

**SPECIAL AUDIT REPORT  
ON THE ACCOUNTS OF  
SANDEMAN PROVINCIAL HOSPITAL, QUETTA  
GOVERNMENT OF BALOCHISTAN  
FINANCIAL YEARS 2017-22**

**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 Sandeman Provincial Hospital, Quetta was carried out accordingly.

The Directorate General of Audit, Balochistan conducted Special Audit of Sandeman Provincial Hospital, Quetta for the period of 2017-18 to 2021-22 with a view to reporting significant findings to the stakeholders. Audit examined the economy, efficiency and effectiveness aspect of the expenditure incurred. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules and regulations. 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 violations 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**

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## **ABBREVIATIONS AND ACRONYMS**

BPPRA	Balochistan Public Procurement Regulatory Authority Balochistan Sales Tax on Services
BSTS	Balochistan Sales Tax on Services
CCU	Critical Care Unit
DAC	Departmental Accounts Committee
DC	Delivery Challan
DDO	Drawing and Distributing Officer
DRAP	Drug Regulatory Authority, Pakistan
DTL	Drug Testing Laboratory
ECG	Electrocardiogram
ETT	Exercise Tolerance Test
FBR	Federal Board of Revenue
FDL	Frontier Dextrose Limited
GFR	General Financial Rules
GST	General and Sales Tax
HMIS	Hospital Management Information System
HoD	Head of Department
ICU	Intensive care unit
INTOSAI	International Organization of Supreme Audit Institutions
IT	Income Tax
LP	Local Purchase
M&E	Machinery and equipment
MSD	Medical Store Depot
NBP	National Bank of Pakistan
NTN	National Tax Number
OPD	Out Patient Department
OT	Operation Theater
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PEC	Pakistan Engineering Council
PMDC	Pakistan Medical and Dental Council
RD	Radiology department
SPH	Sandeman Provincial Hospital

## **EXECUTIVE SUMMARY**

The Directorate General of Audit Balochistan conducted Special Audit of Sandeman Provincial Hospital, Quetta, for the period 2017-22 on the request of the Public Accounts Committee, Government of Balochistan duly approved by the Auditor-General of Pakistan. The main objectives of the Audit were to ascertain as to whether: 1) Rules, regulations, procedures and government orders, were followed in their true spirit, 2) effective measures were taken by the department in processing and evaluating bids and cost-benefit analysis was ensured, 3) the required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules and, 4) internal controls were applied in spending public money while conducting procurements. The Audit was conducted in accordance with the INTOSAI Auditing Standards.

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

### **KEY AUDIT FINDINGS:**

- Procurement and Contract Management issues were reported in 16 cases, including irregular procurement of medicines, X-rays, blood bags, stents, bedding and clothing, LP medicines, oxygen cylinders, furniture, consumable items, irregular withdrawal of dietary charges, missing medicines from main store, irregular expenditure on account of repair of M&E and late supply of medicines without penalty
- Financial Management issues were reported in 03 cases, including unverified challans from the Treasury, missing challans, and shortfall of user charges.
- Organization and Management issues were reported in 02 cases, including non-production of records and a lack of tracking and monitoring for the distribution of X-ray films to the radiology department.

- Monitoring and evaluation issues were reported in 03 cases, including a lack of information regarding the X-ray machines installed in the hospital, pending internal check and audit for several years, and non-operational implementation of HMIS.

**Recommendations:**

Audit recommends that:

- i. Inquiries in respect of irregular procurement of medicines, Xrays, blood bags, stents, bedding and clothing, LP medicines, oxygen cylinders, furniture, consumable items, missing stock of medicines, non-production of records, missing vouchers and dietary charges be carried out.
- ii. Irregularities be addressed by verifying all challans besides, ensuring proper documentation, and taking corrective action.
- iii. Recoveries be effected, penalties be imposed and compliance with procurement rules and regulations be ensured.
- iv. Internal controls be strengthened.
- v. Tracking, monitoring, and distribution of X-ray films to the radiology department be improved.
- vi. Information on installed X-ray machines, pending internal checks, and non-operational HMIS be investigated.
- vii. Irregular expenditure be regularized.
- viii. The relevant records be provided to Audit.



## **1. INTRODUCTION**

Sandeman Provincial Hospital, Quetta, is a 1,000 bed tertiary care hospital in Balochistan. It was established by the Government of Balochistan and operates as a non-profit organization. The hospital falls under the administrative control of the Secretary Health, Balochistan, who is responsible for overseeing policy matters related to the hospital's operations.

The hospital has specialized departments in Cardiology, Oncology, Nephrology, Neurology, Gastroenterology, General Surgery, Orthopedics, Obstetrics and Gynecology, Pediatrics, Dentistry, Radiology, Pathology, and Pharmacy. It also provides support services like Laboratory, Blood Bank, Imaging, Physiotherapy, Nutrition, Social Work, and Volunteer Services.

Sandeman Provincial Hospital offers modern facilities and compassionate patient-centered care. It has experienced doctors, nurses, and healthcare professionals. The hospital also engages in community outreach, health awareness campaigns, free health screenings, training programs, and educational initiatives.

Sandeman Provincial Hospital, Quetta stands as a premier healthcare provider in Balochistan, exemplifying successful collaboration between the government, private sector, and the community.

The Chairman, Public Accounts Committee (PAC), Balochistan vide their office letter No. PAB/PAC-01/2019/9029 dated October 04<sup>th</sup>, 2022 requested to conduct Special Audit of SPH Quetta, for the period of 2017-18 to 2021-22 which was initiated after approval of the Auditor-General of Pakistan. The special audit aims to examine various aspects, including the procurement and filling of oxygen cylinders, consumption of medicines, radiology films, lab chemicals, surgical instruments, ultrasound supplies, procurement of electro and non-electro med equipment, sale of X-ray water, livery/uniform, and revenue receipts for the financial years 2017-2022. The objective of the audit is to evaluate the processes and procedures related to these areas and ensure adherence to relevant regulations and guidelines.

The expenditure incurred by the MS, SPH, Quetta, Balochistan, is as below:

(Rs. in million)

<b>Financial Years and DDO Code</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Saving</b>
2017-18 (Non-Development) QA-4183	1,673.733	1,528.134	145.599
2018-19 (Non-Development) QA-4183	2,038.614	1,725.602	313.013
2019-20 (Non-Development) QA-7071	2,012.326	1,910.257	102.069
2020-21 (Non-Development) QA-7071	2,079.009	2,004.808	68.201
2021-22 (Non-Development) QA-7758	2,639.751	2,407.922	231.829
<b>Total:</b>	<b>10,443.433</b>	<b>9,576.723</b>	<b>860.711</b>

## **2. AUDIT OBJECTIVES**

The audit objectives were to check whether:

- The procurements of LP medicines, X-ray films, filling of oxygen cylinder and equipment were made as per need and proper stock-taking of medicines and equipment in main and sub-stores was carried out.
- The quality test check was carried out by DTL analysis/potency reports.
- The inspection reports of machinery and equipment were reported.
- Proper contracts were agreed, codal formalities were observed and stamp duties were obtained.
- The accountal of deadstock and its auction was made as per rules.
- The statutory tax deductions were made.
- Necessary monitoring and evaluation was carried out as per requirements, and that regular M&E reports were generated.
- The receipt collection and its proper submission into the Government Exchequer was ensured.
- The proper record and cashbooks of revenue and expenditure were maintained.

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

Scope and Methodology of Special Audit for Office of the Sandeman Provincial Hospital, Quetta are as follows:

#### **3.1. Audit Scope:**

The Audit scope included scrutiny of accounts of the Medical Superintendent of Sandeman Provincial Hospital, Quetta, for the period 2017-22.

#### **3.2. Audit Methodology:**

- i Documents Review.
- ii Discussion with officer / officials.
- iii Significant time and resources have been utilized for understanding the accounting and internal control environment and applicable laws and regulations to identify high-risk areas.

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

#### **4.1 Procurement and Contract Management**

##### **4.1.1 Irregular procurement of medicines - Rs. 30.016 million**

As per rule 11 of GFR Vol-I “Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.” And according to Rule 19 of the GFR, the controlling officer is responsible for ensuring strict observance of financial rules and regulations, as well as the completeness of records relating to financial transactions. The rule further states that the controlling officer must exercise prudent financial management practices and ensure that all transactions are conducted with integrity and transparency.

Special Audit of the MS, SPH, Quetta, for the financial years 2017-22, revealed that management procured medicines amounting to Rs. 30.016 million. Audit observed significant deviations between supply orders and bills where supply order was issued to one firm but payments was made to another. This cast doubt on the integrity of the procurement process. Further, missing entries were noted in stock registers and delivery challans and inspection reports were also not available in official record as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of supplier</b>	<b>Detail</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Amount</b>	<b>Remarks</b>
1.	M/s Health Tech Quetta.	Supply of Medicines	1417508	25.06.18	30.016	W. order issued M/s FDL, Peshawar
<b>Total</b>					<b>30.016</b>	

The irregularity occurred due to weak financial management.

Deviation in supply of medicines and non-maintenance of records made it difficult to track and monitor the procured medicines.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department stated that M/s FDL was the manufacturing agency, and M/s Health Tech was the authorized distributor who distributed medicine on behalf of M/s FDL and collected payments. The DAC instructed the department to provide all necessary records to Audit for verification. However, during the verification process, the department did not provide M/s FDL's consent. Further, the department did not provide stock registers, delivery challans, inspection reports, or information about the consignment, including batch numbers and medicine details.

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

Audit recommends that the department should ensure compliance with all relevant Rules and procedures, besides, taking disciplinary action against staff who were responsible for non-provision of record to Audit.

#### **4.1.2 Missing medicines from main store - Rs. 22.825 million**

As per GFR 151, Vol-I, “the head of an office or any other officer entrusted with stores of any kind should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from damage or deterioration. Suitable accommodation should be provided more particularly for valuable and combustible stores. He should maintain suitable accounts and inventories and prepare correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payment to suppliers, etc.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that during the financial year 2019-20 medicines amounting to Rs. 22.825 million were found missing as pharmacist in charge had reported this matter to the management but the issue remained unresolved. Moreover, the delivery challans and inspection reports of the committee were also not available in the official record, as detailed in Annexure-A.

Loss of stock was due to weak internal controls.

The missing stock of medicines caused a loss to the government and non-availability of records raised concerns about the accuracy and completeness of the record-keeping system.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department claimed that no medicines were missing from the main store and provided delivery challans and inspection reports for audit verification. The DAC directed for the

provision of all relevant records to Audit for verification. During the record verification, discrepancies were noted in the opening and closing balances of the relevant stock registers, and the management was unable to provide a satisfactory explanation for these variations/discrepancies. It was also observed that entries in the stock register had been post-dated, which cast doubt on the accuracy of the records.

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

Audit recommends conducting an internal inquiry for fixing of responsibility and ensuring proper record-keeping in accordance with the relevant Rules.

#### **4.1.3 Irregular procurement of oxygen cylinders at higher rates and loss thereon - Rs. 1.342 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.” As per the BPPRA Rules 2014, the procurement process should be based on the principles of fairness, transparency, competitiveness, economy, efficiency, and accountability. The BPPRA rules also specify that in case of breach of contract by a supplier, the procuring agency should take appropriate legal action against the supplier and recover any damages incurred. Furthermore, the BPPRA Rules require that the procurement process should be documented and transparent, and all vendors should be given an equal opportunity to participate in the bidding process.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that the pre-qualified contractor M/s Abdullah and Brothers, Quetta was contracted to supply cylinders at a fixed rate of Rs. 537 per cylinder as per the supply order and contract agreement. However, during the pandemic, M/s

Abdullah and Brothers failed to fulfill their contractual obligation and the management was forced to procure the cylinders from the market at a much higher rate i.e., Rs. 40,000 per cylinder. This resulted in a loss of Rs. 1.342 million to the Government, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Firm Name</b>	<b>Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Rate of Abdullah and Brothers</b>	<b>Diff</b>	<b>Excess paid</b>
1.	M/s Usman Traders, Quetta	S/o Oxygen master cylinder	34	40,000	537	39,463	1.342

Further, it was observed that quotations were obtained from the market for the supply of oxygen cylinders, but the handwriting on the quotations was found to be the same, raising questions about the fairness of the selection process for the vendor.

The irregularity occurred due to weak internal controls.

Irregular procurement of oxygen cylinders caused overpayment, resulting in a loss to the government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that during the COVID-19 pandemic, they didn't refill the cylinders due to a shortage but procured new oxygen cylinders. They clarified that this procurement was not made from M/s Usman Traders in Quetta. The DAC instructed the provision of original bills, indents, and stock accounts. During verification, management provided the indents and stock account, but they failed to provide the original bills, justification of quotations with same handwriting, and comparative statements signed by the procurement committee.

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

Audit recommends that implementation of rules and procedures be ensured in letter and spirit, besides fixing of responsibility against the person(s) at fault.

#### **4.1.4 Loss due to procurement of furniture on higher rates - Rs. 4.754 million and non-accountal of expensive furniture**

Under BPPRA Rules, procurement processes must be conducted in accordance with the Balochistan Procurement Rules 2014, which outline the requirements and procedures for public procurement processes. The rules require that all procurement processes be conducted in a transparent, objective, and competitive manner, and that all bidders have an equal opportunity to participate in the procurement process. BPPRA Rules also require that the award of work must be made to the lowest evaluated bidder who meets the qualification criteria specified in the bidding documents. This ensures that the procurement process is conducted in a competitive manner, and the award of work is based on objective and transparent criteria.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that MS procured furniture amounting to Rs.4.754 million during the financial year 2019-20. The Committee had accepted the bid of the 3<sup>rd</sup> lowest firm i.e., M/s Baig Brothers, Quetta, which had quoted a higher rate than the 1<sup>st</sup> (M/s M/s Efficient Business System) and 2<sup>nd</sup> lowest firms (M/s Shah Faisal & Co.), who had technically qualified in the bidding process. However, no proper justification was provided for accepting the higher rates of the 3<sup>rd</sup> lowest firm, as detailed in Annexure B.

Further, Audit noted that the technical and financial bidding documents provided by M/s Baig Brothers, Quetta (3<sup>rd</sup> lowest firm) were blank and unsigned, and mark sheets were neither prepared nor marking mechanism was available in the tender process as required. The management failed to provide a dated delivery challan with the bill and any stock register to justify the expenditure.

Loss and non-accountal of furniture occurred due to weak internal controls.

Issuance of supply order to the 3<sup>rd</sup> lowest bidder caused overpayment which resulted in a loss to the government. Further, absence of delivery challan and stock register raised questions over the accuracy of the procured items.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department responded that the 1st and 2nd bidders refused to supply furniture at their quoted rates, and written refusals from the 1st and 2nd lowest bidders were available as evidence. Due to a shortage of time and an urgent need for furniture, the contract was awarded to the 3rd bidder in the interest of public service after completing all necessary formalities. However, the DAC disagreed with the management's remarks and directed that an inquiry through the internal audit committee, duly notified by the administrative department, should be conducted to fix responsibility under intimation to audit.

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

Audit recommends that the department should ensure compliance with all relevant Rules and procedures, besides, the decision of DAC should be implemented in letter and spirit, and the findings be shared with the Audit.

#### **4.1.5 Deficiency noticed in tender process of oxygen plant - Rs. 15.754 million**

As per BPPRA rules No. 4. Principles of procurements. - While procuring goods, works or services, Procuring Agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical. As per BPPRA Rule No. 40, Procuring Agencies

shall announce and upload on Authority's web the results of bid evaluation in the form of a report giving justification for acceptance of lowest evaluated bid, and reasons for non-acceptance of all other bids or rejection of each bid at least ten days prior to the award of procurement contract. As per Rule 35 of the Public Procurement Rules 2020, a bidder is required to submit a bid security equal to 2% of the bid price in the form of a bank guarantee or demand draft. If a bidder submits a security deposit that is less than the required amount, the tender may be rejected.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that a selected firm was awarded the contract on account of services rendered for maintenance of oxygen plants repeatedly, while other qualified firms were rejected on flimsy grounds such as less depositing of 5% SD, employee detail and degree etc. Further, audit observed that the first tender for the financial year 2019-20 was advertised in April 2020, while the work was awarded on 13 June 2020, which was alarming as the contractor had already drawn payments for the same financial year for rendering services. This raised concerns about the fairness and transparency of the selection process, as detailed in Annexure C. Furthermore, shortcomings were noticed in the tender process i.e., uploading of evaluation reports, registration of PEC etc.

Deficiency occurred due to weak internal controls.

The execution of the work in violation of prescribed rules and procedures was a serious negation of effective internal controls, which indicated that public money was utilized irresponsibly.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that the delay in contract award was due to late approval by the Competent Authority. Further, the department did not know about the requirement of uploading the evaluation report on the BPPRA website. The department adhered to BPPRA's sample bidding documents and conditions and did not

require performance security because the company had deposited their call deposit, in accordance with BPPRA rules. However, the DAC instructed the department to verify records with Audit. During verification, contradictions were found between the management's statement and the records, as the records showed that the work had already been awarded through quotations that warranted justification.

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

Audit recommends conducting an internal inquiry for fixing of responsibility and ensuring proper record-keeping in accordance with relevant Rules.

#### **4.1.6 Irregular withdrawal of dietary charges - Rs. 5.535 million and Non-deduction of BST - Rs. 0.830 million**

As per PMDC guidelines, "Hospitals in Pakistan can only use government funds to pay for dietary charges if they have been authorized to do so by the relevant authorities. The hospitals must maintain detailed records of all the expenditures made on dietary charges paid from the government fund, including information about the date of expenditure, the purpose of the expenditure, and the amount spent. And the hospitals must ensure that the dietary charges paid from the government fund are reasonable and in line with the prevailing market rates. They must also ensure that the food provided to patients is of good quality and is prepared in hygienic conditions. The food should be served in adequate quantities and at appropriate intervals." Further, according to Rule 12, of BPPRA 2014 "the Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism."

Special Audit of SPH, Quetta for the financial years 2017-22, revealed that the hospital paid Rs. 5.535 million on account of dietary charges without fulfilling necessary codal formalities such as not mentioning the actual date of consumption and not attaching patient details. The bills were not officially countersigned by the HODs, and the amount was split to avoid the tender

process. There were also concerns about the fairness of the procurement process as quotations were obtained and filled in the same handwriting. Additionally, the hospital violated tax laws by not deducting BST of Rs. 0.830 million from the payment, as detailed in Annexure D.

The irregularity occurred due to weak internal controls.

A lack of transparency and accountability in the procurement and distribution of food to patients, coupled with the failure to deduct government taxes, resulted in a financial loss to the government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department clarified that dietary/feeding items were purchased in an emergency to provide food for admitted patients through an indent with the approval of the Medical Superintendent SPH Quetta. GST was exempted in the A03955-006-Diet Charges category. However, the DAC directed the department to verify records with Audit, recover BST from the concerned firm, or obtain clarification from BRA. During verification, the management failed to provide the required information and records, nor did they produce any clarification letter from BRA.

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

Audit recommends for provision of all relevant records along with clarification from BRA or recovery of BST from concerned supplier under intimation to Audit.

#### **4.1.7 Doubtful procurement of stents - Rs. 31.785 million**

As per GFR rule 140, “When store items are received in the store, they should be inspected for quality, quantity, and specification as per the purchase order. The storekeeper or the designated officer should verify the received store against the delivery challan and other documents, such as the invoice, packing

list, and inspection report. If any discrepancy is found, it should be immediately reported to the higher authorities for necessary action.”

