

**SPECIAL AUDIT REPORT
ON THE ACCOUNTS OF
BOLAN MEDICAL COMPLEX HOSPITAL,
QUETTA
GOVERNMENT OF BALOCHISTAN
FINANCIAL YEARS 2017-18 TO 2021-22
AUDIT YEAR 2022-23**



AUDITOR-GENERAL OF PAKISTAN

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

FOR THE CITIZENS OF PAKISTAN

PREFACE

The Auditor-General of Pakistan conducts audits in accordance with 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. The Special Audit of Medical Superintendent, Bolan Medical Complex Hospital, Quetta was carried out accordingly.

The Directorate General of Audit Balochistan conducted Special Audit of Medical Superintendent, Bolan Medical Complex Hospital, Quetta during November 2022 to March 2023 for the period of 2017-18 to 2021-22 with a view to reporting significant findings to the stakeholders. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules and regulations while incurring expenditure. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Department.

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

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

Islamabad

Dated:

2024

(MUHAMMAD AJMAL GONDAL)

Auditor-General of Pakistan

Table of Contents

ABBREVIATIONS AND ACRONYMS	i
EXECUTIVE SUMMARY	ii
1. INTRODUCTION	1
2. AUDIT OBJECTIVES.....	1
3. AUDIT SCOPE AND METHODOLOGY	2
4. AUDIT FINDINGS AND RECOMMENDATIONS	2
4.1 Organization and Management	2
4.2 Financial Management.....	4
4.3 Procurement and Control Management	15
4.4 Monitoring and Evaluation	28
4.6 Overall Assessment.....	34
5 CONCLUSION.....	35
ACKNOWLEDGEMENT	37
ANNEXURES	38

ABBREVIATIONS AND ACRONYMS

BMCH	Bolan Medical Complex Hospital
BPPRA	Balochistan Public Procurement Regulatory Authority
BPPRs	Balochistan Public Procurement Rules
BRA	Balochistan Revenue Authority
BSTS	Balochistan Sales Tax on Services
CT Scan	Computerized Tomography
CNIC	Computerized National Identity Card
DTL	Drug Testing Laboratory
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DGA	Director General Audit
DG	Director General
DRAP	Drug Regulatory Authority of Pakistan
ECG	Electrocardiogram
EEG	Electroencephalogram
EGD	Esophagogastroduodenoscopy
ETT	Exercise Tolerance Test
GFR	General Financial Rule
GoB	Government of Balochistan
INTOSAI	International Organization of Supreme Audit Institutions
ICU	Intensive Care Unit
IT	Income Tax
MRI	Magnetic Resonance Imaging
MS	Medical Superintendent
OPD	Out Patient Department
OT	Occupational Therapy/Operation Theater
PAO	Principal Accounting Officer
PG	Post Graduate
ToRs	Terms of Reference

EXECUTIVE SUMMARY

The Directorate General of Audit Balochistan conducted Special Audit on the accounts of Bolan Medical Complex Hospital, Quetta for the financial years 2017-18 to 2021-22 on the request of Chairman, Public Accounts Committee, Government of Balochistan and duly approved by the Auditor-General of Pakistan.

The main objective of the Special Audit was to ascertain as to whether: 1) Rules, regulations, procedures and government orders, were followed in their true spirit, 2) effective measures were taken by the department in processing and evaluating bids, 3) the required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules, 4) the internal controls were applied in spending public money while executing the assignment and 5) Revenue of the hospital was properly collected and deposited timely. The Audit was conducted in accordance with the INTOSAI Auditing Standards.

Significant time and resources had been utilized for understanding the accounting and management structure, internal control environment and applicable laws and regulations to identify high-risk areas.

This report highlights significant issues and internal control weaknesses relating to financial management, accounting, reporting and rules and regulations applicable to the hospital.

KEY AUDIT FINDINGS:

- Non- production of record - Rs. 382.206 million.
- Less deposit of government receipt on account of user charges - Rs. 51.001 million.
- Non/less deposit of revenue receipt on account of rented spaces within hospital premises - Rs. 16.242 million.

- Less realization of government receipt on account of X-ray - Rs. 8.894 million.
- Non-deduction of BSTS and income tax - Rs. 5.516 million.
- Non-transparent payment on account of stipend - Rs. 1,169.108 million.
- Excess expenditure over budget allocation on account of procurement of medical gases - Rs. 20.380 million.
- Purchase of medicines beyond released funds - Rs. 388.484 million.
- Purchase of Anti-Rabies injection on higher rate - Rs. 35.104 million.
- Award of contract to the same vendor on account of filling of oxygen cylinders.
- Local purchase of medicine on higher rate - Rs. 9.535 million.
- Non-delivery of medicines by the firms - Rs. 53.866 million.
- Irregular expenditure without sanction of the competent authority - Rs. 79.589 million.
- Unauthorized/Irregular expenditure on purchase of drug and medicine - Rs. 281.371 million.
- Irregular payment due to non-calling of open tender - Rs. 22.061 million.
- Overpayment due to wrong calculation on account of purchase of X-Ray films - Rs. 0.732 million.
- Non-functional CT Scan, Angiography machines and oxygen gas generating plant.
- Non-testing of drugs and medicines from the Drug Testing Laboratory - Rs. 1,923.667 million.
- Non-accountal of Anti Rabies Vaccines and quotation based medicines - Rs. 90.968 million.
- Non-conducting of physical verification of stores/stock.

RECOMMENDATIONS:

Audit recommends that:

- All inquiries highlighted in the report be conducted, and the results be shared with the Audit.
- Strict adherence to procurement and BPPRs be ensured.
- Irregular expenditures mentioned in the report be regularized by the competent authority.
- All relevant record mentioned in the report be provided to the Audit for scrutiny.
- Any outstanding public money due to less/non-deposit of receipts be promptly deposited into the government treasury.
- Recoveries highlighted in the report be effected.
- The process for distributing scholarships or stipends be streamlined to ensure efficiency and fairness in disbursement.
- DTL tests of medicines be ensured to maintain the highest quality standards for medicines.
- Prompt steps be taken to repair the non-functional medical equipment in order to provide affordable health services to the general public.

1. INTRODUCTION

Medical Superintendent, Bolan Medical Complex Hospital, Quetta, a teaching and tertiary care hospital, under the administrative control of Health Department, Government of Balochistan is responsible to provide health facilities by taking measures for prevention and control of infectious and contagious diseases to the general public. Medical Superintendent is the overall administrative and coordinative in charge of hospital who exercises administrative and financial powers allocated under delegation of administrative and financial Powers/Rules.

Budget and Expenditure

(Rs. in million)

S. No.	Description	Financial year	Budget	Expenditure	Excess/savings
1.	Non-development	2017-18	1,609.821	1,338.697	271.124
2.		2018-19	2,091.666	1,704.848	386.818
3.		2019-20	1,924.048	1,843.082	80.966
4.		2020-21	2,242.212	2,233.459	8.753
5.		2021-22	2,495.307	2,355.008	140.299
Total			10,363.054	9,475.094	887.960

2. AUDIT OBJECTIVES

The audit objectives were to check whether:

- New equipment had been installed to provide the best facility to the patients.
- The patients availed benefits from the newly installed equipment.
- The available medicines in main store of the hospital had been properly tested from Drug Testing Laboratory, Balochistan.
- The revenue generated from the different department/units of the hospital were deposited in government account.

- The revenue generated through different sources i.e., Canteen/Cafeteria, Tandoor, Private Medical Store and Motorcycle/Cycle Stand etc. was accounted for.
- Proper purchases of Medical Gases (Cylinders), Bedding & Clothing, X-ray films, Films for MRI and CT Scan etc. were made.
- The stipend of FCPS-II/MCPS Jobless Postgraduate Trainees was paid by following the laid down rules.
- The scholarship of house officers of BMCH Quetta was given properly.
- The electro-medical and non-electro-medical equipment were functional.
- The statutory tax deductions were made.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Audit scope

The Audit scope included scrutiny of accounts of Superintendent, Bolan Medical Complex Hospital, Quetta for the period 2017-18 to 2021-22.

3.2 Audit Methodology:

Audit methodology employed during Special Audit of the expenditure and receipts included identifying high-risk areas, documents' review, inquiry, observation, inspection of evidence, overall internal controls, processes recommended by the government and discussions with the executive.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Organization and Management

4.1.1 Non- production of record - Rs. 382.206 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan, 1973 read with Para 14-1 (b) and 2 of the Auditor General’s Ordinance 2001, “the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and shall, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

The MS, BMCH Quetta failed to provide accounting records totaling Rs. 382.206 million for the financial years 2017-18 to 2021-22, despite being served with five reminders and multiple verbal requests. In an effort to resolve the issue, the Director of Audit personally met with the Special Secretary of the Health Department, who assured the production of the necessary record. However, despite the assurance, no record was provided throughout the audit process. Moreover, the MS, BMCH Quetta in his letter dated April 13, 2023 intimated that the requisite record was not available for which they had contacted ex-cashier and ex-in-charge main store for provision of record which they were unable to produce. The detail of the missing record is given in Annexure 4.1.

Non-production of record occurred due to negligence of the management.

Non-production of record was violation of Rules which rendered the record unaudited.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management reported that all the records, specifically those related to the Burn unit lab, X-ray, cardiac, and stipend/scholarship, as pointed out by the audit, were indeed provided to the audit team during their visit. The concerned Audit officer had also signed on the stock registers as acknowledgment. However, Audit raised a concern, contradicting this claim, and presented a letter from the hospital's Medical Superintendent (MS) stating that the said records were not available within the hospital. The DAC directed the department to initiate disciplinary proceedings against the individuals responsible for this discrepancy and ensure that the relevant records are made available to the Audit team for further examination without further delay.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that the relevant record be provided to audit without further delay besides, an inquiry be initiated against the person (s) responsible for the non-production of record.

4.2 Financial Management

4.2.1 Less deposit of government receipt on account of user charges - Rs. 51.001 million

As per Rule 7(i) of Treasury Rules, “All the money received by Government officers on account of the revenue shall without undue delay be paid in full into Government account/treasury. Money received shall not be appropriated to meet departmental expenditure.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that the in charge, “Computerized Revenue Section,” of the hospital collected an amount of Rs. 137.128 million on account of user charges, out of which Rs. 86.124 million was deposited through challans. However, a substantial outstanding amount of Rs. 51.005 million still remained outstanding, as detailed below:

(Rs. in million)

S. No.	Financial year	Revenue collected	Revenue deposited	Difference
1.	2017-18	26.578	26.406	0.171
2.	2018-19	28.529	26.989	1.539
3.	2019-20	28.389	-	28.389
4.	2020-21	30.014	9.109	20.905
5.	2021-22	23.619	23.619	-
Total		137.128	86.124	51.005

Less-deposit of government dues occurred due to financial mismanagement.

Less-deposit of public money caused a revenue loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that the matter was related to Ex-DDO and he was asked to furnish the reply but no reply was received till date. Audit highlighted that outstanding public money be deposited immediately into the government treasury, besides, an inquiry be initiated against the officials at fault. The DAC directed the department to recover

the amount and initiate disciplinary proceedings against the person(s) involved under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that outstanding public money be deposited immediately into the government treasury, besides, submission of findings of inquiry report to Audit.

4.2.2 Non/less deposit of revenue receipt on account of rented spaces within hospital premises - Rs. 16.242 million

According to Para 26 of GFR Vol.-I, “It is the duty of the departmental controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that spaces were allowed on rent to cafeteria/tandoor/general store and medical store/pharmacy within the hospital premises through tenders. A revenue of Rs. 18.756 million was generated from these rental arrangements. However, the ex-cashier deposited only an amount of Rs. 2.541 million in bank account while leaving a significant outstanding balance of Rs. 16.242 million. On further probe, it was discovered that the remaining amount along with relevant accounting record was in possession of the ex-cashier, as detailed in Annexure 4.2.

