checkout from morning shift through biometric attendance system after 2:00 pm and shall check in again after 5:00 pm. The consultant shall remain in hospital at least for one hour and shall conclude the round by checking out again. Their attendance and evening rounds shall be strictly monitored through bio metric attendance system.

The MS GSS DHQ Hospital / District Accounts Officer Multan made payment of Rs 5.390 million during 2019-20 on account of incentive allowance to consultant without ensuring their rounds and at least one hour stay after 5:00 pm in the hospital from biometric attendance which is compulsory requirement for the payment of 40% of Incentive allowance. **Annexure-K**

Audit is of the view that due to weak financial controls, the incentive allowance was paid without observing the payment criteria.

Irregular payment of incentive allowance resulted in over payment and loss to the Government amounting to Rs 5.390 million.

The matter was reported to the PAO in November, 2020. MS replied that according to letter No.SO(G)/P&SHD/1-36/2016 dated 18-01-2021 of Health Department the department earlier notification No.PA/DS(G)/4-8/2016 dated 03-08-2016 regarding deduction of 40% existing allowance of consultants doctors issued under the signature of deputy secretary General P&SHD is herewith withdrawn ab initio. Reply was not tenable as doctors were withdrawing allowance without performance of duties.

DAC, in its meeting, held in April 2021, directed the DDO to get the relevant record re-verify before Audit within fifteen days as the provided clarification seems ambiguous. No progress was intimated till finalization of this Report.

Audit recommends proper justification or recovery of Rs 5.390 million.

[AIR Para No. 34,35]

4.2.8 Less deposit of Government share – Rs 642,479

According to rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the collecting officer shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise. Further, according to Sr. No.2 (iii) of Government of the Punjab P&S Healthcare Department letter No. S.O (H&D) 7-9/2017(U.C) dated 17.08.2019, 70% of diagnostic test fee shall be retained by the Government of the Punjab.

The MS GSS DHQ Hospital Multan did not develop any mechanism for collection and deposit of the Government fee and employees of the different departments deposited less Government share of Rs 642,479 during 2019-20. The Government of the Punjab revised diagnostic test fee on 17.08.2019 but employees of the departments deposited Government share on the previous rates. Furthermore, the Government share was deposited at 45% instead of 70% of diagnostic test fee.

Annexure-L

Audit is of the view that due to weak financial controls the Government share was less deposited.

Less deposit of the Government share on diagnostic test fee resulted in loss of Rs 642,479.

The matter was reported to MS during the month of November, 2020. MS replied that notification of revised rates was late received in this hospital. Reply was not tenable as reason provided was baseless.

DAC, in its meeting, held in April 2021, directed the MS to deposit the difference amount of short deposited receipts. No progress was intimated till finalization of this Report.

Audit recommends proper justification or recovery from the concerned.

[AIR Para No. 36]

4.2.9 Non-auction of collection rights of parking fee – Rs 2.101 million

According to rule 14 (d) of the Punjab District Authorities (Accounts) Rules 2017, the collecting officer shall be responsible to collect receipts in the transparent manner and guard against misappropriation, fraud, embezzlement or compromise.

MS GSS DHQ Hospital Multan did not auction collection rights of parking fee amounting to Rs 2.101 million during 2019-20 for the period of January, 2020 to June, 2020. The contract of auction of collection rights of parking fee was awarded for the calendar year January, 2019 to December, 2019 instead of financial year for Rs 3.820 million. However, no auction of collection rights / self-collection was on the record for the remaining period of 2019-20.

Audit is of the view that due to weak internal controls, auction of collection of parking fee was not conducted.

Non-auction of collection rights of parking fee resulted in loss of Rs 2.101 million.

The matter was reported to the PAO in November, 2020. MS replied that due to Covid-19 issue the contractor got stay order against recovery. The amount of self recovery has been deposited in Government treasury. Reply was not tenable as amount of receipt and taxes not properly recovered.

DAC, in its meeting, held in April 2021, decided to recover the remaining amount of PST. No progress was intimated till finalization of this Report.

Audit recommends proper justification or recovery of loss along with 16% PST from the concerned.

[AIR Para No. 37]

4.2.10 Unauthorized Payment of inadmissible allowances during leaves – Rs 8.261 million

According to Government of the Punjab, Health Department letter No. PMU/PHSRP/G.1-06/61 dated 16-03-2007,” PHSRP allowance is not admissible during long leave. Moreover HSRA is also not admissible during any kind of leave except casual leave as it is against the spirit of Health Sector Reform programme as they do not provide services during such period. Furthermore, according to the Government of Punjab Finance notification No. FD-SR-I/9-34/2011 dated 12.10.2017 monthly incentive package to the specialist posted in the various DHQs of Punjab, is not admissible during any kind of leave and as per Rule 1.15 of Punjab TA Rules, C.A is not admissible during leave.

The MS GSS DHQ Hospital Multan made payment of Rs 8.261 million on account of different allowance i.e. Conveyance allowance, incentive allowance, HSRA and other allowances to different staff during the period of their leaves during 2019-20. The said allowances were required to be deducted from the salaries of the employees during leaves period. The calculation has been made from provided information. However, the department is requested to make actual recovery as per existing rules. **Annexure-M**

Audit is of the view that due to weak internal controls, pay and allowances were paid during leave period.

Unauthorized payment of allowances during leave period resulted in loss to the Government amounting to Rs 8.261 million.

The matter was reported to the PAO in November, 2020. MS replied that recovery of Rs 969,334 was accepted by the department on account of conveyance

allowance and incentive allowance and same has been recovered. Reply was not tenable as remaining allowances should also be recovered according to clarification of Health Department.

DAC, in its meeting, held in April 2021, reduce the para to the extent of recovery effected and directed to ensure remaining recovery of recoverable amount. No progress was inimated till finalization of this Report.

Audit recommends proper justification or recovery of pay and allowances from the concerned.

[AIR Para No. 38]

4.3 Procurement and Contract Management

4.3.1 Loss to Government due to supply of substandard medicines – Rs 835,030

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

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan received 42,000 Nos. Injections Ostinac 75 mg and 2500 Normal Saline NS 1000 ml from Primary and Secondary Health Care Department during 2017-18. The scrutiny of record revealed that the DTL of above medicines were declared substandard due to which the entire medicines were lying unutilized in the hospital. Government sustained a loss of Rs 535,030 due to supply of substandard medicines. The detail is as under:

(Amount in Rs)

Sr. No	Name of Firm	Batch	Qty	Rate	Amount
1	Inj. Ostinac 75 mg / Declofenac	18B056	42000	17.22	723,240
2	Inj. Saline Medicose NS1000	801125	2540	43.98	111,790
Total					835,030

Audit is of the view that due to weak internal controls, substandard medicines were received.

Supply of substandard medicines resulted in loss to the Government amounting Rs 835,050.

The matter was reported to MS during the month of November, 2020. MS replied that these medicines were not purchased by hospital rather were supplied by the MSD Punjab. However, the same were not utilized due to non-clearance from DTL and concerned authorities have been intimated for their return. Reply was not tenable as no replacement was ensured for the substandard medicine.

DAC, in its meeting, held in April 2021, directed the DDO to return back these medicines and provide compliance report within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para No. 39]

4.3.2 Unauthorized issuance and use of sub-standard medicine to patients – Rs 230,400

According to Sr. No. J of letter No. S.O.(P-I)II/3-G-1/2001 Government of the Punjab Health Department (Purchase Cell) dated 06/09/2001, all regular purchases except emergency / day to day local purchase must be submitted to Drugs Testing Laboratories for quality assurance.

MS SSDHQ Hospital Multan did not monitor the issuance and consumption of medicine during 2017-18. This negligence resulted in issuance of substandard medicine on 30.05.2018. Tab. Ponstan Forte 500 mg costing Rs 230,400 to the male and female OPD and further issued to the patients despite the fact that this medicine was declared substandard in DTL report. The medicine should not be issued prior to receipt of satisfactory DTL report. Necessary detail is given below:

Date of entry in SR	Name of Item	Batch No.	Quantity Received	Date of issue	Quantity Issued	DTL Report	Remarks
12.05.18	Tab. Ponstan Forte 500 mg in SSGH	1850089 1850098 1750614	115,200	30.05.18	20,000	Sub-standard declared on 17.08.18 18.08.18 11.08.18	Substandard medicine was issued to patients.

Due to negligence of Pharmacist, store keeper and MS the substandard medicine was issued to patient.

Issuance of substandard medicine to the patients may cause life threats to the patients.

The matter was reported to the PAO in November, 2020. MS replied that that the medicine used in the hospital was not substandard and this medicine was received from DHO office and same was issued to patient. There was human error; the dispenser wrote the wrong batch number while entering the medicine in the stock register. The batch number of medicine issued was cleared from DTL. The postan received during 2017-18 was never issued to patient and stock is intact. Reply was

not tenable as wrong entry was neither checked by pharmacist nor by MS moreover, the purchased quantity of Tab. Ponstan 500 mg was not recorded in stock register.

DAC, in its meeting, held in April 2021, keep the para pending for re-verification of compliance made by MS within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends strict disciplinary action against persons at fault, besides action.

[AIR Para No. 18]

4.3.3 Unauthorized expenditure on janitorial services – Rs 1.971 million

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

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan paid an amount of Rs 1.971 million on account of Janitorial Services from Health Council funds during 2017-18 as detailed in **Annexure-N**

Audit observed following discrepancies / irregularities:

1. A note was submitted to the Deputy Commissioner Multan seeking advice / approval stating that tenders for janitorial services were floated in the newspaper and HK Enterprises Multan offered rates of Rs 19,500 for sanitary supervisor and Rs 17,500 for sanitary worker. At present, the firm is providing janitorial services @ Rs 14,200 per month and the extension of rate contract may save Rs 3,300 per worker per month. The note sheet was signed by DC with no remarks and it was assumed that approval of extension was granted. Further, the note sheet was without date and number in the absence of which the exact timing of submission of note summary could not be assessed.
2. The approval of Health Council was not obtained prior to inviting tenders while the payment was made from Health Council.

3. Scrutiny sheet of technical bids submitted by the of janitorial services revealed that seven firm including M/s R.Z participated in the tenders. Financial bids were not produced to Audit due to which rates offered by firms could not be assessed.
4. The extension in rate contract of M/s R.Z was proposed in the note sheet but contract was awarded to M/s Royal Selection Multan vide No. 1520/GSSDHQHM dated 31.12.2017 whereas; the services of four firms were hired as detailed above. The hiring of services of other firms was unauthorized.
5. In the work award letter of M/s Royal Selection quotation date was mentioned as 16.11.2017 which showed that quotations were called after rejection of tenders just to grant undue benefit to self-favoured firm.
6. The copy of previous rate contract so extended was also not produced to Audit to verify the rates. Particulars of staff hired were also not available on record.
7. Approval of Health Council for hiring / extension of services of firm was not produced to Audit.
8. Performance security was not obtained from the firm

Audit is of the view that due to weak internal controls, unauthorized extension of services of rate contract for janitorial services was granted in a non-transparent manner.

Unauthorized / non-transparent expenditure on janitorial services resulted in doubts of favouratism and conflict of interest in incurring expenditure of Rs 1.971 million from the Government exchequer.

The matter was reported to the PAO in November, 2020. MS replied that Janitorial services, Security Services hiring contracts were made with the approval of the health council members. The note was approved by the Worthy DC for making contracts with the Janitorial services vendor as the rates put by the vendor was low as

compared to the markets rates. This is done in good faith give government a benefit of the difference of the amount quoted by the vendor and markets rates for this janitorial services. Further, the janitorial staff was hired to cope up the shortage of staff. Reply was not relevant to observed facts.

DAC, in its meeting, held in April 2021, directed the DDO to submit pointwise revised reply within fifteen days alongwith documentary evidences. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para No. 40]

4.3.4 Unauthorized purchase of machinery and furniture from Health Council Funds – Rs 2.419 million

According to Rules 9, 10 (2) and 12 of the Punjab Procurement Rules 2014, 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 and annual requirements thus determined would be advertised in advance on the PPRA's website. All procurement opportunities over two million rupees should be advertised on the PPRA's website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. Further, according to Rule 4.5 of Guidelines for Health Council 2017, the Health Council will observe the financial rules of Government while incurring expenditure including Punjab Procurement Rules, 2014.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan incurred an expenditure of Rs 2.419 million on account of purchase of Air conditioners, laptops, computers, printers UPS, iron racks, revolving chairs and window blinds etc. from Health Council funds during 207-18 without observing Punjab Procurement Rules. i.e. without advertisement and inviting tenders. Audit observed that the expenditure was split up and most of the times bills below Rs

50,000 were drawn even to avoid calling quotations. In some cases quotations were called but same were found without date. Audit, further, observed that the comparative statements were not signed by members of purchase committee. The detail is given in **Annexure-O**

Audit is of the view that due to weak internal controls unauthorized expenditure was incurred in violation of the PPRA Rules.

Violation of rules resulted in uneconomical expenditure in absence of transparent competition besides depriving potential bidders from reaping the benefits of sales opportunities involving an amount of Rs 2.419 million.

The matter was reported to the PAO in November, 2020. MS replied that petty purchases do not require quotation or tender process. Reply was not tenable as different items were purchased by splitting.

DAC, in its meeting, held in April 2021, decided to get the expenditure regularized from competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para No. 41]

4.3.5 Unauthorized hiring of services of security firm who did not participate in the tendering process – Rs 0.567 million

According to Rule 10 (i) of PFR Vol-I, every public 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 money.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan paid an amount of Rs 0.567 million on account of hiring of services of security Companies during 2017-18. The scrutiny of record revealed following irregularities:

- i. Two firms M/s Oral Security and M/s Well wisher participated in the tendering process.
- ii. The contract was awarded to M/s Nadeem services security vide No. 1587-92/GSSDHQHM dated 06.10.2018 despite the fact that firm did not participate in tendering process. As per award letter, the quotations of firm was dated 06.11.2017. It revealed that quotations were arranged after tender date to give undue favour to firm of their own choice.
- iii. Contract of firm was terminated w.e.f 01.02.2018 due to mismanagement and theft but no action i.e. forfeiture of security / imposition of fine was taken against the firm. The details are given below.

(Rs in million)

Sr. No.	Cheque No	Date	Name Of Firm	Bill No	Period	Amount
1	67073085	Nil	Nadeem Security Services	37	1.2018	0.144
2	67073085	Nil	Nadeem Security Services	32	1.2018	0.090
3	1312698837	Nil	Nadeem Security Services	24	17-Dec	0.148
4	67073045	Nil	Nadeem Security Services	25	17-Dec	0.078
5	1311931464	Nil	Nadeem Security Services	25	17-Dec	0.108
Total						0.567

Audit is of the view that due to weak internal controls, rate contract for janitorial services was granted to a firm who did not participate in the tendering process in an unauthorized manner.

Award of rate contract to a firm who did not participate in the tendering process resulted in violation of the rules.

The matter was reported to the PAO in November, 2020. MS replied that the security services firms contracts were awarded by adopting open competition to the lowest bidders after observance of transparency in the process. Reply was not tenable as firm not participated in tender process was included in the opening of competitive bids.

DAC, in its meeting, held in April 2021, directed the DDO to regularize the expenditure from competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para No. 42]

4.3.6 Loss due to less availing of Discount of Local purchase of medicines- Rs 1.430 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989 discount rate for drugs of national firm should be from 15% drugs of multinational firms should be 7% to 10% and drugs of china firms / local firms should be at least 25% to 30%.

Medical Superintendent Government Shabaz Sharif DHQ Hospital, Multan incurred expenditure of Rs 12.963 on account of local purchase of medicines from various suppliers during 2017-18. Audit observed that name of manufacturing firm and batch numbers were not mentioned on the bill. Detail whether the medicines were manufactured by National firm, Multinational firm or local / china firm was not available on record. In most of the cases discount rate from 12% to 16.5% was availed. In some cases discount rate of 19% was availed. Non mentioning of name of manufacturing firm on bills depicts that medicine purchased was not of reputed National Firm or Multinational Firm. Audit suspected that all the medicines purchased were of chinese origion or locally manufactured. Hence discount availed should have been equal to 30% instead of 12% to 19%. Audit is of the view that less discount amounting Rs 1.430 million was availed. **Annexure-P**

Audit is of the view that due to weak monitoring controls, local china made medicines were purchased at less discount rate.

Less availing of discount resulted in loss to to the Government amounting Rs 1.430 million.

The matter was reported to the PAO in November, 2020. MS replied that purchase of LP medicine was made in accordance with LP guidelines issued by

DGHS in Punjab. Reply was not tenable as no information of brand name, manufacturer name, batch number and other relevant information was available on bills.

DAC, in its meeting, held in April 2021, decided to inquire the matter by an enquiry committee comprising of DHO (MS) Multan and MS THQ Hospital Shujabad within fifteen days of communication of copy of minutes. No progress was intimated till finalization of this Report.

Audit recommends inquiry of the matter to fix responsibility and work out and effect recovery involved besides taking corrective measures for future purchases.

[AIR Para No. 43]

4.3.7 Defective method of procurement of LP medicine – Rs 15.201 million

According to Director General of Health Services Punjab Lahore's letter No. 199-366/MS dated 30.04.1989; the following guidelines were issued for incurring expenditure on local purchase of medicines.

- ii. LP drugs should be received, defaced and issued from store against the proper acknowledgment on the register.
- iii. Discount rate for drugs of national firm should be from 15% drugs of multinational firms should be 7% to 10% and drugs of china firms / local firms should be at least 25% to 30%.
- iv. Consultant recommending medicines will put his stamp with name.
- v. Separate treatment register should be maintained encompassing name, registration number, address, diagnosis medicines etc.
- vi. Pharmacists should verify the bills in comparison entries in the stock register.

Medical Superintendent Government Shabaz Sharif DHQ Hospital, Multan incurred expenditure of Rs 15.201 million on account of LP medicine from local supplier against indent of departments rather than patient based LP. The details are

given in **Annexure-Q**. The whole expenditure was held irregular on the basis of following observations:

1. Name of manufacturer batch number, date of manufacturing and date of expiry were not mentioned on the bills, which depicts that locally manufactured / china origin medicines were purchased from various local suppliers.
2. No patient wise treatment register showing the name of patients, diagnosis and medicines recommended was maintained.
3. All medicines were purchased on the demand of dispenser / store keeper throughout the year. No patients based LP medicine was made as permissible under rules.
4. Proper issuance record i.e. indents and acknowledgment of recipient was not available on record. OPD slips were not attached with the bills. Certificate of Non-Availability of medicine in the store of the hospital was not obtained from the Pharmacist prior to its purchase.
5. LP medicines was to be purchased for particular patient after complete diagnosis and prescriptions of doctor but here the medicines were purchased in bulk without any prescription despite the receipt of medicines from MSD Lahore.
6. Treatment register was not maintained / available with the dispensers who issued the medicine to the patients.

Audit is of the view that in disregard of the rules, the medicines were purchased and consumed in irregular manner.

Irregular purchase and consumption of medicines resulted in non-transparent expenditure in violation of rules.

The matter was reported to the PAO in November, 2020. MS replied that purchase of LP medicine was made in accordance with LP guidelines issued by

DGHS in Punjab. Reply was not tenable as MS did not reply all irregularities pointed out by Audit.

DAC, in its meeting, held in April 2021, decided to inquire the matter by an enquiry committee comprising of DHO (MS) Multan and MS THQ Hospital Shujabad within fifteen days of communication of copy of minutes. No progress was intimated till finalization of this Report.

Audit recommends regularization of expenditure from the competent authority.

[AIR Para No. 44]

4.3.8 Non-replacement of substandard medicines – Rs 0.536 million

According to Special Conditions of the Contract and Technical Specifications of Standard Bidding Document in case of adverse / failure report, the supplier is bound to re-supply the entire fresh stock of that batch free of cost. Furthermore, according to Rule 5(2) (m) of the Punjab District Authorities (Budget) Rules, 2017, the head of office and institution shall be responsible for guarding against waste and loss of public money.

Medical Superintendent Government Shabaz Sharif DHQ Hospital, Multan issued various supply orders for purchase of medicine during the financial year, 2017-18. However, sample of Tablet Ponston Fort 500 mg having batch number 1750614 and date of expiry 11/2022 costing Rs 1.271 million was declared failed / substandard but the same was not gotten replaced. Furthermore, stock register does not reflect the declaration of medicine as substandard and stock register reflects the expiry date of medicine 1/2023.

(Amount in Rs)

Sr. No.	Contractor's Name	Name of Item	Order No./Date	Rate	Quantity	Amount	DTL Status
1	Danas Pharma Pvt. Ltd	Ponston Fort	478/ 01.03.2019	2.00	268,000	536,000	Failed

Audit is of the view that due to weak internal controls, prompt action was not taken by the authorities for replacement of medicines and stock was not properly maintained.

Non-replacement of substandard medicines well in time resulted in non-provision of medicine amounting to Rs 536,000 to the deserving patients and resulted in non-maintenance of proper stock.

The matter was reported to MS during the month of November, 2020. MS replied that Ponstan Forte is produced by M/s Pfizer Pharmaceuticals Pvt Ltd only. No Ponstan Medicine was received from Danas Pharma Pvt. Ltd. as mentioned in the audit para. Reply was not tenable as no replacement record was shown.

DAC, in its meeting, held in April 2021, directed the DDO to verify the replacement record within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends replacement of substandard medicines and imposing penalty on suppliers besides fixing responsibility on the person(s) at fault.

[AIR Para No. 47]

4.3.9 Irregular hiring of security services from Health Council Funds – Rs 4.400 million

According to rule 22 of the Punjab Procurement Rules, 2014, the procuring agencies shall use open competitive bidding or publication of request for tender as the principal method of procurement for the procurement of goods, services and works.

Medical Superintendent Government Shabaz Sharif DHQ Hospital, Multan incurred expenditure of Rs 4.400 million on account of hiring of services of Security Company during 2019-20. The services were hired by calling simple quotation rather than adopting the tendering process in violation of PPRA Rules. The detail is as under:

(Rs in million)		
Particulars of payment	Period	Amount
Payment to Security Company	October 2018 to August 2019	3.793
Payment to PRA	October 2018 to August 2019	0.607
Total		4.400

Audit is of the view that due to weak internal controls, services of security company were hired in an irregular manner.

Violation of rules resulted in irregular expenditure of Rs 4.400 million.

The matter was reported to the PAO in November, 2020. MS replied that security services were hired from Health Council budget by proper approval of concerned competent authorities. Reply was not tenable as security services were hired on quotation basis instead of tender process.

DAC, in its meeting, held in April 2021, directed the DDO to get the matter regularized from concerned competent authority. No progress was intimated till finalization of this Report.

Audit recommends regularization from the competent authority.

[AIR Para No. 48]

4.4 Asset Management

4.4.1 Non maintenance of inventory control system

According to PC-I, in order to ensure transparency and efficiency a vibrant, interlinked and foolproof inventory control system was proposed in the Shahbaz Sharif Hospital Multan. The inventory control system required to be interlinked with other systems of the organization like financial management system, monitoring system, patient reporting system etc. The system was required to facilitate various functions of the organizations and at the same time ensure transparency and activate mechanism in case of shortage, expiry and demand of any medications, equipment, disposable surgical items etc. The system was helpful in identifying need for procurement or other appropriate action planning / action as and when required. In other words inventory control system will enable the management to design their plans and take actions according to the needs of the organization.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan did not establish computerized inventory control system having database along with its peripheral stations as sub data basis. Despite the availability of networking and manpower, Out-Patient Department, Indoor Registration Desks, laboratory and Radiology Department, ICUs etc. were not linked with the main and sub-stores to know about, stock in hand of various departments and their consumption, new receipt of these items, the items which have been issued to other departments, the items which were not available, the expenditure incurred on the purchase. The budget and detail of accounts were not linked with the inventory control system in books of accounts.

Audit is of the view that due to lack of administrative support, inventory control system was not established.

Non establishment of inventory control system resulted in lack of coordination among different departments and hence Hospital resource planning could not be made efficient and transparent.

The matter was reported to the PAO in November, 2020. MS replied that computerized inventory control system having database along with its peripheral stations as sub data basis shall be installed soon in Govt. Shahbaz Sharif DHQ Hospital Multan. Administration of the hospital is working on the development of inventory control system. DDO admitted the irregularity in his reply that inventory control system not yet existing.

DAC, in its meeting, held in April 2021, directed the MS to establish computerized inventory control system in hospital. No progress was intimated till finalization of this Report.

Audit recommends establishment of a comprehensive inventory control system by following state-of-the-art database management framework and having required server, database, user interfaces and with a utility of various types of designed periodic and other reports as recommended in PC-I as early as possible to make planning and service delivery more efficient and resource utilization more transparent.

[AIR Para No. 50]

4.4.2 Improper maintenance of store of medicines

According to Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan did not ensure proper stock entries and recording proper consumption of medicine during 2019-20. Audit conducted physical verification of store of medicines of the

hospital and observed following discrepancies despite the posting of six pharmacists in the hospital:

1. 181,480 numbers of disposable syringes of 5 ml were received from the bulk supply and MSD during the year 2019-2020, but bin card reflected quantity of 79,480 syringes. This resulted in difference of 102,000 syringes from the quantity of bin card and stock registers. The difference of store might be the result of embezzlement of syringes worth Rs 2.5 million (approximately).

(Rs in million)

Name of Item	Quantity received in bulk purchase entered on Page No. 69	Quantity received from MSD entered on Page No. 67	Total Quantity in stock	Quantity as per Bin Card in store	Difference	Rate per Item	Market Value	Audit Remarks
Disposable Syringe 5 ml	81,480	100,000	181,480	79,480	102,000	25	2,550	Improper maintenance of stock register

2. 300 vials of Injection Ceftriaxone were available in the store of hospital costing Rs 51,000 (Approximately), but neither the quantity was recorded in the stock register nor on the bin card where medicines were stored.

(Rs in million)

Name of Item	Quantity	Details	Rate	Amount	Audit Remarks
Inj. Ceftriaxone 250 ml	300 Vials	Mfg. date May ,2019 Exp. Date Apr. 2021	170	51,000	Received in Donation Available in store but not recorded in stock register.

3. 600 Mizoprostol tablets received as donation from Khairpur was entered in bin card but the quantity was not entered in stock register of medicines, this shows fake consumption of medicines as there still difference of 100 tablets after adjusting the issuance and receipt.

(Rs in million)

Name of Item	Quantity Received on 25.10.20 from Khairpur	Quantity as per stock register	Quantity as per Bin Card in store	Diff.	Total diff.	Rate	Amount	Audit Remarks
Tab. Mizoprostol 200 mg	600	34,000	34,100	100	700	3	2,100	600 tablets received from khairpur was not recorded in stock register but recorded in Bin Card. Whereas as per bin card and as per stock register there is still diff of 100 tablets.

4. 800 numbers of ORS were issued from stock and entered in bin card but not issued from the stock registers as detailed below:

(Rs in million)

Name of Item	Quantity issued from store as per Bin Card on 21.11.20	Quantity as per stock register	Rate	Amount	Audit Remarks
ORS	800	Not Recorded in stock	15	9600	Not entered in stock

5. As per stock register 69,187 Injections Ceftriaxone were available in stock whereas bin card reflected quantity of injections as 69,347. There was a difference of 160 injections costing Rs 54,400 as detailed below:

(Rs in million)

Name of Item	Stock balance as per stock register on 19.11.20	Balance as per Bin card dated 19.11.20	Difference	Rate	Amount
Inj. Ceftriaxone 1g	69,187	69,347	160	340	54,400

6. 300 injection Ceftriaxone 250 mg was available in store but neither the quantity was recorded in stock register nor the quantity was entered on the bin card valuing Rs 51,008.

(Rs in million)

Name of medicines	Quantity available in store	Rate	Amount
Inj. Ceftriaxone 250 mg	300 injections	170	51008

Audit is of the view that due to weak internal controls, stocks were not properly maintained despite the posting of seven (07) pharmacists in the hospital.

Non maintenance of proper stock registers and non-updating the bin cards resulted in suspicion of fake consumption of medicines and huge difference in stock.

The matter was reported to the PAO in November, 2020. MS replied that due to rush of work and shortage of human resource in store stock register was not updated; there was no shortage or pilferage at all. Reply was not tenable as DDO admitted that bin cards were not updated.

DAC, in its meeting, held in April 2021, directed the DDO to initiate the disciplinary action against the officials concerned and incharge pharmacists regarding improper maintenance of stock registers and consumption record. The

compliance report may be submitted within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends fixing of responsibility through departmental inquiry and proper maintenance of stock entries on stock register as well as bin cards besides administration should ensure optimal utilization of the human resources to uplift the maintenance of store.

[AIR Para No. 52]

4.4.3 Improper maintenance of store of medicines

According to Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan did not ensure proper stock entries and recording proper consumption of general store items during 2019-20. Audit conducted physical verification of store of general store items of the hospital and observed following discrepancies despite posting of seven (07) pharmacists in the hospital:

- i. The stock registers were not being updated on daily basis, no stock issued in stock register since the month of September 2020 till the date of audit 24.11.2020.
- ii. Due to non-consumption on daily basis there is difference in quantities of items physically available and quantities reflected in stock registers.

- iii. Store was handed over to new store keeper but neither any stock taking was conducted nor administration took any notice and his predecessor was relieved without stock taking report.
- iv. Bin card was not affixed on each item available in store.
- v. Stamps of “Government property not for sale” were not affixed on any item available in the general store that might lead to misuse or theft.
- vi. Internal inspection of store was never conducted by the administration in the hospital.
- vii. The difference of stock observed on test check basis are as under:

Date of Inspection	Date of last issuance entry	Name of Item	Quantity as per stock register	Actual Quantity	Difference
24.11.2020	24.9.2020	Sharp Container	1297	952	345
	30.9.2020	Tissue Rolls	488	400	400
	30.9.2020	Tissue Box	641	324	317
		Face masks	100000	82500	15000
		Paper Rim legal	44	35	9

Audit is of the view that due to weak internal controls, stores are not properly maintained as required under SOPs.