Special Audit of MS, SPH, Quetta for the financial years 2017-22, revealed that stents worth Rs. 31.785 million were procured, but there were no indents available in the office record for the procurement of stents. Neither the date was mentioned on the delivery challans, nor any signature of the Store Incharge was available to verify the receipt of the stents. Furthermore, the entry in the Cath lab register was missing, which raised doubts about the actual receiving of the stents, as detailed below:

(Rs. in million)

S. No.	Name	Description	Date	Chq No.	Amount
1	M/s Baig Brothers, Quetta	S/o Bare Metal Stents, 230 No. @ 17875 and Drug Electing Stents 177 No. @ 47500 and 500 No. Introduces health formal @ 1375, 275 No. Introduces health Rodinal	30.06.18	1419096	14.999
		@ 1500 and 200 No. PTCA Balloon 6900			
2	M/s Baig Brothers, Quetta	S/o Stents 180 No. and other items	18.05.20	1522824	16.786
<b>Total</b>					<b>31.785</b>

Doubtful procurement occurred due to weak internal controls.

Procurement of stents without observing codal formalities rendered the expenditure unverified/doubtful.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that these items had been recorded in the relevant Cath Lab registers and that the delivery challans had been properly signed and stamped by the concerned official (Pharmacist). The DAC directed the department to verify the relevant records with Audit. However, during the record verification, the management did not provide the main store stock account, and there were discrepancies between the quantity and number of stents recorded in the registers and the items that were procured. Audit requested the provision of the original stock register and other documentary evidence.

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

Audit recommends that implementation of rules and procedures be ensured in letter and spirit, besides fixing of responsibility against the person(s) at fault.

#### **4.1.8 Extraordinary consumption of oxygen cylinders - Rs. 59.069 million**

According to Rule 19 of the GFR, the controlling officer is responsible for ensuring strict observance of financial rules and regulations, as well as the completeness of records relating to financial transactions. The rule further states that the controlling officer must exercise prudent financial management practices and ensure that all transactions are conducted with integrity and transparency.

Special Audit of SPH, Quetta for the financial years 2017-22, revealed that despite having three self-generating oxygen system in place, the hospital spent Rs. 59.069 million on procuring approximately 105,000 master cylinders of oxygen. This was alarming since the hospital already had three centralized oxygen plants catering to critical departments like ICU, OT, and gynae wards. The reason for such a massive procurement of oxygen cylinders remained unjustifiable, especially without proper consumption records like demands from

the concerned HODs, inspection, quantity, quality certificates and indents, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Year</b>	<b>No. of cylinder used</b>	<b>Rate</b>	<b>Amount</b>
1.	2017-18	17,204	370	6.365
2.	2018-19	19,285	370	7.135
3.	2019-20	22,500	537	12.083
4.	2020-21	22,790	670	15.269
5.	2021-22	23,325	781	18.217
<b>Total</b>		<b>105,104</b>		<b>59.069</b>

Procurement of large number of oxygen cylinders without proper consumption record occurred due to weak internal controls.

This situation may lead to inefficiencies in the hospital's operations and wastage of public resources.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that the hospital had installed (02) self-generating oxygen systems, not three (03), with both being situated on the hospital premises but providing centralized oxygen to the Trauma Center in Quetta, not to the main hospital. The installed self-generating centralized oxygen system had a low supply capacity for the hospital. In response to the COVID-19 pandemic's increased oxygen demand, the hospital requested cylinders from suppliers. However, the DAC disagreed with the management's response and directed that the issue be probed through internal audit team to be notified by the administrative department under intimation to audit

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

Audit recommends that implementation of rules and procedures be ensured in letter and spirit, besides fixing of responsibility against the person(s) at fault.

#### **4.1.9 Irregular expenditure on account of repair of M&E - Rs. 38.142 million and less deduction of BST- Rs. 2.562 million**

According to Rule 57 of GFR, “All procurement of goods and services must be made through a competitive tender process, unless there are exceptional circumstances that justify the use of an alternative procurement method. Splitting the procurement amount to avoid the tender process is a violation of this rule.” Further, Rule 141 of GFR, requires that all procurement of goods and services must be based on indents submitted by the user department. The indent should provide details of the goods or services required, the quantity required, and the estimated cost. Failure to obtain indents before the purchase of material is a violation of this rule.

Special Audit of the Ms, SPH, Quetta for the financial years 2017-22, revealed that the management paid Rs. 38.142 million for repair of M&E. Audit observed that the amount was split-up to avoid the tender process. Three similar quotations with the same handwriting were obtained and indents were not attached. Most of the expenses were incurred in the last month of the financial years to avoid lapses in the budget. Further, BST of Rs. 2.562 million was not deducted, as detailed in Annexure E.

**(Rs. in million)**

<b>S. No.</b>	<b>Years</b>	<b>Description</b>	<b>Amount</b>	<b>BST</b>
1.	2017-18	Repair of M&E	3.081	0.462
2.	2018-19	---do---	2.124	0.319
3.	2019-20	---do---	11.874	1.781
4.	2020-21	---do---	14.441	0
5.	2021-22	---do---	6.622	0
<b>Total</b>			<b>38.142</b>	<b>2.562</b>

Irregular expenditure occurred due to weak internal controls.

Incurrence of expenditure by splitting up procurement to avoid tendering process deprived the hospital from obtaining comparative rates and competitive quality. Further, non-deduction of BST caused a revenue loss to the government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that M&E repairs had been conducted on emergency basis following the approval of the Competent Authority and by following all the necessary procedures. However, the DAC instructed the department to verify their records with Audit. During verification, the management provided some records from M/s Usman Traders but not from other contractors, including relevant stock accounts, indents, and approvals. They also failed to supply machinery logs, explain the absence of BST deduction, or provide justification for quotation-based purchases. Further, the amount had been intentionally split to avoid the tender process.

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

Audit recommends that the department provide justification and required documents for procurement made against procurement rules, along with regularization of the expenditure.

#### **4.1.10 Irregular procurement of medicines – Rs. 1,220.550 million**

Section 23 of the Drugs Act, 1976 states that every drug declared to be a "drug of standard quality" under this Act shall be deemed to be of standard quality until the contrary is proved. And Section 23(2) of the Act further provides that any drug to be supplied or sold to the government shall be accompanied by a certificate from the manufacturer, distributor, or importer, indicating the name and address of the manufacturer, the batch number, and date of manufacture. Further, as per PMDC guidelines Section 4.2 "Procurement and

Supply of Medicines," provides guidance on drug testing before the purchase of medicines. It states that "All drugs before purchase should be tested in the drug testing laboratory or at a recognized laboratory" to ensure their quality, safety, and efficacy.

Special Audit of SPH, Quetta, for the financial years 2017-22, revealed that MS procured medicines amounting to Rs. 1,220.550 million but failed to conduct DTL before purchasing the medicines, violating the Drug Act 1976 and PMDC guidelines. Further, government lab tests (DTL), after procurements exposed adulteration in some medicines, while others remained unchecked due to salt unavailability in the lab. Moreover, there was a lack of oversight from the internal inspection committee, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Years</b>	<b>DDO Code</b>	<b>Budget</b>	<b>Expenditure</b>	<b>Remarks</b>
1.	2017-18	QA4183	238.932	60.510	DTL not available
2.	2018-19	QA4183	266.920	211.657	---do---
3.	2019-20	QA7071	285.992	285.648	DTL reports available
4.	2020-21	QA7071	328.599	328.572	---do---
5.	2021-22	QA7758	335.992	334.163	---do---
<b>Total</b>			<b>1,456.435</b>	<b>1,220.550</b>	

The irregularity occurred due to weak internal controls.

The procurement of medicines without DTL resulted in purchase of substandard medicines.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department informed that medicines were procured from pre-qualified firms/companies. These medicines were sent to the drug testing laboratory for efficacy testing in

samples, and reports were available on record. However, some samples were returned with comments about the non-availability of salt, resulting in a minor portion of medicines remaining unchecked. The DAC directed the department to strengthen the Drug Testing Laboratory (DTL) and provide the test reports to Audit for verification. Additionally, the DAC directed the department to assign an internal audit team to investigate the matter and share their findings with Audit.

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

Audit recommends that the department should ensure compliance with Drugs Act, 1976, in addition to fully implementing the DAC's decision.

#### **4.1.11. Doubtful procurement of medicines - Rs. 9.436 million**

Under Rule 66 of the GFR, the DDO is required to take appropriate measures to prevent fraud and misappropriation, ensuring that all financial transactions are authorized and supported by appropriate documentation, such as bills, receipts, and vouchers, establishing and implementing a system of internal controls to prevent fraud and misappropriation, such as segregation of duties, rotation of staff, and regular audits, maintaining accurate and complete records of all financial transactions and ensuring that they are kept secure. Ensure that all financial transactions are conducted in accordance with the budget allocations and other relevant regulations, reporting any irregularities or suspected fraud or misappropriation to the appropriate authorities.

Special Audit of SPH, Quetta, for the financial years 2017-22, revealed that original vouchers for transactions and corresponding entries in the cash book amounting to Rs. 9.436 million were missing from official records, causing doubts about authenticity of payments. Further, the management failed to follow formalities like open tenders and maintaining a stock account. Moreover, cheques were issued to DDO and other officials without supporting documents like indents, acknowledgment receipt raising further doubts about transaction legitimacy, as detailed in Annexure F.

Doubtful procurements occurred due to weak internal controls.

Non-availability of vouchers, expenditure without inviting open tenders, non-maintenance of stock accounts and payments to DDO and other officials rendered the expenditure doubtful.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that the procurement of medicines was made in an emergency in the public interest, which is why open tenders were not called. The expenditure was approved by the Medical Superintendent (MS). However, the DAC disagreed with the management's response and directed an inquiry to be conducted through internal audit committee to be notified by the administrative department under intimation to audit.

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

Audit recommends that the department should ensure compliance with relevant Rules and Procedures, in addition to fully implementing the DAC's decision.

#### **4.1.12 Irregular award of contract of oxygen gas cylinder of - Rs. 7.5 million**

According to Rule 45 of the GFR, “Contracts should be awarded based on open competitive bidding, and any extension or variation of contracts must be approved by the competent authority.” Further, Rule 15(1) of BPPRA Rules 2014, Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

Special Audit of the MS, SPH, Quetta, for the financial years 2017-22, revealed that the management extended the contract for procuring oxygen cylinders to the same supplier for the financial year 2019-20 without any provision in the contract or approval from the Secretary, Health Department. Instead of calling for an open tender to obtain competitive market rates, payment of Rs. 7.5 million was made resulting in undue benefit to the contractor, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Contractor</b>	<b>Particulars</b>	<b>Amount</b>
1	M/s Abdulla & Brothers, Quetta	Purchase of Oxygen	7.5

The irregularity occurred due to weak internal controls.

The procurement of the oxygen cylinder without calling for a tender and obtaining fair market rates deprived government of comparative rates.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that the contract was awarded to the same supplier based on previous rates after surveying market prices. They also mentioned that the expenditure had been regularized by the Competent Authority. Although the management stated that the Secretary of Health GoB granted approval, the relevant document was not available during the DAC review. However, the DAC disagreed with the management's response and directed an inquiry to be conducted through internal audit committee to be notified by the administrative department under intimation to Audit.

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

Audit recommends that the department should ensure compliance with relevant Rules and Procedures, in addition to fully implementing the DAC's decision.

#### **4.1.13 Doubtful procurement of medicines and other stores due to non-availability of payment vouchers - Rs.568.461 million**

According to Rule 19 of the GFR, the controlling officer is responsible for ensuring strict observance of financial rules and regulations, as well as the completeness of records relating to financial transactions. The rule further states that the controlling officer must exercise prudent financial management practices and ensure that all transactions are conducted with integrity and transparency.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that several payment vouchers amounting to Rs. 568.461 million were missing that included procurement of medicines, other store and printing etc. These records were not provided to Audit despite repeated requests, as detailed below. Further, during random test check, it was revealed that procurement of medicines was neither entered in the stock registers nor were any entries in respect of consumption of medicines found.

**(Rs. in million)**

<b>S. No.</b>	<b>Years</b>	<b>Memo No.</b>	<b>Date of Memo</b>	<b>Amount</b>
1.	2017-18	01	08.03.2023	15.495
2.	2018-19	01	08.03.2023	61.802
3.	2019-20	02	24.06.2023	94.306
4.	2020-21	03	27.03.2023	263.656
5.	2021-22	04	03.04.2023	133.202
<b>Total</b>				<b>568.461</b>

(Further detail is attached in Annexure-G)

Doubtful procurement occurred due to weak internal controls.

The absence of original vouchers not only raised questions over the transparency of procurement process but also rendered the expenditure unverified.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department acknowledged that some vouchers were available for audit verification, but there were missing vouchers for certain years. The DAC directed an inquiry into the missing vouchers and report to be shared with Audit. Additionally, disciplinary action should be taken against the responsible officials who failed to produce vouchers. Available vouchers should be audited by the Internal Audit team of the health department, and any issues found should be highlighted.

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

Audit recommends that the department should ensure compliance with relevant Rules and Procedures, in addition to fully implementing the DAC's decision.

#### **4.1.14 Irregular procurement of LP medicines and consumable items – Rs. 48.081 million**

As per DDO handbook 6.56, “Every Government officer entrusted with the payment of money should obtain for every payment he makes a voucher setting forth the full and clear particulars regarding the claims and all relevant information necessary for its proper identification and classification in accounts.” And according to Rule 19 of the GFR, the controlling officer is responsible for ensuring strict observance of financial rules and regulations, as well as the completeness of records relating to financial transactions. The rule further states that the controlling officer must exercise prudent financial management practices and ensure that all transactions are conducted with integrity and transparency.

Special Audit of the MS, SPH, Quetta, for the financial years 2017-22, revealed that MS procured LP medicines and consumable items amounting to Rs. 48.081 million without observing codal formalities. This included the non-calling / lack of open tenders, procurement from pre-selected firms without competitive quotations, missing GST invoices, indents, delivery challans, and missing entries in the main stock registers, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Description</b>	<b>Years</b>	<b>Amount</b>
1.	Purchase of LP Medicine	2017-18	0.502
2.	Purchase of LP Medicine	2019-20	9.335
3.	Purchase of consumable items including acid, injection and Dettol etc.	2019-20	14.083
4.	Purchase of consumable items including acid, injection and Dettol etc.	2020-21	16.968
5.	Purchase of bedding and clothing's	2017-18	7.193
<b>Total</b>			<b>48.081</b>

(Further detail is attached in Annexure-H)

The irregularity occurred due to weak internal controls.

Procurement without observing codal formalities not only raised questions over the transparency of the procurement process but also rendered the expenditure irregular.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained 10% of the medicine budget was allocated for local purchase (LP) of medicines and consumables in emergency situations to save patients' lives. The department mentioned that LP and consumable procurements were conducted through a tendering process and accurately recorded in the relevant medicine stock registers. Stock registers, indents, and delivery challans were also available. However, the DAC instructed the department to verify these records with Audit. During the record verification, the management did not provide the

tender documents or relevant stock accounts, and discrepancies were found in the procurement process. Additionally, the amount was deliberately split to avoid the tender process.

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

Audit recommends that the department provide justification and required documents for procurement made against procurement rules, along with ex-post facto sanction of the expenditure.

#### **4.1.15 Irregular procurement of uniform, furniture and machinery and equipment - Rs. 61.832 million**

According to Rule 19 of the GFR, the controlling officer is responsible for ensuring strict observance of financial rules and regulations, as well as the completeness of records relating to financial transactions. The rule further states that the controlling officer must exercise prudent financial management practices and ensure that all transactions are conducted with integrity and transparency. And as per Rule 51 of the General Financial Rules, "The rush of expenditure on procurement should be avoided during the closing month of the financial year, and in the last quarter, the expenditure should be limited to actual procurement or work requirements."

Special Audit of the MS, SPH, Quetta, for the financial years 2017-22, revealed irregularities in the procurement of X-rays, other stores, furniture, machinery, and equipment amounting to Rs. 61.832 million. The procurement was made but not recorded in the dead stock registers, and delivery challans, bills lacked page markings for entry. Indents were also missing, and the amount was deliberately split up to avoid open competition. Quotations were obtained from three firms, but they were all filled in the same handwriting, creating doubts about transparency. Moreover, the expenditure was incurred at the end of the financial year to avoid budget lapse, violating GFR rules, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Head of accounts</b>	<b>Amount</b>
1.	Supply of X-ray and other store	54.832
2.	Supply of furniture	5.000
3.	Supply of Machinery and equipment	2.000
<b>Total</b>		<b>61.832</b>

**(Further detail is attached in Annexure I)**

The irregularity occurred due to weak internal controls.

Procurement without proper record raised doubts about the procurement and caused loss to government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department explained that expenditure was made to meet the immediate needs of public services in accordance with all relevant procedures. The department stressed that procured X-ray films and other store items were accurately recorded in the relevant stock registers and issued on the basis of official indents. However, the DAC instructed the department to verify their records with the Radiology Department, stores, and Audit. During verification, the department failed to provide justification for quotation-based procurement, all of which had the same handwriting, and records from the Radiology Department and stores. In addition, the management deliberately split the amount to avoid the tender process.

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

Audit recommends that the department provide justification and required documents for procurement made against procurement rules, along with ex-post facto sanction of the expenditure.

#### **4.1.16 Late supply of medicines without penalty - Rs. 7.416 million**

According to the DRAP regulations, the licensed distributor or stockiest is responsible for the timely delivery of the product to the retailer or end-user, including hospitals and healthcare facilities. Failure to comply with these regulations can result in penalties or legal action by DRAP.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that the management had issued a supply order amounting to Rs. 74.147 million for the procurement of medicines. However, the suppliers failed to deliver the medicines within the stipulated time period of 45 days for local and 65 days for foreign medicines. Further, the management did not issue any notice to the supplier, and there was no record of any written extension granted to them. Despite the supplier's failure to meet the contractual obligation, the management did not impose a penalty of Rs. 7.416 million on them, resulting in the non-availability of medicines for the general public, as detailed in Annexure-J.

The lapse occurred due to weak internal controls.

Non-imposing the penalty on the supplier for not fulfilling the contractual obligation resulted in a loss to the government and late delivery of medicines for the general public.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department informed that contractors submitted applications to the MS for an extension of the delivery time, which was accepted by the MS who issued the extension letter to the contractors, available on record. Hence, they did not impose penalties against the contractors for late delivery. However, the DAC directed the department to verify these records with Audit. During the record verification, the management failed to provide the proper written justification/application from suppliers, extension orders, and approvals from the competent authority.

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

Audit recommends that the department should ensure compliance with all relevant Rules and Procedures, and also provide extension orders or recover the amount from the concerned suppliers, with intimation to Audit.

## **4.2 Financial Management**

### **4.2.1 Unverified challans by Treasury officer – Rs. 22.441 million**

As per Federal Treasury Rule 106, “Treasury Officer, upon receiving a challan, shall examine the details of the challan and verify that the name of the depositor, amount in words and figures, head of account, date of deposit, bank stamp, and signature of the authorized person of the bank are correct and as per the prescribed rules. The Treasury Officer must also ensure that the amount mentioned in the challan is credited to the correct account and proper records are maintained for the same.”

Special Audit of SPH, Quetta for the financial years 2017-22, revealed that several challans were not verified by the Treasury Officer. The lack of verification raised concerns about the authenticity of the challans. Further, entries were also missing in the revenue receipt cash book, which raised questions about the adequacy of the record-keeping system, as detailed below:

**(Rs. in million)**

<b>Month</b>	<b>Challans</b>
Nov-18	3.271
Dec-18	2.121
Jan-19	1.473
Feb-19	2.524
Mar-19	3.539
Apr-19	3.256
May-19	3.048

<b>Month</b>	<b>Challans</b>
Jun-19	3.209
<b>Total</b>	<b>22.441</b>

The lapse occurred due to weak financial management.

Collection of revenue without proper authentication and without making entries in the cash book may result in the misuse of funds, misappropriation, and loss to the government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management explained that they had sent the challans to the Treasury office in Quetta via an official letter but were still awaiting a response. Audit emphasized the need to verify all receipts from the SAP system. However, the DAC directed the department to verify the cash book, letter and challans with Audit. During the record verification, the management did not provide the requisite record.