(Rs. in million)

S. No.	Description	Revenue generated	Revenue deposited	Amount
1.	Revenue receipt on account of rented spaces within hospital premises	18.756	2.514	16.242

Non/less deposit occurred due to financial mismanagement.

Non/less deposition of revenue receipt caused revenue loss to the Government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department replied that reconciliation of amount was underway and the remaining amount, if any, will be submitted in the treasury. Audit emphasized that the remaining amount of revenue receipt be deposited in government account, besides, the matter be inquired and the outcome of the inquiry be shared with Audit. The DAC directed the department to recover the amount and initiate disciplinary proceedings against the person(s) involved under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that the remaining amount of revenue receipt be deposited into the government account besides, the matter be inquired with the view to fixing responsibility against the officials at fault.

4.2.3 Less realization of government receipt on account of X-ray - Rs. 8.894 million

According to Para 26 of GFR Vol.-I, "It is the duty of the departmental controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account." Further, according to Rule 23 of GFR Vol.-I, "Every Govt. officer 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 and that will be also be held

personally responsible for any loss arising from fraud or negligence on the part of any other Govt. loss by his own action or negligence.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that a total of Rs. 14.174 million was supposed to be collected for X-ray services. However, it was found that only Rs. 5.280 million had been collected, resulting in a substantial shortfall of Rs. 8.894 million in the realization of revenue receipts, as detailed below:

(Rs. in million)

Financial years	Description	Quantity	Per Patient charges	Receipt due	Receipt collected	Less realization
2017-18	Purchase of X-ray films	90,500 sheets	50	4.525	1.874	2.651
2018-19	Purchase of X-ray films	130,600	50	6.530	1.837	4.693
2021-22	Purchase of X-ray films	62,373 sheets	50	3.119	1.569	1.550
Total				14.174	5.280	8.894

Further details are given in **Annexure 4.3**.

Less-realization of government receipt occurred due to financial mismanagement.

Less realization of revenue receipt caused revenue loss to the Government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that audit had counted the total number of films. Mostly X-ray films were used in emergency cases like road accidents, gun-shots, bomb blasts etc. and sometimes

doctors repeated the X-rays of patients therefore, in such cases revenue could not be charged from the patients, thus the difference occurred between the X-rays films and revenue receipts. Audit was of the view that there should be mechanism in place wherein record of such cases are maintained separately. The DAC directed that department should furnish the audit team with records that distinctly indicate which cases involved patient charges and which did not.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that the remaining amount of revenue receipt be deposited into the government account, besides, provision of necessary record to Audit for scrutiny.

4.2.4 Non-deduction of BSTS and income tax - Rs. 5.516 million

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every DDO is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract.” “Income tax should be deducted @10% from filer and @15% from non-filer on services rendered” and according to Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015), and as per BRA Order No. BRA/A&F/2016/059 dated August 23, 2016, “BRA imposed 15% BSTS under Tariff classification 9817.1000 Service provided or rendered by Medical diagnosing of patients including X-Rays, CT Scan, M.R. Imaging, Ultrasound, etc.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that an amount of Rs. 22.061 million was paid to M/s Afridi Enterprises on account of repair & maintenance and operation of MRI machine. But, Income tax @ Rs. 10% amounting to Rs. 2.206 million and BSTS @ 15% amounting to Rs. 3.309 million was not deducted from the contractor, as detailed below:

(Rs. in million)

S. No.	Financial years	Number of cases performed	Rate per case	Amount	10% I. tax	15% BSTS
1.	2017-18	-	-	-	-	-
2.	2018-19	-	-	-	-	-
3.	2019-20	2,752	2,200	6.054	0.605	0.908
4.	2020-21	3,921	2,200	8.626	0.863	1.294
5.	2021-22	3,355	2,200	7.381	0.738	1.107
Total				22.061	2.206	3.309
Grand total				5.516		

Non-deduction of taxes occurred due to financial mismanagement.

Non-deduction of income tax and BSTS caused a revenue loss to the Government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that they had taken up the issue with the concerned firm for recovery of the BSTS. Audit highlighted that recovery be affected from the concerned firm without further delay. The DAC directed the department for making necessary recovery from the firm under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that recovery be affected from the concerned immediately under intimation to Audit.

4.2.5 Non-transparent payment on account of stipend - Rs. 1,169.108 million

As per Rule 205 of Treasury Rules Vol-I, “A Government officer entrusted with the payment of money shall obtain, for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts”. Further, According to Para 4.2.9.9 of APPM, “cheques payment should be released to the payee or personally collected by the payee or his authorized agent.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that total payment of Rs. 1,169.108 million was made to fulfill the stipend obligations. Payment was held non-transparent/suspected due to the following reasons:

- The payment methods for stipends did not comply with the financial best practices.
- Standard procedures for selection and nomination of PGs was absent.
- The essential details, such as CNIC and bank account numbers, were missing from the stipend list, hindering the verification of payments.
- The absence of bank statements or a comprehensive payment list made it challenging to verify the proper disbursement of funds.

Further, bills amounting to Rs. 1.174 million, pertaining to stipend/scholarship payments, were not produced for scrutiny, as detailed below:

(Rs. in million)

S. No.	Financial years	Description	Number of beneficiaries	Expenditure booked by AG	Record produced to audit by office	Diff
1.	2017-18	Stipend/ Scholarship	7,705	232.570	232.344	0.226
2.	2018-19		5,221	138.851	138.383	0.468
3.	2019-20		4,670	162.399	162.098	0.301
4.	2020-21		4,837	319.999	319.900	0.099
5.	2021-22		5,601	315.289	315.209	0.080
Total				1,169.108	1,167.934	1.174

Unjustified payment occurred due to financial mismanagement.

Payment without observing codal formalities rendered the expenditure unjustified/suspected.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department informed that all the codal formalities were fulfilled before making the stipend payments. Audit opined that there was lack of proper documentation and established SOPS/TORS for such payments. The DAC directed that all payments with respect to stipends be probed through internal audit committee to be notified by the administrative department. The committee should complete the assignment in 3 months and submit its findings to administrative department under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for streamlining the process of disbursement of scholarships/stipends besides, submission of findings of Internal Audit Committee to Audit.

4.2.6 Excess expenditure over budget allocation on account of procurement of medical gases - Rs. 20.380 million

According to Para 88 of GFR, Vol.-I, “The administrative authority is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.” Besides, as per Para 10 of GFR, Vol.-I, “Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his own money.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that an excess expenditure of Rs. 20.380 million was incurred on the procurement of Medical Gases, exceeding the allocated budget, as detailed in Annexure 4.4.

(Rs. in million)

S. No.	Financial years	Detail object description	Released budget	Expenditure	Excess
1.	2021-22	A03955-1 Other Store / Medical Gases (Cylinders)	6.400	26.780	(-) 20.380

Excess expenditure occurred due to financial mismanagement.

Incurring expenditure beyond the budget allocation caused undue burden on the hospital.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management explained that the allocated budget for medical gases, amounting to Rs. 6.400 million, was insufficient. The BMCH hospital, with 1200 beds, 24 Operation Theaters, CCU, ICU, NICU, and operating 24/7 emergency services, utilized 120 large oxygen cylinders daily, resulting in an excess of the budget in the financial year 2020-21 Financial. Additionally, a regularization request was prepared and would soon be submitted to the competent authority. Audit highlighted the need to regularize the expenditure and initiate an inquiry against those responsible. The DAC directed that an inquiry into the matter through internal audit committee duly notified by the administrative department be conducted under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for early regularization of expenditure from the competent authority besides, submission of findings of Internal Audit Committee to Audit.

4.2.7 Purchase of medicines beyond released funds - Rs. 388.484 million

According to Finance Department, GoB, budget was released to Bolan Medical Complex Hospital, Quetta on account of purchase of medicine during the financial years 2019-20 and 2021-22 amounting to Rs. 314.458 million and Rs. 321.264 million respectively. Further, as per Para9 of GFR, Vol.1, “No authority may incur expenditure or enter into liability involving expenditure from public funds until the expenditure has been sanctioned by an authority to which power has been duly delegated.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that the hospital during the financial years 2019-20 and 2021-22 purchased medicine amounting to Rs. 1,014.649 million against the allocated budget of Rs. 635.722 million, hence, creating liability of Rs. 388.484 million in disregard of financial rules, as detailed in Annexure 4.5.

The lapse occurred due to lack of internal and financial controls.

Issuance of supply order beyond available budget caused liability and resulted in overburden on the hospital.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that during the financial years 2019-20 and 2021-22, the Finance Department, GoB froze the budget for medicines in the month of June. As a result, no payments were made to the firms that supplied medicines during these financial years, even though they were enlisted at the Medical Supplies Department (MSD). Subsequently, these firms declined to supply medicines for the following financial year due to the outstanding previous liabilities. To address this situation, the management cleared the liabilities for the financial year 2019-20 from the budget of 2021-22 and the financial year 2021-22 from the budget of 2022-23. Audit raised concerns as no documentary proof in support of the departmental stance was provided and recommended an inquiry to investigate the reasons behind the procurement of medicines exceeding the allocated budget. The DAC directed the department to initiate disciplinary proceedings against the person(s) involved in creating undue liability by making excess expenditure than allocation under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for adherence to the rules governing the budget management.

4.3 Procurement and Contract Management

4.3.1 Purchase of Anti Rabies injection on higher rate - Rs. 35.104 million

According to BPPRAs, Part II procurement of goods, works and related services S. No. 15 (2), “All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority’s website as well as in the newspapers as prescribed in these rules. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages.” Further, as per GFR 23, “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that a quantity of 41,250 “Anti Rabies Vaccines” @ Rs. 1,500 per vial amounting to Rs. 61.875 million was purchased on quotation basis. However, the approved list of drugs and medicines for the financial year 2021-22 indicated that the correct rate for the "Anti-Rabies Vaccine" was Rs. 649 per vial resulting in an overpayment of Rs.35.104 million, as detailed below:

Financial year	Name of firm	Quantity	Rate paid (Rs.)	Rate to be paid (Rs.)	Difference (Rs.)	Amount (Rs. In millions)
2019-20	M/s Emman Enterprises, Quetta	41,250	1,500	649	851	35.104

Purchase on higher rates occurred due to weak internal and financial controls.

Purchase on higher rate resulted in a loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that they procured Anti Rabies vaccines after following all necessary procedures. The Additional Director MSD obtained approval from the competent authority to purchase these vaccines based on quotations. This approval, along with the approved prices, was communicated to the medical superintendent at BMCH. It's worth noting that the procurement process is currently under investigation by NAB. Audit highlighted that procurement should have been made through tendering process. The DAC directed the management that internal audit committee be constituted to probe the matter and fix responsibility against the official at fault.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for strict compliance of Rules governing procurement besides, submission of findings of Internal Audit Committee to Audit.

4.3.2 Award of contract to the same vendor on account of filling of oxygen cylinders

According to Para 43 of BPPRA, “The bidder with the lowest evaluated bid should be awarded the procurement contract. The price may be compared with the prevailing market prices, if so required”. Further, “according to the Para 23 of GFR, Vol.-1, “Every Government Officer 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that the contract for supply of oxygen had been consistently awarded to M/s Abdullah & Brothers from 2017-18 to 2020-21. This could result in a compromised and predetermined tendering process. Further, the record pertaining to tendering process was not produced to Audit despite repeated requests.