Non maintenance of store might result in pilferage / misuse of items.

The matter was reported to the PAO in November, 2020. MS replied that due to rush of work and shortage of human resource in store stock register was not updated; there was no shortage or pilferage at all. Reply was not tenable as DDO admitted that internal control of medicine was not effective.

DAC, in its meeting, held in April 2021, directed the DDO to initiate the disciplinary action against the officials concerned and incharge pharmacists regarding improper maintenance of stock registers and consumption record. The compliance report may be submitted within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends fixing of the responsibility besides proper maintenance of store and stock under the supervision of administration.

[AIR Para No. 53]

4.4.4 Loss due to deterioration of assets without utilization – Rs 1.500 million

According to Rule 15.1 of PFR Vol-I, the departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration. They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores should forthwith be reported by them to their immediate superiors.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan received 10 air conditioners valuing Rs 1.500 million (approx.) on 01.09.2018 from P&S Healthcare Department, PMU Lahore but the same were not made functional till 24.11.2020. The air conditioners were lying packed in the store deteriorating their value and losing their warranty period. Audit observed that the air conditioners were accepted despite the fact that the same were not needed in the hospital.

Audit is of the view that due to weak internal controls, air conditioners were accepted without requirement and kept in the store without use.

Non-utilization of assets resulted in deterioration of assets valuing Rs 1.500 million without utilization and loss of warranty.

The matter was reported to the PAO in November, 2020. MS replied that air conditioners were purchased by PMU and delivered to this Hospital. The air conditioners lying in the store will be installed in new DHQ Hospital building. Reply was not tenable as purchase was made without immediate requirement.

DAC, in its meeting, held in April 2021, decided to take up the matter with PMU for adjustment / utilization of air conditioners. No progress was intimated till finalization of this Report.

Audit recommends fixing of responsibility for non-utilization of assets and taking corrective measures to ensure proper utilization of the air conditioners during warranty.

[AIR Para No. 54]

4.4.5 Doubtful expenditure on account of store / lab items without maintenance of proper consumption record – Rs 8.316 million

According to Rule 15.4(a) and 15.5 of the PFR, Vol-I, all materials received should be examined, counted, measured and weighed, as the case may be, when delivery is taken and they should be kept in charge of a responsible Government servant. The receiving Government servant should also be required to give a certificate that he has actually received the materials and recorded them in his appropriate stock registers. When materials are issued a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched and when materials are issued from stock for departmental use, manufacture or sale, etc., the Government servant in charge of the stores should see that an indent in PFR Form 26 has been made by a properly authorized person.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan withdrew funds of Rs 8.316 on account of purchase of soap, hand wash, insect killer, BP apparatus, Lab items and other miscellaneous store items from SDA Account, Health Council funds and District Government Account-IV during 2016-18. Withdrawal of funds was doubtful as the stock was shown as received in the stock register, but the stock register was not signed by any authority. The received items were entered in lump sum and shown as issued to different staff / wards without getting receiving of the concerned on the register. The acknowledgement of actual payee was not available on record and disbursement / payment to firms was also doubtful. The entries in stock register were not verified by DDO. **Annexure-R**

Audit is of the view that due to weak internal controls, funds were withdrawn without verification of stock entries, proper consumption record and actual payee receipts.

Non-transparent expenditure resulted in doubts of misappropriation of the funds.

The matter was reported to the PAO in November, 2020. MS replied that pointed out store items were duly recorded in the relevant stock register of store keepers and were issued on idents as per the demand of the end users. Reply was not tenable as no record shown in support of reply.

DAC, in its meeting, held in April 2021, directed the DDO to get re-verify the record from Audit within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends departmental inquiry to ascertain authenticity of the expenditure besides fixing of the responsibility for lapses in purchase, receiving and consumption processes.

[AIR Para No. 55]

4.5 Monitoring and Evaluation

4.5.1 Non-evaluation of quality of performance of equipment by Equipment Audit committee

According to Indicator-125 of Standard-22 of MSDS every HCE shall ensure a retrospective evaluation of quality of performance of equipment in a hospital by an *Equipment Audit Committee* based on documented records of the equipment at the time of purchase and its subsequent maintenance.” The Equipment Audit Committee may comprise of:

Health facility in-charge

User HoD or representative

Head of hospital maintenance workshop

The matron or representative

The Equipment Audit Committee shall meet once in three months and select its own chairman and secretary from among the members in the first equipment performance audit. Maintenance of the history sheet and its subsequent write-up is sine-qua-non for performance of the equipment audit by the committee on prescribed format of the History Sheet and Log Book as given in manual of MSDS.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan did not constitute the Equipment Audit Committee of this hospital during the entire audit period of 2017-20. Neither any documented record of the equipment at its purchase and its subsequent maintenance was maintained nor produced to audit. No evidence of meeting of this committee existed. Hence it is obvious that evaluation of quality of performance of equipment in this hospital was not been carried out during 2017-20. **Annexure-S**

Audit is of the view that due to ineffective quality control of HCE no performance evaluation of equipment was being made in this hospital.

The performance of equipment, quality of testing and provision of quality services becomes questionable in absence of evaluation activity.

The matter was reported to the PAO in November, 2020. MS replied that an Equipment Audit committee has been formulated for the purpose; which meets every three months to evaluate the performance of the equipments. Reply was not tenable as no record in support of reply was produced for verification.

DAC, in its meeting, held in April 2021, directed the DDO to re-verify the relevant record within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends strict disciplinary action against person(s) at fault besides implementation of provisions of indicator 122 of the Standard 22 of MSDS.

[AIR Para No. 57]

4.5.2 Non formulation of committee and SOP for death or end of life management

As per PC-I, Every death will be discussed weekly at the mortality committee at the department and at the level cleared by the medical superintendent.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital, Multan did not formulate mortality committee to discuss the every death weekly. Further no policy for very sick / terminal and dying patient is formulated at the hospital administration level and appropriate modification was not decided in the relevant department for each patient. Even death register were not maintained / updated by any official nor checked by any officer. No entry of death has been recorded in the death register since 28.6.2020 despite the deaths on 19.8.2020, 20.11.2020. Similarly a patient received in the hospital that was already expired, his body was handed over to the relatives but neither any date nor ECG report attached with the death intimation slip. Death register was never signed by the doctors and ECG reports attached does not reflect the date of ECG and name of patients. ECG reports of deaths dated 19.8.202 and 20.11.2020 were not available on record.

Audit is of the view that due to weak administration, records were not being updated and policy regarding death management was neither formulated nor implemented.

Non formulation of end of life management committee to find causes of death resulted in non-recommending appropriate modifications for each department.

The matter was reported to the PAO in November, 2020. MS replied that a death committee has been formulated for the purpose; which which discuss the documents of every death. Further it has been strictly ordered to emergency staff to maintain death register. Reply was not tenable as no record in support of reply was produced for verification.

DAC, in its meeting, held in April 2021, directed the DDO to re-verify the relevant record within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends fixing of responsibility against in charge.

[AIR Para No. 58]

4.6 Environment

4.6.1 No Compliance of SOP / Protocol for Disposal of Placenta and Human Tissues

According to Standard-5 COP-3: Policies and Procedures Guide the Care Of High Risk Obstetrical Patients Indicator 26 - The organization defines and displays whether high-risk obstetric cases can be cared for or not. Further according to Ibid Standard, the HCE should establish policies and procedures for handling emergencies, resuscitation and referral procedures. Written procedures and guidelines, consistent with the facility policies and functions, should be used for: (p) Disposal of placentas. Furthermore, according to ibid Standard, The HCE should ensure that: H. Disposal of placentas as well as other waste material should be ensured according to SOPs. Further, according to SOP for disposal of placenta, suitable area should be identified for making pit, a pit or trench should be dug about 6 feet deep. It should be impermeable and there should be a shallow well near it. It should be half filled with waste then is should be covered with lime within 50 cm of the surface, before filling the rest of the pit with soil. Pit bottom be covered with a low permeability material (e.g. compacted soil and gravel). The pit top should be sealed with cement and fenced with a steel sheet lid and vent pipe of 20-25". When the pit number 01 half filled with waste, it should be covered with lime powder and then fully filled with soil. Then second pit should be used. When second pit is half filled with waste, third pit should be used and so on.

MS Government Shahbaz Sharif DHQ Hospital, Multan did not ensure compliance of the SOPs / protocol for disposal of the Placenta and human tissue since establishment of this health facility. Thousands of C-sections and other surgeries were performed in the health facility during last three years but no infrastructure was established to dispose placenta and other human tissues received as a result of these surgeries. Audit requested Hospital Administration to show steps taken / efforts made for compliance of the protocol / SOP but the same bore no fruit. Audit was apprised by the hospital administration that establishment of such pit or trench after identification of the area could not be accomplished due many factors

including inter alia frequent shuffling of the Medical Superintendents of this facility and CEOs of DHA, Multan and lack of interest and non-allocation / non-availability of funds for this purpose.

Audit is of the view that due to lack of emphasis by departmental authorities, this end for compliance of SOP / protocol for disposal of placenta could not be achieved.

Non-compliance of the SOP / protocol for disposal of placenta and human tissues resulted in great threat of spreading infections and various epidemic diseases (both viral and bacterial) including but not limited to Hepatitis, TB, different types of allergies etc.

The matter was reported to the PAO in November, 2020. MS replied that a burial pit is under construction for the disposal of placenta and human body tissue. DDO admitted the irregularity in his reply.

DAC, in its meeting, held in April 2021, directed the DDO to ensure early compliance and disposal of placenta as per SOPs in future. No progress was intimated till finalization of this Report.

Audit recommends taking up this objective with health authorities on urgent basis and development of infrastructure for disposal of placenta and other human tissues on war footings besides fixing of the responsibility.

[AIR Para No. 62]

4.6.2 Deficiencies in Setting out and Implementation of HIC Program

According to Indicator 84 of the Standard 14 as set out in Minimum Service Delivery Standards Reference Manual, it is required that the HCE must have a documented HIC Program which aims at preventing and reducing the risk of Nosocomial infections. National and International Guidelines, scientific knowledge, professional bodies and statutory requirements shall be considered for developing an IC program. CDC and WHO guidelines should be used as reference documents. Each Healthcare Facility must;

- i. Develop an IC Program (or use the national guidelines) to ensure the wellbeing of both patients and staff.
- ii. Develop an Annual Work Plan (AWP) to assess and promote good healthcare; sterilization and other practices; staff training and epidemiological surveillance.
- iii. Provide sufficient resources to support the IC program.
- iv. Ensure that risk prevention for patients and staff is a concern of everyone in the facility, and must be supported by the senior administration.

Whereas, Salient Components of the Infection Control Program are;

- a. Basic measures for IC, i.e. standard and additional precautions.
- b. Education and training of healthcare workers.
- c. Protection of healthcare workers, e.g. immunization, post exposure prophylaxis.
- d. Identification of hazards and minimizing risks.
- e. Routine practices essential to IC such as aseptic techniques, use of single use devices, reprocessing of instruments and equipment, antibiotic usage, management of blood / body fluid exposure, handling and use of blood and blood products, sound management of medical waste.
- f. Effective work practices and procedures, such as environmental management practices including management of hospital / clinical waste, support services (e.g., food, linen), use of therapeutic devices.
- g. Incidence monitoring.
- h. Outbreak investigation.
- i. Surveillance.
- j. IC in specific situations.
- k. Research.

Of these the first 8 are absolutely essential regardless of the size of the facility or resources since they directly determine the quality and nature of the care that is provided. In addition to implementing basic measures for IC, healthcare facilities should prioritize their IC needs and design their programs accordingly.

Medical Superintendent Government Shahbaz Sharif DHQ Hospital Multan prepared a documented book policies and procedures regarding Minimum Service Delivery Standards at Government Shahbaz Sharif DHQ Hospital, Multan which included HIC Program as a part at Standard 15 but the HIC program did not envisage compliance of various salient features among the features listed above specifically listed at serial number b, c, d, g and h which are declared essential in the MSDS Reference Manual by the Primary and Secondary, Healthcare Department regardless of the size of the health facility. Further, Audit observed that this document was result of a mere copy and paste exercise with the same general guidelines. And at various places it was written that written policies and procedures were available which were being implemented or acted upon but no such separate policies and procedures were practically available or being complied with. Audit stressed that administration should not only include all the missing features with specific details rather than vague and general statements in the document but should ensure their implementation in letter and spirit.

Audit is of the view due to lack of interest by the hospital administration, a deficient document for setting out and implementing HIC Program was developed and still it was not being implemented in true letter and spirit.

Non-preparation / implementation of a proper HIC Program resulted in threat of spread of infections among health care professionals, patients / attendants and visitors.

The matter was reported to the PAO in November, 2020. MS replied that compliance will be shown.

DAC, in its meeting, held in April 2021, directed the MS to ensure compliance and get record verified from Audit within fifteen days. No progress was intimated till finalization of this Report.

Audit recommends that Audit stressed that administration should not only include all the missing elements as envisaged in MSDS with specific details rather than vague and general statements in the document but should ensure their implementation in letter and spirit.

[AIR Para No. 65]

4.7 Sustainability

In P&SHD hospitals are providing secondary level healthcare facilities to the masses and are going to provide on-going facilities for provision of health facility to the patients. The hospital have been provided funds through regular budget and health council along with budgetary support of vertical programs being run by the federal / provincial governments e.g. ICP, HCP, ACP etc Implementation of the sustainability mechanism is the key to the success of the Hospital.

4.8 Overall assessment

Overall assessment is necessary for evaluation of service delivery of this hospital. Further, it helps for improvement and removal of deficiencies during service delivery. As far as establishment of this hospital is concerned it was a good initiative by the Government to improve healthcare delivery system and to improve emergency healthcare services particularly targeting the low socioeconomic community of the area. It is a beneficial for providing specialists' healthcare services to the victims of various diseases. Overall, procurements of quality medicines were uneconomical, deviation from procurement rules were noted, weak planning, implementation and monitoring of the procurements were observed. Overall, satisfaction of the patients / end users was observed by Audit during interviews of different patients.

i) Relevance

The establishment of 100 bedded Mian Muhammad Shahbaz Sharif General Hospital in Multan city is relevant to enhance the efficiency of public sector in provision of high quality and effective healthcare services to all, particularly the poor

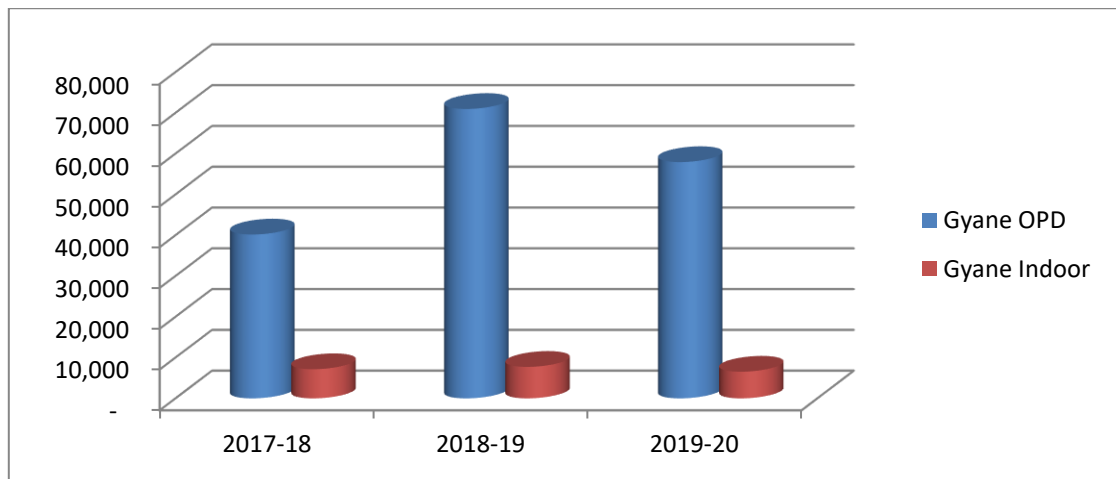
and disadvantaged in a cost effective, efficient and responsive manners to have a sustainable universally accepted health standard in the district.

ii) Efficacy

Establishment of hospital remained less efficacious as after 2.PM no outdoor services were being provided despite the availability of 98% qualified clinical staff. In FJWH campus gynecological health facilities were being provided which evidently shows that antenatal care and postnatal care was only being provided as only 11% patients were being provided indoor treatment in 2019-20 as compare to the 18% indoor services in 2017-18 despite the increase in the human resource.

Department	Particulars	2017-18	2018-19	2019-20
Gynae	OPD	40,170	70,951	57,926
	Indoor	7,149	7,720	6,538
	Percentage	18%	11%	11%

Graphical representation of gynae department is given below:

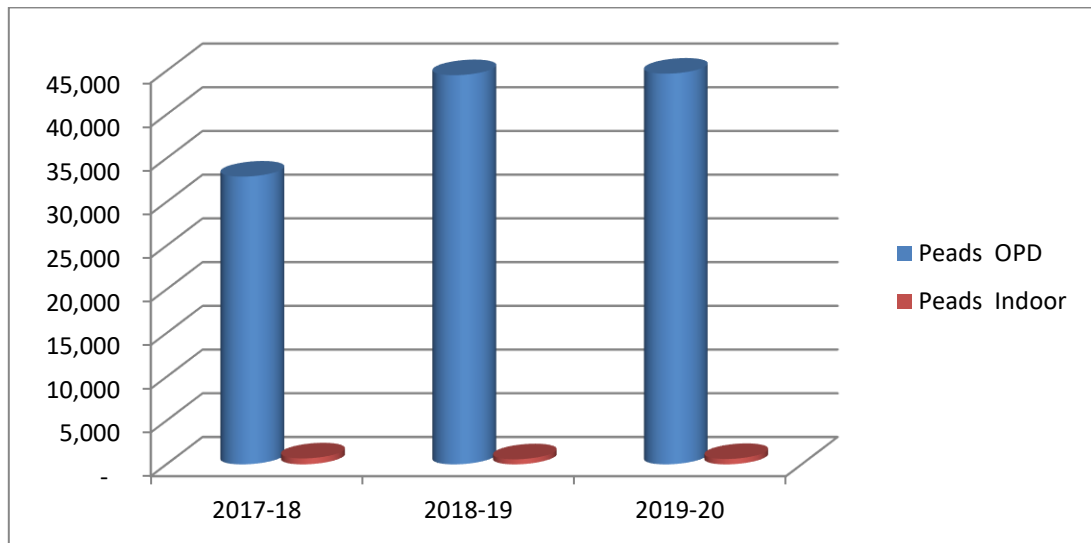


In Peadiatrics Department the provision of healthcare services was also less efficacious as only 1%-2% patients visiting this hospital were being provided indoor treatment facilities for the short stay only. No 24/7 services were being provided by the peadiatritions as no peadiatritions consultants were available in evening and night shifts.

During interview it was apprised that a child was brought to the hospital with emergency condition having diarrhea and vomiting the hospital refused to give any kind of treatment / services and referred to the Children Hospital. Despite the availability of 5 child specialists none of the peadiatrition was duty bound to attend hospital in evening and night shifts due to irrational and unjustified preparation of duty roaster by administration.

Department	Particulars	2017-18	2018-19	2019-20
Peadiatrics	OPD	32,915	44,513	44,689
	Indoor	682	578	616
	Percentage	2%	1%	1%

Graphical representation of Peadiatrics department is given below:

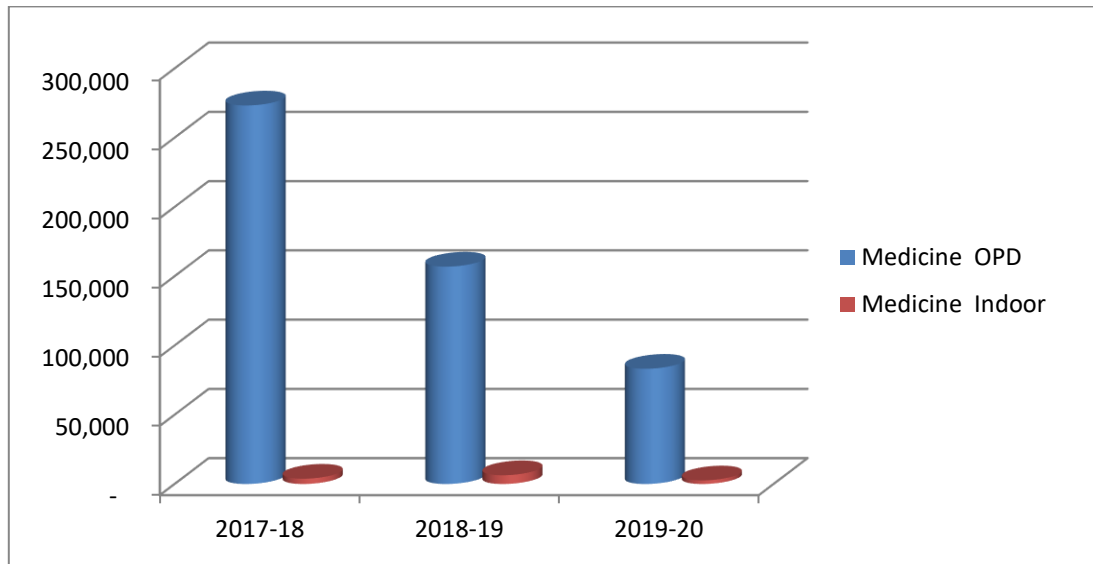


In medicine department the provision of healthcare services was also less efficacious as only 1%-4% patients visiting this hospital were being provided indoor treatment facilities during 2017-20. No 24/7 services were being provided by the physicians as no physician was available in evening and night shifts. Despite the availability of 2 physicians and numerous doctors none of the consultant was duty bound to attend hospital in evening or night shift due to irrational and unjustified preparation of

duty roster by administration. The ratio of persons visiting this hospital in medicine department and getting indoor treatment is given below:

Department	Particulars	2017-18	2018-19	2019-20
Medicine	OPD	273,267	156,913	83,195
	Indoor	3,814	6,339	2,594
	Percentage	1%	4%	3%

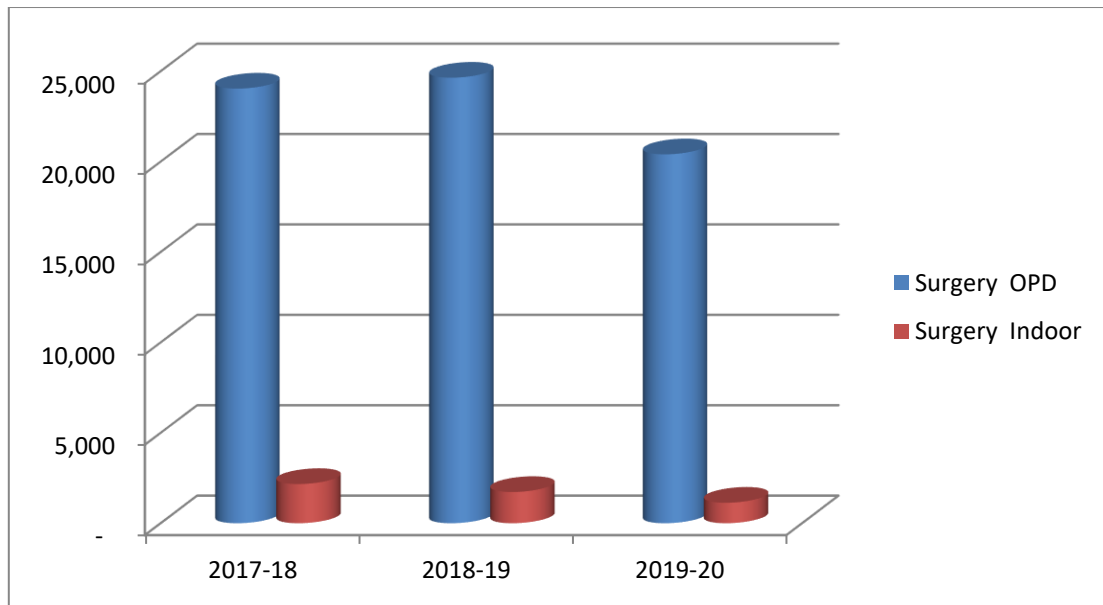
Graphical representation of Medicine department is given below:



In surgical department the provision of healthcare services was also less efficacious as only 6% to 9% patients visiting this hospital were being provided with surgical operations during 2017-20. No 24/7 surgeries were being provided carried out by the surgeons as no general surgeon was available in evening and night shifts neither any operation was conducted except C-section. Despite the availability of 3 Surgeons and numerous doctors none of the consultant surgeon was duty bound to attend hospital in evening or night shift due to irrational and unjustified preparation of duty roster by administration. The ratio of persons visiting for surgical treatment in this hospital and getting actual surgery is given below:

Department	Particulars	2017-18	2018-19	2019-20
Surgery	Surgical OPD	24,038	24,641	20,403
	Indoor	2,168	1,727	1,133
	Percentage	9%	7%	6%

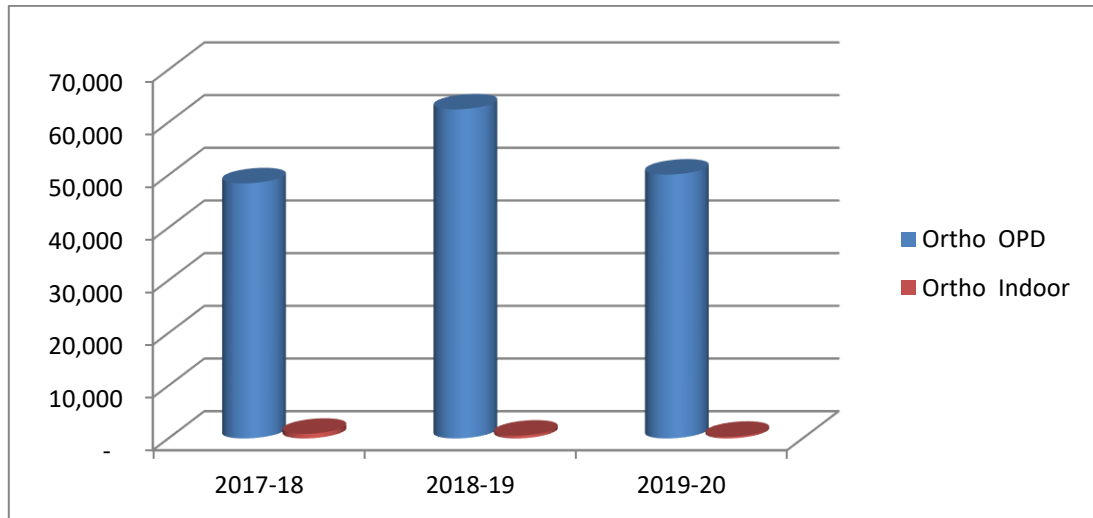
Graphical representation of surgical department is given below:



In Orthopedic department the provision of healthcare services was also less efficacious as only 1% to 2% patients visiting this hospital were being provided with indoor treatment / surgeries during 2017-20. No 24/7 indoor admissions and emergency operations were being provided carried out by the orthopedic surgeons as no orthopedic surgeon was available in evening and night shifts neither any operation was conducted relating to Ortho department. Despite the availability of 3 Orthopedic Surgeons and numerous doctors none of the consultant orthopedic surgeon was duty bound to attend hospital in evening or night shift due to irrational and unjustified preparation of duty roaster by administration. The ratio of persons visiting for orthopedics treatment in this hospital and getting actual treatment is given below:

Department	Particulars	2017-18	2018-19	2019-20
Ortho	OPD	48,438	62,475	50,092
	Indoor	878	533	313
	Percentage	2%	1%	1%

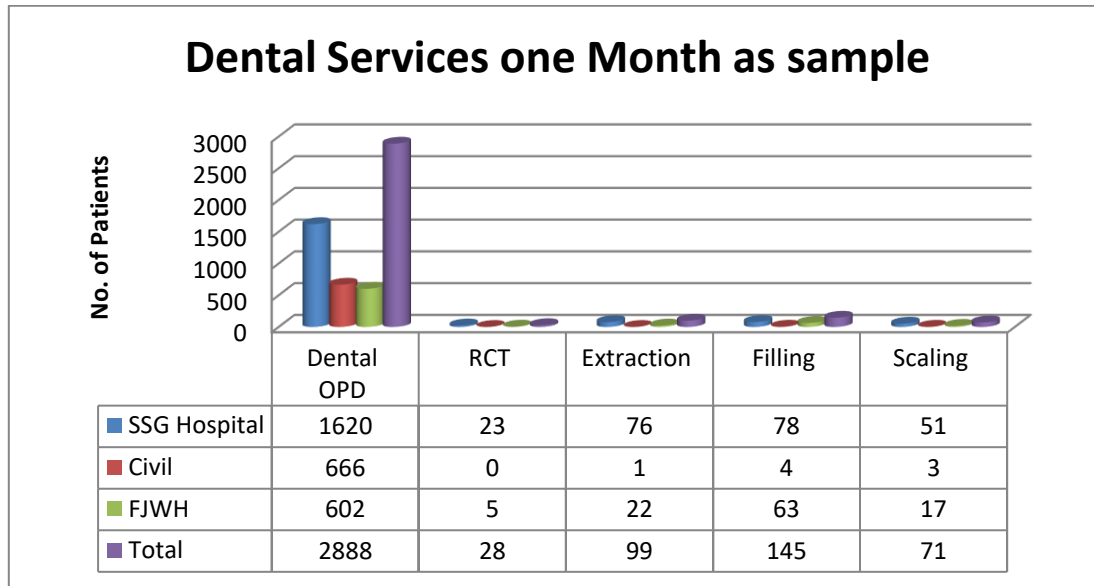
Graphical representation of Orthopedics department is given below:



There were three dental units in each campus of this hospital but out of which one dental unit of FJWH campus was out of order since 1.5 years. The provision of healthcare facility of dental department in Civil Hospital campus was quite poor as only 1% of the patients having dental issues were being provided treatments. In Shahbaz Sharif General Hospital Campus and FJWH campus only 14% and 18% percent patients were provided with treatments respectively. Despite the availability of 6 Dental Surgeons none of the dental surgeon was duty bound to attend hospital in evening or night shift due to irrational and unjustified preparation of duty roaster by administration. All the six D/Surgeons were placed in morning shift where there are only 2 functional dental units in the all three campuses of this hospital. The ratio of persons visiting for orthopedics treatment in this hospital and getting actual treatment is given below:

Preventive & control of non-communicable diseases (Dental Clinics) one Month as sample				
Indicators	SSG Hospital	Civil	FJWH	Total
Dental OPD	1620	666	602	2888
RCT	23	0	5	28
Extraction	76	1	22	99
Filling	78	4	63	145
Scaling	51	3	17	71
Total Treatments	228	8	107	343
Percentage	14%	1%	18%	12%

Graphical representation of Orthopedics department is given below:



iii) Economy

Principle of economy was not observed in procurement of medicines, hiring of janitorial services, security services etc. Services were hired through quotations directly without fair competition through PPRA. The substandard medicines were accepted but despite the rejection by the DTL same was not replaced from the company despite the passage of many years. LP medicine from local supplier was purchased against indent of departments rather than patient based LP without availing prescribed discount

rates. In certain cases procurements were uneconomical in relation to the inputs and outcomes achieved.