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

Audit recommends the provision of cash book and verified challans from Treasury Office in Quetta, besides fixing of responsibility against the person(s) at fault.

#### **4.2.2 Missing Challans - Rs. 5.045 million**

As per GFR 26, “It is the duty of departmental officers to see that all sums due to government are regularly and promptly assessed, realized and duly credited into Public Account”.

Special Audit of SPH, Quetta for the financial years 2017-22, revealed that original challans of several months amounting to Rs. 5.045 million were missing, and they were not provided to Audit in the original for verification. Moreover, in the revenue receipt cash book, entries were found missing which

raised questions over the record maintenance and documentation, as detailed below:

(Rs. in million)

S. No.	Description	18-Feb	18-Apr	18-May
1.	OPD	0.266	0.259	0.208
2.	X-ray	0.189	0.328	0.240
3.	Lab	0.393	0.325	0.314
4.	Dental	0.029	0.024	0.021
5.	Major OT	0.076	0.123	0.098
6.	Minor OT	0.006	0.008	0.009
7.	Circumcision	0.015	0.034	0.034
8.	Lab room	0.039	0.113	0.117
9.	Ultra sound	0.238	0.223	0.207
10.	ETT	0.027	0.009	0.003
11.	Echo	0.054	0.055	0.053
12.	Ango	0.585	0.000	0.005
13.	ECG	0.028	0.030	0.031
14.	Blood bags	0.016	0.027	0.022
15.	Ward Adm	0.016	0.012	0.012
16.	Bed charges	0.037	0.031	0.020
17.	Room charges	0.024	0.009	0.003
<b>Total</b>		<b>2.037</b>	<b>1.610</b>	<b>1.398</b>

The lapse occurred due to weak financial management.

Missing challans rendered the revenue receipts un-audited. Further, missing entries in cash book may result in misuse and misappropriation of funds.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management responded that the In-charge of the revenue receipt section failed to provide the original revenue receipt challans to the account section, despite numerous

verbal and written requests. The DAC directed the recovery of the amount from the concerned official and instructed that disciplinary proceedings should be initiated against the officials for such an omission.

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

Audit recommends the immediate recovery, as well as sharing of information regarding the disciplinary proceedings against the officials at fault.

#### **4.2.3 Less deposit of user charges - Rs. 49.372 million**

As per Treasury Rules 105, “All collections of government funds should be deposited into the government account on the same day or the next working day at the latest. Any delay in depositing the funds into the government account may attract penalties and other disciplinary actions.”

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that the user charges collected as per the data provided by the Statistical Officer was Rs. 146.716 million, but the actual amount deposited was Rs. 97.344 million. This resulted in a shortfall of Rs. 49.372 million, which caused a loss to the government, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Year</b>	<b>Amount calculated as Per Statistical data</b>	<b>Amount deposited As per cash book</b>	<b>Less collection</b>
1	2017-18	32.713	18.935	13.778
2	2018-19	35.718	22.329	13.389
3	2019-20	25.655	18.440	7.215
4	2020-21	27.408	19.570	7.838
5	2021-22	25.222	18.070	7.152
<b>Total</b>		<b>146.716</b>	<b>97.344</b>	<b>49.372</b>

(Further detailed is attached in Annexure K)

Shortfall occurred due to weak internal controls.

Shortfall resulted in a loss to the government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the management clarified that the Statistical Officer counted all patients, including those in special situations like emergencies, accidents, and underprivileged individuals seeking medical services. The hospital did not charge fees for these cases, which resulted in lower user charge deposits. The records provided to the Statistical Officer match the actual user charge deposits in the cash book. DAC did not agree with the remarks of management and directed an investigation into the matter. The Medical Superintendent (MS) was instructed to obtain patient records from each department and compare them with the Statistical Officer's records. Additionally, DAC emphasized the need for the Hospital Management Information System (HMIS) to be operational for future accuracy.

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

Audit recommends that the department should ensure compliance with all relevant Rules and Procedures, besides, the decision of DAC be implemented in letter and spirit, and the findings be shared with Audit.

### **4.3 Organization and Management**

#### **4.3.1 Non-production of record**

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan, 1973 read with Para 14-1 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, further, any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.”

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that the management did not provide relevant record to audit, despite repeated verbal and written requests, as detailed below:

<b>S. No.</b>	<b>Sections at SPH</b>
1.	In charge of Dead stocks
2.	Medicine stores (Main-store and Sub-store) Section.
3.	Revenue Receipt Section.
4.	Transport Section.
5.	Admin Section.
6.	Finance Section.

**Note. (Further detail of requisite record is attached in Annexure - L)**

Non-production of records occurred due to weak internal controls.

Non-production of records restrained the ability of audit to express an opinion on the authenticity of account records.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department claimed to have provided all records as per the Chairman PACs TORs for the special audit. However, DAC disagreed, citing constitutional and legal provisions that grant the Auditor-General the authority to determine the audit scope and request the production of relevant records. Any hindrance' to the Auditor-General's

functions may result in disciplinary action. The DAC directed the department to provide the requisite records to audit within one month.

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

Audit recommends provision of all relevant records, as well as the sharing of information regarding the disciplinary proceedings against the official(s) at fault.

#### **4.3.2 Lack of tracking and monitoring of X-ray film distribution to radiology department - Rs. 17.560 million**

The Pakistan Medical and Dental Council (PMDC) provides guidelines for the consumption and distribution of X-ray films. These guidelines may include requirements for maintaining accurate records of the usage and distribution of X-ray films, proper storage, and disposal procedures. Additionally, the PMDC may require regular inventory checks to ensure that X-ray films are being used appropriately and in accordance with established procedures. It is crucial for healthcare facilities to follow the PMDC's guidelines to ensure compliance and to promote transparency and accountability in the use of X-ray films.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that MS paid an amount of Rs. 17.56 million on procurement of X-ray films. However, all the procured films were issued to the Radiology Department on the same day at a single instance without indents and requests. Further, the consumption record of X-ray films was not provided to audit despite repeated requests, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Vendor Name</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
1	M/s Fujifilm Pakistan (Private) Ltd.	30.06.22	1836885	3.742
2	Agfa Pakistan (Private) Ltd.	27.05.21	1951950	2.270
3	M/s Fujifilm Pakistan (Private) Ltd.	07.06.21	1787467	6.760

4	M/s Medequips (Smc) (Pvt) Ltd.	27.05.21	1951949	2.588
5	M/s Agfa Pakistan (Pvt) Ltd.	23.06.20	1527122	2.201
<b>Total</b>				<b>17.560</b>

The lapse occurred due to weak internal controls.

Lack of tracking and monitoring of X-ray films distribution to radiology department and non-provision of consumption record of the same rendered the expenditure unaudited.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department informed that all relevant records were available. Issuances were made through indents to the Radiology department. However, the DAC directed the department to verify these records with Audit. During the record verification, the management failed to provide the relevant Radiology department stock account along with consumption records.

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

Audit recommends for provision of records, besides fixing of responsibility against the person(s) at fault.

#### **4.4 Monitoring and Evaluation**

##### **4.4.1 Lack of information regarding X-ray machines installed in hospital**

As Per Pakistan Medical and Dental Council (PMDC) guidelines Para No. 06. Record Keeping, records should be maintained for X-ray equipment, such as installation records, maintenance records, and radiation dose records. These records should be kept up-to-date and readily accessible for inspection. As per Para No.08. Inspection and Maintenance, the inspection and

maintenance requirements for X-ray equipment, such as regular inspections and maintenance by qualified personnel have also been specified.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that the hospital had expensive X-ray machines at their disposal. The following discrepancies were noticed:

- Inventory lacked information regarding the make, model, year, assembly, and other details of the machinery installed.
- No serious effort was made to repair out of order machines which deprived patients from availing the facility.
- The hospital had purchased X-ray films from different companies, including Fuji, Agfa, Konica, etc. without proper documentation.
- The maintenance and availability of spare parts could not be assessed due to the lack of information.

The lapse occurred due to weak internal controls.

Non-maintaining of usage, maintenance and inspection records could lead to the risk of using substandard X-ray films potentially affecting patient health, and the inability to assess maintenance and availability of spare parts may result in additional costs.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department stated that they had details about the make, model, year, assembly, and other information regarding the X-ray machine. The purchase of X-ray films was conducted in compliance with all required formalities. However, the DAC disagreed with the management's response due to the absence of detailed information about the X-ray machines and handing taking notes from MSD. The forum directed a thorough investigation, through internal audit committee duly notified by the administrative department. This inquiry should involve collecting data from various sources, including the Radiology Department, the

Emergency Department, and other relevant departments. It should also include the submission of information related to charitable machines and donations.

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

Audit recommends compliance with PDMC guidelines in addition to compliance with DAC decision under intimation to Audit.

#### **4.4.2 Lack of internal check and audit for several years.**

As per GFR 13, Vol.-I, "It is the responsibility of the Controlling Office/Ministry:

- To ensure internal checks under his control to prevent, detect error and irregularities in the financial proceedings and to guard against waste and loss of public money and stores.
- To inspect the accounts of his office and those of subordinate offices under his control for securing regularity and propriety in various financial transactions.
- And to endorse a copy of the internal Audit/Inspection Report to Audit, after his scrutiny.

Special Audit of the MS, SPH, Quetta for the financial years 2017-22, revealed that the Health Department had its own internal audit system and several officials were on its payroll. However, it was noted that the SPH, Quetta had not been audited for the last several years. It was mandatory for the Health Department to conduct an internal audit every year.

Omission of conducting internal audit for several years occurred due to weak internal controls in the Health Department.

Non-conducting of internal check may cause risk of financial mismanagement, fraud, and other irregularities going undetected.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department informed that conducting internal audits was the sole and prime responsibility of the Health department. Audit emphasized that the Director-General of Health should conduct internal audits of the hospital, and the audit reports should be submitted to the Audit department. The DAC directed the department to create an annual schedule for internal audits and conduct these audits accordingly. It was also directed that all serious issues highlighted in this report should also be probed by internal audit committee under intimation to Audit. The resulting reports should be submitted to the Director-General of Audit Balochistan.

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

Audit recommends compliance with Rules and Regulations, in addition to compliance with DAC decision under intimation to Audit.

#### **4.4.3 Non- Operational Hospital Management Information System (HMIS)**

As per GFR 23, “Every Government officer should realize fully and clearly that he will be 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 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 the MS, SPH, Quetta for the financial years 2017-22, revealed that the HMIS System, which was introduced in the hospital several years before at the cost of millions of Rupees, had collapsed over time. None of the departments in the hospital, including receipt, accounts, medicines, emergency, and OT, were using this expensive operating system. Additionally, 150 computers, printers, office furniture, network, office equipment installed in the hospital, were missing and not even traceable in dead stock resulting in a significant financial loss.

Non-implementation of HMIS occurred due to poor planning and weak internal controls.

Non-implementation of the HMIS resulted in inefficiencies and inaccuracies in hospital operations and missing IT equipment causing loss to the government.

The matter was reported to the department on May 10, 2023, but no reply was received.

In the DAC meeting held on October 23, 2023, the department did not offer a proper justification. The DAC stressed the importance of having the Hospital HMIS operational for future accuracy. It was further decided that the internal audit committee will also explore the reasons for the failure of HMIS in addition to carrying out physical verification of related items purchased for the purpose.

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

Audit recommends that the management take steps to address the matter and ensure the functionalization of the HMIS without further delay under intimation to Audit.

#### **4.5 Overall Assessment**

The special audit findings revealed significant irregularities and deficiencies in the financial management and procurement processes of Sandeman Provincial Hospital, Quetta. These included irregular supply of medicines, missing inventory, doubtful expenditures, non-compliance with procurement rules, and lack of internal controls. These findings indicate the need for immediate corrective actions, strengthened internal controls, and improved governance to prevent recurrence.

## **5 CONCLUSION**

### **5.1. Key Findings:**

The findings of the special audit conducted on Sandeman Provincial Hospital, Quetta highlighted serious deficiencies and irregularities in the financial management and procurement practices. These lapses had resulted in substantial financial losses, non-compliance with regulations, and inadequate accountability. The hospital management must take immediate remedial actions to address the identified issues, enhance transparency, and strengthen internal controls. It is crucial for the hospital to implement robust financial and procurement systems, ensure adherence to relevant rules and guidelines, and establish effective monitoring mechanisms to prevent further financial mismanagement. Additionally, there is a need for increased oversight and regular audits to ensure the hospital's financial integrity and accountability. By addressing these concerns and implementing necessary reforms, Sandeman Provincial Hospital could improve its financial governance and provide quality healthcare services to the people of Balochistan.

### **5.2 Lessons Learnt:**

The following lessons were learned during the course of Audit:

- Internal financial controls be strengthened.
- Compliance with financial regulations and procurement procedures be ensured.
- Proper documentation and record-keeping be ensured.
- Procurement be made after carrying out need assessment.
- Effective contract management be implemented.
- Regular financial monitoring and reconciliation processes be established.
- Continuous staff training and awareness programs on financial management practices be conducted.
- HMIS be functionalized to streamline financial processes and improve efficiency.
- Regular internal and external audits be conducted.

## **ACKNOWLEDGEMENT**

The Director General Audit, Balochistan extends his gratitude to the management and staff of SPH, Quetta for their valuable assistance and cooperation throughout the Special Audit assignment.

## **ANNEXURES**

## Annexure A

## 4.1.2. Missing medicine from main store - Rs. 22.825 million

(Rs. in million)

S. No.	Name of items	Physical Quantity	Stock register	Diff	Rate in Rs.	Unit	Amount
1	Burret	1,600	2,579	979	149	Per No.	0.146
2	D / Syringe 20 cc	56,800	59,848	3,048	18	Per Syringe	0.054
3	3-way stopper	1,200	1,500	300	99	Per No.	0.030
4	D / Syringe 3 cc	10,000	106,785	96,785	5	Per Syringe	0.451
5	Poydine scrub	3,360	3,445	85	349	Per No.	0.030
6	Chest Electrode	10,750	11,250	500	9	Per No.	0.005
7	Airway	555	690	135	84	Per No.	0.011
8	Inj Heper Hab	-	1,650	1,650	6,820	Per Inj	11.253
9	Inj RHO	75	220	145	6,600	Per Inj	0.957
10	Inj Humoline N	27	397	370	453	Per Pkt	0.168
11	Inj Insulin 70/30	727	979	252	350	Per Pkt	0.088
12	Inj Vanbact 500 mg	595	677	82	211	Per Inj	0.017
13	Inj Taxinax	8,050	10,910	2,860	26	Per Inj	0.074
14	Inj Ketasol	6,840	7,045	205	74	Per Inj	0.015
15	Spinal Needle	85	281	196	123	Per No.	0.024
16	Inj Abhayrab (Anti Rabise)	1,881	2,091	210	583	Per Inj	0.122
17	Inj Imetate	4,980	7,739	2,759	36	Per Inj	0.099

<b>S. No.</b>	<b>Name of items</b>	<b>Physical Quantity</b>	<b>Stock register</b>	<b>Diff</b>	<b>Rate in Rs.</b>	<b>Unit</b>	<b>Amount</b>
18	Inj Cebac 1 grm	1,700	1,844	144	69	Per Inj	0.010
19	Inj Diclozaf	150,700	160,906	10,206	3	Per Inj	0.027
20	D / Syringe 10 cc	79,400	81,206	1,806	8	Per Syringe	0.014
21	Tab Fefan	18,300	20,520	2,220	1	Per Tab	0.002
22	Cat Gut 0 No	1,174	1,228	54	1,049	Per dozen	0.057
23	Vicryl 1 No.	132	170	38	840	Per dozen	0.032
24	Vicryl 3 No.	238	252	14	840	Per dozen	0.012
25	Vicryl 2 No.	300	430	130	840	Per dozen	0.109
26	Proline 2	340	1,249	909	405	Per p	0.368
27	Inj Senspgin Spinal	990	3,120	2,130	232	Per Inj	0.494
28	Syp Maxil	67	121	54	49	Per s	0.003
29	Cap Traxacid	4,960	5,245	285	9	Per Cap	0.003
30	Tab Gravinate	28,700	29,760	1,060	1	Per Tab	0.001
31	Tab Ascard	27,930	49,740	21,810	1	Per Tab	0.014
32	Tab S. Glifdin	15,946	25,498	9,552	10	Per Tab	0.092
33	Cap Sangiobion	14,280	20,890	6,610	2	Per Cap	0.016
34	Cap Multibionta	19,200	19,720	520	33	Per c	0.017
35	Tab Acetaprol	38,400	40,950	2,550	2	Per Tab	0.005
36	Syp Cavalar	10	181	171	129	Per Syp	0.022
37	Syp Orazine	1,526	3,174	1,648	80	Per Syp	0.132

<b>S. No.</b>	<b>Name of items</b>	<b>Physical Quantity</b>	<b>Stock register</b>	<b>Diff</b>	<b>Rate in Rs.</b>	<b>Unit</b>	<b>Amount</b>
38	IV Cannulla 20 g	66,900	73,416	6,516	36	Per No.	0.235
39	DS 500 ml	18,360	35,360	17,000	61	Per DS	1.044
40	Inj Bio D 3	13,018	15,009	1,991	34	Per Inj	0.068
41	Maltiron F	6,810	20,148	13,338	8	Per Tab	0.107
42	Tab Vasofex	3,590	10,264	6,674	146	Per Tab	0.974
43	Inj Nor Adem	260	518	258	300	Per Inj	0.077
44	Inj Calamox 0.6	10,785	36,503	25,718	72	Per Inj	1.852
45	Tab Tinam 50 mg	54,360	56,376	2,016	47	Per Tab	0.094
46	Inj Lidoject 2%	2,950	3,517	567	613	Per Inj	0.347
47	Inj Pyrolate plain	4,680	5,938	1,258	15	Per Inj	0.018
48	Inj Relispa	60,350	65,350	5,000	10	Per Inj	0.050
49	Tab Trisil	106,500	111,390	4,890	1	Per Tab	0.004
50	Inj Maxium 500 mg	5,625	6,862	1,237	90	Per Inj	0.111
51	Tab Gen Cipro 500 mg	4,720	9,685	4,965	5	Per Tab	0.022
52	Tab Aerocast	2,590	7,790	5,200	5	Per Tab	0.028
53	Tab Neuglin	896	1,966	1,070	5	Per Tab	0.006
54	Syp B Lact	805	1,651	846	100	Per bottle	0.085
55	Tab Craflim	3,456	4,780	1,324	3	Per Tab	0.003
56	Cap Inhibatal	4,732	8,804	4,072	45	Per Cap	0.183
57	Tab Gen Levo 500 mg	11,600	16,460	4,860	5	Per Tab	0.022

<b>S. No.</b>	<b>Name of items</b>	<b>Physical Quantity</b>	<b>Stock register</b>	<b>Diff</b>	<b>Rate in Rs.</b>	<b>Unit</b>	<b>Amount</b>
58	Syp Zaftolin	65	570	505	51	Per bottle	0.026
59	Syp Cosome	6,000	7,730	1,730	29	Per bottle	0.050
60	Inj D Save	277	15,009	14,732	34	Per Inj	0.501
61	Tab Garbis	140	4,976	4,836	29	Strips	0.140
62	Tab Disprine	1,400	17,640	16,240	20	Strips	0.325
63	D / Syringe 5 cc	240,000	469,907	229,907	5	Per Syringe	1.104
64	Tab Sulpy 25 mg	320	2,690	2,370	3	Per Tab	0.007
65	Tab Flosure 4 mg	100	10,264	10,164	10	Per Tab	0.106
66	Cap Brocef 500 mg	864	1,966	1,102	15	Per Cap	0.017
67	Inj Claxine 40	-	142	142	150	Per Inj	0.021
68	Inj Claxine 60	-	288	288	250	Per Inj	0.072
69	Inj Claxine 80	-	437	437	350	Per Inj	0.153
<b>Total</b>							<b>22.825</b>

**Annexure B**

**4.1.4 Loss due to procurement of furniture on higher rates Rs. 4.754 million and non-accountal of expensive furniture**

**(Amount in Rs.)**

<b>Detail</b>	<b>1st lowest</b>	<b>2nd lowest</b>	<b>3rd lowest</b>	<b>4th lowest</b>					
<b>Items</b>	<b>M/s Efficient Business System</b>	<b>M/s Shah Faisal &amp; Co,</b>	<b>M/s Baig Brothers, Qta</b>	<b>M/s Mehran and Co. Qta.</b>	<b>Quantity</b>	<b>1st lowest difference</b>	<b>2nd lowest difference</b>	<b>1st lowest difference</b>	<b>2nd lowest difference</b>
Chair	2,737	3,560	5,600	3,540	690	2,863	2,040	1,975,470	1,407,600
Center table	10,710	15,300	18,500	19,500	8	7,790	3,200	62,320	25,600
Steel file cabinet	11,662	18,500	14,300	28,400	27	2,638	(4,200)	71,226	(113,400)
Computer Chair	3,570	6,500	6,200	3,600	37	2,630	(300)	97,310	(11,100)
Revolving chairs	10,710	18,500	13,800	13,500	26	3,090	(4,700)	80,340	(122,200)
sSteel file Almirah	11,900	18,500	14,100	18,500	43	2,200	(4,400)	94,600	(189,200)

<b>Detail</b>	<b>1st lowest</b>	<b>2nd lowest</b>	<b>3rd lowest</b>	<b>4th lowest</b>					
<b>Items</b>	<b>M/s Efficient Business System</b>	<b>M/s Shah Faisal &amp; Co,</b>	<b>M/s Baig Brothers, Qta</b>	<b>M/s Mehran and Co. Qta.</b>	<b>Quantity</b>	<b>1st lowest difference</b>	<b>2nd lowest difference</b>	<b>1st lowest difference</b>	<b>2nd lowest difference</b>
Sofa set	39,270	55,000	48,000	55,800	12	8,730	(7,000)	104,760	(84,000)
Single Beds	13,090	14,000	14,800	25,800	23	1,710	800	39,330	18,400
Office Table	9,520	12,200	8,400	22,300	56	(1,120)	(3,800)	(62,720)	(212,800)
Bench	18,800	15,200	24,000	16,500	300	5,200	8,800	1,560,000	2,640,000
Executive table	22,610	18,500	36,000	15,800	8	13,390	17,500	107,120	140,000
Fixing bench	11,900	16,100	15,800	14,600	160	3,900	(300)	624,000	(48,000)
<b>Total</b>	<b>166,479</b>	<b>211,860</b>	<b>219,500</b>	<b>237,840</b>				<b>4,753,756</b>	<b>3,450,900</b>

## Annexure C

## 4.1.5 Deficiency noticed in tender process of oxygen plant - Rs. 15.754 million

(Amount in Rs.)