Award of contract to the same vendor and non-production of record occurred due to inadequate oversight measures.

Consistently awarding the contract to the same supplier and non-production of record had raised doubts about the bidding process, which may result in a loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the meeting held on October 23, 2023, the management informed that the tendering process had been conducted in compliance with BPPRA rules. Audit requested the provision of tender documents for each year for verification. The DAC instructed the department to submit the tender documents for the past four years to the Audit team for thorough scrutiny.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that BPPRA rules should be implemented in true letter and spirit besides, provision of tender documents to Audit for scrutiny.

4.3.3 Local purchase of medicine on higher rate - Rs. 9.535 million

According to Para 23 of GFR, Vol.-I, "Every Government Officer 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.” Further, according to Para 10 of GFR, Vol-I, “Every Officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his own money.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that an excessive expenditure of Rs. 9.535 million was incurred through local purchases of medicine, surpassing the approved rates specified in the medicine list for the financial year 2021-22, as detailed in Annexure 4.6.

The lapse occurred due to weak financial management.

Purchase of medicine on higher rates caused loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management explained that MSD had procured medicines in large quantities directly from manufacturing factories incurring substantial costs. However, they purchased LP medicines through exclusive distributors who added transportation costs and their own profit margins. These medicines were acquired on an emergency and case-by-case basis, making it impractical to align their local purchase with the standard rate list of MSD. Audit emphasized that higher rates should be justified with documentary evidence. The DAC directed that the expensive purchases should be probed through internal audit committee under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for strict compliance of Rules governing procurements besides, submission of findings of Internal Audit Committee to Audit.

4.3.4 Non-delivery of medicines by the firms - Rs. 53.866 million

According to Para-23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that medicines worth Rs. 53.866 million, as per the records, were not received by the hospital from the respective firms until the time of the audit, as detailed in Annexure 4.7.

The irregularity occurred due to weak internal controls.

Non-delivery of medicines caused shortage of medicines and disturbance for the indoor patients.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that all the medicines had been delivered. Audit requested for provision of documentary evidence in support of the departmental claim. The DAC directed the department for provision of the present status of the medicines along-with their delivery challans, entries in the relevant stock registers and further issuance to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for provision of the relevant record to Audit for scrutiny.

4.3.5 Irregular expenditure without sanction of the competent authority - Rs. 79.589 million

According to Para 9 of GFR, Vol, -I, “No authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders by an authority to which powers has been duly delegated in this behalf.” Further, according to GFR vol-1 Para 13, “Every controlling Officer is responsible for systematic internal check within the department in order to prevent and detect error and irregularities in the financial proceeding and to guard against waste and loss of public money.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that an expenditure of Rs. 79.589 million was incurred on purchase of medicines based on quotations, without obtaining prior approval from the competent authority. This lack of proper authorization raised concerns regarding the procurement process, as detailed below:

(Rs. in million)

S. No.	Financial year	Description	Amount
1.	2019-20	Purchase of drug and medicines	29.757
2.	2021-22		49.832
Total			79.589

The incurred expenditure was deemed irregular for the following reasons:

- The expenditure was made without following the necessary procedure of inviting open tenders, which undermined the transparency and fairness of the procurement process.
- The amount was intentionally split up to bypass the requirement of approval from the appropriate sanctioning authority, and tendering.
- The closure of Outpatient Departments (OPDs) during the financial year 2019-20 due to the Covid-19 pandemic raised questions about the appropriateness of the expenditure made during that period.
- The absence of records pertaining to the financial year 2020-21 raised concerns about the transparency and accountability of the expenditure made during that period.

The irregularity occurred due to weak internal and financial controls

Incurring expenditure without fulfilling codal formalities rendered the expenditure irregular.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that no tendering process was carried out during the 2018-19 financial year, resulting in a complete depletion of essential medicines in the hospital. However, patient services remained a top priority, and their quality and availability were nonnegotiable. Similarly, in the 2021-22 financial year, most essential medicines were not included in the central procurement approved list, leading to the procurement of these medicines through quotations. Audit expressed concerns about the lack of a tendering process and recommended an explanation for the absence of tenders, as significant expenditures without proper tendering

procedures were deemed unjustified. It was emphasized that obtaining the necessary sanctions before incurring expenses without the tendering process was essential to maintain transparency and accountability in procurement practices. Moreover, expenditure incurred during Covid Pandemic in the financial year 2019-20, when the OPDs remained closed, be justified in addition to provision of record in respect of the financial year 2021-22. The DAC directed that concerns raised by Audit be addressed by the department. It was further instructed that the department should furnish reasons for the non-conduct of tenders and to provide evidence of approval from the competent authority in cases where relaxation from tendering procedures was granted. In the absence of such documentation, responsibility be fixed against the officials at fault.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for provision of necessary documents to Audit for scrutiny and in case of failure inquiry into the matter be conducted under intimation to Audit.

4.3.6 Unauthorized/Irregular expenditure on purchase of drug and medicine - Rs. 281.371 million

According to Treasury Rule 289, “All charges actually incurred must be paid and drawn at once and under no circumstances may be allowed to stand over to be paid from the grant of another year.” Further, as per Para 9 of GFR, Vol.1, “No authority may incur expenditure or enter into liability involving expenditure from public funds until the expenditure has been sanctioned by an authority to which power has been duly delegated.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22, revealed that the management during the financial year 2017-18 incurred an expenditure Rs. 281.371 million on purchase of medicine without budgetary allocation in relevant head of account in disregard of financial rules, as detailed in below:

(Rs. in million)

S. No.	Financial year	Particulars	Released budget	Expenditure booked by AG, Balochistan in medicines	Expenditure as per record of MS in medicines
1.	2017-18	Medicine	Nil	Nil	156.293
2.		Laboratory items			11.843
3.		Disposable items			73.559
4.		Medicine in Burn unit			39.676
5.		Disposable items Burn Unit			
Total					281.371

Unauthorized expenditure occurred due to weak internal and financial controls.

Incurring expenditure without available funds and approval of the competent authority was unauthorized/irregular.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that procurement of medicines had been made after the release of allocated budget. Audit highlighted that the assertion should be substantiated with the documentary evidence. The DAC directed the department to either provide the documentary evidence of budget release and subsequent approval by the competent authority or to initiate disciplinary proceedings against the officials at fault.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends to either provide the budget and approval of the competent authority or initiate inquiry against the officials responsible for making payments without budgetary provision.

4.3.7 Irregular payment due to non-calling of open tender - Rs. 22.061 million

According to Rule 15 (1) of BPPRs, 2014, “Procurements over two hundred thousand rupees and up to one million rupees shall be advertised by timely notification on the Authority’s website.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22, revealed that an amount of Rs. 22.061 million was paid to M/s Afridi Enterprises for repair, maintenance, and operation of the MRI machine. The contract, awarded under the Public Private Partnership (PPP) mode, was valid for one year from 01.03.2018 to 28.02.2019. However, on expiry of the contract the department did not opt for retendering instead continued with the same vendor on the same terms and conditions, as detailed below:

(Rs. in million)

S. No.	Financial years	Description	Number of cases	Rate per case	Amount
1.	2019-20	MRI	2,752	2,200	6.054
2.	2020-21		3,921	2,200	8.626
3.	2021-22		3,355	2,200	7.381
Total					22.061

Irregular payment occurred due to weak internal controls and financial mismanagement.

Payment without calling open tender was irregular.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that tender was published in daily newspaper but no contractors / bidders participated and the administrative department was informed accordingly. Therefore, the contract was extended. However, the recommendations of Audit had been noted and the case of regularization had been papered which would be sent to the competent authority for regularization. Audit emphasized the need to clarify the reasons for this omission with documentary evidence and suggested that payments should be regularized through the proper channels. The DAC instructed the department to provide the tender documents, extension documents, and ensure that the expenditure is regularized through the competent authority under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends for regularization of the expenditure from the competent authority under intimation to Audit.

4.3.8 Overpayment due to wrong calculation on account of purchase of X ray films - Rs. 0.732 million

According to GFR vol-1 Para 13, “Every controlling Officer is responsible for systematic internal check within the department in order to prevent and detect error and irregularities in the financial proceeding and to guard against waste and loss of public money.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that a supply order was issued to M/s the Manager, MEDIQUIP (KONIKA) under reference No. BMCHQ:422/426, dated April 12, 2021, for the purchase of X-ray films. The total cost mentioned in the supply order was Rs. 2.080 million. However, the payment made to the supplier/firm amounted to Rs. 2.812 million, indicating an overpayment of Rs. 0.732 million as detailed below:

(Rs. in million)

S. No.	Name of firm/supplier	Description	Approved price/unit	Quantity /unit	Payable	Paid amount	Overpaid amount
1.	M/s MEDIQUIPS (KONIKA)	Purchase of X-Ray Films size 14*17	264 per sheet (125 Sheet Per Pack)	40 Packs	1.320	2.812	(0.732)
2.		Purchase of X-Ray Films size 10*12	152 per sheet (125 Sheet Per Pack)	40 Packs	0.760		
Total					2.080		

Overpayment occurred due to financial mismanagement.

Overpayment to the firm caused loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, management informed that they had issued two distinct supply orders vide letter No. 422/426 dated 12th April

2021, with a value of Rs. 2.080 million, and letter No. 503/508 with a value of Rs. 732 million. Audit identified that overpayment occurred due to wrong calculation and recommended that the excess amount be recovered. The DAC directed the department to either verify the records with the Audit team or proceed with the recovery from the concerned firm.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends immediate recovery of the overpaid amount from the concerned under intimation to Audit.

4.4 Monitoring and Evaluation

4.4.1 Non-functional CT Scan, Angiography machines and oxygen gas generating plant

According to Para 23 of GFR, Vol.-I, “Every Government Officer 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. **“Further,** according to Para 10 of GFR, Vol.-I, “Every Officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his own money.”

Special audit of MS, BMCH Quetta for the financial years 2017-18 to 2021/22 revealed that crucial medical machinery, including angiography and CT scan machines, and the oxygen gas generating plant, had remained non-functional for an extended period. This had severely affected the hospital’s ability to provide essential healthcare services. The non-functional equipment had led to delayed

diagnosis and potential harm to patients. The non-operational oxygen plant had placed an additional burden on the hospital management, as they were compelled to purchase oxygen cylinders to meet the patient's needs. No serious efforts were made by the management to make the said machinery functional.

The lapse occurred due to weak assets management.

Non-functional health care equipment deprived the general public from availing the facility. Further in the absence of non-operational oxygen gas generating plant heavy expenditure on oxygen cylinders caused financial burden on the hospital.

In the DAC meeting held on October 23, 2023, the management explained that nonfunctional equipment resulted from budget shortages within the relevant head, despite repeated requests to the administrative department for budget. Audit emphasized the need for proper equipment functioning to provide affordable healthcare services to the underprivileged in the province. The DAC directed the department to conduct the performance audit of all plants and machinery through composition of the internal audit committee notified by the department. Further, case for provision of budget for repair of these equipment be submitted to administrative department without further delay. Additionally, the department was asked to provide the following records to the Audit:

- i The date when the equipment became nonfunctional.
- ii Details of the repair and maintenance budget.
- iii The date when the matter was raised with higher authorities regarding equipment repair.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that remedial measures be taken at the earliest so that general public may avail the health facility at cheaper rates.