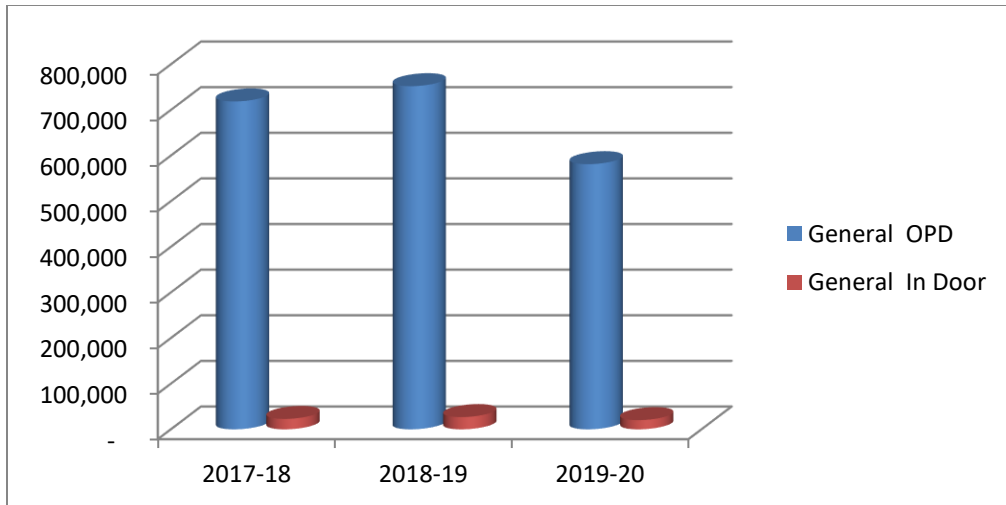
iv) Efficiency

Efficiency is basically an input-output-relationship of a Project. In this context, delivery of service was poor as the hospital was established to provide high quality health care 24/7 services to the locality and was required to be used as referral hospital of primary health care services. Due to non-availability of high quality of emergency and indoor facilities after 2 PM revealed that efficiency of the service delivery remained low despite the availability of man power and machinery.

v) Effectiveness

As far as effectiveness of the service delivery rendered by the GSSDHQ Hospital Multan cannot be denied. However, number of administrative lapses and cases of ineffectiveness regarding service delivery were observed by the audit as contained in the forgoing audit findings. The service delivery can be improved by proper utilization of human resources and machinery. Poor provision of indoor services to the patients and referring most of the patients to teaching hospital resulted in may cause ineffectiveness of service delivery by this hospital.

Hospital	Particulars	2017-18	2018-19	2019-20
GSS DHQ Multan	OPD	718,658	752,152	581,183
GSS DHQ Multan	In Door	22,818	26,830	20,156
GSS DHQ Multan	Percentage	3%	4%	3%



vi) Ethics

The service delivery regarding improvement of health care of the community with an aim to serve ethically is the essence of service delivery in the hospitals for poor patients. Doctors in this hospital need to improve their ethical behavior with the poor patients and they need to ensure proper counseling of the patients as well as attendants.

vii) Compliance with Rules

Unauthorized withdrawal, uneconomical purchases, preparation of irrational duty rosters, self-favoritism, political influence in posting transfers, non-documentations of process, non-observance of MSDS and protocols, improper management of medications, improper management of stores and stocks and non-availability of monitoring process are the examples of non-adherence to the Government rules and policies.

viii) Performance rating of the Hospital

Unsatisfactory

ix) Risk rating of the Hospital

High

5. CONCLUSION

In the light of forgoing audit observations Audit reached the conclusion that sectoral objectives of the hospital were not fully achieved. High quality emergency services were not available 24/7. Even ICU was not available in the hospital. Serious / critical patients were not being treated in the hospital and were simply being referred to the Nishtar Hospital especially after 2 P.M. Consultant's advice was not available after morning shift. Hospital is not promoted as a referral hospital for the primary health care institutions as primary health care institutions are not referring the case to GSSDHQ Hospital. If the performance of establishment of GSS DHQ Hospital Multan is measured with due regard to economy, efficiency and effectiveness, we can say that the functioning of Hospital was neither economical nor efficient or effective. Evening and night shifts were not delivering expected results due to doctors as well as consultants showed lethargic behavior towards discharge of duties. Duty roasters are being managed by the doctors themselves instead of HR section this resulted in illogical duty roasters of doctors. In order to oblige certain doctors or departments, doctors are allowed to serve on general duties instead of original place of posting beyond rules. Management of medication was very poor even prescription slips were not being prepared as per requirement of standards as in most of the prescriptions were maintained without recording vitals and basic information of patients w.r.t their age, gender, disease etc. Hospital infection control program was not even properly documented nor were infection control procedures / practices being complied with in true letter and spirit.

5.1 Key Issues for the Future

With tremendous and un-controlled explosion of population growth and competition between private and public sector health institutions, the need for better health facilities will increase with the passage of time. Following key issues may be deemed important for future guidance:

- i. Non-availability of advanced modernized diagnostic facilities 24/7 in the hospital i.e. CT Scan, MRI, PCR Tests etc.
- ii. Non-availability of emergency operation theatres and establishment of ICUs in the hospital

- iii. Non-availability of residences and private in the hospital badly affect the better healthcare service delivery
- iv. Non-provision of educational facility to the general nursing students and general paramedical staff.
- v. Sustainability and smooth running of hospital is not possible without proper supervision, strengthening of internal controls and awareness of the community.
- vi. Non-availability of expert advisory services of highly educated consultants from all disciplines.
- vii. Non-operation of evening OPD in the hospital and non-provision of referral health facilities to the patients of Primary Healthcare Institutions.
- viii. Limited managerial capacity of healthcare service providers tasked with implementation

5.2 Lessons Identified

- i. Only integrated planning and implementation produce desired and sustainable results.
- ii. Merit-based selection and capacity building of staff are crucial for better health service delivery.
- iii. Rational posting transfer / preparation of duty roasters of human resource for optimum utilization of same toward service delivery
- iv. Presence of positive leadership at HCEs
- v. Managerial and clinical staff with the technical capacity to implement MSDS
- vi. Proper sterilization of tools and calibration of machinery and equipment to avoid further disease spread.

6. ACKNOWLEDGEMENT

We appreciate the Management and staff of GSSDHQ Hospital Multan for the assistance and cooperation extended to the auditors during this assignment.

ANNEXES

Annexure-A

Undue favor to employees by granting Day-Off beyond the limit of gazetted holidays – Rs 19.493 million

(Amount in Rs)

No. of "Day Off" availed during Calendar year 2019 beyond gazetted holidays						
OFF DAYS	Name	Designation	Attendance	Recoverable Pay days off days beyond 70 days	Pay per day Approx.	Amount Recoverable
243	NAVEED QAMAR QADRI	Consultant Anesthetist	OFF DAY	173	6,000	1,038,000
220	DR. MUHAMMAD RIAZ HASHMI	Consultant Anesthetist	OFF DAY	150	6,000	900,000
216	Muhammad fawad khan	Medical Officer	OFF DAY	146	4,000	584,000
213	Dr Syed Shahzad Ali	Consultant Anesthetist	OFF DAY	143	6,000	858,000
211	MUHAMMAD TAYYAB	Consultant Anesthetist	OFF DAY	141	6,000	846,000
200	DR FARKHANDA BILQEES	Women Medical Officer	OFF DAY	130	4,000	520,000
195	naveed mahmood khan	Medical Officer	OFF DAY	125	4,000	500,000
191	Dr Samia nosheen	Women Medical Officer	OFF DAY	121	4,000	484,000
187	MUEENUDDIN AHMAD	Consultant Anesthetist	OFF DAY	117	6,000	702,000
183	Mohammed Mohsin Haider	Senior Medical Officer	OFF DAY	113	4,000	452,000
182	Dr ayesha umer	Women Medical Officer	OFF DAY	112	4,000	448,000
181	Dr roqia sultan	Women Medical Officer	OFF DAY	111	4,000	444,000
179	Dr Usman Ali Malik	Medical Officer	OFF DAY	109	4,000	436,000
175	Dr Nadia khalid	Women Medical Officer	OFF DAY	105	4,000	420,000
172	Dr sarwat rasheed	Women Medical Officer	OFF DAY	102	4,000	408,000
170	Dr. Abdul Rauf	Medical Officer	OFF DAY	100	4,000	400,000
164	Dr. Bisma Shahnawaz	Women Medical Officer	OFF DAY	94	4,000	376,000
159	Dr. Marium Waheed	Women Medical Officer	OFF DAY	89	4,000	356,000
157	Dr. Muhammad Farooq Khan	Medical Officer	OFF DAY	87	4,000	348,000
156	Dr. Amna Mansoor	Women Medical Officer	OFF DAY	86	4,000	344,000
151	Dr qudsia shaukat	Women Medical Officer	OFF DAY	81	4,000	324,000
149	Dr m arshad	Medical Officer	OFF DAY	79	4,000	316,000
149	Rubina Ghafoor	Charge Nurse	OFF DAY	79	3,000	237,000
148	NUSRAT PERVEEN	Lady Health Visitor	OFF DAY	78	2,000	156,000
147	Dr sania saleem	Women Medical Officer	OFF DAY	77	4,000	308,000
144	kiran saba	Charge Nurse	OFF DAY	74	3,000	222,000
139	Dr umair farooqui	Medical Officer	OFF DAY	69	4,000	276,000
138	Dr. Muhammad Ali	Medical Officer	OFF DAY	68	4,000	272,000
135	Dr sidra saba	Women Medical Officer	OFF DAY	65	4,000	260,000
135	FOZIA GUL FARHAN	Consultant Gynecologist	OFF DAY	65	6,000	390,000
135	NASIRA NASEEM	Consultant Gynecologist	OFF DAY	65	6,000	390,000
134	AKHTARI KAUSAR	Charge Nurse	OFF DAY	64	3,000	192,000
133	Dr Muhammad zulqarnain haider	Medical Officer	OFF DAY	63	4,000	252,000
130	Dr. Saima Khan	Senior Women Medical Officer	OFF DAY	60	4,000	240,000
129	Dr amna sohail	Women Medical Officer	OFF DAY	59	4,000	236,000
129	Dr. Khush Bakhat	Women Medical Officer	OFF DAY	59	4,000	236,000

No. of "Day Off" availed during Calendar year 2019 beyond gazetted holidays						
OFF DAYS	Name	Designation	Attendance	Recoverable Pay days beyond 70 days	Pay per day Approx.	Amount Recoverable
	Khalid					
127	Dr zarghouna fatima	Women Medical Officer	OFF DAY	57	4,000	228,000
125	Dr. Marina Izhar	Women Medical Officer	OFF DAY	55	4,000	220,000
124	sana najam	Charge Nurse	OFF DAY	54	3,000	162,000
123	sana najam	Charge Nurse	OFF DAY	53	3,000	159,000
120	Dr naila malik	Women Medical Officer	OFF DAY	50	4,000	200,000
120	Dr.Rukhsana	Consultant Gynecologist	OFF DAY	50	6,000	300,000
117	Dr tahira batoool	Women Medical Officer	OFF DAY	47	4,000	188,000
116	Dr Zahra Mujeeb	Consultant Gynecologist	OFF DAY	46	6,000	276,000
115	Dr. umair maqsood	Emergency Medical officer	OFF DAY	45	4,000	180,000
115	Muhammad Shahid Ansari	Chief Consultant Anesthetist	OFF DAY	45	6,000	270,000
115	Muhammad Zia	Medical Officer	OFF DAY	45	4,000	180,000
115	Niaz Ahmad Qureshi	Consultant Gynecologist	OFF DAY	45	6,000	270,000
113	Dr anahita khan	Women Medical Officer	OFF DAY	43	4,000	172,000
110	Dr.Asma Rahman	Women Medical Officer	OFF DAY	40	4,000	160,000
107	Dr Abeera Huma Farooque	Women Medical Officer	OFF DAY	37	4,000	148,000
107	Dr munibah sohail	Women Medical Officer	OFF DAY	37	4,000	148,000
106	Dr.Hira khan	Women Medical Officer	OFF DAY	36	4,000	144,000
105	NOREEN AKHTAR	Charge Nurse	OFF DAY	35	3,000	105,000
102	Dr bushra kiran	Women Medical Officer	OFF DAY	32	4,000	128,000
102	Dr. Huma Suleman	Consultant Pathologist	OFF DAY	32	6,000	192,000
102	Nadia naz	Women Medical Officer	OFF DAY	32	4,000	128,000
101	Dr. Hira Sadia	Women Medical Officer	OFF DAY	31	4,000	124,000
101	Dr.Ayman Zahra	Women Medical Officer	OFF DAY	31	4,000	124,000
99	Dr abid ali	Medical Officer	OFF DAY	29	4,000	116,000
Total						19,493,000

Annexure-B

**Unauthorized erratic postings and withdrawal of pay and allowances – Rs
13.401 million**

(Amount in Rs)

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Adhoc Relief All 2019 05%	5,584
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Adhoc Relief All 2018 10%	11,171
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Adhoc Relief All 2017 10%	11,171
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Special Healthcare All	34,194
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Adhoc Relief All 2016 10%	8,699
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Health Professional Allow	97,356
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Medical Allow 15% (16-22)	6,312
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Non - Practicing Allowance	77,883
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Convey Allowance 2005	17,097
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	House Rent Allowance 45%	22,739
32091553	Washma Asad	Grade 17	Principal Dental Surgeon	Basic Pay	111,710
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Adhoc Relief All 2019 05%	5,584
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Adhoc Relief All 2018 10%	11,171
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Adhoc Relief All 2017 10%	11,171
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Special Healthcare All	34,194
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Adhoc Relief All 2016 10%	8,699
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Health Professional Allow	97,356
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Medical Allow 15% (16-22)	6,312
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Non - Practicing Allowance	77,883
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Convey Allowance 2005	17,097
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	House Rent Allowance 45%	22,739
32118468	Sonia Malik	Grade 17	Addl Principal Woman M O	Basic Pay	111,710
32109512	Sidra Saba	Grade 17	APMO	Adhoc Relief All 2019 05%	5,584
32109512	Sidra Saba	Grade 17	APMO	Adhoc Relief All 2018 10%	11,171
32109512	Sidra Saba	Grade 17	APMO	Adhoc Relief All 2017 10%	11,171
32109512	Sidra Saba	Grade 17	APMO	Special Healthcare All	34,194
32109512	Sidra Saba	Grade 17	APMO	Adhoc Relief All 2016 10%	8,699
32109512	Sidra Saba	Grade 17	APMO	Health Professional Allow	97,356
32109512	Sidra Saba	Grade 17	APMO	Medical Allow 15% (16-22)	6,312
32109512	Sidra Saba	Grade 17	APMO	Non - Practicing Allowance	77,883
32109512	Sidra Saba	Grade 17	APMO	Convey Allowance 2005	17,097
32109512	Sidra Saba	Grade 17	APMO	House Rent Allowance 45%	22,739
32109512	Sidra Saba	Grade 17	APMO	Basic Pay	111,710
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Adhoc Relief All 2019 05%	5,584
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Adhoc Relief All 2018 10%	11,171
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Adhoc Relief All 2017 10%	11,171
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Special Healthcare All	34,194
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Adhoc Relief All 2016 10%	8,699
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Health Professional Allow	97,356
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Medical Allow 15% (16-22)	6,312
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Qualification Allowance	17,097
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Non - Practicing Allowance	77,883
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Convey Allowance 2005	17,097
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	House Rent Allowance 45%	22,739
32118475	M. Khalid Nawaz	Grade 17	Ast Principal Medical Off	Basic Pay	111,710
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	829
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	1,659
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	1,659
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Special Healthcare All	4,194
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	1,148

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Health Professional Allow	11,940
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	774
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Non - Practicing Allowance	9,552
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Convey Allowance 2005	2,097
31532382	Khurram Malik	Grade 17	Senior Medical Officer	House Rent Allowance 45%	2,789
31532382	Khurram Malik	Grade 17	Senior Medical Officer	Basic Pay	16,594
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Basic Pay	46,370
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	House Rent Allowance 45%	9,439
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Convey Allowance 2005	11,613
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Non - Practicing Allowance	32,329
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	2,620
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Health Professional Allow	40,412
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	2,318
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	4,637
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	3,611
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Special Healthcare All	14,194
31539843	Yasir Abbas Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	4,637
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	8,336
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	16,676
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	16,676
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	11,999
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31549379	M. Aneel Razzaq	Grade 17	Senior Medical Officer	Basic Pay	166,762
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,977
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,957
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,957
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31616912	Umair Farooqui	Grade 17	Senior Medical Officer	Basic Pay	119,575
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Basic Pay	111,710
31622458	Irfan Ali	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,171
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,171
31622458	Irfan Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,584
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	6,370
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	12,744
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	12,744
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31768216	Hafiz Abdul Raof	Grade 17	Senior Medical Officer	Basic Pay	127,439
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,584
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,171
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,171
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31773907	Dr.Qudisia Shaukat	Grade 17	Senior Medical Officer	Basic Pay	111,710
31824784	Abid Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	6,370
31824784	Abid Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	12,744
31824784	Abid Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	12,744
31824784	Abid Ali	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31824784	Abid Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31824784	Abid Ali	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31824784	Abid Ali	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,316
31824784	Abid Ali	Grade 17	Senior Medical Officer	Qualification Allowance	17,097
31824784	Abid Ali	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31824784	Abid Ali	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31824784	Abid Ali	Grade 17	Senior Medical Officer	Basic Pay	127,439
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	6,370
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	12,744
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	12,744
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,316
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31905651	Muhammad Zia	Grade 17	Senior Medical Officer	Basic Pay	127,439
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,977
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,957
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,957
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,316
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31931950	Mansoor Ali	Grade 17	Senior Medical Officer	Basic Pay	119,575
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,977
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,957
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,957
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31935050	Muhammad Arshad	Grade 17	Senior Medical Officer	Basic Pay	119,575
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,977
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,957
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,957
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
31988528	Dr. M. Ali Wadhak	Grade 17	Senior Medical Officer	Basic Pay	119,575
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,584
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,171
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,171
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
32009257	Dr. M Fawad Khan	Grade 17	Senior Medical Officer	Basic Pay	111,710
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,977
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,957
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,957
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Qualification Allowance	17,097
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
32076105	Israr Ahmad	Grade 17	Senior Medical Officer	Basic Pay	119,575
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,584
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,171
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,171
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
32105569	Irum Sajida	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
32105569	Irum Sajida	Grade 17	Senior Medical Officer	Basic Pay	111,710
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,584
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,171
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,171
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
32106150	Samiullah Douna	Grade 17	Senior Medical Officer	Basic Pay	111,710

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	5,584
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	11,171
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	11,171
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Special Healthcare All	34,194
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	8,699
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Health Professional Allow	97,356
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	6,312
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Qualification Allowance	17,097
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Non - Practicing Allowance	77,883
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Convey Allowance 2005	17,097
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	House Rent Allowance 45%	22,739
32118501	Ayman Zahra	Grade 17	Senior Medical Officer	Basic Pay	111,710
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Basic Pay	30,370
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	House Rent Allowance 45%	6,650
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Convey Allowance 2005	5,000
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Non - Practicing Allowance	22,777
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Medical Allow 15% (16-22)	1,846
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Health Professional Allow	28,472
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Adhoc Relief All 2016 10%	2,544
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Special Healthcare All	10,000
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Adhoc Relief All 2017 10%	3,037
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Adhoc Relief All 2018 10%	3,037
32120846	Qamar Shafiq	Grade 17	Senior Medical Officer	Adhoc Relief All 2019 05%	1,518
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2019 05%	9,516
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2018 10%	19,036
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2017 10%	19,036
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Special Healthcare All	34,194
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2016 10%	13,978
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Health Professional Allow	97,356
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Medical Allow 15% (16-22)	6,791
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Personal Allowance	2,530
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Non - Practicing Allowanc	77,883
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Convey Allowance 2005	17,097
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	House Rent Allowance 45%	22,739
31280259	Farkhanda Bilqees	Grade 17	Sr. Women Medical Officer	Basic Pay	190,355
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Basic Pay	103,846
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	House Rent Allowance 45%	22,739
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Convey Allowance 2005	17,097
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Non - Practicing Allowanc	77,883
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Medical Allow 15% (16-22)	6,316
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Health Professional Allow	97,356
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2016 10%	8,699
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Special Healthcare All	34,194
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2017 10%	10,385
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2018 10%	10,385
31694480	Dr Zohra Shahnaz Laghari	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2019 05%	5,191
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Basic Pay	103,846
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	House Rent Allowance 45%	22,739
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Convey Allowance 2005	17,097
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Non - Practicing Allowanc	77,883
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Medical Allow 15% (16-22)	6,312
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Health Professional Allow	97,356
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2016 10%	8,699
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Special Healthcare All	34,194
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2017 10%	10,385
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2018 10%	10,385
31755441	Dr. Bareera Jabeen	Grade 17	Sr. Women Medical Officer	Adhoc Relief All 2019 05%	5,191

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	1,518
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	3,037
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	3,037
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Special Healthcare All	10,000
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	2,544
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Health Professional Allow	28,472
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	1,846
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	22,777
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	5,000
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	6,650
31960710	Sidra Nazir	Grade 17	Sr: Women Medical Officer	Basic Pay	30,370
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,977
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	11,957
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	11,957
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
31977452	Dr. Samina Fatima	Grade 17	Sr: Women Medical Officer	Basic Pay	119,575
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,584
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	11,171
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	11,171
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
31983343	Saima Arshad	Grade 17	Sr: Women Medical Officer	Basic Pay	111,710
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,977
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	11,957
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	11,957
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
32044479	Munibah Sohail	Grade 17	Sr: Women Medical Officer	Basic Pay	119,575
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	2,155
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	4,311
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	4,311
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Special Healthcare All	14,194
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	3,611
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Health Professional Allow	40,412
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	2,620
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	32,329
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	7,097
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	9,439
32105513	Anahita Khan	Grade 17	Sr: Women Medical Officer	Basic Pay	43,106
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Basic Pay	103,846
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	10,385
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	10,385
32106197	Sania Saleem	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,191
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,584
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	11,171
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	11,171
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
32112333	Huda Syed	Grade 17	Sr: Women Medical Officer	Basic Pay	111,710
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,584
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	11,171
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	11,171
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
32119651	Nadia Khalid	Grade 17	Sr: Women Medical Officer	Basic Pay	111,710
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,191
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	10,385
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	10,385
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
32120842	Aania Zahra	Grade 17	Sr: Women Medical Officer	Basic Pay	103,846
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Basic Pay	103,846
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	House Rent Allowance 45%	22,739
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Convey Allowance 2005	17,097
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Non - Practicing Allowance	77,883
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Medical Allow 15% (16-22)	6,312
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Health Professional Allow	97,356
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2016 10%	8,699
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Special Healthcare All	34,194
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2017 10%	10,385
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2018 10%	10,385
32120844	Fariah Hanif	Grade 17	Sr: Women Medical Officer	Adhoc Relief All 2019 05%	5,191
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Basic Pay	168,013
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	House Rent Allowance	1,859
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	House Rent Allowance 45%	26,145
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Convey Allowance 2005	17,097

Pers.no.	Name of Employee	Grade	Job Title	Wage Type Description	Total
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Non - Practicing Allowance	86,289
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Practice Compensatory All	1,048
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Medical Allow 15% (16-22)	8,035
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Health Professional Allow	98,229
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Adhoc Relief All 2016 10%	11,339
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Special Healthcare All	34,194
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Adhoc Relief All 2017 10%	16,801
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Adhoc Relief All 2018 10%	16,801
31899153	Dr. Sehar Gull	Grade 18	Women Medical Officer	Adhoc Relief All 2019 05%	8,399
	Total				13,401,226

Annexure-C

Employees Working on general duty at Govt. Shahbaz Sharif DHQ Hospital. Multan			
Sr. No.	Name of Employee	Designation	Joining As
1	Dr. Mehak Fatima	WMO	On General Duty
2	Dr. Munaza Ali	Dental Surgeon	On General Duty
3	Dr. Neelam Khan	Dental Surgeon	On General Duty
4	Rizwan Manzoor	OTA	On General Duty
5	Amir Mahmood	Chief Technician	On General Duty
6	Aqeel Khan	Junior Technician	On General Duty
7	Aziz	Junior Technician	On General Duty
8	Zeeshan Anwar	Computer Operator	On General Duty
9	Jameel Virk	Senior Clerk	On General Duty
10	Khalid Qureshi	Senior Clerk	On General Duty
11	Hafiz Ameen	Junior Accountant	On General Duty
12	Shakir ali anjum	Junior Lab Technician	On General Duty
13	Mst Iqra Ameer	LHV	On General Duty
14	Samreen Noor	LHV	On General Duty
15	Uzair Shafique	Dispenser	On General Duty
16	Muhammad Hamid	Cook	On General Duty
17	Muhammad Nadeem	Ward Servant	On General Duty
18	Dr. Subuhi Sabir	Consultant Anesthetist	On General Duty
19	Dr. Syed Hasan Nabeel Jafri	Consultant Anesthetist	On General Duty

Annexure-D**Unauthorized posting of Doctors and Staff of DHQ Hospital at other places**

Sr. No.	Name	Designation	Place of Duty
1	Dr. Abdul Sattar Malik	Principal Medical Officer	High Court
2	Dr. Irfan Arshad Khan	Senior Medical Officer	Lakar Mandi
3	Dr. Mumtaz Husain	Senior Medical Officer	High court
4	Dr. Hasan Raza	Senior Medical Officer	Police Lines
5	Dr. Ayyaz Ali Fareed	Senior Medical Officer	Wahdat Colony
6	Dr. Muhammad Iqbal	Senior Medical Officer	Nishter Hospital
7	Dr. Masood Iqbal	Senior Medical Officer	CEO office
8	Dr. Shafqat Raza	Senior Medical Officer	Kabootar Mandi
9	Dr. Ali Wadhak	Medical officer	NAB Office
10	Afshan Noreen	Charge Nurse	Town Hospital Mumtazabad
11	Hasan Ijaz Siddique	Computer Operator	CEO office
12	Aftab Ahmad	Dispenser	High Court
13	Abdul Hameed	Dispenser	High Court
14	Muhammad Iqbal	Sweeper	Dispensary
15	Mrs. Naeem Iqbal	Midwife	Kabotar Mandi
16	Naseem Iqbal	DAI	Wahdat Colony Dispensary

Annexure-E

Payment of pay and allowances during absent period – Rs 1.848 million

(Amount in Rs)

Per.No.	Name of Official	Title	Period of leave	Sanction NO./Date	HSRA	Rate	Amount
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	ARA 2017 10%	3,107	3,107
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	ARA 2016 10%	2,484	2,484
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	MA 15%	1,136	1,136
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	NA	9,000	9,000
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	Mess Allow.	8,000	8,000
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	D/U Allow.	3,100	3,100
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	CA 2005	5,000	5,000
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	HRA	2,727	2,727
30809693	Khalida Perveen	CN	10.03.18 to 08.04.18	Rejected by DHO (HRM & MIS) but availed	Basic Pay	31,070	31,070
31778306	Sobia Manzoor	WMO	10.10.17 to 30.11.17	No sanction available/Leave title	CA 2005	5,000	8,667
31778306	Sobia Manzoor	WMO	10.10.17 to 30.11.17	No sanction available/Leave title	HSRPA	6,000	10,400
31778306	Sobia Manzoor	WMO	10.10.17 to 30.11.17	No sanction available/Leave title	SHCA	10,000	17,333
31778306	Sobia Manzoor	WMO	10.10.17 to 30.11.17	No sanction available/Leave title	NPA	4,000	6,933
31778306	Sobia Manzoor	WMO	10.10.17 to 30.11.17	No sanction available/Leave title	HPA	23,851	41,342
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	ARA 2017 10%	3,037	9,111
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	SHCA	10,000	30,000
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	ARA 2016 10%	2,544	7,632
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	HPA	23,851	71,553
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	MA 15%	1,846	5,538
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	HSRA	5,000	15,000
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	NPA	4,000	12,000
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	CA 2005	5,000	15,000
32018426	Farva Komal	WMO	09.10.17 to 07.01.18	No sanction available/Leave title	HRA	4,433	13,299
32018426	Farva Komal	WMO	09.10.17 to	No sanction available/Leave	Basic Pay	30,370	91,110