<b>Year, Name of firm, work order and dated</b>	<b>Detail</b>	<b>Abdullah &amp; Co.</b>	<b>M.H Elevator and medical equipment's</b>	<b>German Pakistan</b>	<b>Annual Exp</b>
<b>2019-20</b>	<b>Items</b>	<b>Rate</b>	<b>Rate</b>	<b>Rate</b>	
M/s Abdullah and Company, Quetta	Operation and maintenance of oxygen plant and centrally medical gases (F.Y 2019- 20)	700,000	0	0	8,400,000
No. 1/357/DMS/SPH dated 13.06.2020					
<b>2020-21</b>	<b>Detail</b>	<b>Abdullah &amp; Co.</b>	<b>M/s Efficient Business System</b>		<b>Annual Exp</b>
M/s Abdullah and Company, Quetta	Operation and maintenance of oxygen plant and centrally medical gases (F.Y 2020- 21)	650,000	0	0	7,800,000
No. 1-14/A&F/225 dated 01.10.2020					

<b>2021-22</b>	<b>Detail</b>	<b>Abdullah &amp; Co.</b>	<b>M/s Efficient Business System</b>	<b>M/s Mehran Entt</b>	<b>Annual Exp</b>
M/s Abdullah and Company, Quetta	Operation and maintenance of oxygen plant and centrally medical gases (F.Y 2021-22)	642,000	-	650,000	7,704,000
No. 1-14/A&F/407-409/SPH dated 11.09.2021					

**Annexure D**

**4.1.6 Irregular drawal of dietary charges - Rs. 5.535 million and Non-deduction of BST - Rs. 0.830 million  
(Amount in Rs.)**

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Date</b>	<b>Chq No.</b>	<b>Amount</b>	<b>BST</b>
1	M/s Sun Entt, Quetta	Dietary Charges for 617 Patients @ 325 for Feb 2017	29.08.17	1323245	200,525	30,079
2	---do---	Dietary Charges for 733 Patients @ 325 for May 2017	29.08.17	1323245	238,225	35,734
3	---do---	Dietary Charges for 717 Patients @ 325 for March 2017	29.08.17	1323247	233,025	34,954
4	---do---	Dietary Charges for 704 Patients @ 325 for April 2017	29.08.17	1323246	228,800	34,320
5	---do---	Dietary Charges for 641 Patients @ 325 for June 2017	29.08.17	1323246	208,325	31,249
6	---do---	Dietary Charges for 700 Patients @ 325 for July 2017	14.03.18	1244776	227,500	34,125
7	---do---	Dietary Charges for 739 Patients @ 325 for Aug 2017	14.03.18	1244779	240,175	36,026
8	---do---	Dietary Charges for 568 Patients @ 325 for Sept 2017	14.03.18	1244779	184,600	27,690

9	---do---	Dietary Charges for 649 Patients @ 325 for Nov 2017	14.03.18	1244779	210,925	31,639
10	---do---	Dietary Charges for 622 Patients @ 325 for Nov 2017	14.03.18	1244779	202,150	30,323
11	---do---	Dietary Charges for 637 Patients @ 325 for Oct 2017	22.03.18	1305794	207,025	31,054
12	---do---	Dietary Charges for 566 Patients @ 325 for March 2018	13.06.18	1358151	183,950	27,593
13	---do---	Dietary Charges for 515 Patients @ 325 for Jan 2018	13.06.18	1358155	167,375	25,106
14	---do---	Dietary Charges for 355 Patients @ 325 for April 2018	13.06.18	1358155	115,375	17,306
15	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	13.06.18	1358155	150,800	22,620
16	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	30.11.2018	1468103	233,350	35,003
17	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	30.11.2018	1468102	227,500	34,125
18	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	30.11.2018	1468101	206,375	30,956
19	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	30.11.2018	1468101	193,375	29,006

20	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	30.11.2018	1468102	193,375	29,006
21	M/S Mehran & Company, Quetta	Dietary Charges for 464 Patients @ 325 for Feb 2018	18.06.2019	1521134	99,935	14,990
22	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	18.06.2019	1521134	99,935	14,990
23	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	18.06.2019	1521134	99,935	14,990
24	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	18.06.2019	1521134	99,935	14,990
25	---do---	Dietary Charges for 464 Patients @ 325 for Feb 2018	18.06.2019	1521135	99,935	14,990
26	---do---	Dietary Charges for 133 Patients @ 425	24.02.2021	1956524	95625	14,344
27	---do---	Dietary Charges for 125 Patients @ 425	24.02.2021	1956524	95625	14,344
28	---do---	Dietary Charges for 148 Patients @ 425	24.02.2021	1956525	62900	9,435
29	---do---	Dietary Charges for 188 Patients @ 425	24.02.2021	1956525	79900	11,985

30	---do---	Dietary Charges for 150 Patients @ 425	24.02.2021	1956525	63750	9,563
31	---do---	Dietary Charges for 145 Patients @ 425	24.02.2021	1956525	61625	9,244
32	---do---	Dietary Charges for 141 Patients @ 425	24.02.2021	1956525	59925	8,989
33	---do---	Dietary Charges for 150 Patients @ 425	24.02.2021	1956524	63750	9,563
34	---do---	Dietary Charges for 153 Patients @ 425	24.02.2021	1956524	65025	9,754
35	---do---	Dietary Charges for 153 Patients @ 425	24.02.2021	1956524	65025	9,754
36	---do---	Dietary Charges for 133 Patients @ 425	24.02.2021	1956524	56525	8,479
37	---do---	Dietary Charges for 134 Patients @ 425	24.02.2021	1956524	56950	8,543
38	M/s RN Trading Co. Quetta	Dietary Charges for patients	15.06.2021	1793295	155765	23,365
<b>Total</b>					<b>5,534,815</b>	<b>830,222</b>

**Annexure E**

**4.1.9 Doubtful expenditure on account of repair of M&E - Rs. 38.142 million and less deduction of BST-  
Rs. 2.562 million**

<b>S. No.</b>	<b>Name of firm</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>	<b>BST</b>
1	M/s Abdullah and Co, Quetta	R/o Ultra sound machine Honda HS2000	1418965	29.06.18	88,000	13,200
2	---do---	---do---	1418965	29.06.18	98,000	14,700
3	---do---	---do---	1418966	29.06.18	98,000	14,700
4	---do---	---do---	1418966	29.06.18	98,000	14,700
5	---do---	R/o Surgical Diathermy ERBE ICC-300	1418966	29.06.18	91,000	13,650
6	---do---	R/o ENT Machine	1418966	29.06.18	85,000	12,750
7	---do---	R/o ENT Machine	1418967	29.06.18	88,500	13,275
8	---do---	R/o Surgical Diathermy ERBE ICC-300	1418967	29.06.18	95,000	14,250
9	---do---	R/o Surgical Diathermy ERBE ICC-300	1418967	29.06.18	90,000	13,500

<b>S. No.</b>	<b>Name of firm</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>	<b>BST</b>
10	---do---	R/o Orthopedic Drills	1418967	29.06.18	98,000	14,700
11	---do---	R/o Starter Unit repair	1418967	29.06.18	95,000	14,250
12	M/s Usman	R/o X-ray Machine	1418971	29.06.18	98,000	14,700
	Traders, Quetta					
13	---do---	R/o X-ray Machine	1418971	29.06.18	98,000	14,700
14	---do---	R/o X-ray Machine	1418971	29.06.18	96,000	14,400
15	---do---	R/o X-ray Machine	1418974	29.06.18	52,000	7,800
16	---do---	Transformer Rewinding	1418974	29.06.18	89,800	13,470
17	---do---	R/o Auto Clave tank	1418974	29.06.18	84,000	12,600
18	---do---	R/o Starter Unit repair	1418975	29.06.18	95,000	14,250
19	---do---	R/o ECG, monitor	1418978	29.06.18	88,000	13,200
20	---do---	R/o CBC Tab, Oxygen System wall	1418978	29.06.18	83,850	12,578
21	---do---	R/o BP Cuff with bladder, monitor etc.	1418978	29.06.18	94,880	14,232
22	---do---	R/o ECG, monitor	1418978	29.06.18	83,400	12,510
23	---do---	R/o M&E	1418983	29.06.18	64,950	9,743
24	---do---	R/o ECG, monitor	1418983	29.06.18	81,700	12,255
25	---do---	R/o X-ray Machine	1418983	29.06.18	98,000	14,700
26	---do---	R/o Control repair	1418983	29.06.18	78,000	11,700
27	---do---	R/o Auto Clave tank	1418983	29.06.18	45,000	6,750
28	---do---	R/o Cassette	1418976	29.06.18	99,400	14,910

S. No.	Name of firm	Description	Chq No.	Date	Amount	BST
29	M/s Mehran Traders	White wash female surgery ward	1419154	30.06.18	75,560	11,334
30	M/s Mir AC and Refrigeration	R/o AC	13589	21.06.18	93,300	13,995
31	---do---	R/o AC	13589	21.06.18	55,200	8,280
32	---do---	R/o AC	13589	21.06.18	75,000	11,250
33	---do---	R/o Mortuary cooling system	13589	21.06.18	68,000	10,200
34	---do---	R/O M&E	13589	21.06.18	39,900	5,985
35	---do---	R/o AC	13589	21.06.18	34,400	5,160
36	M/s Mehran and Co, Qta.	R/o AC	1357129	05.06.18	99,000	14,850
37	M/s Abdullah and Co, Quetta	R/o Ultra sound machine Honda HS2000	1437501	29.06.18	86,000	12,900
<b>Total</b>					<b>1,958,340</b>	<b>462,126</b>

Detail of Repair of M&E 2018-19

(Amount in Rs.)

S. No.	Vendor Name	G/L Description	Posting Date	Cheque No	Amount	BST
1	M/s Mehran & Company	Repair Of	14.11.2018	1426628	99,500	14,925

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Description</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST</b>
2		M&E	05.03.2019	1555332	99,200	14,880
3			14.11.2018	1426628	99,000	14,850
4			14.11.2018	1426628	99,000	14,850
5	Medical Superintendent		14.11.2018	1426639	99,000	14,850
6	M/s Usman Traders		03.04.2019	1557465	98,900	14,835
7	Medical Superintendent		30.08.2018	1420392	98,400	14,760
8	M/s Mehran & Co.		14.11.2018	1426628	97,750	14,663
9			29.08.2018	1420383	97,500	14,625
10			03.04.2019	1552497	95,700	14,355
11	M/s Usman Traders		02.04.2019	1556982	87,200	13,080
12			08.04.2019	1552497	81,500	12,225
13			08.04.2019	1552497	80,400	12,060
14			29.08.2018	1420383	80,000	12,000
15	Muhammad Ayaz Cashier		29.08.2018	1420391	78,000	11,700
16			29.08.2018	1420383	73,850	11,078
17	M/s Usman Traders, Quetta		25.09.2018	1422094	69,000	10,350
18			29.08.2018	1420383	61,800	9,270
19			29.08.2018	1420383	56,000	8,400
20	Muhammad Ayaz,		29.08.2018	1420391	50,000	7,500

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Description</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST</b>
	Cashier					
21	Global Business		08.02.2019	1467393	49,750	7,463
22	Usman Traders		26.06.2019	1472540	40,250	6,038
23	Medical Superintendent		26.02.2019	1472140	37,350	5,603
24	M/S Mehran & Company		30.05.2019	1519145	99,900	14,985
25			30.05.2019	1519145	97,500	14,625
26			30.05.2019	1519145	97,500	14,625
<b>Total</b>					<b>2,123,950</b>	<b>318,593</b>

Detail of repair of M&E 2019-20

(Amount in Rs.)

S. No	Vendor Name	G/L Descp	Posting Date	Cheque No	Amount	BST
1	Usman Traders	Machinery And Equipment	08.08.2019	1474188	98,842	14,826
2			04.09.2019	1475473	94,875	14,231
3			04.09.2019	1475473	30,000	4,500
4			04.09.2019	1475473	54,800	8,220
5			12.09.2019	1476126	96,650	14,498
6			12.09.2019	1476126	60,200	9,030
7			12.09.2019	1476126	99,000	14,850
8			17.10.2019	1481952	80,385	12,058
9			17.10.2019	1481950	70,207	10,531
10			10.01.2020	1500547	80,000	12,000
11			14.01.2020	1500661	69,828	10,474
12			14.01.2020	1500661	99,000	14,850
13			14.01.2020	1500661	67,068	10,060
14			14.01.2020	1500661	64,275	9,641
15			14.01.2020	1500661	94,000	14,100
16			14.01.2020	1500661	190,400	28,560

<b>S. No</b>	<b>Vendor Name</b>	<b>G/L Descp</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST</b>
17			14.01.2020	1500654	187,000	28,050
18	M/S Marshall Trading Co.		15.01.2020	1500662	48,900	7,335
19	Usman Traders		20.01.2020	1501131	191,600	28,740
20			20.01.2020	1501186	194,000	29,100
21			20.01.2020	1501168	194,000	29,100
22	Universal Trades		20.01.2020	1501170	198,000	29,700
23			20.01.2020	1501170	186,000	27,900
24			20.01.2020	1501172	196,000	29,400
25			20.01.2020	1501169	170,000	25,500
26			20.01.2020	1501169	168,000	25,200
27			20.01.2020	1501167	180,000	27,000
28	Usman Traders		20.01.2020	1501174	175,000	26,250
29			20.01.2020	1501174	190,000	28,500
30			20.01.2020	1501166	195,000	29,250
31			20.01.2020	1501163	103,000	15,450
32			20.01.2020	1501163	121,000	18,150
33	Universal Trades		20.01.2020	1501168	80,000	12,000
34	Usman Traders		07.02.2020	1502438	131,000	19,650

<b>S. No</b>	<b>Vendor Name</b>	<b>G/L Descp</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST</b>
35			07.02.2020	1502436	175,000	26,250
36			07.02.2020	1502441	99,000	14,850
37			07.02.2020	1502436	111,900	16,785
38			07.02.2020	1502437	148,000	22,200
39			07.02.2020	1502437	170,000	25,500
40			03.02.2020	1502436	49,000	7,350
41			07.02.2020	1502436	187,400	28,110
42			07.02.2020	1502438	141,080	21,162
43			07.02.2020	1502437	189,000	28,350
44			M/S Marshall Trading Co.		06.02.2020	1502311
45	Usman Traders		14.02.2020	1502979	187,400	28,110
46			14.02.2020	1502987	49,600	7,440
47			14.02.2020	1502987	195,700	29,355
48			14.02.2020	1502979	126,000	18,900
49			14.02.2020	1502983	189,000	28,350
50			14.02.2020	1502983	198,000	29,700
51			14.02.2020	1502982	162,000	24,300
52			14.02.2020	1502982	190,000	28,500

<b>S. No</b>	<b>Vendor Name</b>	<b>G/L Descp</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST</b>
53			14.02.2020	1502984	180,000	27,000
54			14.02.2020	1502985	107,000	16,050
55			14.02.2020	1502985	172,000	25,800
56			14.02.2020	1502984	195,000	29,250
57			19.02.2020	1503056	198,000	29,700
58			19.02.2020	1503054	197,000	29,550
59			19.02.2020	1503056	195,000	29,250
60	Abdullah And Company		19.02.2020	1503055	196,000	29,400
61			19.02.2020	1503053	180,000	27,000
62			19.02.2020	1503053	195,000	29,250
63			19.02.2020	1503055	180,000	27,000
64			19.02.2020	1503054	195,000	29,250
65	Usman Traders		26.02.2020	1503461	133,100	19,965
66	Baig Brothers		20.02.2020	1503465	17,500	2,625
67	Usman Traders		24.02.2020	1503462	70,000	10,500
68	City Enterprises		24.02.2020	1503458	100,000	15,000
69			02.03.2020	1504288	189,000	28,350
70	Usman Traders		02.03.2020	1504286	195,000	29,250

<b>S. No</b>	<b>Vendor Name</b>	<b>G/L Descp</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST</b>
71			02.03.2020	1504286	185,000	27,750
72			02.03.2020	1504285	192,000	28,800
73			02.03.2020	1504285	195,000	29,250
74	Arb Traders & General Order Supply		02.03.2020	1503931	190,000	28,500
75			03.03.2020	1504294	60,000	9,000
76			27.03.2020	1504923	97,000	14,550
77			27.03.2020	1504866	87,950	13,193
78			27.03.2020	1504923	87,000	13,050
79	Usman Traders		27.03.2020	1504865	156,100	23,415
80			20.04.2020	1783887	197,000	29,550
81			20.04.2020	1783888	199,700	29,955
82			20.04.2020	1783887	198,000	29,700
83			20.04.2020	1783889	198,000	29,700
<b>Total</b>					<b>11,873,960</b>	<b>1,781,094</b>