4.4.1 Non-testing of drugs and medicines from the Drug Testing Laboratory - Rs. 1,923.667 million

As specified in Special Conditions of Contract Agreement, that “After delivery of drugs and medicines at the Purchaser’s premises, the Area Drug Inspector shall send the samples from all batches of each consignment of the supplied store to the Drugs Testing Laboratory, Balochistan (DTL) for testing. The procurement committee constituted by the Health Department, Government of Balochistan shall inspect the quantity, specifications of goods after receipt of standard quality report of each batch of supplied store issued by DTL concerned under Drugs Act, 1976.”

Special Audit of MS, BMCH Quetta for the financial years 2017-18 to 2021-22 revealed that an expenditure of Rs. 1,923.667 million was incurred on the purchase of medicines. However, it was discovered that these medicines were not tested at the Drugs Testing Laboratory in Balochistan, as should have been done according to established protocols and regulations, as detailed below:

(Rs. in million)

S. No.	Financial years	Description	Amount
1.	2017-18	Purchase of medicine, laboratory and disposable/consumable items	281.371
2.	2018-19		295.509
3.	2019-20		480.518
4.	2020-21		332.136
5.	2021-22		534.132
Total			1,923.667

Non-conduct of tests of medicines occurred due to weak monitoring mechanism.

Quality of medicines were compromised in the absence of testing from Drug testing laboratory.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management informed that the concerned drug inspector carried out the medicines sampling for DTL but no report was received till date. Audit highlighted that DTL needed to be strengthened so that quality of medicine was not compromised. The DAC directed the administrative department to take immediate steps to enhance the capabilities and resources of DTL. Furthermore, it was directed that drug testing must be ensured in the future, in accordance with the relevant rules and regulations.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that DTL tests of medicines be ensured so that there should be no compromise on quality standards.

4.5 Asset Management

4.5.1 Non-accountal of Anti Rabies Vaccines and quotation based medicines - Rs. 90.968 million

As per GFR 23, “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. “Further, according to Para 148 of GFR,

Vol.1, “All materials received should be examined counted, measured or weighted and recorded in the appropriate stock Register.”

Special Audit of MS, BMCH, Quetta for the financial years 2017-18 to 2021-22 revealed that an expenditure amounting to Rs. 23.595 million on account of purchase of Anti Rabies Vaccines and Rs. 67.373 million on account of quotation based medicines was incurred which was not entered in the relevant stock register due to which audit could not ascertain whether the medicines were actually purchased or not, as detailed in Annexure 4.8.

Non-accountal of vaccines and medicines occurred due to weak internal controls.

Non-entry in the relevant stock register may result in loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management stated that entries had been made in the stock registers, and all relevant records were ready for submission to Audit. However, Audit pointed out that the records had not been submitted despite a significant delay. Therefore, the administrative office should investigate the reasons for this delay. The DAC directed the management that internal audit committee be constituted to probe the matter and fix responsibility against the official(s) at fault.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends strict adherence to the procurement rules, besides submission of findings of inquiry report to Audit.

4.5.2 Non-conducting of physical verification of stores/stock

According to Rule 159 of GFR, Vol.-I, “A physical verification of all stores should be made at least once in every year under rules prescribed by the competent authority, and subject to the condition that the verification is not entrusted to a person- (i) who is the custodian, the ledger, keeper, or the accountant of the stores to be verified, or who is a nominee of, or is employed under the custodian, the ledger keeper or the accountant, or (ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.”

According to financial rules and regulations, it was mandatory for the MS, BMCH Quetta to conduct a physical verification of assets for the financial years 2017-18 to 2021-22. However, it had been observed that no such physical verification of assets or stock register of dead stock items such as plants, furniture, machinery, and equipment was carried out. Additionally, no committee was constituted for this purpose. This lack of adherence to the financial rules and regulations raised concerns about the hospital's asset management and accountability. The physical verification of assets was crucial to ensure the accuracy and validity of recorded assets, identify any discrepancies, and prevent potential mismanagement or loss.

Non conduct of physical verification of stock / stores occurred due to weak assets management.

Non-compliance of rules may lead to misuse and loss of government assets/stores.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023 the department informed that physical verification of stores had been carried out report of which will be submitted to audit. Audit highlighted that physical verification of stores or assets was a critical element of internal controls and asset management. It helped organizations ensure the accuracy of asset records, prevent theft or mismanagement, comply with regulations, and maintain effective asset management practices. This process was integral to safeguarding an organization's financial and physical resources. The DAC directed that physical verification of stores be carried out by internal audit committee to be nominated by the administrative department under intimation to Audit.

No further progress was intimated to Audit till the finalization of this report.

Audit recommends that physical verification of assets and other stores be carried out through Internal Audit Committee under intimation to Audit.

4.6 Overall Assessment

The audit findings presented a concerning picture of financial mismanagement and operational inefficiencies within the hospital. From the non-production of essential records - encompassing both the acquisition and utilization of modern medical equipment - to irregular expenditures and overpayments, the list of discrepancies was extensive and alarming. Significant sums of government receipts remained unaccounted for, while expenditures exceeded budget allocations without proper authorization. Procurement processes seemed fraught with issues, including purchases made beyond allocated funds and at inflated rates. The awarding of contracts without competitive bidding raised questions of transparency and fairness. Moreover, the non-functional state of critical medical equipment underscored a failure in maintenance and service provision. Quality

control measures, such as testing drugs and medicines, were neglected, posing risks to patient safety.

5 CONCLUSION

The audit report found significant deficiencies in financial management, procurement practices, and operational oversight at the hospital. Non-compliance with financial regulations and lack of quality control measures are impacting efficiency, accountability, and service delivery. Immediate action is required to rectify these issues and ensure quality healthcare services.

5.1 Key Issues for Future Compliance:

- Address discrepancies like missing receipts, irregular spending, and overpayments by strengthening financial controls and implementing robust oversight procedures.
- Streamline processes (e.g., improve procurement to prevent overspending) and ensure essential records are maintained for transparency, optimizing operations.
- Enforce proper practices to prevent unauthorized spending beyond allocated budgets, improving budget management.
- Review contracting practices to ensure fairness and compliance through competitive bidding, enhancing transparency.

5.2 Lessons Learnt:

The following lessons were learnt during the course of Audit:

- Hospital management must comply with financial rules and regulations to avoid poor procurement, irregularities, excess budget and inefficiencies.
- The Health Department should implement a hospital revenue monitoring system to track user charges and rentals.
- A comprehensive review of hospital scholarship payments is needed to ensure fair distribution and prevent financial mismanagement.
- Ensure proper record maintenance to efficiently track resources.
- Regular maintenance of medical equipment, including CT scanners, angiography machines, and oxygen plants, is essential to guarantee optimal patient care and prompt treatment.
- The high cost of injections and locally-purchased medicine suggests a need for improved procurement processes. This could involve soliciting quotations from a wider range of vendors and employing negotiation strategies to secure more competitive pricing.

ACKNOWLEDGEMENT

The Director General Audit, Balochistan wishes to express his appreciation to the management and staff of the Bolan Medical Complex Hospital, Quetta for cooperation extended to the auditors during this Special Audit assignment.

ANNEXURES

4.1.1 Non- production of record - Rs. 382.206 million

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

S. No.	Financial Years	Particulars	Amount
1.	2018-19	Medicines, laboratory items, disposable items, medicines in Burn Unit and disposable items in Burn Unit.	31.670
2.	2020-21	Medicines, Laboratory items, Disposable items, Medicine in Burn unit and Disposable items Burn Unit.	332.136
3.		Purchase of X-Ray films.	11.319
4.		Purchase of films for MRI and CT Scan.	3.757
5.		Purchase of disposable items for Cardiac Unit.	2.150
6.	2017-18	Stipends/Scholarship.	0.226
7.	2018-19		0.468
8.	2019-20		0.301
9.	2020-21		0.099
10.	2021-22		0.080
Total			382.206
The record pertaining to purchase of medical equipment/technology, its utilization, laboratory chemicals and surgical instruments were also not shared with the Audit despite repeated requests.			

**4.2.2 Non/less deposit of revenue receipt on account of rented spaces within hospital premises -
Rs. 16.242 million**

**Annexure 4.2
(Rs. in million)**

S. No.	Description	Period	Total months and days	Monthly rent	Amount	Deposited through treasury challan	Amount /less deposited
1.	Pharmacy/ medical store	14.06.2021 to 30.06.2022. As per contract agreement before 10th August 2022 was to be deposited by the contractor. (Audit calculated up to 30.06.2022)	12 and 15	255,000	3.187	-	3.187
2.	Cafeteria/canteen/ tandoor and general shop	01.02.2018 to 28.02.2020 (Full payment should be deposited)	25	420,786	10.520	Rs. 2,514,432 Date of deposition 05.09.2019	8.005
3.		01.03.2020 to 28.02.2022 (Extension period)	12	420,786	5.049	-	5.049
Total					18.756	2.514	16.242

4.2.3 Less realization of government receipt on account of X-ray - Rs. 8.894 million

**Annexure 4.3
(Rs. in million)**

Financial years	Name of firm/supplier	Description	Quantity	V. No./ date of bill	Expenditure	Revenue recoverable	Revenue recovered	Amount Difference
2017-18	M/s AGFA Pakistan (Pvt) Limited	Purchase of X-ray films 8*10, 10*12, 12*15, 14*17, 10*12.	60, 250, 350, 200, 45, 70 and 60 packets. Total packet 905 per packet contains 100 sheets. It stand equal to 90,500 sheets. Per patient charges Rs. 50. (90500*50 =4,525,000). Therefore, revenue receipt should be collected Rs. 4,525,000	547/30.0 6.2018	8.291	4.525	1.874	2.651

Total					8.291	4.525	1.874	2.651
2018-19	M/s AGFA Pakistan (Pvt) Limited	Purchase of X-ray films 8*10, 10*12, 12*15, 14*17, 10*12 and 14*17.	365, 405, 300, 80 , 70 and 86 packet. Total packet 1,306 per packet contains 100 sheets, equal to 130,600 sheets. Per patient charges Rs. 50. (130,600 *50= 6,530,000). Therefore,	245248/Jun e 03, 2019 and 249252/Jun e 03, 2019	10.818	6.530	1.837	4.693
			revenue receipt should be collected Rs. 6,530,000.					
Total					10.818	6.530	1.837	4.693

2021-22	M/s AGFA Pakistan (Pvt) Limited	Purchase of X-ray films 14*17, 10*12, 8*10 and 14*17.	29,367, 25,000, 8,000 and 06. Total quantity 62,373 sheets. Per patient charges Rs. 50/ (62,000*5=3, 118,650. Therefore, revenue receipt should be collected Rs. 3,118,650.	1800163 1 and 1800163 /6&7 April 2022.	11.602	3.119	1.569	1.550
Total					11.602	3.119	1.569	1.550
Grand total					30.711	14.174	5.280	8.894

4.2.6 Excess expenditure over budget allocation on account of procurement of medical gases - Rs. 20.380 million

**Annexure 4.4
(Rs. in million)**

S. No.	Name of firm	Description	Quantity	Rate	V. No./date	Amount
1.	M/s Universal Gases, Quetta	Oxygen large cylinder	600	570	499/01.07.2021	0.342
2.			600	570	500/06.07.2021	0.342
3.			600	570	001/11.07.2021	0.342
4.			400	570	002/16.07.2021	0.228
5.			600	570	003/20.07.2021	0.342
6.		Medical large oxygen cylinder and small oxygen cylinder	500&10	570&170	004/26.07.2021	0.287
7.		Medical large oxygen cylinder	300	570	005/30.07.2021	0.171
8.		Medical large oxygen cylinder and small oxygen cylinder	300&02	570&170	006/02.08.2021	0.171
9.		Medical large oxygen cylinder	400	570	007/04.08.2021	0.228
10.			400	570	008/08.08.2021	0.228
11.		Medical large oxygen cylinder and small oxygen cylinder	400&10	570&170	009/12.08.2021	0.230
12.		Medical large oxygen cylinder	600	570	010/16.08.2021	0.342
13.			500	570	011/21.08.2021	0.285