Per.No.	Name of Official	Title	Period of leave	Sanction NO./Date	HSRA	Rate	Amount
			07.01.18	title			
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	ARA 2017 10%	3,267	653
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	SHCA	10,000	2,000
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	ARA 2016 10%	2,544	509
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	HPA	23,851	4,770
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	MA 15%	1,846	369
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	NPA	4,000	800
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	CA 2005	5,000	1,000
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	HRA	4,433	887
31911058	Mariyam Asif	WMO	26.01.18 to 26.01.20	No sanction available/Leave title	Basic Pay	32,670	6,534
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	ARA 2017 10%	3,037	7,795
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	SHCA	10,000	25,667
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	ARA 2016 10%	2,544	6,530
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	HPA	23,851	61,218
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	MA 15%	1,846	4,738
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	NPA	4,000	10,267
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	CA 2005	5,000	12,833
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	HRA	4,433	11,378
31959225	Amna Sohail	WMO	05.03.18 to 20.05.18	No sanction available/Leave title	Basic Pay	30,370	77,950
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	ARA 2017 10%	3,037	3,239
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	SHCA	10,000	10,667
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	ARA 2016 10%	2,544	2,714
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	HPA	23,851	25,441
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	MA 15%	1,846	1,969
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	HSRA	5,000	5,333
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	NPA	4,000	4,267
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	CA 2005	5,000	5,333
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	HRA	4,433	4,729
31773700	Beena Irshad	WMO	19.03.18 to 19.04.18	No sanction available/Leave title	Basic Pay	30,370	32,395
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	Basic Pay	30,370	121,480

Per.No.	Name of Official	Title	Period of leave	Sanction NO./Date	HSRA	Rate	Amount
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	HRA	4,433	17,732
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	CA 2005	5,000	20,000
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	NPA	4,000	16,000
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	MA 15%	1,846	7,384
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	HPA	23,851	95,404
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	ARA 2016 10%	2,544	10,176
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	SHCA	10,000	40,000
31988482	Ayesha Ijaz	WMO	01.02.18 (2 Years)	No sanction available/Forwarding by MS	ARA 2017 10%	3,037	12,148
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	ARA 2017 10%	3,957	1,979
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	SHCA	10,000	5,000
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	ARA 2016 10%	3,123	1,562
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	HPA	28,472	14,236
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	MA 15%	1,846	923
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	HSRA	6,000	3,000
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	NPA	4,000	2,000
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	CA 2005	5,000	2,500
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	HRA	4,433	2,217
31627831	Saba Ali	WMO	29.03.18 to 12.04.18	No sanction available/Leave title	Basic Pay	39,570	19,785
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	ARA 2017 10%	4,647	2,943
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	SHCA	10,000	6,333
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	Adj HPA	41,589	26,340
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	ARA 2016 10%	3,702	2,345
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	HPA	28,472	18,032
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	MA 15%	1,846	1,169
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	HSRA	5,000	3,167
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	QA	5,000	3,167
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	NPA	4,000	2,533
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	CA 2005	5,000	3,167
31482344	Muhammad Usman	MO	17.03.18 to 04.04.18	No sanction available/Leave title	HRA	4,433	2,808
31482344	Muhammad Usman	MO	17.03.18 to	No sanction available/Leave	Basic Pay	46,470	29,431

Per.No.	Name of Official	Title	Period of leave	Sanction NO./Date	HSRA	Rate	Amount	
			04.04.18	title				
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	ARA 2017 10%	3,037	2,531	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	SHCA	10,000	8,333	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	ARA 2016 10%	2,544	2,120	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	HPA	23,851	19,876	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	MA 15%	1,846	1,538	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	HSRA	5,000	4,167	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	NPA	4,000	3,333	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	CA 2005	5,000	4,167	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	HRA	4,433	3,694	
31824849	KAMAL MUSTAFA	MO	15.09.17 to 19.10.17	No sanction available/Leave title	Basic Pay	30,370	25,308	
	Sara Iqbal	WMO	29.3.2020 TO 11.8.2020	She remained absent from duty	Total overpayment of pay and allowances		525,851	
Total								1,848,402

Annexure-F

**Improper observance of defined Procedures for Medication Administration in
SSDHQ Hospital Multan**

Part-I

LIST OF HCE HAVING EXPIRED LICENSE / VALIDITY OF REGISTRATION FROM PMDC/PNC/PPC						
Sr. No.	Post Name	Current BPS	Name	PMDc/PNC No/Pharm-D	PMDc EXPIRED ON	contact no.
1	Additional Principal Medical Officer	19	Dr.Ayyaz Ali Fareed	13056-P	31-12-2015	0307-7350690
2	Senior Consultant	19	Dr. Muhammad Ishfaqe Gujjar	28496-P	31-12-2019	0300-6300629
3	Senior Consultant	19	Dr. Naveed Qamar Qadri	34387-P	31-12-2018	0300-6365254
4	Senior Consultant	19	Dr. Moeen-Ud-Din	44069-P	31-12-2013	0333-6032599
5	Consultant Gynecologist	18	Dr. Niaz Ahmad Qureshi	32661-P	31-12-2019	0300-6300802
6	Consultant Gynecologist	18	Dr. Fouzia Gul	36255-P	31-12-2019	0324-6331410
7	Consultant Physician	18	Dr. Muhammad Farooq	59904-P	31-12-2019	0333-6001532
8	Consultant Pediatrician	18	Dr. Ashifa Sahar	58596-P	31-12-2019	0333-4656622
9	Consultant Pediatrician	18	Dr.Muhammad Ibrahim	58361-P	31-12-2019	0334-6045467
10	Consultant Pediatrician	18	Dr Kokab Parveen	55063-P	31-12-2018	0332-6070956
11	Consultant Pathologist	18	Dr. Manzoor Hussain	21389-P	31-12-2019	0333-6200633
12	Consultant Pathologist	18	Dr. Huma Suleman	48552-p	31-12-2018	0308-5701199
13	Consultant Cardiologist	18	Dr. Muhammad Tariq	37296-P	31-12-2019	0308-7371923
14	Consultant Anesthetist	18	Dr. Muhammad Shahid	36230-P	31-12-2019	0335-1500115
15	Emergency Medical Officer	17	Dr Tanveer Ul Hasan	56785-p	31-12-2019	0333-6119294
16	Emergency Medical Officer	17	Dr Memoona Jahangir	59175-P	31-12-2019	0333-6146139
17	Senior Medical Officer	18	Dr. Khalid Hameed Rehmani	8978-p	31-12-2018	0332-6007815
18	Senior Medical Officer	18	Dr. Qamar-Uz-Zaman	28501-P	31-12-2019	0300-7320417
19	Senior Women Medical Officer	18	Dr. Nadia Khan	44499-P	31-12-	0331-

					2018	7106527
20	Senior Women Medical Officer	18	Dr. Bareera Jabeen	74309-P	31-12-2018	0312-4955133
21	Women Medical Officer	17	Dr Tahira Batool	58485-P	31-12-2019	0344-7198557
22	Women Medical Officer	17	Dr. Asma Rehman	58468-P	31-12-2019	0333-6394155
23	Women Medical Officer	17	Dr. Bushra Kiran	61752-P	31-12-2015	0333-4050139
24	Women Medical Officer	17	Dr. Amna Sohail	80046-P	31-12-2019	0336-4129689
25	Women Medical Officer	17	Dr Romaisa Zainab	76343-P	31-12-2019	0300-6351617
26	Women Medical Officer	17	Dr. Qudsia Shaukat	73651-p	31-12-2018	0300-7327939
27	Women Medical Officer	17	Dr .Sarwat Rasheed	58830-P	31-12-2019	0331-7707856
28	Women Medical Officer	17	Dr. Madiha Asghar	78713-P	31-12-2019	0302-7468072
29	Women Medical Officer	17	Dr. Sana Amjad	53586-p	31-12-2019	0301-8730002
30	Women Medical Officer	17	Dr. Bisma Shah Nawaz	68469-S	31-12-2019	0331-2444829
31	Women Medical Officer	17	Dr. Adeen Shafey	80117-P	31/12/2019	0321-7364860
32	Women Medical Officer	17	Dr. Sara Saleem	58591-p	31/12/2019	0333-6115177
33	Medical Officer	17	Dr.Muhammad Bilal	59808-P	31-12-2019	0333-8829790
34	Medical Officer	17	Dr Nadeem Akhtar	58587-P	31-12-2019	0333-6652535
35	Charge Nurse	16	Fouzia Raffique	a-47714	22-07-2015	0313-6103759
36	Charge Nurse	16	Mussarat Sarwar	A-53474	14-03-2019	0306-7304446
37	Charge Nurse	16	Khalida Parveen D/O Mian Riaz Ahmed	A-40012	23-09-2016	0300-7350491
38	Charge Nurse	16	Nasreen Bano	A-42060	19-06-2019	0345-0615666
39	Charge Nurse	16	Asia Parveen	A-33587	17-9-2019	0304-7277229
40	Charge Nurse	16	Khalida Parveen D/O Rub Nawaz Malik	A-40012	29-9-2016	0304-6363881
41	Charge Nurse	16	Hina Ronaq	a-47098	25/06/2015	0331-7096547
42	Charge Nurse	16	Zarina Shafi	A-56380	24-05-2016	0300-0519592
43	Charge Nurse	16	Shagufta Atta	A-48162	31-12-2015	0315-6476502
44	Charge Nurse	16	Abida Raffique	A-47396	16-7-2020	0303-

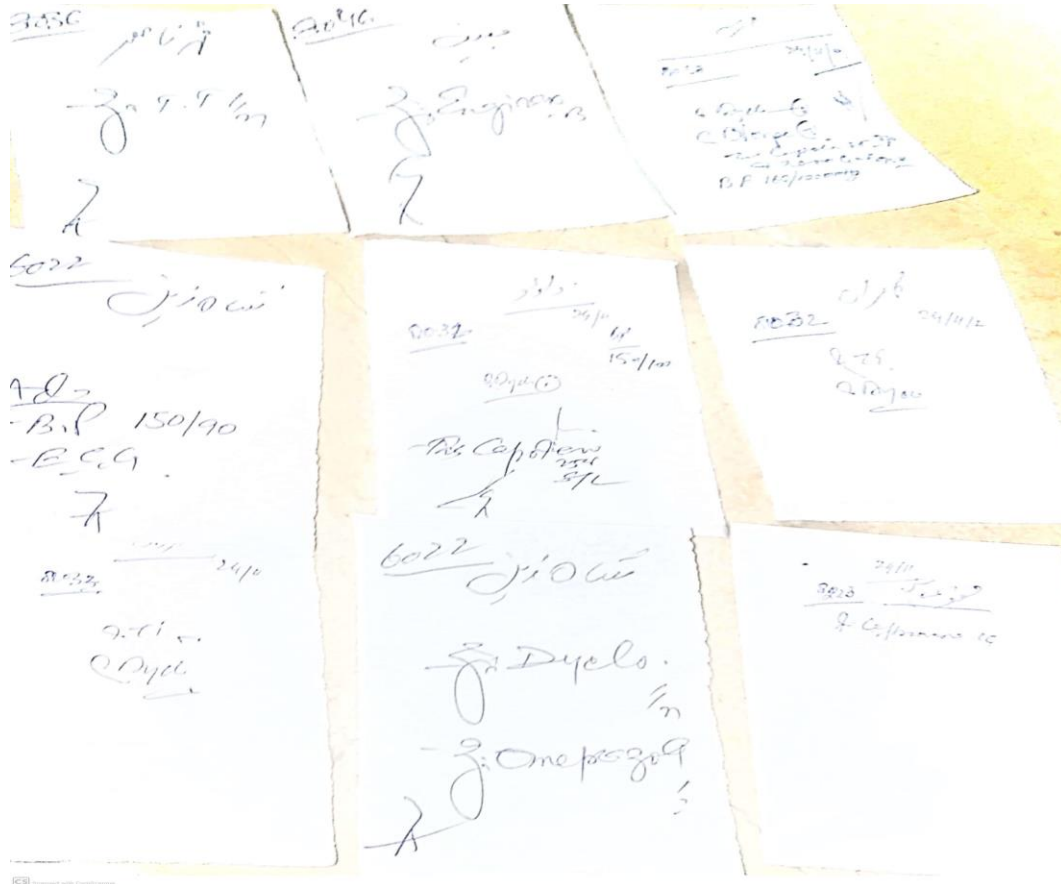
						6538703
45	Charge Nurse	16	Shahnaz Kanwal	A-69829	28-05-2020	0306-9081345
46	Charge Nurse	16	Tanveer Gul Saif	A-53970	14-09-2020	0307-2347878
47	Charge Nurse	16	Anila Tabasum Shahid	A-42349	27-03-2020	0300-6342082
48	Charge Nurse	16	Tahira Mushtaq	A-72714	18-03-2020	0306-7744936
49	Charge Nurse	16	Nadia Tasleem	a-47220	18-05-2020	0333-6809937

Part-II

Sr. No.	Post Name	Current BPS	Name	PMDC/PNC No/Pharm-D	PMDC EXPIRY DATE	contact no.
1	Consultant Gynecologist	18	Dr. Amna Wajeeha		Missing	0321-6301368
2	Senior Medical Officer	18	Dr. Yasir Abbas		Missing	0321-6365114
3	Senior Medical Officer	18	Dr. Javed Iqbal		Missing	0308-8867218
4	Senior Medical Officer	18	Dr. Arshad Hussain	18654-P	Missing	0300-6337794
5	Women Medical Officer	17	Dr. Hafsa Kareem		Missing	0333-6438346
6	Women Medical Officer	17	Dr. Amina Yousaf		Missing	0347-7108296
7	Pharmacist	17	Mst. Humna Malik	14493-A/16	Missing	0301-6868402
8	Head Nurse	17	Mst.Sajida Parveen		Missing	0342-4019057
9	Charge Nurse	16	Najma Bilal		Missing	0307-6964019
10	Charge Nurse	16	Rukshanda Parveen		Missing	0342-6771310
11	Charge Nurse	16	Ghazala Gull		Missing	0307-7301068
12	Charge Nurse	16	Shamshad Rasool		Missing	0306-4990009
13	Charge Nurse	16	Sadia Nazir		Missing	0345-5555729

Improper observance of defined Procedures for Medication Administration in SSDHQ Hospital Multan

Prescription of Doctors of GSSDHQ Hospital Available in Female Emergency Ward



Non-documentation of pre-anesthesia Assessment of each patient

Recommended Pre-Anaesthesia Investigations

RECOMMENDED PRE-ANAESTHESIA INVESTIGATIONS

Electrocardiogram

Age above 50

Cardiovascular disease

Diabetes Mellitus

Renal disease

Full Blood Count

Age above 60

Clinical anemia

Hematological disease

Renal disease

Chemotherapy

Procedures with blood loss > 15%

Coagulation Profile

Hematological disease

Liver disease

Anticoagulation

Intra-thoracic/Intra-cranial procedures

Liver Function Tests

Hepatobiliary disease

Alcohol abuse

Chest X-ray

Age above 60

Significant respiratory disease

Cardiovascular disease

Renal Profile

Age above 60

Renal disease

Liver disease

Diabetes Mellitus

Cardiovascular disease

Procedures with blood loss > 15%

Random Blood Sugar

Age above 60

Diabetes Mellitus

Liver dysfunction

Annexure-I

Excess withdrawal of HSRA – Rs 6.606 million

(Amount in Rs)

Pers.no.	Name of Employee	Grade	Job Title	Cost Center	Allowance	Rate paid	Actual rate	Excess rate	Months	Recovery
30272693	M Ishaq Qumar	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
30282445	Dr. Waqar Ahmad	18	Ophthalmologist	MC9026	HSRA	15,000	8,000	7,000	10	70,000
30436534	Khaleel Ahmed	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
30442679	Muhammad Asif	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
30443658	Kazi Abdullah Sabir	19	DHO	MC9026	HSRA	5,000	-	5,000	8	40,000
30480410	M Riaz Hashmi	18	Consultant Anesthetist	MC9020	HSRA	23,000	12,000	11,000	10	110,000
30489636	Tanveer Ahmed	18	Consultant	MC9018	HSRA	15,000	8,000	7,000	10	70,000
30490883	M Arif Khan-80	17	MO	MC9026	HSRA	5,000	-	5,000	9	45,000
30493150	Manzoor Hussain	18	Consultant	MC9020	HSRA	15,000	8,000	7,000	10	70,000
30499966	Usman Ali Malik-69	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
30534162	Naz Akhtar	18	Consultant Surgeon	MC9020	HSRA	22,000	8,000	14,000	9	126,000
30812818	Muhammad Ishaq	18	Surgeon	MC9020	HSRA	15,000	8,000	7,000	10	70,000
30831024	Qurat Ul Ain Farooq	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
30844644	Nadia Kanwal	17	WMO	MC9026	HSRA	6,000	-	6,000	9	54,000
30855064	Hafiz Rehan Ahmad	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
30893607	Faiza Sahar	17	Lady Doctor	MC9018	HSRA	5,000	-	5,000	8	40,000
30920118	Naveed Qamar Qadri	18	Anesthetist	MC9026	HSRA	23,000	12,000	11,000	10	110,000
30927971	Kanwar Wasif Ali	18	Orthopedic Surgeon	MC9020	HSRA	15,000	8,000	7,000	10	70,000
30949070	Shazia Wajid	17	Dental Surgeon	MC9025	HSRA	6,000	-	6,000	10	60,000
30955641	Mujahid Habib	18	Pathologist	MC9026	HSRA	15,000	8,000	7,000	10	70,000
30985451	Muhammad Zubair	18	Children Specialist	MC9025	HSRA	15,000	8,000	7,000	10	70,000
31016647	Sumaira Altaf	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31046038	Sammiya Uraneb	18	Gynecologist	MC9020	HSRA	15,000	8,000	7,000	10	70,000
31157754	Dr-Naghma Ishaq	18	Gynecologist	MC9020	HSRA	15,000	8,000	7,000	9	63,000
31280259	Farkhanda Bilgees	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31390551	Nasira Naseem	18	Gynecologist	MC9025	HSRA	15,000	8,000	7,000	10	70,000
31419844	Muhammad Ashraf	18	MO	MC9020	HSRA	15,000	8,000	7,000	10	70,000
31437677	M Asif Javed	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31448415	Fizza Mehwish	17	WMO	MC9020	HSRA	12,000	-	12,000	10	120,000
31463267	Rukhsana Amir	18	Gynecologist	MC9026	HSRA	15,000	8,000	7,000	10	70,000
31468287	Amna Wahecha	18	Gynecologist	MC9026	HSRA	15,000	8,000	7,000	3	21,000
31471837	Dr.Saeed Ahmad Sabir	18	Orthopedic Surgeon	MC9026	HSRA	15,000	8,000	7,000	10	70,000
31475079	M Abrar Abbas	17	MO	MC9026	HSRA	5,000	-	5,000	3	15,000
31482344	Muhammad Usman	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31485032	Anila Anbreen	17	Dental Surgeon	MC9026	HSRA	5,000	-	5,000	3	15,000
31494031	Asma Rehman	17	WMO	MC9020	HSRA	5,000	-	5,000	10	50,000
31496557	Rashida Anjum	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31497293	Kokab Perveen	18	Consultant	MC9020	HSRA	15,000	8,000	7,000	5	35,000
31505826	Syed Zeeshan Hyedar	17	MO	MC9020	HSRA	12,000	-	12,000	9	108,000
31532163	Sadaf Badar	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31532255	Muhammad Tayyab	18	Anesthetist	MC9025	HSRA	23,000	12,000	11,000	10	110,000
31537532	Fozia Gul	18	Gynecologist	MC9026	HSRA	15,000	8,000	7,000	10	70,000
31539843	Yasir Abbas Khan	17	MO	MC9026	HSRA	5,000	-	5,000	9	44,194
31549318	Hafiz M Zubairullah	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31549379	M Aneel Razaq	17	MO	MC9018	HSRA	5,000	-	5,000	8	40,000
31581017	Gul Fatima	18	Gynecologist	MC9025	HSRA	15,000	8,000	7,000	10	70,000
31595391	Dr. M Abbas Khan	18	Ophthalmologist	MC9020	HSRA	15,000	8,000	7,000	10	70,000
31601479	Ghazala Safdar	19	Medical Superintendent	MC9025	HSRA	7,000	-	7,000	10	70,000
31602523	Hira Saadia	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31612519	Huma Muzzammil	18	Pathologist	MC9025	HSRA	15,000	8,000	7,000	10	70,000
31613996	Afeera Razaq	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31615751	Naveed Mahmood Khan	17	MO	MC9020	HSRA	12,000	-	12,000	9	108,000
31616550	aqsa intiaz hashmi	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31616909	Fahad Muzaffar	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31616912	Umair Farooqui	17	MO	MC9026	HSRA	5,000	-	5,000	6	30,000
31618301	Syed Muhammad Ahmad	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31625692	Shagufta Jabeen	17	WMO	MC9020	HSRA	5,000	-	5,000	10	50,000
31626652	Rao Mehtab Ahmad	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31627712	Dr. Afzala Sultan	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31627831	Saba Ali	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31628648	Dr Hafsa Yousaf	17	MO	MC9020	HSRA	12,000	-	12,000	9	108,000
31629899	Samia Nosheen	17	MO	MC9020	HSRA	12,000	-	12,000	7	84,000
31631853	Amna Hussain	17	WMO	MC9025	HSRA	6,000	-	6,000	6	36,000
31632265	Sadia Anjum	17	WMO	MC9026	HSRA	6,000	-	6,000	8	48,000
31634517	Raiz Hussain	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31673406	Bushra Iqbal	17	Dental Surgeon	MC9020	HSRA	5,000	-	5,000	10	50,000

Pers.no.	Name of Employee	Grade	Job Title	Cost Center	Allowance	Rate paid	Actual rate	Excess rate	Months	Recovery
31677515	Aisha Khan	17	WMO	MC9020	HSRA	6,000	-	6,000	10	60,000
31682540	Muhammad Majid Hasnain	18	Consultant	MC9020	HSRA	15,000	8,000	7,000	10	70,000
31692181	Dr. Sadaf Sarfraz	17	WMO	MC9020	HSRA	5,000	-	5,000	6	30,000
31692504	Sumera Noor Malik	17	MO	MC9018	HSRA	6,000	-	6,000	3	18,000
31697305	Nuzhat Batool	17	WMO	MC9020	HSRA	6,000	-	6,000	3	18,000
31704933	Muhammad Kashif	17	MO	MC9020	HSRA	5,000	-	5,000	5	25,000
31707719	Qurat Ulain Ali	17	WMO	MC9018	HSRA	5,000	-	5,000	9	42,258
31711337	Usman Ali	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31713248	Rabesa Anwar	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31743215	Dr Ateequl Mannan	17	MO	MC9026	HSRA	5,000	-	5,000	8	40,000
31746004	Muhammad Asad Ali Shah	18	Consultant Surgeon	MC9018	HSRA	15,000	8,000	7,000	10	70,000
31768216	Hafiz Abdul Raouf	17	MO	MC9018	HSRA	5,000	-	5,000	10	50,000
31773700	Beena Irshad	17	WMO	MC9020	HSRA	5,000	-	5,000	5	25,000
31778323	Muhammad Zahid Ishaq	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31778340	Asiya Nawaz Alvi	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31797380	Summaira Parveen	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31797400	Ubaid Ullah	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31797408	Maria Rasheed	17	WMO	MC9025	HSRA	6,000	-	6,000	8	48,000
31803383	Hifza Yasmeen	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31804852	Qurrat-Ul-Ain Sadiq	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31810849	Noreen Fatima	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31812154	Muhammad Waqas Afzal	17	MO	MC9026	HSRA	5,000	-	5,000	10	50,000
31824784	Abid Ali	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31824849	Kamal Mustafa	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31828323	Ayesha Raouf	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31833029	Neelam Malik	17	WMO	MC9026	HSRA	6,000	-	6,000	10	60,000
31836334	Javaria Iqbal	17	WMO	MC9025	HSRA	12,000	-	12,000	2	24,000
31843293	Dr.Maliha Shahid	17	WMO	MC9020	HSRA	12,000	-	12,000	7	84,000
31846648	Fatima Zuhra	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31878629	Javaria Yousaf	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31884140	Ghulam Muhyiyud Din	17	MO	MC9020	HSRA	5,000	-	5,000	10	50,000
31885212	Tooba Shah Nawaz	17	WMO	MC9025	HSRA	6,000	-	6,000	6	31,500
31910617	Amna Aziz	17	WMO	MC9025	HSRA	6,000	-	6,000	10	60,000
31916616	Sadaf Tariq	17	MO	MC9020	HSRA	12,000	-	12,000	2	24,000
31950137	Dr. Sohail Ahmad Khan	17	MO	MC9025	HSRA	12,000	-	12,000	9	108,000
31950337	Dr. Arooj Fatima	17	WMO	MC9020	HSRA	10,000	-	10,000	9	90,000
31959187	Tahira Atiq	17	WMO	MC9018	HSRA	23,851	-	23,851	9	214,659
31960710	Sidra Nazir	17	WMO	MC9020	HSRA	5,000	-	5,000	3	15,000
31961233	Dr Abeeha Malik	17	WMO	MC9020	HSRA	5,000	-	5,000	7	35,000
31983751	Dr. Huda Altaf	17	WMO	MC9025	HSRA	5,000	-	5,000	7	35,000
31985431	Dr. Muhammad Ibrahim	18	Consultant	MC9026	HSRA	12,000	8,000	4,000	1	4,000
31988376	Dr. Nadia Naz	17	WMO	MC9018	HSRA	5,000	-	5,000	5	25,000
31993955	Dr. Sveda Jaleesha Zahra	17	Dental Surgeon	MC9026	HSRA	5,000	-	5,000	7	35,000
32002940	Dr. Rabbya Iftikhar	17	Dental Surgeon	MC9026	HSRA	5,000	-	5,000	7	35,000
32009257	Dr. M Fawad Khan	17	MO	MC9026	HSRA	5,000	-	5,000	7	35,000
32010853	Mehjabeen Sadiq	17	WMO	MC9020	HSRA	5,000	-	5,000	6	30,000
32010860	Nazish Mustafa	17	WMO	MC9018	HSRA	5,000	-	5,000	6	30,000
32010866	Dr. Maria Mehboob	17	WMO	MC9020	HSRA	12,000	-	12,000	6	64,000
32018426	Dr. Farva Komal	17	WMO	MC9026	HSRA	5,000	-	5,000	6	30,000
32055791	Dr. Asifa Shams	17	WMO	MC9020	HSRA	10,000	-	10,000	4	40,000
Total										6,605,611

Annexure-J**Doubtful withdrawal of non-practicing allowance – Rs 9.121 million****Part-I**

(Amount in Rs)