Detail of Repair of M&E 2020-21

**(Amount in Rs.)**

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
1	M/s Usman Traders	Machinery And Equipment	23.06.2021	1795862	197,800	N/A
2			23.06.2021	1795862	198,950	R/O Generator At Cardic
3			23.06.2021	1795862	197,800	R/O Ac
4			23.06.2021	1795862	92,000	R/O Dental Unit
5			23.06.2021	1795862	92,000	R/O Dental Unit
6			23.06.2021	1795862	172,500	S/O Oxygen Cylinder
7			23.06.2021	1795862	121,900	S/O Ac
8			21.06.2021	1795771	179,055	S/O Ac
9			21.06.2021	1795641	190,900	S/O Instrumental Items
10			21.06.2021	1795641	190,900	
11			21.06.2021	1795641	167,900	
12			21.06.2021	1795674	158,700	
13			21.06.2021	1795674	148,580	
14			21.06.2021	1795674	161,483	

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
15			21.06.2021	1795759	189,750	
16			21.06.2021	1795759	142,600	
17			21.06.2021	1795759	167,900	
18			21.06.2021	1795771	158,700	
19			21.06.2021	1795771	190,900	
20			21.06.2021	1795771	155,250	
21			21.06.2021	1795771	155,250	
22			21.06.2021	1795771	167,325	
23			21.06.2021	1795771	167,325	
24			21.06.2021	1795771	190,900	
25			21.06.2021	1795771	188,669	
26			21.06.2021	1795771	195,500	
27			21.06.2021	1795771	186,330	
28			21.06.2021	1795771	167,325	
29	Rn Trading Company 256325854		15.06.2021	1793293	110,400	
30	M/S Al Hayat		27.05.2021	1951947	99,000	
31	Traders 01000110		27.05.2021	1951947	99,000	
32	Bank		27.05.2021	1951947	78,740	

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
33	Abdullah And Company		25.05.2021	1786194	185,600	R/O Oxygen Plant
34			25.05.2021	1786200	187,050	
35			25.05.2021	1786186	197,200	
36			25.05.2021	1786200	198,650	
37			25.05.2021	1786200	189,950	
38			25.05.2021	1786200	188,500	
39			25.05.2021	1786194	197,200	
40			25.05.2021	1786194	195,750	
41			25.05.2021	1786194	194,300	
42			25.05.2021	1786186	191,400	
43			25.05.2021	1786186	69,600	
44			03.05.2021	1785517	99,100	
45			30.04.2021	1785517	99,900	
46			30.04.2021	1785516	99,900	
47			30.04.2021	1785510	99,900	
48			30.04.2021	1785516	99,900	
49			30.04.2021	1785517	98,400	
50			30.04.2021	1785516	98,300	
51			30.04.2021	1785510	98,200	

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
52			30.04.2021	1785510	98,400	
53			30.04.2021	1785510	99,700	
54			30.04.2021	1785510	95,023	
55			30.04.2021	1785517	99,500	
56			30.04.2021	1785516	99,200	
57			30.04.2021	1785516	99,600	
58			Rn Trading Company		21.05.2021	
59	21.05.2021	1791397			207,000	S/O Instrumental Items
60	21.05.2021	1791397			131,100	R/O Innomed Defibrillator
61	21.05.2021	1791397			98,900	S/O Instrumental Items
62	Usman Traders		06.05.2021	1952974	99,590	
63			06.05.2021	1952974	83,950	
64			06.05.2021	1952974	99,360	
65			06.05.2021	1952974	77,280	
66			06.05.2021	1952975	99,360	
67			06.05.2021	1952975	72,450	
68			06.05.2021	1952975	43,700	
69			06.05.2021	1952975	89,700	

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
70			06.05.2021	1952974	97,750	
71			06.05.2021	1952974	99,475	
72			06.05.2021	1952972	65,780	
73			06.05.2021	1952972	75,900	
74			06.05.2021	1952972	27,600	
75			06.05.2021	1952972	48,300	
76			06.05.2021	1952972	62,100	
77			06.05.2021	1952972	84,456	
78			06.05.2021	1952972	93,380	
79			06.05.2021	1952972	81,650	
80			06.05.2021	1952971	82,800	
81			06.05.2021	1952971	46,736	
82			06.05.2021	1952971	80,500	
83			06.05.2021	1952971	80,500	
84			06.05.2021	1952975	85,160	
85			06.05.2021	1952971	64,400	
86			06.05.2021	1952971	59,875	
87			06.05.2021	1952971	59,875	
88			06.05.2021	1952971	87,400	

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
89	M/S Al Hayat Traders 01000110 Bank		01.05.2021	1952978	26,500	S/o Cables
90			01.05.2021	1952978	36,000	
91			01.05.2021	1952978	58,000	
92			01.05.2021	1952978	73,000	
93			01.05.2021	1952978	55,000	
94	M/S Marshall Trading Co.		20.04.2021	1954033	99,000	
95			20.04.2021	1954033	90,550	
96			20.04.2021	1954033	81,740	
97	M/S Al Hayat Traders		07.04.2021	1959413	99,000	S/O 2 Ton Ac Gree
98			07.04.2021	1959412	98,000	S/O 2 Ton Ac Gree
99			07.04.2021	1959412	63,000	Lift Repair Charges
100			07.04.2021	1959412	98,000	S/O Core Copper Wire
101			07.04.2021	1959412	98,000	S/O Core Copper Wire
102			07.04.2021	1959412	98,000	S/O Core Copper Wire

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
103			07.04.2021	1959412	28,000	Printer Repair
104			07.04.2021	1959413	57,500	N/A
105			07.04.2021	1959413	68,000	N/A
106			07.04.2021	1959413	85,000	N/A
107			07.04.2021	1959412	37,500	N/A
108	M/S Marshall Trading Co.		08.03.2021	1958652	97,800	N/A
109	Global Business		25.02.2021	1956538	15,000	N/A
110	Health Tech		24.02.2021	1956529	90,400	N/A
111			04.02.2021	1682212	99,000	S/O Nubilzer, Ecg
112			04.02.2021	1682212	62,700	S/O Hook Diathermy
113	Usman Traders A/C 00010-1571-		19.01.2021	1680327	88,550	Dr X-Ray Machine Repair Fake Quotatuion
114			19.01.2021	1680327	99,600	S/O Bp Kits, Sceesor
115			19.01.2021	1680327	87,055	S/O Auto Clave
116			19.01.2021	1680327	99,600	S/O Auto Clave

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
117			19.01.2021	1680327	99,500	S/O Surgical Seissors, Stethoscope
118			23.12.2020	1679094	90,000	S/O Tail Adoptor Fate Quotation
119			01.12.2020	1677440	66,600	S/O Ups, Gate Vale
120			01.12.2020	1677440	80,000	N/A
121			01.12.2020	1677440	75,000	N/A
122	M/S Marshall Trading Co.		29.10.2020	1593930	52,000	N/A
123	Usman Traders		15.10.2020	1593246	90,000	N/A
124			29.09.2020	1595314	92,000	N/A
125			29.09.2020	1595314	96,000	N/A
126	Umar Enterprises		29.09.2020	1595314	97,000	N/A
127	0002307901934		29.09.2020	1595314	83,000	N/A
128			15.09.2020		83,000	N/A
129			15.09.2020		97,000	N/A

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
130	M/S G.B Construction Company		11.08.2020	1586777	29,900	N/A
131	M/S Gpeh A/C 0213284659 Ubl		10.08.2020	1586776	60,000	N/A
<b>Total</b>					<b>14,440,827</b>	

Detail of Repair of M&E 2021-22

(Amount in Rs.)

<b>S. No.</b>	<b>Vendor Name</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
1	M/S Medequips (Smc) (Pvt) Ltd	07.09.2021	1492443	120,000
2	M/S Al Hayat Traders	06.09.2021	1492390	99,000
3	Time Enterprises	06.09.2021	1492387	65,000
4		06.09.2021	1492387	72,800
5		06.09.2021	1492387	71,500
6		06.09.2021	1492387	73,500
7		06.09.2021	1492387	62,000
8	M/S Al Hayat Traders	01.09.2021	1492170	99,000
9		01.09.2021	1492170	98,000
10	Usman Traders	14.02.2022	2046744	68,858

<b>S. No.</b>	<b>Vendor Name</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
11		14.02.2022	2046744	128,800
12		14.02.2022	2046744	92,000
13		17.02.2022	2046956	182,735
14		17.02.2022	2046956	199,985
15		17.02.2022	2046956	141,450
16	Global Business	24.05.2022	2069682	63,118
17		30.05.2022	2064819	92,000
18	Usman Traders	30.05.2022	2064819	52,000
19		30.05.2022	2064819	67,160
20		31.05.2022	2064867	95,000
21		31.05.2022	2064867	95,000
22		31.05.2022	2064866	95,000
23		31.05.2022	2064866	98,000
24	M/S Mehran & Company	31.05.2022	2064866	90,000
25		31.05.2022	2064866	90,000
26		31.05.2022	2064867	90,000
27		31.05.2022	2064867	90,000
28	Time Enterprises	08.06.2022	2063797	80,000
29		30.05.2022	2064812	96,000
30	M/S Mehran & Company	03.06.2022	2068034	85,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
31	Usman Traders	30.05.2022	2064816	175,260
32		08.06.2022	2063796	141,450
33		30.05.2022	2064816	86,250
34		08.06.2022	2063795	83,950
35		08.06.2022	2063795	79,350
36		08.06.2022	2063796	184,000
37	Time Enterprises	08.06.2022	2063797	44,000
38	Usman Traders	30.05.2022	2064816	34,500
39		30.05.2022	2064816	124,200
40		31.05.2022	2070404	78,000
41		31.05.2022	2070404	126,500
42		31.05.2022	2070404	63,250
43		03.06.2022	2070858	60,950
44		31.05.2022	2070404	92,000
45		31.05.2022	2070404	123,050
46		31.05.2022	2070404	162,150
47		31.05.2022	2070404	63,250
48		31.05.2022	2070404	69,000
49		03.06.2022	2070858	73,600
50		31.05.2022	2070404	92,575

<b>S. No.</b>	<b>Vendor Name</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
51		31.05.2022	2070404	92,000
52		31.05.2022	2070404	59,800
53		30.05.2022	2064816	184,000
54		31.05.2022	2070404	195,500
55		31.05.2022	2070404	92,000
56		31.05.2022	2070404	115,000
57		31.05.2022	2070404	165,600
58		31.05.2022	2064877	193,200
59	Usman Traders	30.05.2022	2064819	165,600
60		22.06.2022	1835253	85,000
61	City Enterprises	27.06.2022	1838957	99,500
62		22.06.2022	1835253	85,000
63	Bin - Abdullah & Brother's	30.06.2022	1843303	195,000
64	City Enterprises	30.06.2022	1843355	85,000
<b>Total</b>				<b>6,622,391</b>

## Annexure – F

## 4.1.11 Doubtful procurement of medicines - Rs. 9.436 million

(Amount in Rs.)

S. No.	Vendor Name	Cheque No	Posting Date	G/L	Amount
1	Coral Pharmaceuticals 1054-0981-	1420731	04.09.2018	A03927	600,000
2	Coral Pharmaceuticals 1054-0981-	1420731	04.09.2018	A03927	600,000
3	Medical Superintendent	1437971	30.07.2018	A03927	398,526
4	Medical Superintendent	1437971	30.07.2018	A03927	398,526
5	Dr. Sethi Pharma Industries	1437968	30.07.2018	A03927	360,000
6	Muhammad Ayaz 279837 Nbp Main	1424406	23.10.2018	A03927	231,912
7	Muhammad Ayaz 279837 Nbp Main	1425140	19.10.2018	A03927	204,144
8	M/S B.S.N Madical(Pvt:)Ltd A/C 000	1420725	05.09.2018	A03927	169,000
9	Medical Superintendent	1437972	30.07.2018	A03927	140,600
10	Ahmed Khan Enterprises 04445360	1470821	22.01.2019	A03927	100,000
11	Ahmed Khan Enterprises 04445360	1470816	22.01.2019	A03927	100,000
12	Ahmed Khan Enterprises 04445360	1470814	22.01.2019	A03927	100,000
13	Ahmed Khan Enterprises 04445360	1470814	22.01.2019	A03927	100,000
14	Mahrosh Trading Company 070214	1559091	07.05.2019	A03927	99,860
15	Mahrosh Trading Company 070214	1559090	07.05.2019	A03927	99,860
16	Mahrosh Trading Company 070214	1559091	07.05.2019	A03927	99,800
17	Mahrosh Trading Company 070214	1559090	07.05.2019	A03927	99,800
18	Mahrosh Trading Company 070214	1559090	07.05.2019	A03927	99,800

19	Baig Brothers A/C 30010081-01	1466575	29.01.2019	A03927	99,700
20	Mahrosh Trading Company 070214	1557141	08.04.2019	A03927	99,600
21	Mahrosh Trading Company 070214	1558542	24.04.2019	A03927	99,600
22	Ahmed Khan Enterprises 04445360	1470816	22.01.2019	A03927	99,000
23	Ahmed Khan Enterprises 04445360	1470815	22.01.2019	A03927	99,000
24	Mahrosh Trading Company 070214	1521806	21.06.2019	A03927	98,875
25	Mahrosh Trading Company 070214	1555807	19.03.2019	A03927	98,180
26	Mahrosh Trading Company 070214	1521807	21.06.2019	A03927	98,180
27	Mahrosh Trading Company 070214	1521806	21.06.2019	A03927	98,180
28	Mahrosh Trading Company 070214	1467094	04.02.2019	A03927	97,650
29	Mahrosh Trading Company 070214	1519720	12.06.2019	A03927	97,650
30	Mahrosh Trading Company 070214	1547907	13.02.2019	A03927	97,650
31	Mahrosh Trading Company 070214	1547907	13.02.2019	A03927	97,650
32	Mahrosh Trading Company 070214	1550408	13.03.2019	A03927	97,650
33	Mahrosh Trading Company 070214	1550408	13.03.2019	A03927	97,650
34	Mahrosh Trading Company 070214	1470547	16.01.2019	A03927	97,650
35	Mahrosh Trading Company 070214	1470547	16.01.2019	A03927	97,650
36	Mahrosh Trading Company 070214	1555809	19.03.2019	A03927	97,650
37	Mahrosh Trading Company 070214	1555809	19.03.2019	A03927	97,650
38	Mahrosh Trading Company 070214	1521807	21.06.2019	A03927	97,650
39	Mahrosh Trading Company 070214	1521807	21.06.2019	A03927	97,650
40	Mahrosh Trading Company 070214	1521807	21.06.2019	A03927	97,650
41	Mahrosh Trading Company 070214	1471213	25.01.2019	A03927	97,650
42	Mahrosh Trading Company 070214	1557143	08.04.2019	A03927	97,080

43	Mahrosh Trading Company 070214	1557143	08.04.2019	A03927	97,080
44	Mahrosh Trading Company 070214	1557142	08.04.2019	A03927	97,080
45	Ahmed Khan Enterprises 04445360	1470814	22.01.2019	A03927	96,600
46	Ahmed Khan Enterprises 04445360	1470814	22.01.2019	A03927	96,600
47	Mahrosh Trading Company 070214	1555809	19.03.2019	A03927	96,264
48	Mahrosh Trading Company 070214	1521806	21.06.2019	A03927	96,264
49	Mahrosh Trading Company 070214	1521806	21.06.2019	A03927	96,264
50	Ahmed Khan Enterprises 04445360	1470815	22.01.2019	A03927	95,000
51	Ahmed Khan Enterprises 04445360	1470815	22.01.2019	A03927	95,000
52	Mahrosh Trading Company 070214	1557141	08.04.2019	A03927	94,800
53	Mahrosh Trading Company 070214	1558543	24.04.2019	A03927	94,800
54	M/S Al Fazal Medical Store, 0000100	1556785	26.03.2019	A03927	94,425
55	M/S Al Fazal Medical Store, 0000100	1556785	26.03.2019	A03927	94,425
56	Mahrosh Trading Company 070214	1557141	08.04.2019	A03927	93,800
57	Ahmed Khan Enterprises 04445360	1470816	22.01.2019	A03927	93,500
58	Ahmed Khan Enterprises 04445360	1470814	22.01.2019	A03927	93,500
59	Ahmed Khan Enterprises 04445360	1470816	22.01.2019	A03927	93,000
60	Ahmed Khan Enterprises 04445360	1470816	22.01.2019	A03927	93,000
61	Mahrosh Trading Company 070214	1555808	19.03.2019	A03927	92,610
62	Mahrosh Trading Company 070214	1555808	19.03.2019	A03927	91,940
63	Ahmed Khan Enterprises 04445360	1470815	22.01.2019	A03927	90,000
64	Ahmed Khan Enterprises 04445360	1470815	22.01.2019	A03927	90,000
65	Mahrosh Trading Company 070214	1559091	07.05.2019	A03927	88,100
66	Mahrosh Trading Company 070214	1559090	07.05.2019	A03927	88,100

67	Mahrosh Trading Company 070214	1557141	08.04.2019	A03927	83,200
68	Mahrosh Trading Company 070214	1555808	19.03.2019	A03927	81,400
69	Mahrosh Trading Company 070214	1519720	12.06.2019	A03927	77,280
70	Mahrosh Trading Company 070214	1555808	19.03.2019	A03927	76,990
71	Mahrosh Trading Company 070214	1470547	16.01.2019	A03927	74,305
72	Mahrosh Trading Company 070214	1557143	08.04.2019	A03927	72,800
73	Mahrosh Trading Company 070214	1557142	08.04.2019	A03927	72,800
74	Mahrosh Trading Company 070214	1557846	17.04.2019	A03927	68,140
75	Mahrosh Trading Company 070214	1519720	12.06.2019	A03927	51,150
76	Mahrosh Trading Company 070214	1559090	07.05.2019	A03927	42,000
77	Mahrosh Trading Company 070214	1519720	12.06.2019	A03927	41,850
78	M/s Usman and Traders	1554074	22.04.2019	A03927	35,000
79	Mahrosh Trading Company 070214	1555808	19.03.2019	A03927	28,275
80	Mahrosh Trading Company 070214	1557141	08.04.2019	A03927	22,000
<b>Total</b>					<b>9,435,665</b>

## Annexure G

**4.1.13 Doubtful procurement of medicines and other stores due to non availability of payment  
vouchers - Rs. 568.461 million**

Detail of vouchers in 2017-18

(Rs. in million)

S. No.	Year	Voucher provided	Total Expenditure	Missing vouchers
1	2017-18	45.015	60.51	15.495

Detail of vouchers in 2018-19

S. No.	Vendor Name	Cheque No	Posting Date	G/L	Amount in Rs.
1	Baig Brothers A/C 3001-0081-01	1420993	10.09.2018	A03927	15,454,030
2	New Tameer Enterprises A/C#0110	1422248	02.10.2018	A03927	11,201,750
3	New United Traders A/C No	1420732	04.09.2018	A03927	7,247,000
4	M/S Ali Traders A/C 3061-0 Mcb	1420727	04.09.2018	A03927	5,435,500
5	M/S Muller & Phipps Pvt Ltd Khi	1420735	04.09.2018	A03927	4,540,940
6	Dr. Sethi Pharma Industries 000	1420734	04.09.2018	A03927	3,987,500
7	M/S A.J.Mirza Pharma (Pvt) Ltd 003	1420744	04.09.2018	A03927	3,240,000
8	Bosch Pharmaceuticals (Pvt.) Limite	1420746	04.09.2018	A03927	2,641,989
9	Baig Brothers A/C 3001-0081-01	1420993	10.09.2018	A03927	2,321,830
10	M/S Sirajuddin & Sons 4586-5 Nbp	1420743	04.09.2018	A03927	1,188,555