S. No.	Name of firm	Description	Quantity	Rate	V. No./date	Amount	
14.			500	570	012/26.08.2021	0.285	
15.			500	570	013/30.08.2021	0.285	
16.			500	570	014/03.09.2021	0.285	
17.			500	570	015/07.09.2021	0.285	
18.			500	570	016/11.09.2021	0.285	
19.		Medical large oxygen cylinder and small oxygen cylinder	340&10	570&170	019/15.09.2021	0.196	
20.		Medical large oxygen cylinder	340	570	020/18.09.2021	0.194	
21.			340	570	021/21.09.2021	0.194	
22.			340	570	022/24.09.2021	0.194	
23.			340	570	023/27.09.2021	0.194	
24.			340	570	024/29.09.2021	0.194	
25.			340	570	025/01.10.2021	0.194	
26.			340	570	026/03.10.2021	0.194	
27.			340	570	027/06.10.2021	0.194	
28.			340	570	028/08.10.2021	0.194	
29.			340	570	029/11.10.2021	0.194	
30.			340	570	030/14.10.2021	0.194	
31.			340	570	031/16.10.2021	0.194	
32.			Medical large oxygen cylinder and small oxygen cylinder	340&20	570&170	032/18.10.2021	0.197

S. No.	Name of firm	Description	Quantity	Rate	V. No./date	Amount		
33.		Medical large oxygen cylinder	340	570	033/21.10.2021	0.194		
34.			340	570	034/23.10.2021	0.194		
35.			340	570	035/25.10.2021	0.194		
36.			340	570	036/27.10.2021	0.194		
37.			340	570	037/29.10.2021	0.194		
38.			340	570	038/31.10.2021	0.194		
39.			340	570	039/02.11.2021	0.194		
40.			340	570	040/04.11.2021	0.194		
41.			340	570	041/06.11.2021	0.194		
42.			340	570	042/08.11.2021	0.194		
43.			340	570	043/10.11.2021	0.194		
44.			M/s Qadri Oxygen Gas Company, Quetta		340	780	044/12.11.2021	0.265
45.					340	780	045/14.11.2021	0.265
46.	340	780			046/16.11.2021	0.265		
47.	340	780			047/18.11.2021	0.265		
48.	340	780			048/20.11.2021	0.265		
49.	340	780			049/22.11.2021	0.265		
50.	340	780			050/24.11.2021	0.265		
51.	600	780			051/26.11.2021	0.468		
52.		Medical large oxygen cylinder and small oxygen cylinder	600&20	780&90	052/31.11.2021	0.470		

S. No.	Name of firm	Description	Quantity	Rate	V. No./date	Amount
53.		Medical large oxygen cylinder	600	780	053/06.12.2021	0.468
54.			600	780	054/11.12.2021	0.468
55.			600	780	055/16.12.2021	0.468
56.		Medical large oxygen cylinder and small oxygen cylinder	600&10	780&90	056/22.12.2021	0.469
57.		Medical large oxygen cylinder	600	780	057/28.12.2021	0.468
58.			600	780	058/04.01.2022	0.468
59.			600	780	059/11.01.2022	0.468
60.			600	780	060/13.01.2022	0.468
61.			600	780	061/25.01.2022	0.468
62.		Medical large oxygen cylinder	400	780	062/01.02.2022	0.312
63.		Medical large oxygen cylinder and small oxygen cylinder	50&10	780&90	063/06.02.2022	0.040
64.		Medical large oxygen cylinder	500	780	064/11.02.2022	0.390
65.			600	780	065/17.02.2022	0.468
66.			503	780	066/23.02.2022	0.392
67.		Medical large oxygen cylinder and small oxygen cylinder	600&10	780&90	067/01.03.2022	0.469
68.		Medical large oxygen cylinder	600	780	068/03.03.2022	0.468

S. No.	Name of firm	Description	Quantity	Rate	V. No./date	Amount
69.		Medical large oxygen cylinder and small oxygen cylinder	585&10	780&90	069/16.03.2022	0.457
70.		Medical large oxygen cylinder	745	780	070/23.03.2022	0.581
71.		Medical large oxygen cylinder and small oxygen cylinder	784&10	780&90	071/01.04.2022	0.612
72.		Medical large oxygen cylinder	800	780	072/11.04.2022	0.624
73.	826		780	073/21.04.2022	0.644	
74.	771		780	074/01.05.2022	0.601	
75.		Medical large oxygen cylinder and small oxygen cylinder	1030&10	780&90	075/11.05.2022	0.804
76.		Medical large oxygen cylinder	1068	780	076/21.05.2022	0.833
77.		Medical large oxygen cylinder and small oxygen cylinder	903&10	780&90	077/01.06.2022	0.705
78.		Medical large oxygen cylinder	923	780	078/11.06.2022	0.720
79.			1075	780	079/21.06.2022	0.839
Total						26.780

4.2.7 Purchase of medicines beyond released funds- Rs. 388.484 million

**Annexure 4.5
(Rs. in million)**

Financial year	Description	Released budget	Expenditure booked by AG, Balochistan in medicines	Expenditure (as per record of MS in medicines)	Total expenditure	Amount Difference due to issuance of excess supply orders
2019-20	Purchase of medicine, laboratory and disposable /consumable items	314.458	304.901	377.575	480.517	(-) 175.616
	Purchase of medicine on quotation basis			29.757		
	Purchase of medicine on quotation basis			11.310		
	Purchase of Anti Rabies Vaccines			61.875		

2021-22	Purchase of medicine, laboratory and disposable /consumable items	321.264	321.264	461.798	534.132	(-) 212.868
	Purchase of medicine on quotation basis			49.832		
	Local purchase of medicine			22.502		
Total						(-) 388.484

4.3.3 Local purchase of medicine on higher rate - Rs. 9.535 million

Annexure 4.6 (Rs. in million)

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
1.	M/s Ittefaq Medical Store, Quetta	Inj: Flazol INF	1000	94.90	77.70	17.20	0.017
2.		Inj: Provas 100 ML	300	101.00	93.59	7.41	0.002
3.		Inj: Syntocenon	500	13.57	12.30	1.27	0.001
4.		Inj: Transamin 1 GM	500	234.00	25.10	208.90	0.104

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
5.		Inj: Tanzo 4.5 MG	18	1,050.00	322.00	728.00	0.013
6.		Inj: Omezole/Sante 40	180	399.00	55.90	343.10	0.062
7.		Inj: Omezole/Sante 40	12	399.00	55.90	343.10	0.004
8.		Inj: Tanzo 4.5 MG	24	1,050.00	322.00	728.00	0.017
9.		Inj: Artifen	200	31.00	8.20	22.80	0.005
10.		Inj: Tramal	100	70.67	13.58	57.09	0.006
11.		Inj: Flagyl	800	94.90	77.70	17.20	0.014
12.		Inj: Transamine	300	117.00	25.10	91.90	0.028
13.		Inj: Syntocinon	400	13.57	12.30	1.27	0.001
14.		Inj: Provas 100 ML	100	101.00	93.59	7.41	0.001
15.		Inj: Tanzo 4.5 MG	50	1,050.00	322.00	728.00	0.036
16.		Inj: Clexen 6000	10	642.00	545.00	97.00	0.001
17.		Inj: Vancomycin 1 GM	10	1,982.00	286.00	1,696.00	0.017
18.		Inj: Meronem 1 GM	12	2,408.00	896.91	1,511.09	0.018
19.		Inj: Tanzo 4.5 MG	15	1,050.00	322.00	728.00	0.011
20.		Inj: Flazol INF	100	94.90	77.70	17.20	0.002
21.		Inj: Tanzo 4.5 MG	100	1,050.00	322.00	728.00	0.073
22.		Inj: Cilapen 1 GM	100	1,250.00	485.00	765.00	0.077

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
23.		Inj: Omezole/Sante 40	50	399.00	55.90	343.10	0.017
24.		Inj: Tanzo 4.5 MG	9	1,050.00	322.00	728.00	0.007
25.		Inj: Clexen 6000	5	642.00	545.00	97.00	0.000
26.		Inj: Tanzo 4.5 MG	9	1,050.00	322.00	728.00	0.007
27.		Inj: Bafalgan INF	5	101.00	93.59	7.41	0.000
28.		Inj: Tanzo 4.5 MG	18	1,050.00	322.00	728.00	0.013
29.		Inj: Omezole/Sante 40	56	399.00	55.90	343.10	0.019
30.		Inj: Omezole/Sante 40	36	399.00	55.90	343.10	0.012
31.		Inj: Bafalgan INF	60	101.00	93.59	7.41	0.000
32.		Inj: Omezole/Sante 40	100	399.00	55.90	343.10	0.034
33.		Inj: Provas 100 ML	500	101.00	93.59	7.41	0.004
34.		Inj: Human Albumin 50 ML	20	8,126.00	6,900.00	1,226.00	0.025
35.		Inj: Human Albumin 100 ML	10	16,251.00	13,800.00	2,451.00	0.025
36.		OintPolyfax Plus	400	116.90	61.68	55.22	0.022
37.		Inj: Risek/Santi 40 MG	500	399.00	55.90	343.10	0.172

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
38.		Nebulizer Mask Childs	200	280.00	105.00	175.00	0.035
39.		Cannula 24	300	180.00	36.99	143.01	0.043
40.		Inj: Vincomycin 500 mg	300	1,050.00	155.00	895.00	0.269
41.		Inj: Epival	50	172.00	145.55	26.45	0.001
42.		Inj: Provas 100 ML	50	101.00	93.59	7.41	0.000
43.		Inj: Flagyl Infusion	20	94.90	77.70	17.20	0.000
44.		Inj: Transamic Acid 500	50	117.00	25.10	91.90	0.005
45.		Inj: Synto	1600	13.57	12.30	1.27	0.002
46.		Inj: Transamin 500 Mg	600	117.00	25.10	91.90	0.055
47.		Inj: Solucartif 250	1000	167.74	80.00	87.74	0.088
48.		Inj: Provas Infusion	300	101.00	93.59	7.41	0.002
49.		Inj: Tramal	200	70.67	13.58	57.09	0.011
50.		Inj: Meropenem 1 G	12	2,408.00	896.91	1,511.09	0.018
51.		Inj: Omezole/Sante 40 MG	4	399.00	55.90	343.10	0.001
52.		Inj: Omezole/Sante 40 MG	4	399.00	55.90	343.10	0.001
53.		Inj: Hyzonate 250	200	167.74	80.00	87.74	0.018

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
54.		Inj: Voren 50 MG	200	31.00	8.20	22.80	0.005
55.		Inj: Transamin 500 Mg	100	117.00	25.10	91.90	0.009
56.		I/V Canula 22 G	300	180.00	36.99	143.01	0.043
57.		I/V Canula 24 G	300	180.00	36.99	143.01	0.043
58.		D/S Syringe (Insullin) 1 ML	300	35.00	8.50	26.50	0.008
59.		D/S Solucartif 250	30	167.74	80.00	87.74	0.003
60.		Inj: Provas Infusion	30	101.00	93.59	7.41	0.000
61.		Inj: Omezole/Sante 40 MG	40	399.00	55.90	343.10	0.014
62.		Inj: Omezole/Sante 40 MG	75	399.00	55.90	343.10	0.026
63.		Inj: Omezole/Sante 40 MG	36	399.00	55.90	343.10	0.012
64.		Inj: Omezole/Sante 40 MG	44	399.00	55.90	343.10	0.015
65.		Inj: Albumin 100 ML	10	16,251.00	13,800.00	2,451.00	0.025
66.		Inj: Hyzonate 250	50	167.74	80.00	87.74	0.004
67.		Inj: Flazole INF	100	94.90	77.70	17.20	0.002
68.		Inj: Provas Infusion	100	101.00	93.59	7.41	0.001