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
2016-17	30282288	IRFAN ARSHAD KHAN	MO	MN6859	NPA	48,000
2016-17	30329147	DR SARMAD RASHID (P1	SMO	MN6859	NPA	36,000
2016-17	30329147	DR SARMAD RASHID (P1	SMO	MN6859	NPA	48,000
2016-17	30329882	DR MUHAMMAD ALEEM (PI-011)	SMO	MN6859	NPA	48,000
2016-17	30332559	DR BASHIR AHMAD (754)	SMO	MN6859	NPA	48,000
2016-17	30337080	DR MUMTAZ HUSSAIN (PI-038)	SMO	MN6859	NPA	44,000
2016-17	30337400	DR.NAEEM UL HAQ (MO-048)	SMO	MN6859	NPA	48,000
2016-17	30337691	MUHAMMAD BAKHSH CHAWAN (ME-006)	APMO	MN6473	NPA	72,000
2016-17	30341972	EFFAT PASHA (P-10)	DMS	MN6473	NPA	48,000
2016-17	30342792	DR MUHAMMAD DANISH KHAN (51)	DMS	MN6859	NPA	48,000
2016-17	30342807	DR.MUHAMMAD ASLAM KHAN (P-39)	SMO	MN6473	NPA	48,000
2016-17	30342873	DR TAHIRA QURESHI (P2-87)	SMO	MN6473	NPA	48,000
2016-17	30468733	MUHAMMAD ASHRAF ALI	APMO	MN6473	NPA	72,000
2016-17	30489636	TANVEER AHMED	CONSULTANT	MN6473	NPA	48,000
2016-17	30489896	AROOJ FATIMA	SMO	MN6859	NPA	48,000
2016-17	30490536	FAROOQ AHMAD -75	SMO	MN6859	NPA	48,000
2016-17	30490883	MUHAMMAD ARIF KHAN-80	MO	MN6859	NPA	20,000
2016-17	30493151	AYAZ AHMED GHORI-70	MO	MN6859	NPA	44,000
2016-17	30572754	SAIMA KHAN	WOMEN MO	MN6859	NPA	48,000
2016-17	30586087	MUHAMMAD IKRAM-UL-HAQ	MO	MN6859	NPA	16,000
2016-17	30605051	MUHAMMAD IMRAN HASHMI	MO	MN6859	NPA	48,000
2016-17	30726270	NADIA KHAN	WOMEN MO	MN6859	NPA	48,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
17						
2016-17	30807700	GAZANFAR ALI	MO	MN6859	NPA	48,000
2016-17	30844644	NADIA KANWAL	WOMEN MO	MN6859	NPA	40,000
2016-17	30855064	HAFIZ REHAN AHMAD	MO	MN6859	NPA	48,000
2016-17	30920118	NAVEED QAMAR QADRI	ANESTHETIST	MN6859	NPA	48,000
2016-17	30954134	AURANGZAIB KHAN MUHAMMAD	SMO	MN6859	NPA	48,000
2016-17	30989199	DR. MUHAMMAD AKRAM KAMBOH	DMS	MN6859	NPA	48,000
2016-17	31016631	SHAHNAZ SALEEM	SMO	MN6859	NPA	34,483
2016-17	31047645	FOZIA KHANAM	SR: WOMEN MO	MN6859	NPA	44,000
2016-17	31048611	Hassan Raza Qureshi Hashmi	SMO	MN6859	NPA	48,000
2016-17	31280259	FARKHANDA BILQEES	WOMEN MO	MN6859	NPA	48,000
2016-17	31328843	SAIMA IRAM	SR: WOMEN MO	MN6859	NPA	48,000
2016-17	31475079	MUHAMMAD ABRAR ABBAS	MO	MN6859	NPA	48,000
2016-17	31485032	ANILA ANBREEN	DS	MN6859	NPA	48,000
2016-17	31538140	SALMAN IRSHAD	MO	MN6859	NPA	48,000
2016-17	31539843	YASIR ABBAS KHAN	MO	MN6859	NPA	48,000
2016-17	31556288	FAREEDA NAZ KHOSA	SR: WOMEN MO	MN6859	NPA	4,000
2016-17	31599748	REHANA KAUSAR	WOMEN MO	MN6859	NPA	48,000
2016-17	31616550	AQSA IMTIAZ HASHMI	WOMEN MO	MN6859	NPA	48,000
2016-17	31616909	FAHAD MUZAFFAR	MO	MN6859	NPA	40,000
2016-17	31625434	ALI BIN SAEED	CONSULTANT	MN6473	NPA	48,000
2016-17	31626652	RAO MEHTAB AHMAD	MO	MN6859	NPA	32,000
2016-17	31692504	SUMERA NOOR MALIK	MO	MN6859	NPA	42,839
2016-17	31707719	QURAT ULAIN ALI	WOMEN MO	MN6859	NPA	44,000
2016-17	31778340	ASIYA NAWAZ ALVI	WOMEN MO	MN6859	NPA	12,000
2016-17	31797400	UBAID ULLAH	MO	MN6859	NPA	4,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
2017-18	30272693	MUHAMMAD ISHAQ QAMAR	MO	MC9020	NPA	48,000
2017-18	30274193	MOHSIN HAIDER	SMO	MC9020	NPA	40,000
2017-18	30282288	IRFAN ARSHAD KHAN	SMO	MC9026	NPA	48,000
2017-18	30328912	DR.MUHAMMAD ANWAR (PI-012)	SMO	MC9018	NPA	48,000
2017-18	30329881	DR.S SAQLAIN RAZA (58)	SMO	MC9020	NPA	48,000
2017-18	30332001	ABDUL SATTAR KHAN	PRINCIPAL MO	MC9018	NPA	72,000
2017-18	30332559	DR BASHIR AHMAD (754)	SMO	MC9026	NPA	48,000
2017-18	30335416	DR.ATHER IQBAL (PI-027)	PRINCIPAL	MC9018	NPA	72,000
2017-18	30337080	DR MUMTAZ HUSSAIN (PI-038)	SMO	MC9026	NPA	48,000
2017-18	30337400	DR.NAEEM UL HAQ (MO-048)	SMO	MC9026	NPA	48,000
2017-18	30338053	MUHAMMAD KHALID HAMEED RAHMANI (ME-	DY. CHEMICAL EXAMINER	MC9026	NPA	48,000
2017-18	30341972	EFFAT PASHA (P-10)	DMS	MC9018	NPA	28,000
2017-18	30342792	DR MUHAMMAD DANISH KHAN (51)	DMS	MC9026	NPA	48,000
2017-18	30342807	DR.MUHAMMAD ASLAM KHAN (P-39)	SMO	MC9018	NPA	20,000
2017-18	30342873	DR TAHIRA QURESHI (P2-87)	SMO	MC9018	NPA	48,000
2017-18	30436534	KHALEEL AHMED	MO	MC9020	NPA	50,000
2017-18	30437021	DR MUNAWAR ABBAS	E.D.O.	MC9020	NPA	30,000
2017-18	30442679	MUHAMMAD ASIF	MO	MC9020	NPA	48,000
2017-18	30489636	TANVEER AHMED	CONSULTANT	MC9018	NPA	48,000
2017-18	30489896	AROOJ FATIMA	SMO	MC9026	NPA	48,000
2017-18	30490883	MUHAMMAD ARIF KHAN-80	MO	MC9026	NPA	44,000
2017-18	30499966	USMAN ALI MALIK-69	MO	MC9020	NPA	48,000
2017-18	30572754	SAIMA KHAN	WOMEN MO	MC9026	NPA	48,000
2017-18	30586087	MUHAMMAD IKRAM-UL-HAQ	SMO	MC9026	NPA	48,000
2017-18	30605051	MUHAMMAD IMRAN HASHMI	MO	MC9026	NPA	32,000
2017-	30607948	DR KOKAB NADEEM	APMO	MC9020	NPA	36,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
18						
2017-18	30660009	IRFAN KHAN MAZARI	SMO	MC9020	NPA	44,000
2017-18	30726270	NADIA KHAN	WOMEN MO	MC9026	NPA	48,000
2017-18	30776301	AZHAR ALI HYDER	SMO	MC9026	NPA	48,000
2017-18	30831024	QURAT UL AIN FAROOQ	WOMEN MO	MC9025	NPA	48,000
2017-18	30844644	NADIA KANWAL	WOMEN MO	MC9026	NPA	44,000
2017-18	30855064	HAFIZ REHAN AHMAD	MO	MC9026	NPA	48,000
2017-18	30893607	FAIZA SAHAR	LADY DOCTOR	MC9018	NPA	44,000
2017-18	30920118	NAVEED QAMAR QADRI	ANESTHETIST	MC9026	NPA	48,000
2017-18	30954134	AURANGZAIB KHAN MUHAMMAD	SMO	MC9026	NPA	48,000
2017-18	30976938	SEERAT ABBAS	SMO	MC9020	NPA	40,000
2017-18	31016631	SHAHNAZ SALEEM	SMO	MC9026	NPA	28,000
2017-18	31016647	SUMAIRA ALTAF	WOMEN MO	MC9025	NPA	48,000
2017-18	31046038	SAMMIYA URANEB	GYNECOLOGIST	MC9020	NPA	48,000
2017-18	31047645	FOZIA KHANAM	SR: WOMEN MO	MC9026	NPA	48,000
2017-18	31048611	Hassan Raza Qureshi Hashmi	SMO	MC9026	NPA	48,000
2017-18	31220630	NADIA TASLEEM	CHARGE NURSE	MC9020	NPA	27,000
2017-18	31280259	FARKHANDA BILQEES	WOMEN MO	MC9026	NPA	48,000
2017-18	31328843	SAIMA IRAM	SR: WOMEN MO	MC9026	NPA	48,000
2017-18	31419844	MUHAMMAD ASHRAF	MO	MC9020	NPA	48,000
2017-18	31437677	MUHAMMAD ASIF JAVED	MO	MC9020	NPA	48,000
2017-18	31475079	MUHAMMAD ABRAR ABBAS	MO	MC9026	NPA	20,000
2017-18	31482344	MUHAMMAD USMAN	MO	MC9020	NPA	48,000
2017-18	31485032	ANILA ANBREEN	DS	MC9026	NPA	20,000
2017-18	31493020	RABIA SALEEM	MO	MC9026	NPA	4,000
2017-18	31494031	ASMA REHMAN	WOMEN MO	MC9020	NPA	48,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
2017-18	31495942	SANA ALTAF	WOMEN MO	MC9026	NPA	48,000
2017-18	31496557	RASHIDA ANJUM	WOMEN MO	MC9026	NPA	48,000
2017-18	31497293	KOKAB PERVEEN	CONSULTANT	MC9020	NPA	28,000
2017-18	31505826	SYED ZEESHAN HYEDAR	MO	MC9020	NPA	4,000
2017-18	31530974	DR MUHAMMAD FAROOQ	CONSULTANT	MC9026	NPA	40,000
2017-18	31532163	SADAF BADAR	WOMEN MO	MC9026	NPA	48,000
2017-18	31539843	YASIR ABBAS KHAN	MO	MC9026	NPA	47,355
2017-18	31543991	ASHIFA SAHAR KHAN	WOMEN MO	MC9025	NPA	48,000
2017-18	31549318	HAFIZ MUHAMMAD ZUBAIRULLAH	MO	MC9026	NPA	48,000
2017-18	31549379	MUHAMMAD ANEEL RAZZAQ	MO	MC9018	NPA	32,000
2017-18	31581017	GUL FATIMA	GYNECOLOGIST	MC9025	NPA	48,000
2017-18	31595391	DR. MUHAMMAD ABBAS KHAN	OPHTHAMALOGIST	MC9020	NPA	48,000
2017-18	31601479	GHAZALA SAFDAR	MS	MC9025	NPA	72,000
2017-18	31602523	HIRA SAADIA	WOMEN MO	MC9026	NPA	48,000
2017-18	31612701	NASREEN BANO	CHARGE NURSE	MC9020	NPA	18,000
2017-18	31613996	AFEERA RAZZAQ	WOMEN MO	MC9026	NPA	48,000
2017-18	31615751	NAVEED MAHMOOD KHAN	MO	MC9020	NPA	4,000
2017-18	31616550	AQSA IMTIAZ HASHMI	WOMEN MO	MC9026	NPA	48,000
2017-18	31616909	FAHAD MUZAFFAR	MO	MC9026	NPA	48,000
2017-18	31616912	UMAIR FAROOQUI	MO	MC9026	NPA	24,000
2017-18	31618301	SYED MUHAMMAD AHMAD	MO	MC9026	NPA	48,000
2017-18	31625080	NOOR ZAHRA	WOMEN MO	MC9026	NPA	36,000
2017-18	31625140	AFSHAN ASRAR	WOMEN MO	MC9026	NPA	8,000
2017-18	31625434	ALI BIN SAEED	CONSULTANT	MC9018	NPA	4,000
2017-18	31625692	SHAGUFTA JABEEN	WOMEN MO	MC9020	NPA	40,000
2017-	31627712	DR. AFZALA SULTAN	WOMEN MO	MC9025	NPA	48,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
18						
2017-18	31627831	SABA ALI	WOMEN MO	MC9025	NPA	48,000
2017-18	31628648	DR HAFSA YOUSAF	MO	MC9020	NPA	4,000
2017-18	31629696	SHAMSHAD RASOOL	CHARGE NURSE	MC9020	NPA	54,000
2017-18	31629899	Samia Nosheen	MO	MC9020	NPA	4,000
2017-18	31632823	MUHAMMAD MASOOD GHAURI	CONSULTING PHYSICIAN	MC9020	NPA	48,000
2017-18	31634517	RAIZ HUSSAIN	MO	MC9026	NPA	48,000
2017-18	31673406	BUSHRA IQBAL	DS	MC9020	NPA	48,000
2017-18	31677515	AISHA KHAN	WOMEN MO	MC9020	NPA	48,000
2017-18	31682540	MUHAMMAD MAJID HASNAIN	CONSULTANT	MC9020	NPA	48,000
2017-18	31692181	DR. SADAF SARFRAZ	WOMEN MO	MC9020	NPA	24,000
2017-18	31692504	SUMERA NOOR MALIK	MO	MC9018	NPA	12,000
2017-18	31694480	DR ZOHRA SHAHNAZ LAGHARI	MO	MC9020	NPA	48,000
2017-18	31697305	NUZHAT BATOOL	WOMEN MO	MC9020	NPA	40,000
2017-18	31704933	MUHAMMAD KASHIF	MO	MC9020	NPA	48,000
2017-18	31707719	QURAT ULAIN ALI	WOMEN MO	MC9018	NPA	37,806
2017-18	31711337	USMAN ALI	MO	MC9020	NPA	48,000
2017-18	31713248	RABEEA ANWAR	WOMEN MO	MC9025	NPA	48,000
2017-18	31743215	DR ATEEQUL MANNAN	MO	MC9026	NPA	20,000
2017-18	31746004	MUHAMMAD ASAD ALI SHAH	CONSULTANT SURGEON	MC9018	NPA	48,000
2017-18	31768216	HAFIZ ABDUL RAOOF	MO	MC9018	NPA	44,000
2017-18	31773087	DR.IMTIAZ AHMAD	SMO	MC9020	NPA	44,000
2017-18	31773700	BEENA IRSHAD	WOMEN MO	MC9020	NPA	20,000
2017-18	31773907	DR.QUDSIA SHAUKAT	WOMEN MO	MC9020	NPA	12,000
2017-18	31778323	MUHAMMAD ZAHID ISHAQ	MO	MC9020	NPA	48,000
2017-18	31778340	ASIYA NAWAZ ALVI	WOMEN MO	MC9026	NPA	48,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
2017-18	31782128	MUHAMMAD ZAFAR IQBAL	MO	MC9020	NPA	8,000
2017-18	31797380	SUMMAIRA PARVEEN	WOMEN MO	MC9025	NPA	48,000
2017-18	31797400	UBAID ULLAH	MO	MC9026	NPA	48,000
2017-18	31797408	MARIA RASHEED	WOMEN MO	MC9025	NPA	40,000
2017-18	31803383	HIFZA YASMEEN	WOMEN MO	MC9026	NPA	48,000
2017-18	31804852	QURRAT-UL-AIN SADIQ	WOMEN MO	MC9026	NPA	48,000
2017-18	31810849	NOREEN FATIMA	WOMEN MO	MC9025	NPA	48,000
2017-18	31812154	MUHAMMAD WAQAS AFZAL	MO	MC9026	NPA	48,000
2017-18	31824784	ABID ALI	MO	MC9020	NPA	48,000
2017-18	31824849	KAMAL MUSTAFA	MO	MC9020	NPA	42,968
2017-18	31828306	SUMERA ARIF	WOMEN MO	MC9026	NPA	48,000
2017-18	31828323	AYESHA RAOOF	WOMEN MO	MC9026	NPA	48,000
2017-18	31833029	NEELAM MALIK	WOMEN MO	MC9026	NPA	48,000
2017-18	31836334	JAVARIA IQBAL	WOMEN MO	MC9025	NPA	8,000
2017-18	31843293	DR.MALIHA SHAHID	WOMEN MO	MC9020	NPA	8,000
2017-18	31846648	FATIMA ZUHRA	WOMEN MO	MC9025	NPA	48,000
2017-18	31850326	JAWARIA RASHEED	WOMEN MO	MC9025	NPA	40,000
2017-18	31852428	ASNA IJAZ	WOMEN MO	MC9025	NPA	48,000
2017-18	31875570	TANVIR UL HASSAN	MO	MC9020	NPA	4,000
2017-18	31878629	JAVARIA YOUSAF	WOMEN MO	MC9025	NPA	48,000
2017-18	31878734	CYNTHIA NAGHMANA	PRINCIPAL	MC9018	NPA	36,000
2017-18	31884140	GHULAM MUHYUD DIN	MO	MC9020	NPA	48,000
2017-18	31885212	TOOBA SHAH NAWAZ	WOMEN MO	MC9025	NPA	29,000
2017-18	31910617	AMNA AZIZ	WOMEN MO	MC9025	NPA	48,000
2017-18	31911058	DR. MARIYAM ASIF	WOMEN MO	MC9025	NPA	16,000
2017-	31915310	ANILA AJMAL	WOMEN MO	MC9026	NPA	44,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
18						
2017-18	31916616	SADAF TARIQ	MO	MC9020	NPA	8,000
2017-18	31927352	MAMOONA JAHANGIR	EMERGENCY MEDICAL TECH.	MC9020	NPA	28,000
2017-18	31950337	DR. AROOJ FATIMA	WOMEN MO	MC9020	NPA	36,000
2017-18	31959187	TAHIRA ATIQ	WOMEN MO	MC9018	NPA	36,000
2017-18	31959210	HUMA BABAR	WOMEN MO	MC9025	NPA	36,000
2017-18	31959225	DR. AMNA	WOMEN MO	MC9020	NPA	36,000
2017-18	31959267	DR. FARWA SABA RIAZ	WOMEN MO	MC9020	NPA	8,000
2017-18	31960710	SIDRA NAZIR	WOMEN MO	MC9020	NPA	16,000
2017-18	31961137	DR. SARA SALEEM	WOMEN MO	MC9020	NPA	36,000
2017-18	31961233	DR ABEEHA MALIK	WOMEN MO	MC9020	NPA	36,000
2017-18	31977452	DR. SAMINA FATIMA	WOMEN MO	MC9020	NPA	20,000
2017-18	31983751	DR. HUDA ALTAF	WOMEN MO	MC9025	NPA	32,000
2017-18	31985431	Dr. MUHAMMAD IBRAHIM	CONSULTANT	MC9026	NPA	20,000
2017-18	31988340	DR. SYEDA RAWASH MEHDI	WOMEN MO	MC9020	NPA	32,000
2017-18	31988371	DR. SIDRA ARSHAD	WOMEN MO	MC9025	NPA	28,000
2017-18	31988376	DR. NADIA NAZ	WOMEN MO	MC9018	NPA	32,000
2017-18	31988428	DR. MARJAN BATOOL	WOMEN MO	MC9025	NPA	32,000
2017-18	31988482	DR. AYESHA IJAZ	WOMEN MO	MC9020	NPA	28,000
2017-18	31988528	DR. MUHAMMAD ALI WADHAK	MO	MC9020	NPA	32,000
2017-18	31988619	SAMREEN YASEEN	CHARGE NURSE	MC9020	NPA	36,000
2017-18	31993955	DR. SYEDA JALEESHA ZAHRA	DS	MC9026	NPA	28,000
2017-18	32009257	DR. M FAWAD KHAN	MO	MC9026	NPA	35,000
2017-18	32010853	MEHJABEEN SADIQ	WOMEN MO	MC9020	NPA	24,000
2017-18	32010860	NAZISH MUSTAFA	WOMEN MO	MC9018	NPA	28,000
2017-18	32010866	DR. MARIA MEHBOOB	WOMEN MO	MC9020	NPA	20,000

F.Y.	Pers.no.	Name of Employee	Job Title	Cost Center	Wage Type	Total
2017-18	32018426	DR. FARVA KOMAL	WOMEN MO	MC9026	NPA	24,000
2017-18	32040735	IQRA NASEEM QURESHI	WOMEN MO	MC9020	NPA	20,000
2017-18	32044479	MUNIBAH SOHAIL	WOMEN MO	MC9018	NPA	20,000
2017-18	32055791	DR. ASIFA SHAMS	WOMEN MO	MC9020	NPA	16,000
2017-18	32062590	ANUM ZULFIQAR	WOMEN MO	MC9020	NPA	12,000
2017-18	32065634	BUSHRA KIRAN	WOMEN MO	MC9020	NPA	12,000
2017-18	32071069	MUHAMMAD NADEEM AKHTAR	MO	MC9020	NPA	4,000
2017-18	32076511	MUHAMMAD BILAL	MO	MC9026	NPA	8,000
2017-18	32084128	DR. ANUM LIAQAT	WOMEN MO	MC9020	NPA	4,000
Total						8,012,451

Part-II

Pers. No.	Name of Employee	D.O.J.	Grade	Job Title	Cost Center	Wage Type Description	Total
32002940	Dr. Rabbya Iftikhar	06.11.17	17	Dental Surgeon	MC9020	Adj. NPA	34,777
32002940	Dr. Rabbya Iftikhar	06.11.17	17	Dental Surgeon	MC9020	NPA	254,547
32091553	Washma Asad	20.07.18	17	Dental Surgeon	MC9020	Adj. NPA	18,777
32091553	Washma Asad	20.07.18	17	Dental Surgeon	MC9020	NPA	254,547
32096490	Mahrukh Fatima	21.07.18	17	Dental Surgeon	MC9020	Adj. NPA	18,777
32096490	Mahrukh Fatima	21.07.18	17	Dental Surgeon	MC9020	NPA	254,547
32096500	Izza Umbrin	21.07.18	17	Dental Surgeon	MC9020	Adj. NPA	18,777
32096500	Izza Umbrin	21.07.18	17	Dental Surgeon	MC9020	NPA	254,547
Total							1,109,296

Annexure-K

Irregular payment of incentive allowance without proof of biometric attendance recovery thereof – Rs 5.390 million

(Amount in Rs)

Personal No.	Name of Employee	Grade	Job Title	Wage Type Description	Amount of 40% Incentive Allowance
30480409	Kamran Sharafat	Grade 19	Pediatrician	Adj Incentive Allowance	255,484
30480410	Muhammad Riaz Hashmi	Grade 19	Senior Consultant	Adj Incentive Allowance	78,000
30489636	Tanveer Ahmed	Grade 18	Consultant	Adj Incentive Allowance	216,000
30534162	Naz Akhtar	Grade 18	Consultant Surgeon	Adj Incentive Allowance	216,000
30812818	Muhammad Ishfaq	Grade 19	Surgeon	Adj Incentive Allowance	28,452
30887301	Mueen-Ud-Din Ahmad	Grade 19	Anesthetist	Adj Incentive Allowance	371,129
30920118	Naveed Qamar Qadri	Grade 19	Anesthetist	Adj Incentive Allowance	104,000
30927971	Kanwar Wasif Ali	Grade 18	Orthopedic Surgeon	Adj Incentive Allowance	198,000
30984828	Ghulam Murtaza	Grade 18	Consultant	Adj Incentive Allowance	312,000
31419844	Muhammad Ashraf	Grade 18	Pediatrician	Adj Incentive Allowance	216,000
31439377	Syed Shalhzad Ali	Grade 18	Consultant Anesthetist	Adj Incentive Allowance	312,000
31489344	Kashif Adnan	Grade 17	Consultant Surgeon	Adj Incentive Allowance	73,500
31497293	Kokab Perveen	Grade 18	Consultant	Adj Incentive Allowance	183,000
31530974	Dr Muhammad Farooq	Grade 18	Consultant	Adj Incentive Allowance	216,000
31532255	Muhammad Tayyab	Grade 18	Anesthetist	Adj Incentive Allowance	312,000
31595391	Dr. Muhammad Abbas Khan	Grade 18	Ophthalmologist	Adj Incentive Allowance	216,000
31612519	Huma Muzzammil	Grade 18	Pathologist	Adj Incentive Allowance	192,774
31632823	Muhammad Masood Ghauri	Grade 18	Consulting Physician	Adj Incentive Allowance	196,258
31682540	Muhammad Majid Hasnain	Grade 18	Consultant	Adj Incentive Allowance	216,000
31746004	Muhammad Asad Ali Shah	Grade 18	Consultant Surgeon	Adj Incentive Allowance	216,000
31788571	Shabzia Saleem	Grade 18	Radiologist	Adj Incentive Allowance	232,000
31985431	Dr. Muhammad Ibrahim	Grade 18	Consultant	Adj Incentive Allowance	193,500
32057406	Asma Bano	Grade 18	Consultant Dermatologist	Adj Incentive Allowance	173,000
32095582	Muhammad Tariq	Grade 18	Cardiologist	Adj Incentive Allowance	201,484
32140463	Nasir Mahboob	Grade 18	Consultant	Adj Incentive Allowance	164,000
32142741	Irum Raza	Grade 18	Consultant	Adj Incentive Allowance	97,258
32144811	Shagufta Parveen	Grade 18	Consultant Anesthetist	Adj Incentive Allowance	200,452
	Total				5,390,291

Annexure-L

Less deposit of Government share – Rs 642,479

(Amount in Rs)

Department	Period	Total patients	Rate charged	Revised rate	Amount of recovery
Dental Unit G.S.S. Campus	18-8-2019 to 31-8-2019	345	-	50	17,250
Dental Unit F.J. Campus	18-8-2019 to 31-8-2019	176	-	50	8,800
Dental Unit Civil Campus	18-8-2019 to 31-8-2019	159	-	50	7,950
USG G.S.S. Campus	18-8-2019 to 31-8-2019	1,018	100	150	50,900
USG G.S.S. Campus (Anomaly Scan)	18-8-2019 to 31-8-2019	136	500	750	34,000
USG F.J. Campus	18-8-2019 to 31-8-2019	1352	100	150	67,600
Department	Period	Amount due @70%	Amount deposited @45%	Difference	Amount of recovery
Lab G.S.S. Campus	18-8-2019 to 31-8-2019	335,813	252,945	82,868	82,868
X-Ray G.S.S. Campus	18-8-2019 to 31-8-2019	54,591	39,446	15,145	15,145
USG G.S.S. Campus (Anomaly Scan)	18-8-2019 to 31-8-2019	145,116	129,105	16,011	16,011
Lab F.J. Campus	18-8-2019 to 31-8-2019	179,151	135,108	44,043	44,043
X-Ray Civil Campus	18-8-2019 to 31-8-2019	31,830	27,543	4,287	4,287
USG F.J. Campus	18-8-2019 to 31-8-2019	194,475	113,355	81,120	81,120
Lab Civil Campus	18-8-2019 to 31-8-2019	189,014	121,509	67,505	67,505
PCR Lab Civil Campus	October-2019	35,700	22,950	12,750	12,750
PCR Lab Civil Campus	November-2019	158,200	101,700	56,500	56,500
PCR Lab Civil Campus	December-2019	99,400	63,900	35,500	35,500
PCR Lab Civil Campus	January-2020	112,700	72,450	40,250	40,250
Total					642,479

Annexure-M

Unauthorized Payment of inadmissible allowances during leaves – Rs 8.261 million

(Amount in Rs)

Sr. No.	Name of Officer / Official	Designation	No of days	Period of leave	CA	HSRPA	HPA	N.P.A	S.H.C.A	Incentive Allow.	Nursing Allow.	Total
1	Dr. Amna Sohail	WMO	45	17-06-19 to 31-07-19	7,500	-	42,708	34,166	15,000	-	-	99,374
2	Dr. Ishfaq Gujjar	Senior Consultant	20	25-06-19 to 14-07-19	3,333	5,333	19,175	19,175	6,667	30,000	-	83,684
3	Dr. Jazib Pervez	Dental Surgeon	10	27-06-19 to 06-07-19	1,667	-	9,491	7,592	3,333	-	-	22,083
4	Dr. Ghazala Safdar	APWMO	45	07-06-19 to 21-07-19	7,500	-	44,408	44,408	7,500	-	-	103,815
5	Dr. Riaz Hashmi	Senior Consultant	30	27-07-19 to 25-08-19	5,000	8,000	28,763	28,763	10,000	45,000	-	125,526
6	Dr. Muhammad Zia	MO	14	05-08-19 to 18-08-19	2,333	-	13,287	10,629	4,667	-	-	30,916
7	Dr. Arooj Fatima	SWMO	10	01-08-19 to 10-08-19	1,667	-	9,491	7,592	3,333	-	-	22,083
8	Dr. Kanwar Wasif Ali	Consultant Orthopedic Surgeon	31	01-08-19 to 31-08-19	5,167	8,000	28,763	28,763	10,000	46,500	-	127,193
9	Dr. Masood Ghouri	Consultant T.B & Chest	25	29-07-19 to 22-08-19	4,167	6,667	23,969	23,969	8,333	37,500	-	104,605
10	Dr. Ghulam Muhyuddin	MO	50	06-07-19 to 24-08-19	8,333	-	47,453	37,962	16,667	-	-	110,415
11	Dr. Asma Rehman	WMO	50	08-07-19 to 26-08-19	8,333	-	47,453	37,962	16,667	-	-	110,415
12	Dr. Huda Syed	WMO	60	17-06-19 to 15-08-19	10,000	-	56,944	45,554	20,000	-	-	132,498
13	Dr. Naila Malik	WMO	14	22-08-19 to 04-09-19	2,333	-	13,287	10,629	4,667	-	-	30,916
14	Mst .Rehana Parveen	Charge Nurse	20	20-08-19 to 08-09-19	3,333	-	-	-	-	-	6,000	9,333
15	Dr. Kanwar Wasif Ali	Consultant Orthopedic Surgeon	10	28-08-19 to 06-09-19	1,667	2,667	9,588	9,588	3,333	15,000	-	41,842
16	Dr. Tooba Jalees	WMO	90	20-06-19 to 17-09-19	15,000	-	85,416	68,331	30,000	-	-	198,747
17	Dr. Shahnaz Saleem	SWMO	60	06-07-19 to 03-09-19	10,000	-	56,944	45,554	20,000	-	-	132,498
18	Dr. Bushra Amin	WMO	40	03-09-19 to 12-10-19	6,667	-	37,963	30,369	13,333	-	-	88,332
19	Dr. Marina Izhar	WMO	13	30-09-19 to 12-10-19	2,167	-	12,338	9,870	4,333	-	-	28,708
20	Dr. Jazib Pervez	Dental Surgeon	30	01-10-19 to 30-10-19	5,000	-	28,472	22,777	10,000	-	-	66,249
21	Dr. Chamman Farooq	WMO	22	01-10-19 to 22-10-19	3,667	-	20,879	16,703	7,333	-	-	48,583
22	Dr. Quratulain Farooq	SWMO	45	16-09-19 to 25-10-19	7,500	-	42,708	34,166	15,000	-	-	99,374
23	Dr. Naila Malik	WMO	15	12-10-19 to 26-10-19	2,500	-	14,236	11,389	5,000	-	-	33,125
24	Dr. Muhammad Kashif	MO	30	21-10-19 to 19-11-19	5,000	-	28,472	22,777	10,000	-	-	66,249
25	Dr. Saima Batool	WMO	42	05-10-19 to 16-11-19	7,000	-	39,861	31,888	14,000	-	-	92,749
26	Dr. Alina Ajmal	WMO	89	16-09-19 to 13-12-19	14,833	-	84,467	67,572	29,667	-	-	196,539