11	M/S A.J.Mirza Pharma (Pvt) Ltd 003	1420744	04.09.2018	A03927	1,034,100
12	Health Tec 55825001092950 Alfalah	1420764	05.09.2018	A03927	861,912
13	M/S Sirajuddin & Sons 4586-5 Nbp	1420743	04.09.2018	A03927	754,040
14	Dawn Distributors A/C 0187895920	1420742	05.09.2018	A03927	681,579
15	Reckitt Benckiser Pakistan Limited	1471840	04.09.2018	A03927	605,703
16	Reckitt Benckiser Pakistan Limited	1471840	04.09.2018	A03927	605,703
<b>Total</b>					<b>61,802,131</b>

Detail of vouchers in 2019-20

(Rs. in million)

S. No.	Vendor Name	Cheque No	Posting Date	G/L Descp	Amount
1	M/S Usman Traders, Quetta	1484468	07.11.2019	Purchase Of Drug And Medicines	0.064
2	---do---	1484468	07.11.2019	---do---	0.052
3	---do---	1484468	07.11.2019	---do---	0.026
4	M/S Popular International (Pvt) Limited	1498225	12.11.2019	---do---	0.072
5	M/S Usman Traders, Quetta	1498218	12.11.2019	---do---	0.077
6	---do---	1498218	12.11.2019	---do---	0.079

7	---do---	1498218	12.11.2019	---do---	0.095
8	---do---	1498218	12.11.2019	---do---	0.035
9	---do---	1498218	12.11.2019	---do---	0.090
10	---do---	1498218	12.11.2019	---do---	0.079
11	---do---	1498218	12.11.2019	---do---	0.052
12	---do---	1498220	12.11.2019	---do---	0.083
13	---do---	1498219	12.11.2019	---do---	0.081
14	Popular International (Pvt) Limited	1498225	12.11.2019	---do---	0.058
15	M/S Usman Traders, Quetta	1498219	18.11.2019	---do---	0.094
16	---do---	1498220	18.11.2019	---do---	0.049
17	---do---	1498220	18.11.2019	---do---	0.081
18	---do---	1498219	18.11.2019	---do---	0.098
19	---do---	1498220	22.11.2019	---do---	0.087
20	---do---	1498219	18.11.2019	---do---	0.097
21	---do---	1498219	21.11.2019	---do---	0.081
22	M/s Qamer Tradin	1498766	02.12.2019	---do---	0.068
23	M/s Baig Brothers	1498770	02.12.2019	---do---	0.079
24	M/S Usman Traders, Quetta	1498767	02.12.2019	---do---	0.047
25	---do---	1498767	02.12.2019	---do---	0.048
26	---do---	1498812	02.12.2019	---do---	0.095

27	---do---	1498812	02.12.2019	---do---	0.095
28	---do---	1499641	17.12.2019	---do---	0.097
29	---do---	1499645	17.12.2019	---do---	0.062
30	---do---	1499641	17.12.2019	---do---	0.083
31	---do---	1499645	17.12.2019	---do---	0.095
32	---do---	1499645	17.12.2019	---do---	0.095
33	---do---	1499641	17.12.2019	---do---	0.090
34	---do---	1499641	17.12.2019	---do---	0.075
35	---do---	1499642	17.12.2019	---do---	0.095
36	---do---	1499642	17.12.2019	---do---	0.098
37	M/s Baig Brothers, Quetta	1499727	23.12.2019	---do---	0.091
38	M/s S.S.Diagnostics Dawn Medical	1507510	26.12.2019	---do---	0.155
39	M/s Mahrosh Trading Company	1508684	10.01.2020	---do---	0.084
40	---do---	1508684	10.01.2020	---do---	0.093
41	---do---	1508685	10.01.2020	---do---	0.160
42	---do---	1508684	10.01.2020	---do---	0.098
43	---do---	1508685	10.01.2020	---do---	0.098
44	---do---	1508685	10.01.2020	---do---	0.132
45	---do---	1508684	10.01.2020	---do---	0.098

46	S.S.Diagnostics Dawn Medical	1501162	22.01.2020	---do---	0.030
47	M/S Usman Traders, Quetta	1502199	04.02.2020	---do---	0.199
48	M/S Ahmed Inayat Traders	1502618	31.01.2020	---do---	0.206
49	Universal Trades	1502617	31.01.2020	---do---	0.051
50	M/S Al Fazal Medical Store,	1504296	28.02.2020	---do---	0.147
51	---do---	1504289	04.03.2020	---do---	0.091
52	M/S Usman Traders, Quetta	1504907	27.03.2020	---do---	0.095
53	---do---	1504907	27.03.2020	---do---	0.095
54	M/S Al Fazal Medical Store,	1504851	27.03.2020	---do---	0.196
55	---do---	1784860	13.04.2020	---do---	0.114
56	M/S Usman Traders, Quetta	1784855	13.04.2020	---do---	0.060
57	M/s Bextechs Innovations	1522579	12.05.2020	---do---	0.099
58	---do---	1522579	12.05.2020	---do---	0.158
59	---do---	1522579	12.05.2020	---do---	0.182
60	M/s Talam Enterprises (Private) Limited	1782403	12.05.2020	---do---	0.199
61	Mask General Order Supplier &	1523026	20.05.2020	---do---	0.177
62	---do---	1523028	20.05.2020	---do---	0.160
63	M/S Usman Traders, Quetta	1523395	21.05.2020	---do---	0.191
64	---do---	1523395	21.05.2020	---do---	0.080

65	---do---	1523584	04.06.2020	---do---	0.096
66	---do---	1523588	01.06.2020	---do---	0.173
67	---do---	1524328	09.06.2020	---do---	0.139
68	---do---	1525399	12.06.2020	---do---	0.464
69	S.S.Diagnostics Dawn Medical	1525467	15.06.2020	---do---	0.059
70	Bextechs Innovations	1525907	15.06.2020	---do---	0.376
71	M/S Al Fazal Medical Store,	1527131	23.06.2020	---do---	0.306
72	M/s Bextechs Innovations	1527093	23.06.2020	---do---	0.477
73	---do---	1527098	23.06.2020	---do---	0.414
74	---do---	1527094	23.06.2020	---do---	0.462
75	---do---	1527095	23.06.2020	---do---	0.495
76	---do---	1527099	23.06.2020	---do---	0.480
77	---do---	1527096	23.06.2020	---do---	0.468
78	---do---	1527097	23.06.2020	---do---	0.330
79	M/S Usman Traders, Quetta	1527071	23.06.2020	---do---	0.498
80	Bextechs Innovations	1527109	23.06.2020	---do---	0.380
81	---do---	1527108	23.06.2020	---do---	0.315
82	---do---	1527107	23.06.2020	---do---	0.249
83	---do---	1527106	23.06.2020	---do---	0.329
84	M/S Usman Traders, Quetta	1527077	23.06.2020	---do---	0.310

85	S.S.Diagnostics Medical	Dawn 1527129	24.06.2020	---do---	0.361
86	Bextechs Innovations	1592093	30.06.2020	---do---	0.403
87	M/S Najam Brothers	1503494	26.02.2020	---do---	4.848
88	Health Tec	1504183	03.03.2020	---do---	15.366
89	M/S Brookes Pharmaceuticals	1504189	04.03.2020	---do---	6.284
90	M/s Baig Brothers, Quetta	1523233	20.05.2020	---do---	2.185
91	Essity Pakistan Limited	1523236	20.05.2020	---do---	1.666
92	Multi Solution Technology	1523575	03.06.2020	---do---	1.380
93	M/S Usman Traders, Quetta	1475473	04.09.2019	Machinery And Equipment	0.095
94	---do---	1475473	04.09.2019	---do---	0.030
95	---do---	1475473	04.09.2019	---do---	0.055
96	---do---	1500547	10.01.2020	---do---	0.080
97	M/s Marshall Trading Co.	1500662	15.01.2020	---do---	0.049
98	Universal Trades	1501186	20.01.2020	---do---	0.194
99	---do---	1501168	20.01.2020	---do---	0.194
100	---do---	1501168	20.01.2020	---do---	0.080
101	M/S Marshall Trading Co.	1502311	06.02.2020	---do---	0.111
102	M/s Abdullah and Company	1503056	19.02.2020	---do---	0.198
103	---do---	1503054	19.02.2020	---do---	0.197
104	---do---	1503056	19.02.2020	---do---	0.195

105	---do---	1503055	19.02.2020	---do---	0.196
106	---do---	1503053	19.02.2020	---do---	0.180
107	---do---	1503053	19.02.2020	---do---	0.195
108	---do---	1503055	19.02.2020	---do---	0.180
109	---do---	1503054	19.02.2020	---do---	0.195
110	M/S Usman Traders, Quetta	1503461	26.02.2020	---do---	0.133
111	M/s Baig Brothers, Quetta	1503465	20.02.2020	---do---	0.018
112	M/S Usman Traders, Quetta	1503462	24.02.2020	---do---	0.070
113	M/s City Enterprises	1503458	24.02.2020	---do---	0.100
114	M/S Usman Traders, Quetta	1504288	02.03.2020	---do---	0.189
115	---do---	1504286	02.03.2020	---do---	0.195
116	---do---	1504286	02.03.2020	---do---	0.185
117	---do---	1504285	02.03.2020	---do---	0.192
118	---do---	1504285	02.03.2020	---do---	0.195
119	M/s Arb Traders & General Order Supply	1503931	02.03.2020	---do---	0.190
120	M/S Usman Traders, Quetta	1504294	03.03.2020	---do---	0.060
121	---do---	1504866	27.03.2020	---do---	0.088
122	---do---	1504923	27.03.2020	---do---	0.087
123	---do---	1504865	27.03.2020	---do---	0.156
124	---do---	1783888	20.04.2020	---do---	0.200

125	---do---	1783887	20.04.2020	---do---	0.198
126	---do---	1475473	04.09.2019	Other Store - Tear Gas	0.062
127	---do---	1481951	22.10.2019	---do---	0.098
128	M/S Qamer Tradin G Co.	1484467	07.11.2019	---do---	0.099
129	---do---	1498221	18.11.2019	---do---	0.099
130	M/S Agfa Pakistan (Pvt) Ltd	1498226	21.11.2019	---do---	0.096
131	Bukhari Papers & Stationers	1499726	23.12.2019	---do---	3.509
132	Al Syed Brothers Traders Govt:	1500665	20.01.2020	---do---	2.184
133	M/S Usman Traders, Quetta	1501169	20.01.2020	---do---	0.082
134	M/S Mehran & Company 101523	1504306	25.02.2020	---do---	0.091
135	---do---	1504306	25.02.2020	---do---	0.131
136	---do---	1504300	26.02.2020	---do---	0.126
137	M/S Usman Traders, Quetta	1504301	26.02.2020	---do---	0.048
138	---do---	1504299	28.02.2020	---do---	0.082
139	---do---	1504288	28.02.2020	---do---	0.138
140	M/S Agfa Pakistan (Pvt) Ltd	1504302	28.02.2020	---do---	0.096
141	---do---	1504190	04.03.2020	---do---	5.697
142	M/s Abdullah And Brothers	1504680	10.03.2020	---do---	0.507
143	---do---	1504682	10.03.2020	---do---	0.483

144	---do---	1504681	10.03.2020	---do---	0.416
145	---do---	1504678	10.03.2020	---do---	0.535
146	M/s Mehran & Company 101523	1784863	13.04.2020	---do---	0.155
147	---do---	1504844	27.03.2020	---do---	0.101
148	M/S Usman Traders, Quetta	1784855	13.04.2020	---do---	0.072
149	M/S Usman Traders, Quetta	1504865	27.03.2020	---do---	0.095
150	M/S Mehran & Company 101523	1504845	27.03.2020	---do---	0.108
151	M/S Usman Traders, Quetta	1504865	27.03.2020	---do---	0.149
152	M/S Mehran & Company 101523	1504845	27.03.2020	---do---	0.200
153	---do---	1504843	27.03.2020	---do---	0.200
154	---do---	1504846	27.03.2020	---do---	0.200
155	---do---	1504846	27.03.2020	---do---	0.200
156	---do---	1504842	27.03.2020	---do---	0.200
157	---do---	1504841	27.03.2020	---do---	0.190
158	---do---	1504841	27.03.2020	---do---	0.200
159	---do---	1504842	27.03.2020	---do---	0.200
160	---do---	1504843	27.03.2020	---do---	0.167
161	---do---	1504844	27.03.2020	---do---	0.200
162	M/S Agfa Pakistan (Pvt) Ltd	1784861	13.04.2020	---do---	0.118

163	---do---	1784866	13.04.2020	---do---	0.197
164	M/s Azeem & Ashir	1783844	20.04.2020	---do---	0.087
165	M/S Gul General Store	1523396	21.05.2020	---do---	0.056
166	M/s Mehran & Company	1524330	09.06.2020	---do---	0.172
167	---do---	1524330	09.06.2020	---do---	0.172
168	---do---	1524326	09.06.2020	---do---	0.175
169	---do---	1524327	09.06.2020	---do---	0.180
170	---do---	1524334	09.06.2020	---do---	0.125
171	---do---	1524326	09.06.2020	---do---	0.180
172	---do---	1524335	09.06.2020	---do---	0.180
173	---do---	1524330	09.06.2020	---do---	0.172
174	---do---	1524332	09.06.2020	---do---	0.180
175	---do---	1524331	09.06.2020	---do---	0.180
176	---do---	1524331	09.06.2020	---do---	0.180
177	---do---	1524335	09.06.2020	---do---	0.180
178	---do---	1524334	09.06.2020	---do---	0.133
179	---do---	1524334	09.06.2020	---do---	0.134
180	M/S Agfa Pakistan (Pvt) Ltd	1524333	09.06.2020	---do---	0.169
181	M/s Mehran & Company	1524940	10.06.2020	---do---	0.128
182	---do---	1524940	10.06.2020	---do---	0.153
183	---do---	1524940	10.06.2020	---do---	0.134

184	M/s Agfa Pakistan (Pvt) Ltd	1527118	24.06.2020	---do---	0.392
185	M/S Medequips (Smc) (Pvt) Ltd	1527125	23.06.2020	---do---	0.440
186	---do---	1527124	23.06.2020	---do---	0.440
187	M/S Agfa Pakistan (Pvt) Ltd	1592099	26.06.2020	---do---	0.122
188	---do---	1592098	26.06.2020	---do---	0.392
189	M/s Mehran & Company	1504679	06.03.2020	Plant And Machinery	0.132
190	M/S Usman Traders, Quetta	1783888	20.04.2020	---do---	0.109
191	---do---	1525526	15.06.2020	---do---	0.200
192	---do---	1592100	15.06.2020	---do---	0.093
193	---do---	1527066	15.06.2020	---do---	0.094
194	---do---	1592100	15.06.2020	---do---	0.094
195	---do---	1592100	15.06.2020	---do---	0.100
196	---do---	1592100	15.06.2020	---do---	0.054
197	---do---	1592100	15.06.2020	---do---	0.098
198	---do---	1525413	16.06.2020	---do---	0.091
199	---do---	1525413	15.06.2020	---do---	0.094
200	---do---	1525413	15.06.2020	---do---	0.059
201	---do---	1525514	15.06.2020	---do---	0.056
202	---do---	1525396	15.06.2020	---do---	0.098
203	---do---	1527066	15.06.2020	---do---	0.095

204	---do---	1525396	15.06.2020	---do---	0.099
205	---do---	1525514	15.06.2020	---do---	0.095
206	---do---	1525514	15.06.2020	---do---	0.099
207	---do---	1525513	15.06.2020	---do---	0.085
208	---do---	1525513	15.06.2020	---do---	0.062
209	---do---	1525526	15.06.2020	---do---	0.099
210	---do---	1525396	15.06.2020	---do---	0.099
211	---do---	1525513	15.06.2020	---do---	0.088
212	---do---	1526602	23.06.2020	---do---	0.099
213	---do---	1527373	25.06.2020	---do---	0.166
214	---do---	1527066	15.06.2020	---do---	0.097
215	---do---	1525905	15.06.2020	---do---	0.062
216	---do---	1525905	15.06.2020	---do---	0.060
217	M/s The Proficient	1525906	15.06.2020	---do---	0.200
218	M/s The Proficient	1525906	15.06.2020	---do---	0.200
219	M/S Usman Traders, Quetta	1525905	15.06.2020	---do---	0.078
220	---do---	1525905	15.06.2020	---do---	0.089
221	---do---	1527361	25.06.2020	---do---	0.091
222	---do---	1527080	23.06.2020	---do---	0.321
223	M/s Azeem & Ashir	1523581	04.06.2020	Furniture And Fixtures	0.103

224	---do---	1527362	25.06.2020	---do---	0.015
225	M/s Baig Brothers, Quetta	1525668	16.06.2020	---do---	16.995
226	M/s Mehran & Company	1474381	09.08.2019	Others	0.100
227	---do---	1474381	09.08.2019	---do---	0.099
228	---do---	1474381	09.08.2019	---do---	0.100
229	---do---	1474381	09.08.2019	---do---	0.098
230	---do---	1474381	09.08.2019	---do---	0.100
231	M/S Usman Traders, Quetta	1475076	30.08.2019	---do---	0.088
232	M/s City Enterprises	1503458	24.02.2020	---do---	0.113
233	M/s Mehran & Company	1503451	24.02.2020	---do---	0.042
234	---do---	1523401	21.05.2020	---do---	0.140
<b>Total</b>					<b>94.306</b>

Detail of vouchers in 2020-21

(Amount in Rs.)