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
69.		Inj: Omezole/Sante 40 MG	9	399.00	55.90	343.10	0.003
70.		Inj: Tanzo 4.5 MG	27	1,050.00	322.00	728.00	0.020
71.		Inj: Tanzo 4.5 MG	12	1,050.00	322.00	728.00	0.009
72.		Inj: Omezole/Sante 40 MG	4	399.00	55.90	343.10	0.001
73.		Inj: Tanzo 4.5 MG	24	1,050.00	322.00	728.00	0.017
74.		Inj: Tanzo 4.5 MG	27	1,050.00	322.00	728.00	0.020
75.		Inj: Vincomycin 1GM	14	1,981.72	286.00	1,695.72	0.024
76.		Inj: Clexen 6000	172	642.00	545.00	97.00	0.017
77.		Inj: Tanzo 4.5 MG	48	1,050.00	322.00	728.00	0.035
78.		Inj: Flazol INF	1000	94.90	77.70	17.20	0.017
79.		Inj: Diclofenac Sodium	500	31.00	8.20	22.80	0.011
80.		Inj: Provasl 100 ML	300	101.00	93.59	7.41	0.002
81.		Inj: Syntocenon	500	13.57	12.30	1.27	0.001
82.		Inj: Transamin 500 Mg	1000	117.00	25.10	91.90	0.092
83.		Inj: Tanzo 4.5 MG	200	1,050.00	322.00	728.00	0.146
84.		Inj: Omezole/Sante 40 MG	100	399.00	55.90	343.10	0.034

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
85.		Nebulizer Mask Childs	100	280.00	105.00	175.00	0.018
86.		Nebulizer Mask Childs	100	280.00	105.00	175.00	0.018
87.		Inj: Tanzo 4.5 MG	18	1,050.00	322.00	728.00	0.013
88.		Inj: Vincomycin 1GM	12	1,981.72	286.00	1,695.72	0.020
89.		Inj: Omezole/Sante 40 MG	90	424.00	55.90	368.10	0.033
90.		Tab: Defox	5600	260.00	182.00	78.00	0.437
91.		Inj: Meropenem 1G	12	2,408.00	896.00	1,512.00	0.018
92.		Inj: Omezole/Sante 40 MG	15	399.00	55.90	343.10	0.005
93.		Inj: Tanzo 4.5 MG	116	1,050.00	322.00	728	0.084
94.		Inj: Provas INF	100	101.00	93.59	7.41	0.001
95.		Inj: Flazol INF	200	94.90	77.70	17.20	0.003
96.		Inj: Tramal	100	70.67	13.58	57.09	0.006
97.		Inj: Omezole/Sante 40 MG	30	399.00	55.90	343.10	0.010
98.		Inj: Tanzo 4.5 MG	18	1,050.00	322.00	728	0.013
99.		Inj: Meronem 1G	6	2,408.00	896.91	1,511.09	0.009
100.		Inj: Flazol INF	100	94.90	77.70	17.20	0.002

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
101.		Inj: Omezole/Sante 40 MG	30	399.00	55.90	343.10	0.010
102.		Inj: Omezole/Sante 40 MG	100	399.00	55.90	343.10	0.034
103.		Inj: Tanzo 4.5 MG	48	1,050.00	322.00	728	0.035
104.		Inj: Albumin 50 ML	9	8,126.00	6,900.00	1,226	0.011
105.		Inj: Tanzo 4.5 MG	24	1,050.00	322.00	728	0.017
106.		Inj: Meronem 1G	6	2,408.00	896.91	1,511.09	0.009
107.		Inj: Immunoglobulin	8	22,958.00	7,680.00	15,278	0.122
108.		Nebulizer Mask Childs	300	180.00	105.00	75.00	0.023
109.		Inj: Tanzo 4.5 MG	15	1,050.00	322.00	728	0.011
110.		Inj: Meropenum 1G	10	2,408.00	896.91	1,511.09	0.015
111.		Inj: Tanzo 4.5 MG	16	1,050.00	322.00	728	0.012
112.		Inj: Provas INFU	20	130.00	93.59	36.41	0.001
113.		Inj: Vincomycin 1GM	12	1,981.72	286.00	1,695.72	0.020
114.		Solocartif	30	151.00	80.00	71.00	0.002
115.		Inj: Venofer	10	592.00	62.80	529.20	0.005
116.		Inj: Voren	3000	31.00	8.20	22.80	0.068
117.		Inj: Decadron 1CC	3000	22.00	7.50	14.50	0.044

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
118.		Inj: Transamine 250 MG	500	66.15	25.10	41.05	0.021
119.		I/V Canulla 22 G	2000	180.00	36.99	143.01	0.286
120.		Inj: Albumine 100	3	16,251.00	13,800.00	2,451.00	0.007
121.		Inj: Vincomycin 500 MG	18	1,170.00	155.00	1,015.00	0.018
122.		Inj: Meropenem 1 GM	16	2,408.00	896.91	1,511.09	0.024
123.		Inj: Tanzo 4.5 MG	75	1,050.00	322.00	728	0.055
124.		Inj: Vincomycin 1G	6	1,981.72	155.00	1,826.72	0.011
125.		Inj: Meropenem 1 GM	18	2,408.00	896.91	1,511.09	0.027
126.		Inj: Albumin 50 ML	2	8,126.00	6,900.00	1,226.00	0.002
127.		Inj: Tanzo 4.5 MG	24	1,050.00	322.00	728	0.017
128.		Inj: Omezole/Sante 40 MG	30	399.00	55.90	343.10	0.010
129.		Inj: Risek 40 MG	39	399.00	55.90	343.10	0.013
130.		Inj: Sante 40 MG	42	399.00	55.90	343.10	0.014
131.		Inj: Omezole/Sante 40 MG	42	399.00	55.90	343.10	0.014
132.		Inj: Syntocinon	12000	13.57	12.30	1.27	0.015
133.		Inj: Transamin 500 MG	1000	124.95	25.10	99.85	0.100

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
134.		Inj: Omezole/Sante 40 MG	26	399.00	55.90	343.10	0.009
135.		Inj: Peclitaxel 100 MG	30	15,012.00	7,917.00	7,095.00	0.213
136.		Inj: Tramal	200	70.67	13.58	57.09	0.011
137.		Inj: Tanzo 4.5 MG	9	1,050.00	322.00	728	0.007
138.		Inj: Provas	3	130.00	93.59	36.41	0.000
139.		Inj: Omezole/Sante 40 MG	6	399.00	55.90	343.10	0.002
140.		Inj: Tanzo 4.5 MG	24	1,050.00	322.00	728	0.017
141.		Inj: Cilapen 500 MG	9	1,250.00	484.00	766.00	0.007
142.		Inj: Omezole/Sante 40 MG	123	399.00	55.90	343.10	0.042
143.		Inj: Meronem 1 GM	26	2,408.00	896.91	1,511.09	0.039
144.		Inj: Bafalgan	50	101.00	93.59	7.41	0.000
145.		Inj: Tanzo 4.5 MG	9	1,050.00	322.00	728	0.007
146.		Inj: Albumin 100 ML	4	16,251.00	13,800.00	2,451.00	0.010
147.		Inj: Omezole/Sante 40 MG	23	399.00	55.90	343.10	0.008
148.		Inj: Tanzo 4.5 MG	24	1,050.00	322.00	728	0.017
149.		Inj: Provas	5	130.00	93.59	36.41	0.000
150.		Inj: Omezole/Sante 40 MG	12	399.00	55.90	343.10	0.004

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
151.		Inj: Tanzo 4.5 MG	12	1,050.00	322.00	728	0.009
152.		Inj: Flagyl	300	145.00	77.70	67.30	0.020
153.		Inj: Mobikare 50 MG	300	30.69	8.20	22.49	0.007
154.		Inj: Tramal	300	70.67	13.58	57.09	0.017
155.		Inj: Provas	100	130.00	93.59	36.41	0.004
156.		Inj: Omezole/Sante 40 MG	134	399.00	55.90	343.10	0.046
157.		Inj: Tanzo 4.5 MG	20	1,050.00	322.00	728	0.015
158.		Inj: Infusion Provas	12	130.00	93.59	36.41	0.000
159.		Inj: Omezole/Sante 40 MG	138	399.00	55.90	343.10	0.047
160.		Inj: Tanzo 4.5 MG	45	1,050.00	322.00	728	0.033
161.		Inj: Vinject 500 MG	300	1,050.00	155.00	895.00	0.269
162.		Inj: Meropenem 500 MG	150	1,200.00	559.90	640.10	0.096
163.		Inj: Bufalgan INF	200	101.00	93.59	7.41	0.001
164.		Inj: Hyzonet 250 MG	150	167.74	80.00	87.74	0.013
165.		Inj: Omezole/Sante 40 MG	50	399.00	55.90	343.10	0.017
166.		Inj: Transamin 500 MG	50	124.57	25.10	99.47	0.005
167.		I/V Cannula 24 G	1000	180.00	36.99	143.01	0.143

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
168.		Nebulizer Mask Childs	500	220.00	105.00	115.00	0.058
169.		Inj: Flazol INF	350	94.00	77.70	16.30	0.006
170.		Inj: Tramal	250	70.67	13.58	57.09	0.014
171.		Inj: Voren	400	31.00	8.20	22.80	0.009
Total							5.061
S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Excess paid amount
1.	M/s Ittefaq Medical Store, Quetta	Inj: Hyzonate 250 Mg	100	167.74	80.00	87.74	0.009
2.		Inj: Omezole/Sante	100	424.00	55.90	368.10	0.037
3.		Inj: Tanzo	30	1,106.00	322.00	784.00	0.024
4.		Inj: Venofer/Monofer	2000	451.79	62.80	388.99	0.778
5.		Inj: Flagyl/Flazol	1000	94.90	77.70	17.20	0.017
6.		Inj: Hyzonate 250 Mg	500	167.74	80.00	87.74	0.044
7.		Inj: Diclofenac	1000	35.00	8.20	26.80	0.027
8.		Spinal Needle No 25	300	360.00	159.50	200.50	0.060
9.		ETT No. 7.0	400	450.00	114.75	335.25	0.134
10.		T Tube	200	450.00	114.75	335.25	0.067

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
11.		Inj: Befalhan 100 ML	100	101.00	93.59	7.41	0.001
12.		Inj: Tanzo	12	1,106.00	322.00	784.00	0.009
13.		Inj: Decadron 1CC	300	23.20	7.50	15.70	0.005
14.		Inj: Hyzonate 100 Mg	90	94.00	56.00	38.00	0.003
15.		Inj: 25% 20 ML	200	25.00	18.94	6.06	0.001
16.		Inj: Tramal	50	70.67	13.58	57.09	0.003
17.		I/V Chamber	100	360.00	215.00	145.00	0.015
18.		I/V Canula	200	180.00	36.99	143.01	0.029
19.		Inj: Torodal	45	157.00	13.58	143.42	0.006
20.		Inj: Epival	20	172.00	145.55	26.45	0.001
21.		LP Needle 25.23	200	360.00	159.50	200.50	0.040
22.		ETT No. 7.0	200	450.00	114.75	335.25	0.067
23.		Inj: Transamin 500 Mg	500	124.57	25.10	99.47	0.050
24.		Inj: Synto	1100	13.57	12.30	1.27	0.001
25.		Inj: Gravinet	200	10.12	8.61	1.51	0.000
26.		Inj: 25% 20 ML	100	25.00	18.94	6.06	0.001
27.		Inj: Tramal	100	70.67	13.58	57.09	0.006
28.		Inj: Synto/Tocinox	1200	13.57	12.30	1.27	0.002
29.		Inj: Transamin 500 Mg	330	124.57	25.10	99.47	0.033