Sr. No.	Name of Officer / Official	Designation	No of days	Period of leave	CA	HSRPA	HPA	N.P.A	S.H.C.A	Incentive Allow.	Nursing Allow.	Total
27	Mst. Rubina Ghafoor	Charge Nurse	90	06-09-19 to 04-12-19	15,000	-	-	-	-	-	27,000	42,000
28	Dr. Ashifa Saher Khan	WMO	90	04-09-19 to 02-12-19	15,000	-	85,416	68,331	30,000	-	-	198,747
29	Dr. Adeen Shafey	WMO	90	14-09-19 to 12-12-19	15,000	-	85,416	68,331	30,000	-	-	198,747
30	Dr. Sidra Saba	WMO	90	05-09-19 to 03-12-19	15,000	-	85,416	68,331	30,000	-	-	198,747
31	Dr. Amna Sohail	WMO	90	11-10-19 to 08-01-20	15,000	-	85,416	68,331	30,000	-	-	198,747
32	Dr. Huda Syed	WMO	10	23-09-19 to 02-10-19	1,667	-	9,491	7,592	3,333	-	-	22,083
33	Dr. Majid Husnain	Consultant Physician	5	16-10-19 to 20-10-19	833	1,333	4,794	4,794	1,667	7,500	-	20,921
34	Dr. Nasira Naseem	Consultant Gynecologist	15	29-10-19 to 12-11-19	2,500	4,000	14,382	14,382	5,000	22,500	-	62,763
35	Dr. Fatima-tu-zahra	WMO	8	21-10-19 to 28-10-19	1,333	-	7,593	6,074	2,667	-	-	17,666
36	Dr. Tooba Jalees	WMO	47	14-10-19 to 29-11-19	7,833	-	44,606	35,684	15,667	-	-	103,790
37	Dr. Huda Syed	WMO	10	03-10-19 to 12-10-19	1,667	-	9,491	7,592	3,333	-	-	22,083
38	Dr. Anum Zulfiqar	WMO	80	12-11-19 to 30-01-20	13,333	-	75,925	60,739	26,667	-	-	176,664
39	Dr. Sunia Munir Malik	WMO	20	04-12-19 to 23-12-19	3,333	-	18,981	15,185	6,667	-	-	44,166
40	Dr. Saima Irum	SWMO	15	11-11-19 to 25-11-19	2,500	-	14,236	11,389	5,000	-	-	33,125
41	Dr. Muhammad Arshad	MO	29	16-11-19 to 14-12-19	4,833	-	27,523	22,018	9,667	-	-	64,041
42	Dr. Samiullah Douna	MO	45	18-12-19 to 31-01-20	7,500	-	42,708	34,166	15,000	-	-	99,374
43	Dr. Abdul Razzaq	MO	20	15-11-19 to 04-12-19	3,333	-	18,981	15,185	6,667	-	-	44,166
44	Dr. Bushra Amin	WMO	5	20-8-19 to 24-8-19	833	-	4,745	3,796	1,667	-	-	11,042
45	Dr. Bushra Amin	WMO	5	26-8-19 to 30-8-19	833	-	4,745	3,796	1,667	-	-	11,042
46	Dr. Fatima-tu-zahra	WMO	31	30-11-19 to 30-12-19	5,167	-	29,421	23,536	10,333	-	-	68,457
47	Sadia amin	WMO	70	1-12-19 to 8-02-20	11,667	-	66,435	53,146	23,333	-	-	154,581
48	Mehvish Abbas	WMO	15	9-12-19 to 23-12-19	2,500	-	14,236	11,389	5,000	-	-	33,125
49	Dr Umair Farooqui	MO	62	1-12-19 to 31-01-20	10,333	-	58,842	47,072	20,667	-	-	136,915
50	Dr. Bisma shah Nawaz	WMO	15	01-12-19 to 15-12-19	2,500	-	14,236	11,389	5,000	-	-	33,125
51	Dr. Ashifa Saher Khan	WMO	80	03-12-19 to 15-02-20	13,333	-	75,925	60,739	26,667	-	-	176,664
52	Dr. Sarwat Rasheed	WMO	11	20-12-19 to 30-12-19	1,833	-	10,440	8,352	3,667	-	-	24,291
53	Dr. Saima Malik	WMO	15	17-12-19 to 31-12-19	2,500	-	14,236	11,389	5,000	-	-	33,125
54	Mst. Sana Najam	Charge Nurse	15	01-01-20 to 15-01-20	2,500	-	-	-	-	-	4,500	7,000
55	Akhtari kausar	Charge Nurse	7	22-12-19 to 27-12-19	1,167	-	-	-	-	-	2,100	3,267
56	Dr. Huda syed	WMO	10	6-1-20 to 15-01-20	1,667	-	9,491	7,592	3,333	-	-	22,083
57	Dr. Asma Bano	Dermatologist	12	16-01-20 to 27-01-20	2,000	3,200	11,505	11,505	4,000	18,000	-	50,210
58	Asia Parveen	Charge Nurse	15	1-1-20 to 15-01-20	2,500	-	-	-	-	-	4,500	7,000
59	Dr. Marina	WMO	16	6-1-20 to 21-	2,667	-	15,185	12,148	5,333	-	-	35,333

Sr. No.	Name of Officer / Official	Designation	No of days	Period of leave	CA	HSRPA	HPA	N.P.A	S.H.C.A	Incentive Allow.	Nursing Allow.	Total
	Izhar			1-20								
60	Dr. Muhammad Zia	MO	30	1-1-20 to 30-1-20	5,000	-	28,472	22,777	10,000	-	-	66,249
61	Dr. Sara Iqbal	WMO	90	30-12-19 to 28-03-20	15,000	-	85,416	68,331	30,000	-	-	198,747
62	Dr. Izza Umbrin	Dental Surgeon	15	23-12-19 to 06-01-20	2,500	-	14,236	11,389	5,000	-	-	33,125
63	Dr. Saima Irum	SWMO	30	18-12-19 to 16-01-20	5,000	-	28,472	22,777	10,000	-	-	66,249
64	Dr Naveed Mehmood Khan	MO	30	16-03-20 to 14-04-20	5,000	-	28,472	22,777	10,000	-	-	66,249
65	Dr. Muhammad Kashif	MO	21	9-03-20 to 29-03-20	3,500	-	19,930	15,944	7,000	-	-	46,374
66	Dr. Manzoor hussain	MO	28	8-03-20 to 4-04-20	4,667	-	26,574	21,259	9,333	-	-	61,832
67	Dr. Nasira Naseem	Consultant Gynecologist	6	24-03-20 to 29-03-20	1,000	1,600	5,753	5,753	2,000	9,000	-	25,105
68	Dr. Nasira Naseem	Consultant Gynecologist	6	04-3-20 to 09-03-20	1,000	1,600	5,753	5,753	2,000	9,000	-	25,105
69	Dr. Mansoor Ali	MO	60	12-02-20 to 11-04-20	10,000	-	56,944	45,554	20,000	-	-	132,498
70	Dr. Jazib Pervez	Dental Surgeon	15	17-02-20 to 02-03-20	2,500	-	14,236	11,389	5,000	-	-	33,125
71	Mst Rabia Nasir	Charge Nurse	90	31-01-20 to 29-04-20	15,000	-	-	-	-	-	27,000	42,000
72	Dr Amna Sohail	WMO	40	28-01-20 to 07-03-20	6,667	-	37,963	30,369	13,333	-	-	88,332
73	Dr. Hina Javaid	WMO	15	03-02-20 to 17-02-20	2,500	-	14,236	11,389	5,000	-	-	33,125
74	Dr Muhammad Ibrahim	Consaltant peditrician	15	31-01-20 to 14-02-20	2,500	4,000	14,382	14,382	5,000	22,500	-	62,763
75	Dr. Muhammad Nadeem Akhtar	MO	20	27-01-20 to 15-02-20	3,333	-	18,981	15,185	6,667	-	-	44,166
76	Dr. Huda Syed	WMO	15	23-01-20 to 06-02-20	2,500	-	14,236	11,389	5,000	-	-	33,125
77	Dr. Samina Fatima	WMO	90	23-01-20 to 21-04-20	15,000	-	85,416	68,331	30,000	-	-	198,747
78	Dr. Aneel Razaq	MO	4	30-01-20 to 02-02-20	667	-	3,796	3,037	1,333	-	-	8,833
79	Dr. Huda Syed	WMO	10	06-01-20 to 15-01-20	1,667	-	9,491	7,592	3,333	-	-	22,083
80	Dr. Asma Bano	Consultant Dermatologist	12	16-01-20 to 27-01-20	2,000	3,200	11,505	11,505	4,000	18,000	-	50,210
81	Mst Asia Parveen	Charge Nurse	15	01-01-20 to 15-01-20	2,500	-	-	-	-	-	4,500	7,000
82	Dr. Marina Izhar	WMO	16	06-01-20 to 21-01-20	2,667	-	15,185	12,148	5,333	-	-	35,333
83	Dr. Gull Fatima	Consultant Gynecologist	30	01-01-20 to 31-01-20	5,000	8,000	28,763	28,763	10,000	45,000	-	125,526
84	Dr. Muhammad Zia	MO	30	01-01-20 to 30-01-20	5,000	-	28,472	22,777	10,000	-	-	66,249
85	Dr. Saima Irum	SWMO	15	11-03-20 to 25-03-20	2,500	-	14,236	11,389	5,000	-	-	33,125
86	Dr. Naveed Mahmood khan	MO	30	16-03-20 to 14-04-20	5,000	-	28,472	22,777	10,000	-	-	66,249
87	Dr. Sana Amjad	WMO	30	01-04-20 to 30-04-20	5,000	-	28,472	22,777	10,000	-	-	66,249
88	Dr. Rabbya Iftikhar	Dental Surgeon	14	26-03-20 to 08-04-20	2,333	-	13,287	10,629	4,667	-	-	30,916

Sr. No.	Name of Officer / Official	Designation	No of days	Period of leave	CA	HSRPA	HPA	N.P.A	S.H.C.A	Incentive Allow.	Nursing Allow.	Total
89	Dr. Saima Malik	WMO	42	20-04-20 to 31-05-20	7,000	-	39,861	31,888	14,000	-	-	92,749
90	Mst. Shagufta Atta	Charge Nurse	90	25-03-20 to 22-06-20	15,000	-	-	-	-	-	27,000	42,000
91	Dr. Aneel Razzaq	MO	85	04-05-20 to 27-07-20	14,167	-	80,671	64,535	28,333	-	-	187,706
92	Dr. Maliha Shahid	WMO	15	02-03-20 to 15-03-20	2,500	-	14,236	11,389	5,000	-	-	33,125
93	Dr. Sana Amjad	WMO	40	04-05-20 to 12-06-20	6,667	-	37,963	30,369	13,333	-	-	88,332
94	Dr. Tahira Batool	WMO	90	15-05-20 to 12-08-20	15,000	-	85,416	68,331	30,000	-	-	198,747
95	Dr. Izza Umbrin	Dental Sungeon	90	09-05-20 to 06-08-20	15,000	-	85,416	68,331	30,000	-	-	198,747
96	Dr. Hafiz Muhammad Hammad Akbar	MO	30	15-06-20 to 14-07-20	5,000	-	28,472	22,777	10,000	-	-	66,249
97	Dr. Saqlain Raza	SMO	89	15-06-20 to 11-09-20	14,833	-	84,467	67,572	29,667	-	-	196,539
98	Dr. Khush Bakht Khalid	WMO	10	17-06-20 to 26-06-20	1,667	-	9,491	7,592	3,333	-	-	22,083
99	Dr. Saima Irum	SWMO	7	18-06-20 to 24-06-20	1,167	-	6,643	5,315	2,333	-	-	15,458
100	Mst. Shazma Bibi	Charge Nurse	15	14-06-20 to 28-06-20	2,500	-	-	-	-	-	4,500	7,000
101	Dr. Rabbya Iftikhar	Dental Surgeon	90	12-05-20 to 09-8-20	15,000	-	85,416	68,331	30,000	-	-	198,747
102	Dr. Ashifa shams	WMO	30	26-06-20 to 25-07-20	5,000	-	28,472	22,777	10,000	-	-	66,249
103	Dr. Huda syed	WMO	90	29-06-20 to 26-09-20	15,000	-	85,416	68,331	30,000	-	-	198,747
104	Dr. Munibah Sohail	WMO	30	06-07-20 to 04-08-20	5,000	-	28,472	22,777	10,000	-	-	66,249
105	Dr. Aania Zahra	WMO	15	06-07-20 to 20-07-20	2,500	-	14,236	11,389	5,000	-	-	33,125
106	Dr. Sahabat Ashfaq	WMO	90	10-07-20 to 07-10-20	15,000	-	85,416	68,331	30,000	-	-	198,747
107	Mst. Shahnaz Kanwal	Charge Nurse	45	01-07-20 to 14-08-20	7,500	-	-	-	-	-	13,500	21,000
Total												8,261,221

Annexure-N**Unauthorized expenditure on Janitorial Services – Rs 1.971 million**

(Rs in million)

Cheque No	Date	Name of firm	Amount
4327836	Nil	RZ Enterprises	0.071
4327855	Nil	RZ Enterprises	0.071
4327876	03.02.2017	RZ Enterprises	0.071
4328224	nill	RZ Enterprises	0.071
4328247	10.05.2017	RZ Enterprises	0.071
4328247	10.05.2017	RZ Enterprises	0.071
4328298	nill	RZ Enterprises	0.071
49711782	15.08.2017	Bilal Enterprises	0.055
49711826	05.10.2017	Bilal Enterprises	0.142
63115372	08.12.2017	RZ Enterprises	0.066
Nil	Nil	Royal Selection	0.066
Nil	Nil	Royal Selection	0.155
Nil	Nil	Royal Selection	0.049
67073043	Nil	Royal Selection	0.057
1311931597	06.11.2017	RZ Enterprises	0.045
1311931462	Nil	Royal Selection	0.043
1312698750	Nil	Royal Selection	0.033
1312698750	Nil	Royal Selection	0.077
1312698750	Nil	Royal Selection	0.025
1311931422	Nil	ZS Enterprises	0.071
1311931437	06.11.2017	RZ Enterprises	0.029
1311931437	06.11.2017	RZ Enterprises	0.099
1311931437	06.11.2017	RZ Enterprises	0.099
1311931451	09.12.2017	ZS Enterprises	0.366
Total			1.971

Annexure-O**Unauthorized purchase of machinery and furniture from Health Council Funds –
Rs 2.419 million**

(Rs in million)

Cheque No.	Date	Name of Firm	Bill No.	Date	Amount	Description of Items purchased
4449119	Nil	Khuram Traders	210	18.07.2016	0.019	Bill for UPS
4449121	Nil	Chaudhary Enterprises	210	nill	0.029	Ups With installation
44449123	Nil	Manzoor Traders	1090	nill	0.046	Batery for UPS
4327805	Nil	Maryam Enterprises	714	12.11.2016	0.017	Printer Purchase
4327807	Nil	Ali Traders	101	03.11.2016	0.100	UPS 5000Wtt
4327810	Nil	Sajid Medicine Company	1047	03.11.2017	0.100	Battery 180 Ampair
4327851	Nil	Saif Dental Supply	426	26.12.2016	0.100	Portable X-ray Machine Purchase
4327881	Nil	GM Traders	SR.00896A	22.09.2016	0.084	Purchase of Computer i5
4327882	Nil	GM Traders	SR.00910A	30.09.2016	0.084	Purchase of Computer i5
4327883	Nil	GM Traders	SR.00945A	17.10.2016	0.084	Purchase of Computer i5
4328201	03.02.2017	GM Traders	SR.00976A	Nil	0.046	UPS Crown 650VA
49711799	20.08.2017	New Malik Enterprises	509	29.07.2017	0.050	UPS Purchase
49711799	20.08.2017	New Malik Enterprises	518	30.07.2013	0.015	UPS Installation
49711799	20.08.2017	New Malik Enterprises	507	29.07.2017	0.050	AC Split 1.5 Ton
49711799	20.08.2017	New Malik Enterprises	501	08.07.2017	0.050	AC Split 1.5 Ton
49711799	20.08.2017	New Malik Enterprises	504	22.07.2017	0.050	AC Split 1.5 Ton

Cheque No.	Date	Name of Firm	Bill No.	Date	Amount	Description of Items purchased
49711846	05.10.2017	Arooj Group International	742	29.07.2017	0.037	Battery Osaka
49711847	05.10.2017	Arooj Group International	519	30.07.2017	0.037	Battery Osaka
63115375	08.12.2017	Secure Tech Private Company	PITB-STC-CH-030	10.10.2017	0.050	Time Attendance Device
63115375	08.12.2017	Secure Tech Private Company	PITB-STC-CH-031	10.10.2017	0.050	Time Attendance Device
63115374	08.12.2017	Secure Tech Private Company	PITB-STC-CH-024	10.10.2017	0.050	Time Attendance Device
63115374	08.12.2017	Secure Tech Private Company	PITB-STC-CH-025	10.10.2017	0.050	Time Attendance Device
67073104	Nil	Osaka Electra Battery Center	271	Nil	0.036	UPS With Battery
67073105	Nil	Anwar Battery Service	423	Nil	0.019	
67073089	Nil	GM Traders	00912b	Nil	0.059	Lenovo Computer purchase
67073096	Nil	Ali Enterprises	251	24.01.2018	0.018	Printer Hp
Sub total					1.327	

Details of purchase of Furniture and Fixture

(Rs in million)

Cheque No.	Date	Name of Firm	Bill No	Date	Amount	Description of Items purchased
4449101	Nil	Maryam Enterprises	717	25-07-2016	0.070	Window Blinds
4449103	Nil	Maryam Enterprises	728	25-07-2016	0.014	Window Parda
4449105	Nil	Maryam Enterprises	733	25-07-2016	0.050	Almari
4327811	Nil	Maryam Enterprises	718	08.11.2016	0.087	Window Roller Blind
4327813	Nil	Maryam Enterprises	743	06.11.2016	0.015	Sofa Poshish
4327824	Nil	Mughal Steel	193	27.11.2016	0.098	Iron Rack
4327826	Nil	Mughal Steel	192	26.11.2016	0.083	Iron Rack

Cheque No.	Date	Name of Firm	Bill No	Date	Amount	Description of Items purchased
4327828	Nil	Mughal Steel	195	29.11.2016	0.085	Iron Rack
4327830	Nil	Mughal Steel	197	Nil	0.098	Iron Rack
4327832	Nil	Mughal Steel	191	10.11.2016	0.092	Iron Rack
67073090	Nil	Maryam Enterprises	566	26.09.2017	0.021	office rack
67073090	Nil	Maryam Enterprises	542	09.09.2017	0.094	Office Rack
67073090	Nil	Maryam Enterprises	548	19.09.2017	0.088	Office Rag steel almira
67073096	Nil	Ali Enterprises	290	07.02.2018	0.007	Window Blinds
67073096	Nil	Ali Enterprises	287	06.02.2018	0.015	Tarpal
67073096	Nil	Ali Enterprises	233	02.10.2017	0.048	Rack for store
67073096	Nil	Ali Enterprises	271	02.02.2018	0.018	Furniture
67073096	Nil	Ali Enterprises	161	05.10.2017	0.008	Revolving Chair
1311931423	Nil	Mughal Steel	348	13.07.2017	0.100	Iron Rack Purchase
Sub total					1.092	
Grand total					2.419	

Annexure-P

Loss due to less availing of Discount of Local purchase of medicines- Rs 1.430 million

Cost Center	Name of firm	Bill No	Date	Gross Amount	Net Amount	Discount availed 12% to 19%	Discount to be availed @30%	Less discount availed
MN4617	M/s Faiz Drug House	6088	17.08.17	45000	37575	7425	13,500	6,075
MN4617	M/s Faiz Drug House	6093	26.08.17	27650	23088	4562	8,295	3,733
MN4617	M/s Faiz Drug House	6094	26.08.17	1880	1570	310	564	254
MN4617	M/s Faiz Drug House	6089	22.08.17	200500	167417	33083	60,150	27,067
MN4617	M/s Faiz Drug House	6092	25.08.17	49400	41249	8151	14,820	6,669
MN4617	M/s Faiz Drug House	6091	22.08.17	33150	27680	5470	9,945	4,475
MN4617	M/s Faiz Drug House	6097	10.09.17	10580	8834	1746	3,174	1,428
MN4617	M/s Faiz Drug House	6095	10.09.17	56930	47537	9393	17,079	7,686
MN4617	M/s Faiz Drug House	6099	09.09.17	5484	4579	905	1,645	740
MN4617	M/s Faiz Drug House	6101	15.09.17	46700	38995	7705	14,010	6,305
MN4617	M/s Faiz Drug House	6100	15.09.17	62300	52050	10250	18,690	8,440
MN4617	M/s Faiz Drug House	6104	19.09.17	187300	156395	30905	56,190	25,285
MN4617	M/s Faiz Drug House	6102	19.09.17	186600	155811	30789	55,980	25,191
MN4617	M/s Faiz Drug House	6096	10.09.17	56520	47194	9326	16,956	7,630
MN4617	M/s Faiz Drug House	6098	09.09.17	3960	3307	653	1,188	535
MN4617	M/s Faiz Drug House	6090	22.08.17	102200	85337	16863	30,660	13,797
MN4617	M/s Faiz Drug House	6072	04.08.17	162340	135554	26786	48,702	21,916
MN4617	M/s Faiz Drug House	6071	04.08.17	42400	35404	6996	12,720	5,724
MN4617	M/s Faiz Drug House	6113	25.09.17	250550	209209	41341	75,165	33,824
MN4617	M/s Faiz Drug House	6121	22.09.17	190000	158650	31350	57,000	25,650
MN4617	M/s Faiz Drug House	6105	20.09.17	25460	21259	4201	7,638	3,437
MN4617	M/s Faiz Drug House	6107	25.09.17	136000	113560	22440	40,800	18,360
MN4617	M/s Faiz Drug House	6108	25.09.17	41700	34820	6880	12,510	5,630
MN4617	M/s Faiz Drug House	6109	27.09.17	8860	7398	1462	2,658	1,196
MN4617	M/s Faiz Drug House	6110	28.09.17	53425	44610	8815	16,028	7,213
MN4617	M/s Faiz Drug House	6120	28.09.17	54780	45741	9039	16,434	7,395
MN4617	M/s Faiz Drug House	6114	28.09.17	16850	14070	2780	5,055	2,275
MN4617	M/s Faiz Drug House	6073	07.08.17	73950	61748	12202	22,185	9,983
MN4617	M/s Faiz Drug House	6055	19.07.17	74550	62249	12301	22,365	10,064
MN4617	M/s Faiz Drug House	6075	07.08.17	2916	2435	481	875	394
MN4617	M/s Faiz Drug House	6074	05.08.17	7800	6513	1287	2,340	1,053
MN4617	M/s Faiz Drug House	6076	09.08.17	16225	13548	2677	4,868	2,191
MN4617	M/s Faiz Drug House	6086	12.08.17	112860	94238	18622	33,858	15,236
MN4617	M/s Faiz Drug House	6081	17.08.17	32435	27083	5352	9,731	4,379
MN4617	M/s Faiz Drug House	6084	12.08.17	8500	7097	1403	2,550	1,147
MN4617	M/s Faiz Drug House	6187	13.11.17	39000	39000	0	11,700	11,700
MN4617	M/s Faiz Drug House	6201	02.11.17	37500	30375	7125	11,250	4,125

Cost Center	Name of firm	Bill No	Date	Gross Amount	Net Amount	Discount availed 12% to 19%	Discount to be availed @30%	Less discount availed
MN4617	M/s Faiz Drug House	6124	06.11.17	48800	39528	9272	14,640	5,368
MN4617	M/s Faiz Drug House	6129	09.11.17	6240	5054	1186	1,872	686
MN4617	M/s Faiz Drug House	6132	18.11.17	71229	57695	13534	21,369	7,835
MN4617	M/s Faiz Drug House	6130	14.11.17	2000	1620	380	600	220
MN4617	M/s Faiz Drug House	6131	18.11.17	155133	125657	29476	46,540	17,064
MN4617	M/s Faiz Drug House	6133	18.11.17	11850	9598	2252	3,555	1,303
MN4617	M/s Faiz Drug House	6138	22.11.17	43300	35073	8227	12,990	4,763
MN4617	M/s Faiz Drug House	6137	22.11.17	10000	8100	1900	3,000	1,100
MN4617	M/s Faiz Drug House	6141	28.11.17	171695	139073	32622	51,509	18,887
MN4617	M/s Faiz Drug House	6140	28.11.17	13500	10935	2565	4,050	1,485
MN4617	M/s Faiz Drug House	6189	02.11.18	124000	100440	23560	37,200	13,640
MN4617	M/s Faiz Drug House	6324	19.01.18	11978	9702	2276	3,593	1,317
MN4617	M/s Faiz Drug House	6327	20.01.18	39930	32343	7587	11,979	4,392
MN4617	M/s Faiz Drug House	6328	20.01.18	37500	30375	7125	11,250	4,125
MN4617	M/s Faiz Drug House	6190	02.01.18	42704	34590	8114	12,811	4,697
MN4617	M/s Faiz Drug House	6200	05.01.18	4950	4009	941	1,485	544
MN4617	M/s Faiz Drug House	6310	06.01.18	14850	12029	2821	4,455	1,634
MN4617	M/s Faiz Drug House	6311	06.01.18	63800	51678	12122	19,140	7,018
MN4617	M/s Faiz Drug House	6313	08.01.18	16500	13365	3135	4,950	1,815
MN4617	M/s Faiz Drug House	6312	08.01.18	12400	10044	2356	3,720	1,364
MN4617	M/s Faiz Drug House	6314	08.01.18	49056	39735	9321	14,717	5,396
MN4617	M/s Faiz Drug House	6317	10.01.18	26150	21182	4968	7,845	2,877
MN4617	M/s Faiz Drug House	6318	11.01.18	80000	64800	15200	24,000	8,800
MN4617	M/s Faiz Drug House	6319	15.01.18	26686	21616	5070	8,006	2,936
MN4617	M/s Faiz Drug House	6322	18.01.18	69335	56156	13179	20,801	7,622
MN4617	M/s Faiz Drug House	6195	20.11.17	22223	18001	4222	6,667	2,445
MN4617	M/s Faiz Drug House	5901	25.10.17	45950	45950	0	13,785	13,785
MN4617	M/s Faiz Drug House	6144	02.12.17	70000	56700	13300	21,000	7,700
MN4617	M/s Faiz Drug House	6143	02.12.17	23635	19144	4491	7,091	2,600
MN4617	M/s Faiz Drug House	6149	06.12.17	17880	14483	3397	5,364	1,967
MN4617	M/s Faiz Drug House	6150	06.12.17	8510	6893	1617	2,553	936
MN4617	M/s Faiz Drug House	6152	07.12.17	10760	8716	2044	3,228	1,184
MN4617	M/s Faiz Drug House	6158	12.12.17	35730	28941	6789	10,719	3,930
MN4617	M/s Faiz Drug House	6164	19.12.17	20677	16748	3929	6,203	2,274
MN4617	M/s Faiz Drug House	6188	23.12.17	35830	29022	6808	10,749	3,941
MN4617	M/s Faiz Drug House	6170	22.12.17	41187	33362	7825	12,356	4,531
MN4617	M/s Faiz Drug House	6382	01.03.18	21575	17476	4099	6,473	2,374
MN4617	M/s Faiz Drug House	6362	20.02.18	163105	132115	30990	48,932	17,942
MN4617	M/s Faiz Drug House	6341	03.02.18	33887	27448	6439	10,166	3,727
MN4617	M/s Faiz Drug House	6399	06.03.18	30660	24835	5825	9,198	3,373
MN4617	M/s Faiz Drug House	6403	07.03.18	73316	59386	13930	21,995	8,065
MN4617	M/s Faiz Drug House	6402	07.03.18	78470	63561	14909	23,541	8,632
MN4617	M/s Faiz Drug House	6401	08.03.18	38630	31290	7340	11,589	4,249
MN4617	M/s Faiz Drug House	6407	06.03.18	42800	34668	8132	12,840	4,708