S. No.	Vendor Name	G/L Desc	Post Date	Check No	Amount
1	Arafat Traders 0102433175018	Purchase Of Drug And Medicines	15.01.2021	1680176	708,400
2	Bosch Pharmaceuticals (Pvt.) Limited	Purchase Of Drug And Medicines	20.05.2021	1952249	14,826,500
3	Dawn Distributors A/C 0187895920	Purchase Of Drug And Medicines	20.05.2021	1952239	311,000
4	Dawn Distributors A/C 0187895920	Purchase Of Drug And Medicines	04.03.2021	1947705	755,300
5	Dawn Distributors A/C 0187895920	Purchase Of Drug And Medicines	12.02.2021	1683934	9,344,000
6	Dawn Distributors A/C 0187895920	Purchase Of Drug And Medicines	15.01.2021	1680177	2,115,600
7	Essity Pakistan Limited 00005010100	Purchase Of Drug And Medicines	15.01.2021	1680178	3,460,000
8	Frontier Dextrose Limited	Purchase Of Drug And Medicines	24.06.2021	1795887	2,842,000
9	Frontier Dextrose Limited	Purchase Of Drug And Medicines	04.03.2021	1947700	7,247,840
10	Glaxosmithk line Pak Ltd08-106308	Purchase Of Drug And Medicines	05.03.2021	1947857	1,106,865

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
11	Green Top Pharma 000000001312	Purchase Of Drug And Medicines	20.05.2021	1952247	5,984,253
12	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	24.06.2021	1795881	6,963,600
13	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	20.05.2021	1952245	10,422,000
14	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	20.05.2021	1952242	849,250
15	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	05.03.2021	1958653	930,552
16	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	04.03.2021	1947706	699,300
17	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	16.02.2021	1683068	1,821,000
18	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	12.02.2021	1683932	7,496,580
19	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	12.02.2021	1683913	8,719,106
20	Health Tec 2000770127 Samba	Purchase Of Drug And Medicines	12.02.2021	1683918	11,379,000
21	Karachi Medical Company 0100331751	Purchase Of Drug And Medicines	12.02.2021	1683936	3,684,600

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
22	M/S Ahmed Inayat Traders A/C 011	Purchase Of Drug And Medicines	16.02.2021	1483301	613,200
23	M/S Ahmed Inayat Traders A/C 011	Purchase Of Drug And Medicines	16.02.2021	1683072	5,600,000
24	M/S Ahmed Inayat Traders A/C 011	Purchase Of Drug And Medicines	16.02.2021	1683069	2,530,000
25	M/S Ahmed Inayat Traders A/C 011	Purchase Of Drug And Medicines	12.02.2021		-613,200
26	M/S Ahmed Inayat Traders A/C 011	Purchase Of Drug And Medicines	12.02.2021	1683917	3,082,490
27	M/S Ahmed Inayat Traders A/C 011	Purchase Of Drug And Medicines	12.02.2021		613,200
28	M/S Baig Brothers A/C 3001-0081-01	Purchase Of Drug And Medicines	04.03.2021	1947703	14,174,000
29	M/S Baig Brothers A/C 3001-0081-01	Purchase Of Drug And Medicines	04.03.2021	1947703	7,878,000
30	M/S Baig Brothers A/C 3001-0081-01	Purchase Of Drug And Medicines	23.02.2021	1483303	13,600,500
31	M/S Baig Brothers A/C 3001-0081-01	Purchase Of Drug And Medicines	12.02.2021	1683930	2,498,940
32	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	24.06.2021	1795886	12,050,500

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
33	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	20.05.2021	1952250	3,960,000
34	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	17.03.2021	1958654	7,091,300
35	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	16.02.2021	1683073	1,625,000
36	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	16.02.2021	1683071	1,413,600
37	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	16.02.2021	1683070	2,446,000
38	M/S Balochistan Valleys Engineering	Purchase Of Drug And Medicines	12.02.2021	1483302	1,059,904
39	M/S Sanofi Avents A/C 1398-4 Mcb	Purchase Of Drug And Medicines	26.05.2021	1951876	3,687,330
40	M/S Sanofi Avents A/C 1398-4 Mcb	Purchase Of Drug And Medicines	05.03.2021	1947858	2,757,720
41	M/S Sirajuddian & Sons 4586-5 Nbp	Purchase Of Drug And Medicines	04.03.2021	1947701	1,028,200
42	M/S Vikor Enterprises(Pvt) Ltd	Purchase Of Drug And Medicines	20.05.2021	1952241	320,760
43	M/S Vikor Enterprises(Pvt) Ltd	Purchase Of Drug And Medicines	20.05.2021	1952240	339,240

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
44	New Tameer Enterprises A/C#0110	Purchase Of Drug And Medicines	20.05.2021	1952246	1,350,000
45	New Tameer Enterprises A/C#0110	Purchase Of Drug And Medicines	12.02.2021	1683931	3,971,980
46	Otsuka Pakistan Limited 0010016	Purchase Of Drug And Medicines	12.02.2021		-271,072
47	Otsuka Pakistan Limited 0010016	Purchase Of Drug And Medicines	12.02.2021		271,072
48	Popular International (Pvt) Limited	Purchase Of Drug And Medicines	24.06.2021	1795889	2,632,000
49	Popular International (Pvt) Limited	Purchase Of Drug And Medicines	20.05.2021	1952244	3,782,795
50	Popular International (Pvt) Limited	Purchase Of Drug And Medicines	20.05.2021	1952243	535,800
51	Popular International (Pvt) Limited	Purchase Of Drug And Medicines	12.02.2021	1683914	2,718,000
52	Popular International (Pvt) Limited	Purchase Of Drug And Medicines	29.06.2021	1490077	275,245
53	Universal Trades A/C #018310	Purchase Of Drug And Medicines	24.06.2021	1795888	10,831,650
54	Universal Trades A/C #018310	Purchase Of Drug And Medicines	20.05.2021	1952248	3,898,792

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
55	Universal Trades A/C #018310	Purchase Of Drug And Medicines	20.05.2021	1952251	833,960
56	Universal Trades A/C #018310	Purchase Of Drug And Medicines	04.03.2021	1947704	2,420,900
57	Universal Trades A/C #018310	Purchase Of Drug And Medicines	04.03.2021	1947702	2,064,000
58	Universal Trades A/C #018310	Purchase Of Drug And Medicines	04.03.2021	1947702	2,750,932
59	Universal Trades A/C #018310	Purchase Of Drug And Medicines	12.02.2021	1683935	7,656,350
60	Universal Trades A/C #018310	Purchase Of Drug And Medicines	12.02.2021	1683933	1,737,540
61	Universal Trades A/C #018310	Purchase Of Drug And Medicines	12.02.2021	1683919	2,666,000
62	Universal Trades A/C #018310	Purchase Of Drug And Medicines	12.02.2021	1683920	9,685,000
63	M.Anas & Co 0104200190 Meezan	Purchase Of Drug And Medicines	27.05.2021	1951946	144,000
64	M/S Medequips (Smc) (Pvt) Ltd 7900	Purchase Of Drug And Medicines	27.05.2021	1951948	144,000
65	M/S Medequips (Smc) (Pvt) Ltd 7900	Purchase Of Drug And Medicines	27.05.2021	1951948	76,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
66	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786185	171,500
67	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786189	149,300
68	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786185	143,250
69	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786185	129,300
70	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786189	129,300
71	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786191	143,250
72	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786189	143,250
73	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786184	146,250
74	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786184	146,250
75	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786184	155,880
76	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	25.05.2021	1786191	143,250

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
77	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	07.05.2021	1785998	29,250
78	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	06.05.2021	1785997	116,250
79	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	06.05.2021	1785997	193,344
80	Bextechs Innovations 12432536773	Purchase Of Drug And Medicines	07.05.2021	1785997	96,671
81	M/S Sirajuddian & Sons 4586-5 Nbp	Purchase Of Drug And Medicines	20.05.2021	1952238	87,000
82	Universal Trades A/C #018310	Purchase Of Drug And Medicines	20.05.2021	1952237	272,000
83	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1956526	90,142
84	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682998	55,348
85	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682996	80,295
86	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682996	78,780
87	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682996	76,760

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
88	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682992	39,339
89	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682996	78,780
90	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682996	73,124
91	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682996	73,124
92	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682994	73,124
93	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682994	81,810
94	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682994	81,810
95	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682994	81,810
96	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682994	86,355
97	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682994	86,355
98	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682992	86,355

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
99	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682992	86,355
100	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682992	86,355
101	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682992	86,355
102	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682992	90,142
103	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682998	90,142
104	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682998	90,142
105	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1950504	90,142
106	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1950504	90,142
107	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1950504	90,900
108	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1950504	90,900
109	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1950504	90,900

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
110	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	94,081
111	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	74,033
112	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	84,638
113	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	52,267
114	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	58,580
115	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	90,546
116	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1683000	41,407
117	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682998	57,570
118	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682998	94,334
119	Ahmed Enterprises 0104947938	Purchase Of Drug And Medicines	24.02.2021	1682998	95,344
120	M/S Qamer Tradin G Co. A/C 0147753	Purchase Of Drug And Medicines	09.02.2021	1683076	86,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
121	Otsuka Pakistan Limited 0010016	Purchase Of Drug And Medicines	16.02.2021	1683067	271,072
122	Umar Enterprises 0002307901934	Purchase Of Drug And Medicines	09.02.2021	1683080	57,750
123	Umar Enterprises 0002307901934	Purchase Of Drug And Medicines	09.02.2021	1683080	99,750
124	Umar Enterprises 0002307901934	Purchase Of Drug And Medicines	09.02.2021	1683080	54,500
125	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.02.2021	1681007	69,690
126	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	76,148
127	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	81,810
128	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	88,627
129	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	88,627
130	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	88,627
131	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	88,268

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
132	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	91,910
133	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	91,910
134	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	91,910
135	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	91,910
136	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	91,910
137	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	69,690
138	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	63,630
139	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,930
140	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,930
141	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	72,871
142	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	74,128

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
143	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	65,650
144	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	65,650
145	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	62,620
146	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
147	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	45,702
148	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	77,492
149	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	64,387
150	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,930
151	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,930
152	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,930
153	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,930

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
154	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	63,630
155	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	93,950
156	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	90,692
157	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	95,293
158	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	95,293
159	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	76,148
160	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	98,475
161	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	95,293
162	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	69,841
163	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	76,507
164	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	91,904

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
165	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	98,475
166	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	96,146
167	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1680916	95,293
168	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
169	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
170	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
171	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
172	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	64,387
173	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	96,960
174	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	96,960
175	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	96,960

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
176	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	96,960
177	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	96,960
178	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
179	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	28.01.2021	1684340	95,293
180	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679501	98,980
181	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679501	63,630
182	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679501	99,517
183	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679501	41,410
184	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679501	69,669
185	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679507	91,910
186	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679501	13,534

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
187	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	01.01.2021	1679507	40,982
188	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679455	85,547
189	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679455	93,879
190	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679458	91,253
191	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679458	16,846
192	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679455	88,459
193	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679455	38,178
194	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679456	41,915
195	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679450	91,203
196	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679453	90,900
197	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679450	98,555

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
198	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679450	99,517
199	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679456	99,517
200	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679453	98,980
201	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679453	45,707
202	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679453	85,547
203	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679453	42,420
204	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679453	98,980
205	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	31.12.2020	1679456	87,642
206	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	23.12.2020	1679088	93,374
207	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	23.12.2020	1679086	64,700
208	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	23.12.2020	1679086	67,165

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>
209	Fabbas Enterprises 0104203147	Purchase Of Drug And Medicines	23.12.2020	1679086	91,162
210	M.Anas & Co 0104200190 Meezan	Purchase Of Drug And Medicines	07.12.2020	1678294	92,223
211	M.Anas & Co 0104200190 Meezan	Purchase Of Drug And Medicines	07.12.2020	1678290	86,203
212	M.Anas & Co 0104200190 Meezan	Purchase Of Drug And Medicines	07.12.2020	1678290	78,275
262	Ogxio Enterprises 0476268221061	Purchase Of Drug And Medicines	16.10.2020	1593364	198,000
263	Ogxio Enterprises 0476268221061	Purchase Of Drug And Medicines	16.10.2020	1593364	194,870
264	Suleman & Usman Contractors	Purchase Of Drug And Medicines	07.10.2020	1595934	97,500
265	Talam Enterprises (Private) Limited	Purchase Of Drug And Medicines	17.08.2020	1586857	446,975
<b>Total</b>					<b>263,656,376</b>

Detail of vouchers in 2021-22

(Amount in Rs.)

S. No.	Vendor Name	Description	Post Date	Cheque No	Amount
1	M/S Ahmed Inayat Traders A/C 011	P/O Medicine And Other Stores	02.09.2021	1492250	242,375
2	Karachi Medical Company 0100331751		02.09.2021	1492249	90,000
3	M/S Ahmed Inayat Traders A/C 011		02.09.2021	1492250	387,800
4	Ahmed Enterprises 0104947938		07.09.2021	1492415	60,600
5	Ahmed Enterprises 0104947938		07.09.2021	1492415	85,345
6	Ahmed Enterprises 0104947938		07.09.2021	1492415	60,600
7	Ahmed Enterprises 0104947938		07.09.2021	1492415	66,660
8	Ahmed Enterprises 0104947938		07.09.2021	1492415	66,660
9	Ahmed Enterprises 0104947938		07.09.2021	1492415	47,217
10	Ahmed Enterprises 0104947938		07.09.2021	1492415	47,217
11	Ahmed Enterprises 0104947938		07.09.2021	1492415	93,324
12	Ahmed Enterprises 0104947938		07.09.2021	1492415	37,875
13	Ahmed Enterprises 0104947938		07.09.2021	1492415	83,628
14	Ahmed Enterprises 0104947938		07.09.2021	1492415	53,025
15	Ahmed Enterprises 0104947938		07.09.2021	1492415	88,627
16	Ahmed Enterprises 0104947938		07.09.2021	1492415	88,627
17	Ahmed Enterprises 0104947938		07.09.2021	1492415	95,784

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
18	Ahmed Enterprises 0104947938		07.09.2021	1492415	93,930
19	Ahmed Enterprises 0104947938		07.09.2021	1492415	95,066
20	Ahmed Enterprises 0104947938		07.09.2021	1492415	90,900
21	Bextechs Innovations 12432536773		07.09.2021	1492412	129,300
22	Bextechs Innovations 12432536773		07.09.2021	1492412	145,000
23	Bextechs Innovations 12432536773		07.09.2021	1492412	114,000
24	Bextechs Innovations 12432536773		07.09.2021	1492412	143,250
25	Bextechs Innovations 12432536773		07.09.2021	1492412	56,750
26	Bextechs Innovations 12432536773		07.09.2021	1492412	167,500
27	Bextechs Innovations 12432536773		07.09.2021	1492412	190,800
28	Bextechs Innovations 12432536773		07.09.2021	1492412	190,800
29	Bextechs Innovations 12432536773		07.09.2021	1492412	129,300
30	Bextechs Innovations 12432536773		07.09.2021	1492412	143,250
31	Bextechs Innovations 12432536773		07.09.2021	1492412	177,000
32	Bextechs Innovations 12432536773		07.09.2021	1492412	143,250
33	Bextechs Innovations 12432536773		07.09.2021	1492445	95,200
34	Bextechs Innovations 12432536773		07.09.2021	1492445	44,750
35	Bextechs Innovations 12432536773		20.09.2021	1493030	160,950
36	Bextechs Innovations 12432536773		20.09.2021	1493030	97,200
37	Bextechs Innovations 12432536773		20.09.2021	1493030	184,650
38	Bextechs Innovations 12432536773		20.09.2021	1493030	181,700
39	Bextechs Innovations 12432536773		21.09.2021	1493218	144,050

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
40	Bextechs Innovations 12432536773		21.09.2021	1493218	114,200
41	Bextechs Innovations 12432536773		21.09.2021	1493218	140,000
42	Rn Trading Company 256325854		03.11.2021	1496838	80,560
43	Rn Trading Company 256325854		16.11.2021	2041363	188,533
44	Rn Trading Company 256325854		03.11.2021	1496838	87,210
45	Rn Trading Company 256325854		03.11.2021	1496838	38,762
46	Bextechs Innovations 12432536773		22.10.2021	1496595	167,200
47	Bextechs Innovations 12432536773		22.10.2021	1496595	184,650
48	Bextechs Innovations 12432536773		22.10.2021	1496595	150,200
49	M/S Qamer Tradin G Co. A/C 0147753		06.12.2021	2036268	59,000
50	M/S Qamer Tradin G Co. A/C 0147753		06.12.2021	2036268	59,000
51	M/S Al Fazal Medical Store, 0000100		09.12.2021	2040022	45,000
52	Azeem & Ashir 0200120583670001		30.12.2021	2036908	199,840
53	Azeem & Ashir 0200120583670001		30.12.2021	2036908	199,840
54	Azeem & Ashir 0200120583670001		30.12.2021	2036908	199,840
55	Azeem & Ashir 0200120583670001		30.12.2021	2036908	199,840
56	Azeem & Ashir 0200120583670001		30.12.2021	2036908	199,840
57	Azeem & Ashir 0200120583670001		30.12.2021	2036908	199,840
58	Pcma Office 01831006029330 Bank		18.01.2022	2042151	75,750
59	Pcma Office 01831006029330 Bank		18.01.2022	2042151	75,750
60	Pcma Office 01831006029330 Bank		18.01.2022	2042151	85,031
61	Pcma Office 01831006029330 Bank		18.01.2022	2042151	75,750

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
62	Pcma Office 01831006029330 Bank		18.01.2022	2042151	75,750
63	Pcma Office 01831006029330 Bank		18.01.2022	2042151	84,000
64	Pcma Office 01831006029330 Bank		18.01.2022	2042151	84,000
65	Pcma Office 01831006029330 Bank		18.01.2022	2042151	75,750
66	Pcma Office 01831006029330 Bank		18.01.2022	2042151	25,942
67	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
68	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
69	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
70	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
71	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
72	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
73	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
74	M/S Mehran & Company 101523		24.01.2022	2037895	197,500
75	M/S Qamer Trading Co. A/C 0147753		19.04.2022	1986662	120,000
76	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	195,000
77	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	195,000
78	Popular International (Pvt) Limited		17.06.2022	2062001	240,000
79	Dawn Distributors A/C 0187895920		15.06.2022	2065543	355,350
80	Arafat Traders 0102433175018		02.09.2021	1492233	1,072,500
81	New Tameer Enterprises A/C#0110		02.09.2021	1492234	1,232,110
82	Health Tec 2000770127 Samba		02.09.2021	1492237	1,428,814
83	New Tameer Enterprises A/C#0110		02.09.2021	1492238	11,143,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
84	M/S Ahmed Inayat Traders A/C 011		02.09.2021	1492239	3,697,350
85	Bosch Pharmaceuticals (Pvt.) Limited		02.09.2021	1492235	5,003,000
86	Universal Trades A/C #018310		02.09.2021	1492241	2,789,500
87	Universal Trades A/C #018310		02.09.2021	1492242	2,090,000
88	Abbott Laboratories Pakistan Limited		02.09.2021	1492243	2,264,200
89	M/S Ahmed Inayat Traders A/C 011		02.09.2021	1492244	2,550,015
90	M/S Baig Brothers A/C 3001-0081-01		02.09.2021	1492245	751,500
91	Dawn Distributors A/C 0187895920		02.09.2021	1492246	860,000
92	Health Tec 2000770127 Samba		02.09.2021	1492247	759,500
93	Popular International (Pvt) Limited		02.09.2021	1492248	1,596,000
94	M/S Balochistan Valleys Engineering		02.09.2021	1492236	880,000
95	Itifaq Medical Store 01020515380		07.04.2022	1988430	10,306,457
96	M/S Ahmed Inayat Traders A/C 011		20.04.2022	1993680	678,000
97	Health Tec 2000770127 Samba		20.04.2022	1993677	2,657,631
98	Health Tec 2000770127 Samba		20.04.2022	1993677	1,302,780
99	M/S Balochistan Valleys Engineering		20.04.2022	1993679	810,000
100	M/S Fujifilm Pakistan (Private) Lim		28.05.2022	2064153	6,986,950
101	Bosch Pharmaceuticals (Pvt.) Limited		12.05.2022	2060029	1,378,800
102	Itifaq Medical Store 01020515380		04.06.2022	2068101	10,627,738
103	Bosch Pharmaceuticals (Pvt.) Limited		16.06.2022	2069314	4,751,300
104	Health Tec 2000770127 Samba		28.06.2022	1845695	894,000
105	Popular International (Pvt) Limited		27.06.2022	1838967	5,520,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
106	Time Enterprises 2001001674 Samba		02.09.2021	1492232	93,500
107	Time Enterprises 2001001674 Samba		02.09.2021	1492232	99,000
108	Time Enterprises 2001001674 Samba		02.09.2021	1492232	85,250
109	Time Enterprises 2001001674 Samba		02.09.2021	1492232	99,000
110	Talam Enterprises (Private) Limited		02.09.2021	1492230	1,017,615
111	Abdullah And Brothers 20013300		02.09.2021	1492229	2,956,300
112	M/S Mehran & Company 101523		06.09.2021	1492384	99,150
113	M/S Mehran & Company 101523		06.09.2021	1492384	98,600
114	M/S Mehran & Company 101523		06.09.2021	1492384	83,000
115	M/S Mehran & Company 101523		06.09.2021	1492384	99,970
116	M/S Mehran & Company 101523		06.09.2021	1492384	90,410
117	M/S Mehran & Company 101523		06.09.2021	1492384	95,220
118	M/S Mehran & Company 101523		06.09.2021	1492384	97,720
119	M/S Mehran & Company 101523		06.09.2021	1492384	99,190
120	M/S Mehran & Company 101523		06.09.2021	1492384	94,500
121	M/S Mehran & Company 101523		06.09.2021	1492384	98,800
122	M/S Mehran & Company 101523		06.09.2021	1492384	72,500
123	M/S Mehran & Company 101523		06.09.2021	1492384	97,175
124	M/S Mehran & Company 101523		06.09.2021	1492384	99,795
125	Rn Trading Company 256325854		20.09.2021	1493060	148,550
126	Rn Trading Company 256325854		20.09.2021	1493060	49,700
127	Rn Trading Company 256325854		20.09.2021	1493060	99,590