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
30.		Inj: Spasfan/Spasrid	1000	49.17	22.44	26.73	0.027
31.		Inj: Gravinet	500	10.12	8.61	1.51	0.001
32.		Inj: 25% 20 ML	50	25.00	18.94	6.06	0.000
33.		Inj: Tramal	300	70.67	13.58	57.09	0.017
34.		Inj: Diclofenac/Phlogen	1000	35.00	8.20	26.80	0.027
35.		Inj: Decadran 5 ML	200	86.40	7.50	78.90	0.016
36.		Inj: Tramal	100	70.67	13.58	57.09	0.006
37.		Inj: Provas 100 ML	50	151.00	93.59	57.41	0.003
38.		Inj: Befalgan 100 ML	200	101.00	93.59	7.41	0.001
39.		Inj: Decadran1ML	500	23.20	7.50	15.70	0.008
40.		Inj: Phlogen	1000	35.00	8.20	26.80	0.027
41.		Inj: Hyzonet 250 Mg	500	167.74	80.00	87.74	0.044
42.		Inj: Voren	200	35.00	8.20	26.80	0.005
43.		Inj: Tramal	100	74.00	13.58	60.42	0.006
44.		Inj: Omezole/Sante	25	423.00	55.90	367.10	0.009
45.		Inj: Decadran	100	23.20	7.50	15.70	0.002
46.		Inj: Omezole/Sante	30	423.00	55.90	367.10	0.011
47.		NezalProg	100	350.00	153.00	197.00	0.020
48.		Inj: Artefen/Phlogen	1000	35.00	8.20	26.80	0.027

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
49.		Inj: Transamin 500 Mg	1000	124.25	25.10	99.15	0.099
50.		Inj: Provas/Befalgan	400	101.00	93.59	7.41	0.003
51.		Inj: Risek/Santi	500	423.00	55.90	367.10	0.184
52.		Inj: Decadran	250	23.20	7.50	15.70	0.004
53.		Inj: Monofer	1000	451.79	62.80	388.99	0.389
54.		25% Glucos	100	25.00	18.94	6.06	0.001
55.		Inj: Decadran 5 ML	200	86.40	7.50	78.90	0.016
56.		Inj: Tramal	100	70.67	13.58	57.09	0.006
57.		Inj: Befalgan 100 ML	200	101.00	93.59	7.41	0.001
58.		Inj: Decadran 1 ML	500	23.20	7.50	15.70	0.008
59.		Inj: Phlogen	1000	35.00	8.20	26.80	0.027
60.		Inj: Hyzonet 250 Mg	500	167.74	80.00	87.74	0.044
61.		Inj: Voren	200	35.00	8.20	26.80	0.005
62.		Inj: Tramal	100	74.00	13.58	60.42	0.006
63.		Inj: Omezole/Sante	25	423.00	55.90	367.10	0.009
64.		Inj: Decadran	100	23.20	7.50	15.70	0.002
65.		Inj: Omezole/Sante	25	423.00	55.90	367.10	0.009
66.		NezalProg	100	350.00	153.00	197.00	0.020
67.		Inj: Artefen/Phlogen	1000	35.00	8.20	26.80	0.027

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
68.		Inj: Transamin 500 Mg	1000	124.25	25.10	99.15	0.099
69.		Inj: Provas/Befalgan	400	101.00	93.59	7.41	0.003
70.		Inj: Risek/Santi	500	423.00	55.90	367.10	0.184
71.		Inj: Decadran	250	23.20	7.50	15.70	0.004
72.		Inj: Monofer	1000	451.79	62.80	388.99	0.389
73.		25% Glucos	100	25.00	18.94	6.06	0.001
74.		Inj: Artefen/Phlogen	200	35.00	8.20	26.80	0.005
75.		Inj: Decadran	100	23.20	7.50	15.70	0.002
76.		Inj: Provas/Befalgan	200	101.00	93.59	7.41	0.001
77.		Inj: Omezole/Sante	80	423.00	80.00	343.00	0.027
78.		Inj: Epival	50	171.73	145.55	26.18	0.001
79.		25% Glucos	100	25.00	18.94	6.06	0.001
80.		Inj: Dextros	100	25.00	18.94	6.06	0.001
81.		Inj: Risek/Santi	10	424.00	55.90	368.10	0.004
82.		Inj: Provas	30	140.99	55.90	85.09	0.003
83.		Inj: Aclovir 500 MG	30	923.77	250.00	673.77	0.020
84.		Inj: Aclovir 500 MG	50	923.77	250.00	673.77	0.034
85.		Inj: Lerace 500 MG	50	375.00	44.90	330.10	0.017
86.		Inj: Omezole/Sante	100	424.00	55.90	368.10	0.037
87.		Inj: Decadran	50	23.20	7.50	15.70	0.001

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
88.		25% Glucos	100	25.00	18.94	6.06	0.001
89.		Inj: Decadran	50	23.20	7.50	15.70	0.001
90.		25% Glucos	100	25.00	18.94	6.06	0.001
91.		Inj: Mobiker	50	35.00	8.20	26.80	0.001
92.		Inj: Acyclovir 500 MG	8	923.77	250.00	673.77	0.005
93.		25% Glucos	300	25.00	18.94	6.06	0.002
94.		Inj: KCL	100	24.00	8.52	15.48	0.002
95.		Tab: Zestril 10 MG	200	21.00	17.20	3.80	0.001
96.		Inj: Decadran 1CC	200	23.20	7.50	15.70	0.003
97.		Inj: Tramal	200	70.67	13.58	57.09	0.011
98.		Inj: Decadran 1CC	200	23.20	7.50	15.70	0.003
99.		Inj: Decadran 1CC	100	23.20	7.50	15.70	0.002
100.		Inj: Diclofenec Sodium	1000	35.00	8.20	26.80	0.027
101.		Inj: Spasfon	723	131.00	22.44	108.56	0.078
102.		Inj: Tramal	500	70.67	13.58	57.09	0.029
103.		Inj: Gentacin	300	42.50	19.20	23.30	0.007
104.		Inj: Decadran 1CC	400	23.20	7.50	15.70	0.006
105.		Inj: Decadran 1CC	1000	23.20	7.50	15.70	0.016
106.		Inj: Tramal	100	70.67	13.58	57.09	0.006
107.		Inj: Aclova 500 MG	45	1,274.00	250.00	1,024.00	0.046

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
108.		Inj: Acyclovir 500 MG	15	1,274.00	250.00	1,024.00	0.015
109.		Inj: Dexamethasone	200	23.20	7.50	15.70	0.003
110.		25% Dextrose 20 ML	200	25.00	18.94	6.06	0.001
111.		Inj: Decadran 1CC	200	23.20	7.50	15.70	0.003
112.		Inj: Monofer	100	451.70	62.80	388.90	0.039
113.		Inj: Decadran 1CC	1000	23.20	7.50	15.70	0.016
114.		Inj: Sparsid	1000	131.00	22.44	108.56	0.109
115.		S.Blade (Box)	4	5,000.00	3,125.00	1,875.00	0.008
116.		Inj: Hypozam/Durmecam	100	132.00	122.69	9.31	0.001
117.		Inj: Aclova 750 MG	59	1,810.00	250.00	1,560.00	0.092
118.		Inj: Tramal	200	70.67	13.58	57.09	0.011
119.		Inj: Decadran	150	23.20	7.50	15.70	0.002
120.		Inj: Sansocain SP	100	55.00	35.00	20.00	0.002
121.		Spinal Needle No 25	200	360.00	159.50	200.50	0.040
122.		Inj: S. Choline	200	75.00	35.00	40.00	0.008
123.		Inj: Decadran	100	23.20	7.50	15.70	0.002
124.		LWO OsmalorSacher	300	18.00	13.70	4.30	0.001
125.		Inj: Xeticam 500 MG	15	375.00	44.90	330.10	0.005
126.		Inj: Aclova 500 MG	15	1,274.00	250.00	1,024.00	0.015

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
127.		Inj: Aclova 500 MG	10	1,274.00	250.00	1,024.00	0.010
128.		Inj: Decadran	500	23.20	7.50	15.70	0.008
129.		Inj: 25% Drip	300	25.00	18.94	6.06	0.002
130.		Inj: Aclova 500 MG	15	1,274.00	250.00	1,024.00	0.015
131.		Inj: Aclova 500 MG	15	1,274.00	250.00	1,024.00	0.015
132.		Inj: Dexamethasone	700	23.20	7.50	15.70	0.011
133.		Surgical blade No. 20 Box	3	5,000.00	3,125.00	1,875.00	0.006
134.		Inj: Decadran	100	23.20	7.50	15.70	0.002
135.		25% 20 ML	100	25.00	18.90	6.10	0.001
136.		Inj: KCL	50	25.00	8.52	16.48	0.001
137.		Inj: Decadran	400	23.20	7.50	15.70	0.006
138.		Inj: KCL	100	25.00	8.52	16.48	0.002
139.		Inj: Torodal	20	157.00	13.58	143.42	0.003
140.		Inj: Gentacyn 80 MG	150	42.50	19.20	23.30	0.003
141.		Inj: KCL	100	25.00	8.52	16.48	0.002
142.		Inj: 25% Glucos	100	25.00	18.94	6.06	0.001
143.		Inj: Lerace	10	375.00	44.90	330.10	0.003
144.		Inj: 25% Glucos	200	25.00	18.94	6.06	0.001
145.		I/V Chamber	100	360.00	215.00	145.00	0.015
146.		Inj: Decadran	50	23.20	7.50	15.70	0.001
147.		Inj: 25% Glucos	100	25.00	18.94	6.06	0.001

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
148.		Surgical Blade No. 23 Box	5	5,000.00	3,125.00	1,875.00	0.009
149.		Inj: 25% Glucos	600	25.00	18.94	6.06	0.004
150.		Inj: Decadran	500	23.20	7.50	15.70	0.008
151.		Inj: Acyclovir 500 MG	18	1,274.00	250.00	1,024.00	0.018
152.		Inj: KCL	200	25.00	8.52	16.48	0.003
153.		Inj: Dexamethasone	200	23.20	7.50	15.70	0.003
154.		Inj: 25% Glucos	100	25.00	18.94	6.06	0.001
155.		Inj: Decadran	300	23.20	7.50	15.70	0.005
156.		Inj: Lerace	100	375.00	44.90	330.10	0.033
157.		Inj: Gentamycin	500	42.50	19.20	23.30	0.012
158.		Inj: 25% Glucos	100	25.00	18.94	6.06	0.001
159.		Inj: KCL	200	25.00	8.52	16.48	0.003
160.		Inj: Aclova 250 MG	21	646.00	250.00	396.00	0.008
161.		Inj: 25% Glucos	80	25.00	18.94	6.06	0.000
162.		Inj: Lerace 500 MG	20	375.00	44.90	330.10	0.007
163.		Inj: Decadran	100	23.20	7.50	15.70	0.002
164.		Inj: Decadran	500	23.20	7.50	15.70	0.008
165.		Inj: 25% Glucos	500	25.00	18.94	6.06	0.003
166.		Inj: Toradol	300	157.00	13.58	143.42	0.043
167.		Spinal Needle No 25	400	360.00	159.50	200.50	0.080