Cost Center	Name of firm	Bill No	Date	Gross Amount	Net Amount	Discount availed 12% to 19%	Discount to be availed @30%	Less discount availed
MN4617	M/s Faiz Drug House	6392	05.03.18	58247	47180	11067	17,474	6,407
MN4617	M/s Faiz Drug House	6393	05.03.18	2400	1944	456	720	264
MN4617	M/s Faiz Drug House	6398	05.03.18	53000	42930	10070	15,900	5,830
MN4617	M/s Faiz Drug House	6397	05.03.18	32900	26649	6251	9,870	3,619
MN4617	M/s Faiz Drug House	6385	01.03.18	8220	6658	1562	2,466	904
MN4617	M/s Faiz Drug House	6381	01.03.18	41450	33575	7875	12,435	4,560
MN4617	M/s Faiz Drug House	6383	01.03.18	60710	49175	11535	18,213	6,678
MN4617	M/s Faiz Drug House	6374	24.02.18	167300	135513	31787	50,190	18,403
MN4617	M/s Faiz Drug House	6375	24.02.18	42810	34676	8134	12,843	4,709
MN4617	M/s Faiz Drug House	6376	21.02.18	154710	125315	29395	46,413	17,018
MN4617	M/s Faiz Drug House	6355	14.02.18	1850	1498	352	555	203
MN4617	M/s Faiz Drug House	6353	14.02.18	89463	72466	16997	26,839	9,842
MN4617	M/s Faiz Drug House	6343	06.02.18	37810	30626	7184	11,343	4,159
MN4617	M/s Faiz Drug House	6342	06.02.18	64478	52227	12251	19,343	7,092
MN4617	M/s Faiz Drug House	6344	06.02.18	193500	156735	36765	58,050	21,285
MN4617	M/s Faiz Drug House	6339	02.02.18	2280	18468	-16188	684	16,872
MN4617	M/s Faiz Drug House	6330	30.01.18	62410	50552	11858	18,723	6,865
MN4617	M/s Faiz Drug House	6329	23.01.18	107000	86670	20330	32,100	11,770
MN4617	M/s Faiz Drug House	6189	02.01.18	124000	100440	23560	37,200	13,640
MN4617	M/s Faiz Drug House	6337	30.01.18	137850	111659	26191	41,355	15,164
MN4617	M/s Faiz Drug House	6365	20.02.18	4161	3370	791	1,248	457
MN4617	M/s Faiz Drug House	6366	20.02.18	56518	45780	10738	16,955	6,217
MN4617	M/s Faiz Drug House	6367	17.02.18	50230	40686	9544	15,069	5,525
MN4617	M/s Faiz Drug House	6354	14.02.18	8295	6719	1576	2,489	913
MN4617	M/s Faiz Drug House	6340	06.02.18	46000	37260	8740	13,800	5,060
MN4617	M/s Hussain Enterprises	303	07.12.17	48500	38800	9700	14,550	4,850
MN4617	M/s Hussain Enterprises	122	15.11.17	33500	26800	6700	10,050	3,350
MN4617	M/s Hussain Enterprises	301	21.11.17	15800	13640	2160	4,740	2,580
MN4617	M/s Hussain Enterprises	125	16.11.17	48500	38800	9700	14,550	4,850
MN4617	M/s Hussain Enterprises	311	16.01.18	48500	38800	9700	14,550	4,850
MN4617	M/s Hussain Enterprises	325	05.01.18	39500	31600	7900	11,850	3,950
MN4617	M/s Hussain Enterprises	115	20.01.17	16000	16000	0	4,800	4,800
MN4617	M/s Hussain Enterprises	116	20.01.17	30904	30904	0	9,271	9,271
MN4617	M/s Hussain Enterprises	126	26.10.17	32000	32000	0	9,600	9,600
MN4617	M/s Hussain Enterprises	114	26.01.17	48500	38800	9700	14,550	4,850
MN4617	M/s Hussain Enterprises	127	26.10.17	32000	32000	0	9,600	9,600
MN4620	M/s Fazal Medical Store	1826	29.08.17	38427	33777	4650	11,528	6,878
MN4620	M/s Fazal Medical Store	1828	30.08.17	63030	55403	7627	18,909	11,282
MN4620	M/s Fazal Medical Store	1830	31.08.17	64435	56638	7797	19,331	11,534
MN4620	M/s Fazal Medical Store	1801	24.06.17	52587	46224	6363	15,776	9,413
MN4620	M/s Fazal Medical Store	1816	26.07.17	1318	1318	0	395	395
MN4620	M/s Fazal Medical Store	1763	14.06.17	21400	18810	2590	6,420	3,830
MN4620	M/s Fazal Medical Store	1824	21.08.17	140133	16956	123177	42,040	(81,137)
MN4620	M/s Fazal Medical Store	1822	22.08.17	25004	3025	21979	7,501	(14,478)

Cost Center	Name of firm	Bill No	Date	Gross Amount	Net Amount	Discount availed 12% to 19%	Discount to be availed @30%	Less discount availed
MN4620	M/s Fazal Medical Store	1820	31.07.17	87572	76975	10597	26,272	15,675
MN4620	M/s Fazal Medical Store	1819	29.07.17	15537	13657	1880	4,661	2,781
MN4620	M/s Fazal Medical Store	1818	15.07.15	64604	7817	56787	19,381	(37,406)
MN4620	M/s Fazal Medical Store	1812	25.07.17	57124	50212	6912	17,137	10,225
MN4620	M/s Fazal Medical Store	1810	30.06.17	80461	70725	9736	24,138	14,402
MN4620	M/s Fazal Medical Store	1804	13.06.17	45816	40272	5544	13,745	8,201
MN4620	M/s Faiz Drug House	6305	13.01.18	44420	35980	8440	13,326	4,886
MN4620	M/s Faiz Drug House	6306	10.01.18	58418	47318	11100	17,525	6,425
MN4620	M/s Faiz Drug House	6303	03.01.18	73499	59534	13965	22,050	8,085
MN4620	M/s Faiz Drug House	6315	08.01.18	11100	8991	2109	3,330	1,221
MN4620	M/s Faiz Drug House	6320	15.01.18	93225	75512	17713	27,968	10,255
MN4620	M/s Faiz Drug House	6171	15.11.17	25482	20641	4841	7,645	2,804
MN4620	M/s Faiz Drug House	6142	14.11.17	194893	157863	37030	58,468	21,438
MN4620	M/s Faiz Drug House	6178	21.11.17	140575	113866	26709	42,173	15,464
MN4620	M/s Faiz Drug House	6172	25.11.17	59375	48094	11281	17,813	6,532
MN4620	M/s Faiz Drug House	6179	29.11.17	156648	126885	29763	46,994	17,231
MN4620	M/s Faiz Drug House	6173	27.11.17	19475	15775	3700	5,843	2,143
MN4620	M/s Faiz Drug House	6180	02.12.17	48808	39534	9274	14,642	5,368
MN4620	M/s Faiz Drug House	6175	05.12.17	48590	39358	9232	14,577	5,345
MN4620	M/s Faiz Drug House	6181	11.12.17	166541	134898	31643	49,962	18,319
MN4620	M/s Faiz Drug House	6176	18.12.17	123728	100220	23508	37,118	13,610
MN4620	M/s Faiz Drug House	6182	15.12.17	117480	95159	22321	35,244	12,923
MN4620	M/s Faiz Drug House	6183	23.12.17	92671	75064	17607	27,801	10,194
MN4620	M/s Faiz Drug House	6177	26.12.17	33800	27378	6422	10,140	3,718
MN4620	M/s Faiz Drug House	6304	26.12.17	1240	1004	236	372	136
MN4620	M/s Faiz Drug House	6302	28.12.17	15320	12490	2830	4,596	1,766
MN4529	M/s Hussain Enterprises	3407	19.08.17	49700	49700	0	14,910	14,910
MN4529	M/s Faiz Drug House	6127	08.11.17	93880	76043	17837	28,164	10,327
MN4529	M/s Faiz Drug House	6128	08.11.17	103583	83902	19681	31,075	11,394
MN4529	M/s Hussain Enterprises	124	16.11.17	32640	32640	0	9,792	9,792
MN4529	M/s Faiz Drug House	6345	02.02.18	59920	48535	11385	17,976	6,591
MN4529	M/s Faiz Drug House	6154	27.11.17	24213	19613	4600	7,264	2,664
MN4529	M/s Faiz Drug House	6155	22.11.17	226135	183170	42965	67,841	24,876
MN4529	M/s Faiz Drug House	6169	08.12.17	17586	14245	3341	5,276	1,935
MN4529	M/s Faiz Drug House	6169	13.12.17	79948	64758	15190	23,984	8,794
MN4529	M/s Faiz Drug House	6192	02.01.18	3300	2673	627	990	363
MN4529	M/s Faiz Drug House	6307	03.01.18	174434	138862	35572	52,330	16,758
MN4529	M/s Faiz Drug House	6316	08.01.18	4767	3862	905	1,430	525
MN4529	M/s Faiz Drug House	6139	11.11.17	59890	48511	11379	17,967	6,588
MN4529	M/s Faiz Drug House	6326	16.01.18	3000	2430	570	900	330
MN4529	M/s Faiz Drug House	6390	15.02.18	21500	17415	4085	6,450	2,365
MN4529	M/s Faiz Drug House	6377	19.02.18	13354	10817	2537	4,006	1,469
MN4529	M/s Faiz Drug House	6391	26.02.18	19800	16038	3762	5,940	2,178
MN4529	M/s Faiz Drug House	6412	14.03.18	42650	34547	8103	12,795	4,692

Cost Center	Name of firm	Bill No	Date	Gross Amount	Net Amount	Discount availed 12% to 19%	Discount to be availed @30%	Less discount availed
MN4529	M/s Faiz Drug House	6413	14.03.18	44250	35842	8408	13,275	4,867
MN4529	M/s Faiz Drug House	6414	14.03.18	33063	26781	6282	9,919	3,637
MN4529	M/s Faiz Drug House	6416	14.03.18	69302	56135	13167	20,791	7,624
MN4529	M/s Faiz Drug House	6409	13.03.18	36000	29160	6840	10,800	3,960
MN4529	M/s Faiz Drug House	6408	13.03.18	20400	16524	3876	6,120	2,244
MN4529	M/s Faiz Drug House	6420	14.03.18	480	389	91	144	53
MN4529	M/s Faiz Drug House	6419	14.03.18	16294	10380	5914	4,888	(1,026)
MN4529	M/s Faiz Drug House	6418	14.03.18	12000	9720	2280	3,600	1,320
MN4529	M/s Faiz Drug House	6410	13.03.18	3250	2632	618	975	357
MN4529	M/s Faiz Drug House	6417	14.03.18	116257	94168	22089	34,877	12,788
MN4529	M/s Faiz Drug House	6415	14.03.18	7251	5873	1378	2,175	797
MN4529	M/s Faiz Drug House	6432	24.03.18	112455	91089	21366	33,737	12,371
MN4529	M/s Faiz Drug House	6439	28.03.18	41231	41231	0	12,369	12,369
MN4529	M/s Faiz Drug House	6441	29.03.18	71643	58031	13612	21,493	7,881
MN4529	M/s Faiz Drug House	6442	24.03.18	19200	15552	3648	5,760	2,112
MN4529	M/s Faiz Drug House	6443	24.03.18	41000	33210	7790	12,300	4,510
MN4529	M/s Faiz Drug House	6446	24.03.18	6856	5553	1303	2,057	754
MN4529	M/s Faiz Drug House	6447	24.03.18	13050	10571	2479	3,915	1,436
MN4529	M/s Faiz Drug House	6428	24.03.18	1099	891	208	330	122
MN4529	M/s Faiz Drug House	6425	24.03.18	10000	8100	1900	3,000	1,100
MN4529	M/s Faiz Drug House	6430	24.03.18	22500	18225	4275	6,750	2,475
MN4529	M/s Faiz Drug House	6426	24.03.18	3116	2524	592	935	343
MN4529	M/s Faiz Drug House	6423	20.03.18	54108	43827	10281	16,232	5,951
MN4529	M/s Faiz Drug House	6431	24.03.18	57772	46008	11764	17,332	5,568
MN4529	M/s Faiz Drug House	6429	24.03.18	10800	8748	2052	3,240	1,188
MN4529	M/s Faiz Drug House	6438	24.03.18	53500	45335	8165	16,050	7,885
MN4529	M/s Faiz Drug House	6427	24.03.18	52601	42607	9994	15,780	5,786
MN4529	M/s Faiz Drug House	6421	20.03.18	105525	85475	20050	31,658	11,608
MN4529	M/s Faiz Drug House	6422	20.03.18	33750	27338	6412	10,125	3,713
MN4529	M/s Faiz Drug House	6485	28.04.18	57330	46437	10893	17,199	6,306
MN4529	M/s Faiz Drug House	6486	28.04.18	22000	17820	4180	6,600	2,420
MN4529	M/s Faiz Drug House	6487	28.04.18	12850	10409	2441	3,855	1,414
MN4529	M/s Faiz Drug House	6488	28.04.18	11263	9123	2140	3,379	1,239
MN4529	M/s Faiz Drug House	6489	28.04.18	1860	1507	353	558	205
MN4529	M/s Faiz Drug House	6490	28.04.18	42633	34533	8100	12,790	4,690
MN4529	M/s Faiz Drug House	6491	02.05.18	86471	70042	16429	25,941	9,512
MN4529	M/s Faiz Drug House	6492	02.05.18	49402	40016	9386	14,821	5,435
MN4529	M/s Faiz Drug House	6493	04.05.18	31000	25110	5890	9,300	3,410
MN4529	M/s Faiz Drug House	6494	04.05.18	66780	54092	12688	20,034	7,346
MN4529	M/s Faiz Drug House	6495	04.05.18	29265	23705	5560	8,780	3,220
MN4529	M/s Faiz Drug House	6497	04.05.18	36417	29458	6959	10,925	3,966
MN4529	M/s Faiz Drug House	6498	04.05.18	9858	7985	1873	2,957	1,084
MN4529	M/s Faiz Drug House	6499	04.05.18	28266	22896	5370	8,480	3,110
MN4529	M/s Faiz Drug House	6501	04.05.18	46100	37341	8759	13,830	5,071

Cost Center	Name of firm	Bill No	Date	Gross Amount	Net Amount	Discount availed 12% to 19%	Discount to be availed @30%	Less discount availed
MN4529	M/s Faiz Drug House	6454	03.03.18	7900	6399	1501	2,370	869
MN4529	M/s Faiz Drug House	6469	16.04.18	59592	48270	11322	17,878	6,556
MN4529	M/s Faiz Drug House	6470	18.04.18	1950	1579	371	585	214
MN4529	M/s Faiz Drug House	6471	18.04.18	25840	20930	4910	7,752	2,842
MN4529	M/s Faiz Drug House	6472	16.04.18	67080	54335	12745	20,124	7,379
MN4529	M/s Faiz Drug House	6473	18.04.18	50000	40500	9500	15,000	5,500
MN4529	M/s Faiz Drug House	6474	18.04.18	2524	2044	480	757	277
MN4529	M/s Faiz Drug House	6475	19.04.18	8800	7128	1672	2,640	968
MN4529	M/s Faiz Drug House	6478	19.04.18	104323	84502	19821	31,297	11,476
MN4529	M/s Faiz Drug House	6479	19.04.18	2418	1959	459	725	266
MN4529	M/s Faiz Drug House	6480	21.04.18	3250	2632	618	975	357
MN4529	M/s Faiz Drug House	6481	21.04.18	31744	25713	6031	9,523	3,492
MN4529	M/s Faiz Drug House	6482	23.04.18	15000	12150	2850	4,500	1,650
MN4529	M/s Faiz Drug House	6483	26.04.18	15200	12312	2888	4,560	1,672
MN4529	M/s Faiz Drug House	6484	26.04.18	45653	36979	8674	13,696	5,022
MN4529	M/s Faiz Drug House	6453	06.04.18	132100	107001	25099	39,630	14,531
MN4529	M/s Faiz Drug House	6455	09.04.18	49050	39731	9319	14,715	5,396
MN4529	M/s Faiz Drug House	6456	10.04.18	979	794	185	294	109
MN4529	M/s Faiz Drug House	9457	10.04.18	29000	23358	5642	8,700	3,058
MN4529	M/s Faiz Drug House	6458	10.04.18	203400	164754	38646	61,020	22,374
MN4529	M/s Faiz Drug House	6459	10.04.18	8520	6901	1619	2,556	937
MN4529	M/s Faiz Drug House	6461	09.04.18	65908	53385	12523	19,772	7,249
MN4529	M/s Faiz Drug House	6462	09.04.18	147640	119588	28052	44,292	16,240
MN4529	M/s Faiz Drug House	6463	09.04.18	38000	30780	7220	11,400	4,180
MN4529	M/s Faiz Drug House	6464	09.04.18	12550	10165	2385	3,765	1,380
MN4529	M/s Faiz Drug House	6465	10.04.18	1502	1217	285	451	166
MN4529	M/s Hussain Enterprises	337	16.04.18	46200	36960	9240	13,860	4,620
MN4529	M/s Hussain Enterprises	331	24.03.18	30800	24640	6160	9,240	3,080
MN4529	M/s Hussain Enterprises	328	27.03.18	30800	24640	6160	9,240	3,080
MN4529	M/s Hussain Enterprises	327	20.03.18	32000	25600	6400	9,600	3,200
MN4529	M/s Hussain Enterprises	333	27.03.18	30800	24640	6160	9,240	3,080
MN4529	M/s Hussain Enterprises	335	09.04.18	30800	24640	6160	9,240	3,080
MN4529	M/s Hussain Enterprises	329	15.03.18	30800	24600	6200	9,240	3,040
MN4529	M/s Hussain Enterprises	334	09.04.18	30800	24600	6200	9,240	3,040
MN4529	M/s Hussain Enterprises	332	05.04.18	38500	30800	7700	11,550	3,850
MN4529	M/s Hussain Enterprises	336	10.04.18	30800	24640	6160	9,240	3,080
MN4529	M/s Hussain Enterprises	340	28.04.18	77000	61600	15400	23,100	7,700
MN4529	M/s Hussain Enterprises	339	28.04.18	77000	61600	15400	23,100	7,700
Total				12963469				1,430,395

Annexure-Q

Defective method of procurement of LP medicine – Rs 15.201 million

(Amount in Rs)

Cost Center	FY	Cheque No.	Date	Name of firm	Bill No	Date	Amount
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6088	17.08.17	45000
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6093	26.08.17	27650
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6094	26.08.17	1880
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6089	22.08.17	200500
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6092	25.08.17	49400
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6091	22.08.17	33150
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6097	10.09.17	10580
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6095	10.09.17	56930
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6099	09.09.17	5484
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6101	15.09.17	46700
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6100	15.09.17	62300
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6104	19.09.17	187300
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6102	19.09.17	186600
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6096	10.09.17	56520
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6098	09.09.17	3960
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6090	22.08.17	102200
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6072	04.08.17	162340
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6071	04.08.17	42400
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6113	25.09.17	250550
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6121	22.09.17	190000
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6105	20.09.17	25460
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6107	25.09.17	136000
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6108	25.09.17	41700
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6109	27.09.17	8860
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6110	28.09.17	53425
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6120	28.09.17	54780
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6114	28.09.17	16850
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6073	07.08.17	73950
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6055	19.07.17	74550
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6075	07.08.17	2916
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6074	05.08.17	7800
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6076	09.08.17	16225
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6086	12.08.17	112860
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6081	17.08.17	32435
MN4617	2017-18	347555	02.12.17	M/s Faiz Drug House	6084	12.08.17	8500
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6187	13.11.17	39000
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6201	02.11.17	37500
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6124	06.11.17	48800
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6129	09.11.17	6240
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6132	18.11.17	71229
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6130	14.11.17	2000
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6131	18.11.17	155133
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6133	18.11.17	11850
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6138	22.11.17	43300
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6137	22.11.17	10000
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6141	28.11.17	171695
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6140	28.11.17	13500
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6189	02.11.18	124000
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6324	19.01.18	11978

Cost Center	FY	Cheque No.	Date	Name of firm	Bill No	Date	Amount
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6327	20.01.18	39930
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6328	20.01.18	37500
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6190	02.01.18	42704
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6200	05.01.18	4950
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6310	06.01.18	14850
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6311	06.01.18	63800
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6313	08.01.18	16500
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6312	08.01.18	12400
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6314	08.01.18	49056
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6317	10.01.18	26150
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6318	11.01.18	80000
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6319	15.01.18	26686
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6322	18.01.18	69335
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6195	20.11.17	22223
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	5901	25.10.17	45950
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6144	02.12.17	70000
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6143	02.12.17	23635
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6149	06.12.17	17880
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6150	06.12.17	8510
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6152	07.12.17	10760
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6158	12.12.17	35730
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6164	19.12.17	20677
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6188	23.12.17	35830
MN4617	2017-18	347591	15.02.18	M/s Faiz Drug House	6170	22.12.17	41187
MN4617	2017-18			M/s Faiz Drug House	6382	01.03.18	21575
MN4617	2017-18			M/s Faiz Drug House	6362	20.02.18	163105
MN4617	2017-18			M/s Faiz Drug House	6341	03.02.18	33887
MN4617	2017-18			M/s Faiz Drug House	6399	06.03.18	30660
MN4617	2017-18			M/s Faiz Drug House	6403	07.03.18	73316
MN4617	2017-18			M/s Faiz Drug House	6402	07.03.18	78470
MN4617	2017-18			M/s Faiz Drug House	6401	08.03.18	38630
MN4617	2017-18			M/s Faiz Drug House	6407	06.03.18	42800
MN4617	2017-18			M/s Faiz Drug House	6392	05.03.18	58247
MN4617	2017-18			M/s Faiz Drug House	6393	05.03.18	2400
MN4617	2017-18			M/s Faiz Drug House	6398	05.03.18	53000
MN4617	2017-18			M/s Faiz Drug House	6397	05.03.18	32900
MN4617	2017-18			M/s Faiz Drug House	6385	01.03.18	8220
MN4617	2017-18			M/s Faiz Drug House	6381	01.03.18	41450
MN4617	2017-18			M/s Faiz Drug House	6383	01.03.18	60710
MN4617	2017-18			M/s Faiz Drug House	6374	24.02.18	167300
MN4617	2017-18			M/s Faiz Drug House	6375	24.02.18	42810
MN4617	2017-18			M/s Faiz Drug House	6376	21.02.18	154710
MN4617	2017-18			M/s Faiz Drug House	6355	14.02.18	1850
MN4617	2017-18			M/s Faiz Drug House	6353	14.02.18	89463
MN4617	2017-18			M/s Faiz Drug House	6343	06.02.18	37810
MN4617	2017-18			M/s Faiz Drug House	6342	06.02.18	64478
MN4617	2017-18			M/s Faiz Drug House	6344	06.02.18	193500
MN4617	2017-18			M/s Faiz Drug House	6339	02.02.18	2280
MN4617	2017-18			M/s Faiz Drug House	6330	30.01.18	62410
MN4617	2017-18			M/s Faiz Drug House	6329	23.01.18	107000
MN4617	2017-18			M/s Faiz Drug House	6189	02.01.18	124000
MN4617	2017-18			M/s Faiz Drug House	6337	30.01.18	137850
MN4617	2017-18			M/s Faiz Drug House	6365	20.02.18	4161
MN4617	2017-18			M/s Faiz Drug House	6366	20.02.18	56518
MN4617	2017-18			M/s Faiz Drug House	6367	17.02.18	50230
MN4617	2017-18			M/s Faiz Drug House	6354	14.02.18	8295

Cost Center	FY	Cheque No.	Date	Name of firm	Bill No	Date	Amount
MN4617	2017-18			M/s Faiz Drug House	6340	06.02.18	46000
MN4617	2017-18			Hussain Enterprises	303	07.12.17	48500
MN4617	2017-18			Hussain Enterprises	122	15.11.17	33500
MN4617	2017-18			Hussain Enterprises	301	21.11.17	15800
MN4617	2017-18			Hussain Enterprises	125	16.11.17	48500
MN4617	2017-18			Hussain Enterprises	311	16.01.18	48500
MN4617	2017-18			Hussain Enterprises	325	05.01.18	39500
MN4617	2017-18			Hussain Enterprises	115	20.01.17	16000
MN4617	2017-18			Hussain Enterprises	116	20.01.17	30904
MN4617	2017-18			Hussain Enterprises	126	26.10.17	32000
MN4617	2017-18			Hussain Enterprises	114	26.01.17	48500
MN4617	2017-18			Hussain Enterprises	127	26.10.17	32000
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1826	29.08.17	38427
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1828	30.08.17	63030
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1830	31.08.17	64435
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1801	24.06.17	52587
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1816	26.07.17	1318
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1763	14.06.17	21400
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1824	21.08.17	140133
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1822	22.08.17	25004
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1820	31.07.17	87572
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1819	29.07.17	15537
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1818	15.07.15	64604
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1812	25.07.17	57124
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1810	30.06.17	80461
MN4620	2017-18	346080	02.12.17	Fazal Medical Store	1804	13.06.17	45816
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6305	13.01.18	44420
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6306	10.01.18	58418
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6303	03.01.18	73499
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6315	08.01.18	11100
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6320	15.01.18	93225
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6171	15.11.17	25482
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6142	14.11.17	194893
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6178	21.11.17	140575
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6172	25.11.17	59375
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6179	29.11.17	156648
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6173	27.11.17	19475
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6180	02.12.17	48808
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6175	05.12.17	48590
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6181	11.12.17	166541
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6176	18.12.17	123728
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6182	15.12.17	117480
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6183	23.12.17	92671
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6177	26.12.17	33800
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6304	26.12.17	1240
MN4620	2017-18	346097	15.02.18	M/s Faiz Drug House	6302	28.12.17	15320
MN4529	2017-18	346566	19.08.17	Hussain Enterprises	3407	19.08.17	49700
MN4529	2017-18	816838	02.12.17	M/s Faiz Drug House	6127	08.11.17	93880
MN4529	2017-18	816838	02.12.17	M/s Faiz Drug House	6128	08.11.17	103583
MN4529	2017-18	816857	15.02.18	Hussain Enterprises	124	16.11.17	32640
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6345	02.02.18	59920
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6154	27.11.17	24213
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6155	22.11.17	226135
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6169	08.12.17	17586
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6169	13.12.17	79948
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6192	02.01.18	3300

Cost Center	FY	Cheque No.	Date	Name of firm	Bill No	Date	Amount
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6307	03.01.18	174434
MN4529	2017-18	816859	15.02.18	M/s Faiz Drug House	6316	08.01.18	4767
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6139	11.11.17	59890
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6326	16.01.18	3000
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6390	15.02.18	21500
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6377	19.02.18	13354
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6391	26.02.18	19800
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6412	14.03.18	42650
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6413	14.03.18	44250
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6414	14.03.18	33063
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6416	14.03.18	69302
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6409	13.03.18	36000
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6408	13.03.18	20400
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6420	14.03.18	480
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6419	14.03.18	16294
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6418	14.03.18	12000
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6410	13.03.18	3250
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6417	14.03.18	116257
MN4529	2017-18	624	26.04.18	M/s Faiz Drug House	6415	14.03.18	7251
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6432	24.03.18	112455
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6439	28.03.18	41231
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6441	29.03.18	71643
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6442	24.03.18	19200
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6443	24.03.18	41000
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6446	24.03.18	6856
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6447	24.03.18	13050
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6428	24.03.18	1099
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6425	24.03.18	10000
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6430	24.03.18	22500
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6426	24.03.18	3116
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6423	20.03.18	54108
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6431	24.03.18	57772
MN4529	2017-18	625	26.04.18	M/s Faiz Drug House	6429	24.03.18	10800
MN4529	2017-18	594	26.04.18	M/s Faiz Drug House	6438	24.03.18	53500
MN4529	2017-18	594	26.04.18	M/s Faiz Drug House	6427	24.03.18	52601
MN4529	2017-18	594	26.04.18	M/s Faiz Drug House	6421	20.03.18	105525
MN4529	2017-18	594	26.04.18	M/s Faiz Drug House	6422	20.03.18	33750
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6485	28.04.18	57330
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6486	28.04.18	22000
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6487	28.04.18	12850
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6488	28.04.18	11263
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6489	28.04.18	1860
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6490	28.04.18	42633
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6491	02.05.18	86471
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6492	02.05.18	49402
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6493	04.05.18	31000
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6494	04.05.18	66780
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6495	04.05.18	29265
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6497	04.05.18	36417
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6498	04.05.18	9858
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6499	04.05.18	28266
MN4529	2017-18	723	19.05.18	M/s Faiz Drug House	6501	04.05.18	46100
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6454	03.03.18	7900
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6469	16.04.18	59592
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6470	18.04.18	1950
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6471	18.04.18	25840

Cost Center	FY	Cheque No.	Date	Name of firm	Bill No	Date	Amount
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6472	16.04.18	67080
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6473	18.04.18	50000
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6474	18.04.18	2524
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6475	19.04.18	8800
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6478	19.04.18	104323
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6479	19.04.18	2418
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6480	21.04.18	3250
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6481	21.04.18	31744
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6482	23.04.18	15000
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6483	26.04.18	15200
MN4529	2017-18	727	19.05.18	M/s Faiz Drug House	6484	26.04.18	45653
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6453	06.04.18	132100
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6455	09.04.18	49050
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6456	10.04.18	979
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	9457	10.04.18	29000
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6458	10.04.18	203400
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6459	10.04.18	8520
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6461	09.04.18	65908
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6462	09.04.18	147640
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6463	09.04.18	38000
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6464	09.04.18	12550
MN4529	2017-18	725	19.05.18	M/s Faiz Drug House	6465	10.04.18	1502
MN4529	2017-18	722	19.05.18	Hussain Enterprises	337	16.04.18	46200
MN4529	2017-18	722	19.05.18	Hussain Enterprises	331	24.03.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	328	27.03.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	327	20.03.18	32000
MN4529	2017-18	742	24.05.18	Hussain Enterprises	333	27.03.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	335	09.04.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	329	15.03.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	334	09.04.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	332	05.04.18	38500
MN4529	2017-18	742	24.05.18	Hussain Enterprises	336	10.04.18	30800
MN4529	2017-18	742	24.05.18	Hussain Enterprises	340	28.04.18	77000
MN4529	2017-18	742	24.05.18	Hussain Enterprises	339	28.04.18	77000
MN4529	216-17			Fazal Medical Store	95	20-06-2016	29,876
MN4529	216-17			Fazal Medical Store	100	13-06-2016	6,232
MN4529	216-17			Fazal Medical Store	105	25-06-2016	16,995
MN4529	216-17			Fazal Medical Store	80	26-05-2016	68,747
MN4529	216-17			Fazal Medical Store	85	May-16	31,749
MN4529	216-17			Fazal Medical Store	90	16-05-2016	31,749
MN4529	216-17			Novartis Pharma	1.12E+09	29-05-2017	1,000,000
MN4529	216-17			Fazal Medical Store		15-03-2017	72,600
MN4529	216-17			Fazal Medical Store			25,680
MN4529	216-17			Fazal Medical Store			6,800
MN4529	216-17			Fazal Medical Store			34,440
MN4529	216-17			Fazal Medical Store		20-05-2017	181,500
MN4529	216-17			Fazal Medical Store		24-05-2017	58,000
MN4529	216-17			Fazal Medical Store		19-04-2017	41,550
MN4529	216-17			Fazal Medical Store		20-04-2017	25,623
MN4529	216-17			Fazal Medical Store		23-05-2017	31,650
MN4529	216-17			Hussain Enterprises	3226	12/12/2016	47,497
MN4529	216-17			Hussain Enterprises	3236	14-12-2017	49,806
MN4529	216-17			Hussain Enterprises	3234	16-12-2016	26,500

Cost Center	FY	Cheque No.	Date	Name of firm	Bill No	Date	Amount
MN4529	216-17			Hussain Enterprises	3244	19-12-2016	49,521
MN4529	216-17			Fazal Medical Store		1/6/2017	27,150
MN4529	216-17			Fazal Medical Store		6/6/2017	46,116
MN4529	216-17			Fazal Medical Store		12/6/2017	52,897
MN4529	216-17			Fazal Medical Store		13-06-2017	12,306
MN4529	216-17			Fazal Medical Store		15-06-2017	6,529
MN4529	216-17			Fazal Medical Store		15-06-2017	35,889
MN4529	216-17			Fazal Medical Store		15-06-2017	77,579
MN4529	216-17			Fazal Medical Store		15-06-2017	69,030
MN4529	216-17			Fazal Medical Store		15-06-2017	44,037
MN4529	216-17			Fazal Medical Store		17-05-2017	30,150
Total							15,201,667

Annexure-R

Doubtful expenditure on account of store / lab items without maintenance of proper consumption record – Rs 8.316 million

Cheque No	Date	Name Of Firm	Bill No	Date	Amount	Item purchased
4327821	Nil	Health care Pharma	10919	07.11.2016	28000	Liquid Hand Wash
4327819	Nil	Ali Traders	78604	07.11.2016	93500	Hand Dryer
4327819	Nil	Health care Pharma	10917	07.11.2016	28000	Liquid Hand Wash
4327821	Nil	Ali Traders	1010	07.11.2016	93500	Hand Wash Dryer
4327843	Nil	Maryam Enterprises	738	17.08.2016	3100	Opening Parda
4327843	Nil	Maryam Enterprises	740	15.11.2016	5250	Tissue Box Rose Pattel
4327843	Nil	Maryam Enterprises	740	15.11.2016	12800	Parda
4327869	12.01.2016	Maryam Enterprises	742	03.11.2016	28500	Lamination Sheets For Medicine Rag
4327869	12.01.2016	Maryam Enterprises	764	15.11.2016	27500	Insect Killer Large
4327869	12.01.2016	Maryam Enterprises	764	15.11.2016	12180	Insect Killer small
4327870	Nil	Maryam Enterprises	776	23.11.2016	13000	Long Shoes Plasic
4327870	Nil	Maryam Enterprises	775	23.11.2016	32000	Weight Machine
4327871	Nil	Maryam Enterprises	778	15.11.2016	21500	Gloves , Mask
4328276	Nil	Malik Muhammad Ramzan & Bro	100	25.02.2017	41600	Wooden Sheet
49711799	20.08.2017	New Malik enterprises	502	26.07.2017	47850	Spine Board & Neck Jolder
49711820	20.08.2017	Mughal Steel	354	04.08.2017	28840	Iron Kanopi
49711820	20.08.2017	Mughal Steel	353	Nil	18240	Iron Kanopi
67073090	Nil	Maryam Enterprises	62	23.08.2017	48000	Fire Blanket
67073090	Nil	Maryam Enterprises	61	23.08.2017	16400	Fire Stand
6703093	Nil	A & A Brothers	108/18	29/01/2018	49850	BP Appratus First aid box weight machine
6703093	Nil	A & A Brothers	107/18	02.02.2018	49800	BP Appratus First aid box weight machine
67073096	Nil	Ali Enterprises	273	12.10.2017	48000	Lamination Sheets For general store
67073096	Nil	Ali Enterprises	236	29.12.2017	20800	Parda Cloth
67073096	Nil	Ali Enterprises	282	02.02.2018	34000	Plastic Sheet
67073096	Nil	Ali Enterprises	275	06.02.2018	14400	Parda Cloth
67073096	Nil	Ali Enterprises	248	16.11.2017	36500	Parda Cloth
Total					853110	

Detail of Cost of other store from SDA

Cost Center	Cheque No.	Date	Name of firm	Amount	Description
MN4617	347538	20.10.17	M/s Al-Shad Traders	12500	Overall XL, Duster
MN4617	347538	20.10.17	M/s Al-Shad Traders	2360	Lister Scissor, Tray plastic
MN4617	347538	20.10.17	M/s Al-Shad Traders	42620	scissor, artry, need holder, kidney tray etc.
MN4617	347538	20.10.17	M/s Al-Shad Traders	29500	Dettol Soap, Vim
MN4617	347538	20.10.17	M/s Al-Shad Traders	30000	Air freshener
MN4617	347538	20.10.17	M/s Al-Shad Traders	32500	Air freshener
MN4617	347538	20.10.17	M/s Al-Shad Traders	34500	weighing scale
MN4617	347538	20.10.17	M/s Al-Shad Traders	46790	Jharu, Lux soap, dry Mop, Acid, tissue etc.
MN4617	347538	20.10.17	M/s Al-Shad Traders	49500	Locks, Liquid Soap, Tissue roll, Tissue

Cost Center	Cheque No.	Date	Name of firm	Amount	Description
					Box
MN4617	347538	20.10.17	M/s Al-Shad Traders	49000	Surf, Sotter Palla
MN4617	347538	20.10.17	M/s Al-Shad Traders	41000	Shopper, packing bag for bed sheets
MN4617	347538	20.10.17	M/s Al-Shad Traders	40750	Shopper Large/medium, Double tape
MN4617	347538	20.10.17	M/s Al-Shad Traders	15070	Misc. items
MN4617	347538	20.10.17	M/s Al-Shad Traders	49500	Dust Bin
MN4617	347538	20.10.17	M/s Al-Shad Traders	1370	Electric item
MN4617	347538	20.10.17	M/s Al-Shad Traders	45600	Foot mat, Regzeen, Air fresher etc.
MN4617	347538	20.10.17	M/s Al-Shad Traders	8400	soap dispenser
MN4617	347538	20.10.17	M/s Al-Shad Traders	49500	syringe cutter, dust bin, Motrin, phynil, wiper
MN4617	347538	20.10.17	M/s Al-Shad Traders	2200	Regzeen
MN4617	347538	20.10.17	M/s Al-Shad Traders	35000	Polythin bag
MN4617	347538	20.10.17	M/s Al-Shad Traders	46400	Stethoscope, BP Apparatus, Thermometer
MN4617	347538	20.10.17	M/s Al-Shad Traders	48550	Steel light blue/green wire, flag
MN4617	347547	02.12.17	M/s ZS Enterprises	3000	Anti Complete Set
MN4617	347549	02.12.17	M/s GM Traders	14385	Electric & Computer accessories
MN4617	347551	02.12.17	MMM Enterprises	38989	Basket for medicine,
MN4617	347572	Nil	M.A Enterprises	29900	Lab items
MN4617	347572	Nil	M.A Enterprises	21500	Lab items
MN4617	347572	Nil	M.A Enterprises	49450	Lab items
MN4617	347572	Nil	M.A Enterprises	37500	Lab items
MN4617	347573	Nil	M/s Al-Falah Surgical Co	46800	Blood Bags
MN4617	347573	Nil	M/s Al-Falah Surgical Co	46800	Blood Bags
MN4617	347575	Nil	M/s A&A Brothers	43390	Misc. items
MN4617	347575	Nil	M/s A&A Brothers	7200	BP Apparatus, Stethoscope
MN4617	347575	Nil	M/s A&A Brothers	5280	Insect killer
MN4617	347575	Nil	M/s A&A Brothers	24510	shoes pair, shoes rack, cloth hanger, foot mat
MN4617	347575	Nil	M/s A&A Brothers	11054	Insect killer, starter, Heater Rod etc.
MN4617	347576	Nil	M/s Al-Jillan Enterprises	17650	Gellete Razer, Instrument tray large
MN4617	347576	Nil	M/s Al-Jillan Enterprises	6400	Jackets of
MN4617	347577	Nil	M/s Amin Paint House	18200	Salinco Light
MN4617	347577	Nil	M/s Amin Paint House	12600	Paints
MN4617	347579	Nil	M/s Mariyam Enterprises	5310	Misc. items
MN4617	347579	Nil	M/s Mariyam Enterprises	14500	Coil of wire
MN4617	347579	Nil	M/s Mariyam Enterprises	4600	Machine cutter grass
MN4617	347579	Nil	M/s Mariyam Enterprises	37270	Labour room material
MN4617	347579	Nil	M/s Mariyam Enterprises	21260	Labour room material
MN4617	347579	Nil	M/s Mariyam Enterprises	47050	Electric material
MN4617	347580	15.02.18	M/s Ali Enterprises	30035	Disposable Item for OT
MN4617	347580	15.02.18	M/s Ali Enterprises	8700	purchase of Sign Board
MN4617	347580	15.02.18	M/s Ali Enterprises	10800	Exhaust Fan
MN4617	347580	15.02.18	M/s Ali Enterprises	4900	Labour room material
MN4617	347580	15.02.18	M/s Ali Enterprises	6200	Name plant
MN4617	347580	15.02.18	M/s Ali Enterprises	4300	bracket Fan
MN4617	347580	15.02.18	M/s Ali Enterprises	27200	Street Lights
MN4617	347580	15.02.18	M/s Ali Enterprises	16800	purchase of lights
MN4617	347580	15.02.18	M/s Ali Enterprises	19680	Electric material
MN4617	347580	15.02.18	M/s Ali Enterprises	3830	sanitary material
MN4617	347580	15.02.18	M/s Ali Enterprises	12000	Repair of Main gates
MN4617	347580	15.02.18	M/s Ali Enterprises	28000	Air fresher
MN4617	347580	15.02.18	M/s Ali Enterprises	7400	Pipe Plastic
MN4617	347580	15.02.18	M/s Ali Enterprises	17800	Disposable Item for Health week
MN4617	347580	15.02.18	M/s Ali Enterprises	13000	Disposable Item for Blood Bank
MN4617	347580	15.02.18	M/s Ali Enterprises	48950	Misc. items

Cost Center	Cheque No.	Date	Name of firm	Amount	Description
MN4617	347580	15.02.18	M/s Ali Enterprises	11600	plastic pipe
MN4617	347580	15.02.18	M/s Ali Enterprises	9410	plastic pipe
MN4617	347580	15.02.18	M/s Ali Enterprises	4300	Misc. items
MN4617	347580	15.02.18	M/s Ali Enterprises	16400	fire blanket
MN4617	347580	15.02.18	M/s Ali Enterprises	4450	Electric material
MN4617	347580	15.02.18	M/s Ali Enterprises	8450	Disposable items
MN4617	347580	15.02.18	M/s Ali Enterprises	4600	notice board
MN4617	347580	15.02.18	M/s Ali Enterprises	18000	Compressor for AC
MN4617	347580	15.02.18	M/s Ali Enterprises	38100	Misc. items
MN4617	347583	15.02.18	M/s Noor International	48000	Gloves 7
MN4617	347583	15.02.18	M/s Noor International	9000	Gloves 6.5
MN4617	347583	15.02.18	M/s Noor International	15000	Anesthesia Mask
MN4617	347583	15.02.18	M/s Noor International	18000	Gloves 8 No.
MN4617			M/s ZS Enterprises	11000	Door aluminum
MN4617			M/s ZS Enterprises	17520	Auto fixer developer
MN4617			M/s ZS Enterprises	33000	Hand sterilizer
MN4617			M/s ZS Enterprises	5000	plastic pouch, tissue paper
MN4617			M/s ZS Enterprises	22000	Stethoscope
MN4617			M/s ZS Enterprises	32400	B.P Apparatus
MN4617			M/s ZS Enterprises	17900	blood shaker, tube lump
MN4617			M/s ZS Enterprises	15972	Misc. items
MN4617			M/s ZS Enterprises	22000	Hand sterilizer
MN4617			M/s ZS Enterprises	10000	Misc. items
MN4617			M/s ZS Enterprises	7600	Misc. items
MN4617			M/s ZS Enterprises	2500	OT Gown
MN4617			M/s ZS Enterprises	45440	Thermometer, temperature meter
MN4617			M/s ZS Enterprises	44000	Blood Bags
MN4617			M/s ZS Enterprises	41000	Blood Bags
MN4617			M/s Life Savor Corporation	30000	fire electenguish
MN4617			M/s Ali Enterprises	35510	Electric items
MN4617			M/s Ali Enterprises	34800	Plastic Baskets
MN4617			M/s Ali Enterprises	10300	Shoes and shoes rack
MN4617			M/s Ali Enterprises	30450	Insect killer, electric material
MN4617			M/s Ali Enterprises	7100	Purchase of fans
MN4617			M/s Ali Enterprises	33125	Surf, soap, air freshener
MN4617			M/s Ali Enterprises	5600	BP Apparatus, BP Operator
MN4617			M/s Ali Enterprises	24095	Misc. items
MN4617			M/s Ali Enterprises	25230	Misc. items
MN4617			M/s Al-Manzoor Enterprises	102000	Misc. items
MN4617			M/s Amir Scieintific Store	32000	membrane kit EPDM
MN4617			M/s Amir Scieintific Store	48000	Cartridge DI Long Merck
MN4620	347581	15.02.18	M/s Arooj Group International	24000	75 kg shopper red yellow white
MN4620	347581	15.02.18	M/s Arooj Group International	24000	75 kg shopper red yellow white
MN4620	347581	15.02.18	M/s Arooj Group International	24000	75 kg shopper red yellow white
MN4620	865808	15.02.18	M/s Arooj Group International	24000	75 kg shopper red yellow white
MN4620	865808	15.02.18	M/s Arooj Group International	24000	75 kg shopper red yellow white
MN4620	865808	15.02.18	M/s Arooj Group International	24000	75 kg shopper red yellow white
MN4620	346085	02.12.17	M/s ZS Enterprises	48400	Insect killer, electric material
MN4620	346087	02.12.17	M/s Ali Enterprises	10098	Misc. items
MN4620	346087	02.12.17	M/s Ali Enterprises	20100	Misc. items
MN4620	346087	02.12.17	M/s Ali Enterprises	20075	Misc. items
MN4620	346087	02.12.17	M/s Ali Enterprises	16000	Misc. items
MN4620	346087	02.12.17	M/s Ali Enterprises	5000	Misc. items
MN4620	346087	02.12.17	M/s Ali Enterprises	49600	BP Apparatus, syringe cutter
MN4620	346087	02.12.17	M/s Ali Enterprises	18100	LED light
MN4620	346088	02.12.17	M/s Mariyam Enterprises	12300	GFC Fan

Cost Center	Cheque No.	Date	Name of firm	Amount	Description
MN4620	346088	02.12.17	M/s Mariyam Enterprises	4400	Molty Foam
MN4620	346088	02.12.17	M/s Mariyam Enterprises	14000	IV Stand
MN4620	346088	02.12.17	M/s Mariyam Enterprises	47500	steel stair
MN4620	346099	15.02.18	M/s Ali Enterprises	31963	Misc. items
MN4620	346099	15.02.18	M/s Ali Enterprises	14500	Misc. items
MN4620	346099	15.02.18	M/s Ali Enterprises	16500	LED light
MN4620	346099	15.02.18	M/s Ali Enterprises	6000	Purchase of Mortin
MN4620	346099	15.02.18	M/s Ali Enterprises	2200	Ultrasound Gell
MN4620	346099	15.02.18	M/s Ali Enterprises	1440	Jali Steel
MN4620	346099	15.02.18	M/s Ali Enterprises	28049	surf, oil, soda neal etc.
MN4620	346099	15.02.18	M/s Ali Enterprises	49187	surf, oil, soda neal etc.
MN4620	346100	15.02.18	M/s Al-Jillan Enterprises	48000	garbage bag
MN4620	865801	15.02.18	M/s A&A Brothers	41273	surf, soda, leaco robin neel
MN4529	346591	02.10.17	M/s MMM Enterprises	4682	electric items
MN4529	346591	02.10.17	M/s MMM Enterprises	2560	electric items
MN4529	346591	02.10.17	M/s MMM Enterprises	3220	Tub Steel full size
MN4529	346591	02.10.17	M/s MMM Enterprises	9510	electric wire
MN4529	346591	02.10.17	M/s MMM Enterprises	6440	wire 3 core
MN4529	346591	02.10.17	M/s MMM Enterprises	8780	Electric fan
MN4529	346591	02.10.17	M/s MMM Enterprises	5226	over flow pipe
MN4529	346591	02.10.17	M/s MMM Enterprises	1386	main gate repair
MN4529	346591	02.10.17	M/s MMM Enterprises	9070	Electric material
MN4529	346591	02.10.17	M/s MMM Enterprises	3220	Electric material
MN4529	346591	02.10.17	M/s MMM Enterprises	1930	pana Flex
MN4529	346591	02.10.17	M/s MMM Enterprises	1245	20 Breakers
MN4529	346591	02.10.17	M/s MMM Enterprises	1170	power plug
MN4529	346591	02.10.17	M/s MMM Enterprises	3220	Plant steel
MN4529	346591	02.10.17	M/s MMM Enterprises	17188	grass cutter machine, kassi rumba
MN4529	346591	02.10.17	M/s MMM Enterprises	49567	Electric material
MN4529	346591	02.10.17	M/s MMM Enterprises	16697	laptop charger, web cam finger
MN4529	346591	02.10.17	M/s MMM Enterprises	43580	electric wire
MN4529	346591	02.10.17	M/s MMM Enterprises	1463	electric board
MN4529	346591	02.10.17	M/s MMM Enterprises	5999	Exhaust fan
MN4529	346591	02.10.17	M/s MMM Enterprises	33880	paint of x-ray room
MN4529	346591	02.10.17	M/s MMM Enterprises	9510	bracket Fan
MN4529	346591	02.10.17	M/s MMM Enterprises	1320	call bell
MN4529	346591	02.10.17	M/s MMM Enterprises	4893	electric wire
MN4529	346589	02.10.17	M/s Al-Makki Enterprises	1775	Mirror
MN4529	346589	02.10.17	M/s Al-Makki Enterprises	43900	Electric material
MN4529	346589	02.10.17	M/s Al-Makki Enterprises	38075	Electric material
MN4529	346588	02.10.17	M/s Ali Enterprises	19600	Misc. items
MN4529	346588	02.10.17	M/s Ali Enterprises	16330	Electric material
MN4529	346588	02.10.17	M/s Ali Enterprises	1450	Electric material
MN4529	346588	02.10.17	M/s Ali Enterprises	10755	Electric material
MN4529	346588	02.10.17	M/s Ali Enterprises	14800	GFC Fan
MN4529	346586	02.10.17	M/s Mariyam Enterprises	7200	Exhaust fan
MN4529	346586	02.10.17	M/s Mariyam Enterprises	3300	locks
MN4529	346586	02.10.17	M/s Mariyam Enterprises	3250	purchase of Glass
MN4529	346584	02.10.17	M/s M.A Enterprises	49800	Lab items
MN4529	346584	02.10.17	M/s M.A Enterprises	49386	Lab items
MN4529	346562	02.10.17	M/s Dental supply	15150	disposable items for dental unit
MN4529	346562	02.10.17	M/s Dental supply	15650	disposable items for dental unit
MN4529	346592	02.10.17	M/s National Electronics	27130	hand wash, insect killer etc.
MN4529	816808	20.10.17	M/s Arooj Group International	48000	150 Kg shopper red yellow white
MN4529	816821	02.12.17	M/s MMM Enterprises	16650	BP Apparatus
MN4529	816822	02.12.17	M/s MMM Enterprises	520	sanitary material

Cost Center	Cheque No.	Date	Name of firm	Amount	Description
MN4529	816822	02.12.17	M/s MMM Enterprises	5930	Plastic basket
MN4529	816822	02.12.17	M/s MMM Enterprises	1833	Electric material
MN4529	816822	02.12.17	M/s MMM Enterprises	3680	Electric material
MN4529	816822	02.12.17	M/s MMM Enterprises	3195	Electric material
MN4529	816827	02.12.17	M/s Al-Rehman Traders	2950	Oxegon Regulator
MN4529	816827	02.12.17	M/s Al-Rehman Traders	49000	HW Elisa Kit
MN4529	816837	02.12.17	M/s Al-Jillan Enterprises	94525	Disposable items for Eye OT
MN4529	816837	02.12.17	M/s Al-Jillan Enterprises	28500	Disposable items for Eye OT
MN4529	816837	02.12.17	M/s Al-Jillan Enterprises	10400	Plastic tray
MN4529	816837	02.12.17	M/s Al-Jillan Enterprises	7765	plastic pipe
MN4529	816837	02.12.17	M/s Al-Jillan Enterprises	5525	plastic pipe
MN4529	816837	02.12.17	M/s Al-Jillan Enterprises	6455	plastic pipe
MN4529	816539	02.12.17	M/s M.A Enterprises	39600	Lab items
MN4529	816539	02.12.17	M/s M.A Enterprises	40006	Lab items
MN4529	816539	02.12.17	M/s M.A Enterprises	46800	Lab items
MN4529	816539	02.12.17	M/s M.A Enterprises	16000	Lab items
MN4529	816539	02.12.17	M/s M.A Enterprises	47495	Lab items
MN4529	816851	15.02.18	M/s Al-Rehman Traders	5950	Lab items
MN4529	816851	15.02.18	M/s Al-Rehman Traders	43800	Lab items
MN4529	816851	15.02.18	M/s Al-Rehman Traders	38000	Lab items
MN4529	816851	15.02.18	M/s Al-Bari Traders	35400	Lab items
MN4529	816854	15.02.18	M/s A.M Health Care	18077	Lab items
MN4529	816861	15.02.18	M/s MMM Enterprises	1464	Electric material
MN4529	816861	15.02.18	M/s MMM Enterprises	8046	Electric material
MN4529	816861	15.02.18	M/s MMM Enterprises	5470	Gamla and Plants
MN4529	816861	15.02.18	M/s MMM Enterprises	6145	Internet Device
MN4529	816863	15.02.18	M/s Popular International	49500	Lab items
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	19800	White wash of eye ward
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	3400	Exhaust fan
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	3400	Exhaust fan
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	3400	Exhaust fan
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	1155	Pipe Plastic
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	9120	LED light
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	4800	Fan heater
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	8300	plastic pipe
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	8100	sanitary material
MN4529	816867	15.02.18	M/s Al-Jillan Enterprises	4850	sanitary material
MN4529	816868	15.02.18	M/s Mariyam Enterprises	14275	Misc. items
MN4529	816868	15.02.18	M/s Mariyam Enterprises	2200	Misc. items
MN4529	816868	15.02.18	M/s Mariyam Enterprises	30085	sanitary material
MN4529	816868	15.02.18	M/s Mariyam Enterprises	7810	Misc. items
MN4529	816868	15.02.18	M/s Mariyam Enterprises	2380	Misc. items
MN4529	816868	15.02.18	M/s Mariyam Enterprises	48375	electric items
MN4529	816870	15.02.18	M/s Arooj Group International	41000	Lab items
MN4529	816870	15.02.18	M/s Arooj Group International	33300	Dust Bin
MN4529	866871	15.02.18	M/s New Malik Enterprises	84000	X-ray films
MN4529	816874	15.02.18	M/s Ali Enterprises	39690	electric fan and other material
MN4529	816874	15.02.18	M/s Ali Enterprises	6400	Exhaust fan
MN4529	816874	15.02.18	M/s Ali Enterprises	10960	LED light
MN4529	816874	15.02.18	M/s Ali Enterprises	9230	sanitary material
MN4529	816874	15.02.18	M/s Ali Enterprises	13510	Electric material
MN4529	816874	15.02.18	M/s Ali Enterprises	7940	BP apparatus
MN4529	816874	15.02.18	M/s Ali Enterprises	6451	Electric material
MN4529	816874	15.02.18	M/s Ali Enterprises	1650	plastic pipe
MN4529	816874	15.02.18	M/s Ali Enterprises	2500	GFC Fan
MN4529	595	26.04.18	M/s Ali Enterprises	17900	LED light, exhaust fan, ceiling fan

Cost Center	Cheque No.	Date	Name of firm	Amount	Description
MN4529	595	26.04.18	M/s Ali Enterprises	4900	Plastic Baskets
MN4529	595	26.04.18	M/s Ali Enterprises	3150	BP apparatus
MN4529	595	26.04.18	M/s Ali Enterprises	1500	insect killer chock
MN4529	595	26.04.18	M/s Ali Enterprises	949	Electric material
MN4529	595	26.04.18	M/s Ali Enterprises	3400	Electric material
MN4529	595	26.04.18	M/s Ali Enterprises	1900	Electric material
MN4529	595	26.04.18	M/s Ali Enterprises	1800	wiper
MN4529	595	26.04.18	M/s Ali Enterprises	6400	Misc. items
MN4529	641	26.04.18	M/s Real Business Solutions	8260	glaves, Stethoscope, BP safe care
MN4529	644	26.04.18	M/s Dental supply	41380	dental unit material
MN4529	616894	25.04.18	M/s New Malik Enterprises	1154893	Misc. items
MN4529	616894	25.04.18	M/s New Malik Enterprises	209025	soap, shopper
MN4529	705	19.05.18	M/s Arooj Group International	99900	Dust Bin
MN4529	705	19.05.18	M/s Arooj Group International	99900	dust Bin with iron stand
MN4529	705	19.05.18	M/s Arooj Group International	99900	Dustbin 03 with iron stand
MN4529	691	19.05.18	M/s Popular International	19800	On Call Plus sugar strips
MN4529	691	19.05.18	M/s Popular International	69000	HC5L Dilute
MN4529	703	19.05.18	M/s Popular International	59400	lab kits
MN4529	738	24.05.18	M/s Al-Shad Traders	24500	75 kg shopper Large
MN4529	738	24.05.18	M/s Al-Shad Traders	33425	Electric material
MN4529	738	24.05.18	M/s Al-Shad Traders	19768	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	24525	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	9760	Electric material
MN4529	738	24.05.18	M/s Al-Shad Traders	52500	Shopper large, medium, small
MN4529	738	24.05.18	M/s Al-Shad Traders	35900	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	15000	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	28275	surf, acide etc.
MN4529	738	24.05.18	M/s Al-Shad Traders	5450	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	16500	dental unit material
MN4529	738	24.05.18	M/s Al-Shad Traders	1200	salt
MN4529	738	24.05.18	M/s Al-Shad Traders	10500	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	6100	Acid, bleach etc.
MN4529	738	24.05.18	M/s Al-Shad Traders	2000	Misc. items
MN4529	738	24.05.18	M/s Al-Shad Traders	43950	surf, Dettol, mortin etc.
MN4529	738	24.05.18	M/s Al-Shad Traders	34820	electric material
MN4529	738	24.05.18	M/s Al-Shad Traders	43150	bleach, harpic, Dettol soap
MN4529	738	24.05.18	M/s Al-Shad Traders	4500	soap, toilet brush
MN4529	738	24.05.18	M/s Al-Shad Traders	1250	paint soray
MN4529	721	19.05.18	M/s New Malik Inrprises	5500	plastic test tube
MN4529	721	19.05.18	M/s New Malik Inrprises	40580	plastic test tube
MN4529	746	24.05.18	M/s Modern Medical Instrument	46900	Lab items
MN4529	746	24.05.18	M/s Modern Medical Instrument	34000	Alpha Guard, Steam Indicator strip
MN4529	699	19.05.18	M/s Modern Medical Instrument	10800	steriking steam indicator
MN4529	745	24.05.18	M/s Mariyam Enterprises	3810	sanitary material
MN4529	745	24.05.18	M/s Mariyam Enterprises	44050	electric material
MN4529	745	24.05.18	M/s Mariyam Enterprises	21500	bracket Fan
MN4529	745	24.05.18	M/s Mariyam Enterprises	31800	electric barker
MN4529	745	24.05.18	M/s Mariyam Enterprises	9000	tube lights
MN4529	745	24.05.18	M/s Mariyam Enterprises	48900	Electric material
MN4529	745	24.05.18	M/s Mariyam Enterprises	9600	door handle
MN4529	790	01.06.18	M/s Saqib Enterprises	26000	100 bottle glass cleaner
Total				7,463,279	

Annexure-S

Non-evaluation of quality of performance of equipment by Equipment Audit committee

Equipment History Sheet

HISTORY SHEET

Sr. No.	Description	Data	Remarks
1	Name of Equipment		
2	Cost of Equipment		
3	Department where installed		
4	Spare parts inventory		
5	Date of Manufacture		
6	Technical Manual/Circuit		
7	After Sale Service arrangement		
8	Warranty period		
9	Life of Equipment		
10	Depreciation per year		
11	Charges of Tests**		
12	Down-time/up time		
13	Cost of maintenance		
14	Date of Condemnation		
15	Other Relevant Remarks		

Equipment Log Book

Equipment log book							
Sr. No.	Description	Warranty Period	Period of Maintenance Contract	Date of Breakdown	Date of Repair	Cost incurred	Details of Preventive Maintenance
1							
2							
3							
4							