S. No.	Name of firm	Name of medicine	Quantity	Rate paid	Rate in approved list 2021-22	Difference	Amount Excess paid amount
168.		Inj: Decadran	300	23.20	7.50	15.70	0.005
169.		Inj: KCL	300	25.00	8.52	16.48	0.005
170.		Inj: KCL	30	25.00	8.52	16.48	0.000
171.		Inj: Decadran	1000	23.20	7.50	15.70	0.016
172.		Inj: 25% Glucos	50	25.00	18.94	6.06	0.000
173.		Inj: Aclova 250 MG	20	646.00	250.00	396.00	0.008
174.		Inj: Decadran	250	23.20	7.50	15.70	0.004
175.		Inj: KCL	100	25.00	8.52	16.48	0.002
176.		Inj: Decadran	100	23.20	7.50	15.70	0.002
177.		Inj: Aclova 250 MG	21	646.00	250.00	396.00	0.008
178.		Inj: Decadran	200	23.20	7.50	15.70	0.003
179.		ETT Tube 2.5	60	450.00	114.75	335.25	0.020
180.		Burrit Chamber	30	360.00	215.00	145.00	0.004
181.		Inj: Decadran	300	23.20	7.50	15.70	0.005
Total							4.474
Grand total							9.535

4.3.4 Non-delivery of medicines by the firms- Rs. 53.866 million

**Annexure 4.7
(Rs. in million)**

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount
1.	M/s Siraj-ud-Din & Sons	Tab. Skilax	935/1032/ 10.01.2022	10,000	Nil	Nil	2.45	0.025
2.		Tab. Qfolic		100,000			7.52	0.752
3.		Tab. Loprin		80,000			1.30	0.104
4.		Inj. Foster-150	1011/13100/ 20.01.2022	600			1031.25	0.619
5.		Syp. Exigentim	936/1037/ 05.01.2022	1,000			32.99	0.033
6.		Tab. Aprovel	595/1152/ 05.01.2022	1,000			35.25	0.035
7.		Tab. Avil		50,000			0.74	0.037
8.	M/s Sanofi Aventis	Inj. Epival 500 mg	955/1132/ 05.01.2022	5,000			145.55	0.728
9.	New Tameer Traders	Inj. Omnivest 20 ml	974/1218/ 06.01.2022	2,000	1000	1000	2800	2.800
10.		Inj. Omnivest 10 ml		2,000	500	1500	1500	2.250
11.		Inj. Rituxim 100 mg	972/1208/ 06.01.2022	8			10000	0.080
12.		Chest Tubes Disp: No. 14 FR (Thoracic Catheter)	984/1268/ 15.01.2022	100	Nil	Nil	1090	0.109
13.		Chest Tubes Disp: No. 16 FR (Thoracic Catheter)		100			1090	0.109

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount
14.		Chest Tubes Disp: No. 18 FR (Thoracic Catheter)		100			1090	0.109
15.		Chest Tubes Disp: No. 20 FR (Thoracic Catheter)		100	50	50	1090	0.545
16.		Chest Tubes Disp: No. 26 FR (Thoracic Catheter)		100	Nil	100	1090	0.109
17.		Nasogastric Tube Disp: No. 16 FR (Feeding Tube)		1,000	Nil	1000	45	0.045
18.		E.T.T without cuff Disp: 2.5FR	983/1263/15.01.2022	500	250	250	81	0.020
19.		Polypropylene Description: 0x40 MM 75cm 1/2 CRB" Needle	1004/1365/18.01.2022	4,800	Nil	Nil	165	0.792
20.		M/s Universal Traders	Dexamethasone	37/20.08.2022	20,000	12500	7500	7.50
21.	Inj. Getofin sod 1gm		928/997/05.01.2022	180,000	176468	3532	62.90	0.222
22.	Inj. Meroget 500 mg			10,000	9000	1000	559.90	0.560
23.	Inj. Meroget 1g			5,000	3000	2000	896.91	1.794
24.	Inj. Risek 40 mg			80,000	67217	12783	55.90	0.715
25.	Inj. Pantra 100			50,000	29635	20365	13.58	0.679
26.	LP Needle Disposal 22 G		985/1273/15.01.2022	1,200	Nil	Nil	159.50	0.191
27.	LP Needle Disposable 25 G			2,000			159.50	0.319

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount	
28.		LP Needle Disposable 27 G		1,500			159.50	0.239	
29.		Surgical Blade Disposable No. 11		2,000			31.25	0.063	
30.		Surgical Blade Disposable No. 23		1,000			31.25	0.031	
31.		Burit Disposable I/V Chamber 100 ml		986/1278/ 15.01.2022			4,000	215	0.860
32.		Y-Connector Disposable		987/1283/ 15.01.2022			100	245	0.025
33.		Tab Oderox 500 mg		1012/13105/ 15.01.2022			60,000	19500	40500
34.	M/s Ahmed Inayat	Polyglycolic Description: 2/0,26MM CRB” Needle	1008/1385/ 18.01.2022	9,600	4800	4800	184.90	0.888	
35.		Restane (Isoflurane)	38/ 20.08.2022	2,500	1000	1500	2532.40	3.799	
36.	Ali Traders	Tab. Acetopril	957/1142/ 05.01.2022	10,000	Nil	10000	3	0.030	
37.		Tab. Diclokalium		10,000	Nil	10000	1.75	0.018	
38.		Tab. Famtaza		30,000	Nil	30000	3.20	0.096	
39.		Tab. Ficobal		2,000	Nil	2000	3.00	0.006	
40.		Tab. Lilsa		10,000		10000	2.40	0.024	
41.		Inj. Lonacort		1,500		1500	57.50	0.086	
42.		Tab. Simvazaf		3,000		3000	3.80	0.011	
43.		Tab. Zamblo		10,000		10000	1.50	0.015	
44.		Tab. Zampicillin		3,000		3000	26	0.078	

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount	
45.	Imperial Traders	Tab. Zetrolac		15,000		15000	21	0.315	
46.		Syp/ Zynosine		500		500	38.50	0.019	
47.		Tab. Indrol	958/1147/	5,000		5000	1.80	0.009	
48.		Tab. Indrol	05.01.2022	5,000		5000	3.75	0.019	
49.		Inj. Calan IV 2.5mg/2ml	940/1057/	2,000		2000	103.48	0.207	
50.		Laryngeal Air Way Mask Disp: 2 FR	997/1130/	10		10	1530.00	0.015	
51.		Laryngeal Air Way Mask Disp: 5 FR		05.01.2022		10	10	1530.00	0.015
52.		Sodalime Granules Disp: KG		150		75	75	5440.00	0.408
53.		Inj. Viso-Rem 100mg/20ml (Covid 19)	938/1047/	3,000		Nil	3000	1787.50	5.363
54.		Tracheostomy Tube (Disposable without cuff) Disp: 7,7 1/2, 8,8 1/2, 9 FR	996/1325/	50			50	1870	0.094
55.	Flexible Endotracheal Bougies Disp:	15.01.2022		25	25		1700	0.043	
56.	Tracheostomy Tube (with Speaking Valve) Disp: 5 No	5		5	6800		0.034		
57.	Insulated Needle Disp: 30° 21Gx4",0870x100MMF for PNB	10		10	2550		0.026		

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount
58.		Insulated Needle Disp: 30° 21Gx2",0870x100MMF for PNB		10		10	2550	0.026
59.		Inj. Gravinate 50 mg	41/ 20.08.2022	40,000	20000	20000	8.61	0.172
60.	M/s Otsuka Pakistan	Inf. Mannilyte	942/1067/ 05.01.2022	5,000		5000	150.52	0.753
61.		Lab Item. Reagent Pack (Humalyte Plus)		24	Nil	24	45,000	1.080
62.	M/s Popular International	Lab Item. Peltier Cell	922/967/ 31.01.2022	2		2	20,125	0.040
63.		Lab Item. Photo Diode		2		2	11,270	0.023
64.		Mesh for Hernia Repair Disp: 8x15Cm Approx	1007/1380/ 18.01.2022	300	290	10	3,400	0.034
65.	M/s Roch	Inj. Herceptin 440 MG (Normal Saline)	1009/1390/ 18.01.2022	15	Nil	15	110,480	1.657
66.		UNISOL-NS 1000ml With Set (Normal Saline)	69/ 22.10.2022	15,000	11500	3500	99.97	0.350
67.		Tab. Diamicron MR	941/1097/ 05.01.2022	20,000	Nil	20000	18.36	0.367
68.	M/s Health Tech	Disposable Syringe Disp: 10cc	991/1300/ 05.01 2022	15,000	12200	2800	12.50	0.035
69.		Surgical Gloves Disp: No. 7.0		30,000	20000	10000	77.77	0.778
70.		Surgical Gloves Disp: No. 7.5	994/1315/ 05.01 2022	40,000	27000	13000	77.77	1.011

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount
71.		Surgical Gloves Disp: No. 6.0		2,000	Nil	2000	77.77	0.156
72.		Surgical Gloves Disp: No. 8.0		20,000	16000	4000	77.77	0.311
73.		Central Venous Pressure Line Disp: 14 G Adult (Triple Lumine Only)	995/1320/15.01.2022	100		100	3000.00	0.300
74.		i1000 Ferritin test kit	919/952/31.01.2022	2,000	Nil	2000	508.33	1.017
75.		i1000 Ferritin Cal set		400		400	66.66	0.027
76.		98000253-Cleaning Solution Selectra Pro XI:		12		12	8,000	0.096
77.		98000254-Reaction RotarSelectra Pro XI:		10	7	3	15,000	0.045
78.		98000246-Needle Baring Selectra Pro XI		1	Nil	1	65,000	0.065
79.		98000247-Reagent Mixing .Baring Selectra Pro XI	920/957/24.02.2022	1		1	90,000	0.090
80.		98000248-Sample Mple Mixing Baring Selectra Pro XI		1		1	90,000	0.090
81.		98000251-Sample Syringe Selectra Pro XI		1		1	180,000	0.180
82.		Conducting solution		3		3	10,000	0.030
83.		Disposable plastic tube	921/962/23.02.2022	30,000		30000	5	0.150
84.		Test Tube plastic		20,000		20000	6.50	0.130
85.		Centrifuge tube		100		100	55,000	5.500

S. No.	Name of supplier/firm	Description	Supply order No./date	Ordered quantity	Supplied quantity	Not supplied quantity	Rate	Amount
86.		Vacuum tube plain		10,000		10000	8	0.080
87.		ESR tube		10,000		10000	10.40	0.104
88.		Sample tube Plain		7,000		7000	10.40	0.073
89.		Gel tube		10,000	4000	6000	15.60	0.094
90.		Trisodium Citrate Tube		10,000	5000	5000	15.60	0.078
91.		Pipette		2	Nil	2	13,000	0.026
Total								53.866

4.5.1 Non-accountal of Anti Rabies Vaccines and quotation based medicines - Rs. 90.968 million

Annexure 4.8

Financial year	Name of firm	Description	Quantity purchased	Rate paid	Amount (Rs. in million)
2019-20	M/s EMMAN Enterprises, Quetta	Purchase of Anti-Rabies Vaccines	15,730	1,500	23.595
2019-20	M/s Hamadullah Enterprises, Quetta	Medicines purchased on quotation basis			29.757
2021-22	M/s Anas & Co., Quetta				37.919
Total					91.271