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
128	Rn Trading Company 256325854		20.09.2021	1493060	49,960
129	Rn Trading Company 256325854		20.09.2021	1493060	57,680
130	Azeem & Ashir 0200120583670001		01.10.2021	1489863	138,645
131	Azeem & Ashir 0200120583670001		01.10.2021	1489863	124,820
132	Azeem & Ashir 0200120583670001		01.10.2021	1489863	119,685
133	Azeem & Ashir 0200120583670001		01.10.2021	1489863	130,745
134	Azeem & Ashir 0200120583670001		04.10.2021	1489877	140,225
135	Time Enterprises 2001001674 Samba		07.10.2021	1497061	95,000
136	Time Enterprises 2001001674 Samba		07.10.2021	1497061	99,500
137	Time Enterprises 2001001674 Samba		07.10.2021	1497061	95,500
138	Time Enterprises 2001001674 Samba		07.10.2021	1497061	85,250
139	Time Enterprises 2001001674 Samba		07.10.2021	1497061	82,500
140	Time Enterprises 2001001674 Samba		07.10.2021	1497061	20,000
141	Rn Trading Company 256325854		21.10.2021	1796667	130,000
142	Rn Trading Company 256325854		21.10.2021	1796667	100,000
143	Azeem & Ashir 0200120583670001		06.12.2021	2040968	139,435
144	Azeem & Ashir 0200120583670001		06.12.2021	2040968	159,580
145	Azeem & Ashir 0200120583670001		06.12.2021	2040968	137,855
146	M/S Mehran & Company 101523		02.02.2022	2042800	99,000
147	M/S Mehran & Company 101523		02.02.2022	2042800	99,480
148	M/S Mehran & Company 101523		02.02.2022	2042800	98,670

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
149	M/S Mehran & Company 101523		02.02.2022	2042800	195,500
150	M/S Mehran & Company 101523		02.02.2022	2042800	156,000
151	M/S Mehran & Company 101523		02.02.2022	2042800	115,000
152	M/S Mehran & Company 101523		02.02.2022	2042800	185,000
153	M/S Mehran & Company 101523		02.02.2022	2042800	195,500
154	M/S Al Hayat Traders 01000110 Bank		02.02.2022	2042799	92,180
155	M/S Al Hayat Traders 01000110 Bank		02.02.2022	2042799	90,000
156	Time Enterprises 2001001674 Samba		02.02.2022	2042802	29,000
157	M/S Al Hayat Traders 01000110 Bank		02.02.2022	2042799	99,500
158	M/S Mehran & Company 101523		02.02.2022	2042801	3,840,000
159	Azeem & Ashir 0200120583670001		02.02.2022	2042859	164,320
160	Azeem & Ashir 0200120583670001		02.02.2022	2042859	148,520
161	M/S Mehran & Company 101523		02.02.2022	2042800	98,000
162	M/S Al Hayat Traders 01000110 Bank		02.02.2022	2042799	125,000
163	M/S Al Hayat Traders 01000110 Bank		02.02.2022	2042799	99,050
164	M/S Al Hayat Traders 01000110 Bank		02.02.2022	2042799	67,480
165	Azeem & Ashir 0200120583670001		04.02.2022	2042921	135,485
166	Azeem & Ashir 0200120583670001		04.02.2022	2042921	154,840
167	Administrator Metropolitan		22.02.2022	1989045	90,000
168	Azeem & Ashir 0200120583670001		10.03.2022	1995850	170,245
169	Qadri Oxygen Gas Company 01830		01.04.2022	1996718	2,480,115
170	Agfa Pakistan (Private) Limited		30.04.2022	1990357	266,950

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
171	Gul General Store & General Order		26.04.2022	1994212	94,770
172	Gul General Store & General Order		26.04.2022	1994212	98,280
173	Gul General Store & General Order		26.04.2022	1994212	88,200
174	Gul General Store & General Order		26.04.2022	1994212	96,900
175	Gul General Store & General Order		26.04.2022	1994212	58,500
176	M/S Mehran & Company 101523		30.05.2022	2064828	99,890
177	M/S Mehran & Company 101523		08.06.2022	2063801	99,800
178	M/S Mehran & Company 101523		03.06.2022	2068034	99,660
179	Muhammad Qasim 00097901165803		10.06.2022	2063940	7,900
180	Muhaid Enterprises01055002774 000		10.06.2022	2063943	157,870
181	Al Syed Brothers Traders Govt: Cont		30.05.2022	2064820	85,410
182	Al Syed Brothers Traders Govt: Cont		31.05.2022	2064860	90,090
183	Pak Trade Link 08131006449656		08.06.2022	2063789	42,750
184	Al Syed Brothers Traders Govt: Cont		13.06.2022	2068374	7,425
185	Time Enterprises 2001001674 Samba		08.06.2022	2063797	83,700
186	Time Enterprises 2001001674 Samba		08.06.2022	2063797	84,000
187	Time Enterprises 2001001674 Samba		08.06.2022	2063797	80,000
188	Time Enterprises 2001001674 Samba		08.06.2022	2063797	98,400
189	Time Enterprises 2001001674 Samba		08.06.2022	2063798	75,000
190	Al Syed Brothers Traders Govt: Cont		08.06.2022	2063794	77,513
191	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	197,500

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
192	M/S Mehran & Company 101523		08.06.2022	2063812	99,000
193	Qadri Oxygen Gas Company 01830		28.06.2022	1843042	185,130
194	City Enterprises 0000030420202027		30.06.2022	1843307	186,672
195	M/S Mehran & Company 101523		30.06.2022	1843311	192,000
196	Ahmed Printing Press A/C 3178-8		30.06.2022	1843304	114,660
197	M/S Mehran & Company 101523		30.06.2022	1843309	90,000
198	Time Enterprises 2001001674 Samba		30.06.2022	1843305	99,000
199	Time Enterprises 2001001674 Samba		30.06.2022	1843305	99,000
200	Time Enterprises 2001001674 Samba		30.06.2022	1843305	99,000
201	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	175,000
202	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	192,500
203	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	189,000
204	Ahmed Printing Press A/C 3178-8		30.06.2022	1843304	114,660
205	Ahmed Printing Press A/C 3178-8		30.06.2022	1843304	109,687
206	Ahmed Printing Press A/C 3178-8		30.06.2022	1843304	109,687
207	M/S Mehran & Company 101523		30.06.2022	1843309	189,000
208	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	175,000
209	M/S Mehran & Company 101523		30.06.2022	1843309	194,000
210	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	192,500
211	Bin - Abdullah & Brother's 0010096		30.06.2022	1837863	182,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
212	Click Traders 1432775051002586		30.06.2022	1836866	195,000
213	M Sumeer Khan Paper & Stationers		30.06.2022	1843302	98,690
214	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	175,000
215	M/S Mehran & Company 101523		30.06.2022	1843309	192,500
216	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	125,000
217	Bin - Abdullah & Brother's 0010096		30.06.2022	1843308	90,000
218	Bin - Abdullah & Brother's 0010096		30.06.2022	1843361	175,000
219	M/S Mehran & Company 101523		30.06.2022	1843360	182,000
220	M/S Mehran & Company 101523		06.09.2021	1492384	95,370
221	M/S Mehran & Company 101523		06.09.2021	1492384	98,250
222	Sheikh & Sons 5582005001334456		06.09.2021	1492386	98,500
223	Gul General Store & General Order		06.09.2021	1492388	80,985
224	Usman Traders A/C 00010-1571-		06.09.2021	1492320	198,000
225	Usman Traders A/C 00010-1571-		06.09.2021	1492320	198,000
226	Usman Traders A/C 00010-1571-		06.09.2021	1492320	198,000
227	Time Enterprises 2001001674 Samba		21.09.2021	1493201	70,000
228	Time Enterprises 2001001674 Samba		21.09.2021	1493201	70,000
229	Time Enterprises 2001001674 Samba		21.09.2021	1493201	88,800
230	Muhaid Enterprises01055002774 000		08.09.2021	1486950	40,600

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
231	Azeem & Ashir 0200120583670001		16.12.2021	2040214	80,000
232	Azeem & Ashir 0200120583670001		16.12.2021	2040214	98,500
233	Azeem & Ashir 0200120583670001		16.12.2021	2040214	96,000
234	Azeem & Ashir 0200120583670001		16.12.2021	2040214	81,500
235	Azeem & Ashir 0200120583670001		16.12.2021	2040214	91,000
236	Azeem & Ashir 0200120583670001		17.12.2021	2040268	89,000
237	Azeem & Ashir 0200120583670001		17.12.2021	2040268	64,000
238	Time Enterprises 2001001674 Samba		29.04.2022	1992971	194,500
239	Time Enterprises 2001001674 Samba		29.04.2022	1992971	198,000
240	Time Enterprises 2001001674 Samba		08.06.2022	2063797	79,000
241	Time Enterprises 2001001674 Samba		08.06.2022	2063797	36,000
242	Khilji Enterprises A/C 5000158226		31.05.2022	2064862	84,000
243	Time Enterprises 2001001674 Samba		08.06.2022	2063797	99,000
244	Umar Enterprises 0002307901934		13.06.2022	2068377	71,000
245	Umar Enterprises 0002307901934		13.06.2022	2068377	112,000
246	Umar Enterprises 0002307901934		13.06.2022	2068377	112,000
247	M/S Al Hayat Traders 01000110 Bank		08.06.2022	2063791	37,985
248	M/S Al Hayat Traders 01000110 Bank		31.05.2022	2064856	58,000
249	Umar Enterprises 0002307901934		30.05.2022	2064810	75,000
250	Umar Enterprises 0002307901934		03.06.2022	2070848	94,720
251	Time Enterprises 2001001674 Samba		08.06.2022	2063797	63,000
252	M/S Al Hayat Traders 01000110 Bank		30.05.2022	2064824	93,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
253	Time Enterprises 2001001674 Samba		08.06.2022	2063799	96,000
254	Time Enterprises 2001001674 Samba		08.06.2022	2063799	48,000
255	Time Enterprises 2001001674 Samba		08.06.2022	2063797	45,000
256	Time Enterprises 2001001674 Samba		08.06.2022	2063799	139,000
257	Time Enterprises 2001001674 Samba		08.06.2022	2063799	51,400
258	Time Enterprises 2001001674 Samba		08.06.2022	2063799	80,000
259	Time Enterprises 2001001674 Samba		08.06.2022	2063799	72,000
260	Time Enterprises 2001001674 Samba		08.06.2022	2063799	88,335
261	Time Enterprises 2001001674 Samba		08.06.2022	2063797	97,000
262	Time Enterprises 2001001674 Samba		08.06.2022	2063797	80,000
263	Time Enterprises 2001001674 Samba		08.06.2022	2063797	79,400
264	Time Enterprises 2001001674 Samba		08.06.2022	2063797	67,200
265	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	103,500
266	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	112,500
267	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	53,000
268	Bin - Abdullah & Brother's 0010096		02.06.2022	2070696	199,000
269	Bin - Abdullah & Brother's 0010096		02.06.2022	2070695	135,000
270	City Enterprises 0000030420202027		30.06.2022	1843307	192,006
271	City Enterprises 0000030420202027		30.06.2022	1843307	117,037

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
272	City Enterprises 0000030420202027		30.06.2022	1843307	177,329
273	City Enterprises 0000030420202027		30.06.2022	1843307	97,531
274	City Enterprises 0000030420202027		30.06.2022	1843307	199,495
275	M/S Medequips (Smc) (Pvt) Ltd 7900		30.06.2022	1843306	172,000
276	M/S Medequips (Smc) (Pvt) Ltd 7900		30.06.2022	1843306	198,000
277	City Enterprises 0000030420202027		30.06.2022	1843307	186,672
278	M/S Medequips (Smc) (Pvt) Ltd 7900		30.06.2022	1843306	178,000
279	City Enterprises 0000030420202027		30.06.2022	1843307	186,672
280	City Enterprises 0000030420202027		30.06.2022	1843307	177,329
281	M/S Medequips (Smc) (Pvt) Ltd 7900		30.06.2022	1843306	111,000
282	City Enterprises 0000030420202027		30.06.2022	1843307	186,672
283	City Enterprises 0000030420202027		30.06.2022	1843307	106,669
284	M/S Medequips (Smc) (Pvt) Ltd 7900		30.06.2022	1843306	195,000
285	M/S Ahmed Inayat Traders A/C 011		30.06.2022	1843353	749,550
286	New Tameer Enterprises A/C#0110		30.06.2022	1843370	2,728,500
287	Health Tec 2000770127 Samba		30.06.2022	1843369	4,831,250
<b>Total</b>					<b>133,202,284</b>

**4.1.14 Doubtful procurement of LP Medicines and consumable items – Rs. 48.081 million  
LP Medicine in 2017-18**

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Date</b>	<b>Chq No.</b>	<b>Amount in Rs.</b>
1	DDO (MS SPH Qta.) Fazal Medical Store	P/o LP Medicine	08.06.18	1357600	78,904
2	DDO (MS SPH Qta.) Ittifaq Medical Store		22.09.17	1325150	30,000
3	DDO (MS SPH Qta.) Fazal Medical Store		22.06.18	1359184	83,600
4			21.06.18	1359194	77,304
5			22.06.18	1359196	77,304
6			22.06.18	1359197	77,304
7			1359198	22.06.18	77,304
<b>Total</b>					<b>501,720</b>

**LP Medicine in 2019-2020**

**(Amount in Rs.)**

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Remarks</b>
1	M/S Al Fazal Medical, Quetta	S/o LP Medicine	28.02.2020	1504296	146,500	Delivery Challan and Indent Not Attached
2	---do---	---do---	28.02.2020	1504296	137,124	---do---
3	---do---	---do---	28.02.2020	1504296	103,336	---do---
4	---do---	---do---	28.02.2020	1504304	99,286	---do---
5	---do---	---do---	28.02.2020	1504304	110,316	---do---
6	---do---	---do---	28.02.2020	1504297	152,339	---do---
7	---do---	---do---	28.02.2020	1504297	115,006	---do---
8	---do---	---do---	28.02.2020	1504297	158,418	---do---
9	---do---	---do---	28.02.2020	1504298	155,876	---do---
10	---do---	---do---	28.02.2020	1504298	137,124	---do---
11	---do---	---do---	28.02.2020	1504298	137,124	---do---
12	---do---	---do---	28.02.2020	1504305	137,124	---do---
13	---do---	---do---	28.02.2020	1504291	137,124	---do---
14	---do---	---do---	28.02.2020	1504291	137,124	---do---
15	---do---	---do---	28.02.2020	1504291	137,124	---do---
16	---do---	---do---	28.02.2020	1504290	137,124	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Remarks</b>
17	---do---	---do---	28.02.2020	1504290	137,124	---do---
18	---do---	---do---	28.02.2020	1504290	146,500	---do---
19	---do---	---do---	04.03.2020	1504289	91,416	---do---
20	---do---	---do---	04.03.2020	1504289	91,416	---do---
21	---do---	---do---	04.03.2020	1504289	91,416	---do---
22	---do---	---do---	04.03.2020	1504295	69,443	---do---
23	---do---	---do---	04.03.2020	1504289	91,416	---do---
24	---do---	---do---	13.04.2020	1784865	192,754	---do---
25	---do---	---do---	13.04.2020	1784864	190,184	---do---
26	---do---	---do---	13.04.2020	1784862	182,832	---do---
27	---do---	---do---	27.03.2020	1504851	196,220	---do---
28	---do---	---do---	27.03.2020	1504847	102,026	---do---
29	---do---	---do---	27.03.2020	1504849	182,832	---do---
30	---do---	---do---	27.03.2020	1504924	107,416	---do---
31	---do---	---do---	27.03.2020	1504847	137,124	---do---
32	---do---	---do---	27.03.2020	1504847	100,456	---do---
33	---do---	---do---	13.04.2020	1784860	182,832	---do---
34	---do---	---do---	13.04.2020	1784858	181,074	---do---
35	---do---	---do---	13.04.2020	1784860	105,578	---do---
36	---do---	---do---	13.04.2020	1784856	190,166	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Posting Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Remarks</b>
37	---do---	---do---	13.04.2020	1784860	113,866	---do---
38	---do---	---do---	13.04.2020	1784858	111,280	---do---
39	---do---	---do---	13.04.2020	1784859	189,342	---do---
40	---do---	---do---	13.04.2020	1784856	181,074	---do---
41	---do---	---do---	13.04.2020	1784857	167,093	---do---
42	Talam Enterprises Pvt. Limited	---do---	12.05.2020	1522586	199,200	---do---
43	---do---	---do---	12.05.2020	1522584	199,200	---do---
44	---do---	---do---	12.05.2020	1522584	199,200	---do---
45	---do---	---do---	12.05.2020	1522585	199,200	---do---
46	---do---	---do---	12.05.2020	1522586	199,200	---do---
47	---do---	---do---	12.05.2020	1522583	199,200	---do---
48	---do---	---do---	12.05.2020	1522583	199,200	---do---
49	---do---	---do---	12.05.2020	1522585	199,200	---do---
50	---do---	---do---	12.05.2020	1782403	199,200	---do---
51	Usman Traders	---do---	21.05.2020	1523403	177,770	---do---
52	A/C 00010-1571-	---do---	21.05.2020	1523395	191,430	---do---
53	---do---	---do---	21.05.2020	1523395	79,500	---do---
54	---do---	---do---	21.05.2020	1523398	176,640	---do---
55	---do---	---do---	21.05.2020	1523397	199,640	---do---
56	---do---	---do---	21.05.2020	1523397	199,640	---do---

S. No.	Vendor Name	Description	Posting Date	Cheque No	Amount	Remarks
57	---do---	---do---	21.05.2020	1523390	132,480	---do---
58	---do---	---do---	04.06.2020	1523584	96,262	---do---
59	---do---	---do---	01.06.2020	1523588	173,030	---do---
60	---do---	---do---	09.06.2020	1524328	138,670	---do---
60	---do---	---do---	23.06.2020	1527131	305,771	---do---
Total					<b>9,334,582</b>	

Detail of consumable items 2019-20

(Amount in Rs.)

S. No.	Vendor Name	Description	Date	Cheque No	Amount	Remarks
1	M/s Health Tech	S/o Consumable Items	20.01.2020	1501138	200,503	Not Available In Main Store
2	---do---	---do---	20.01.2020	1501134	196,537	---do---
3	---do---	---do---	20.01.2020	1501134	200,417	---do---
4	M/S Balochistan Valleys Engineering	---do---	17.02.2020	1502977	199,900	Delivery Challan And Indent Not Attached
5	---do---	---do---	17.02.2020	1502978	197,210	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Remarks</b>
6	---do---	---do---	17.02.2020	1502978	199,904	---do---
7	---do---	---do---	17.02.2020	1502977	198,240	---do---
8	---do---	---do---	17.02.2020	1502973	198,300	---do---
9	---do---	---do---	17.02.2020	1502973	180,500	---do---
10	Popular International (Pvt) Limited	---do---	24.02.2020	1504307	134,400	---do---
11	M/s Health Tech	---do---	25.02.2020	1504303	152,503	---do---
12	M/s Usman Traders	---do---	12.06.2020	1525399	463,650	---do---
13	---do---	---do---	15.06.2020	1525466	198,720	---do---
14	M.Anas & Co.	---do---	15.06.2020	1585023	444,842	S/O Inj And Delivery Not Avaiable
15	---do---	---do---	15.06.2020	1585023	492,058	---do---
16	---do---	---do---	26.06.2020	1585031	487,269	---do---
17	---do---	---do---	15.06.2020	1585023	447,176	---do---
18	---do---	---do---	15.06.2020	1585023	428,177	---do---
19	---do---	---do---	15.06.2020	1585023	492,375	---do---
20	---do---	---do---	15.06.2020	1585023	201,030	---do---
21	---do---	---do---	15.06.2020	1585023	412,099	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Remarks</b>
22	---do---	---do---	15.06.2020	1585023	492,515	---do---
23	---do---	---do---	15.06.2020	1585023	477,225	---do---
25	M/s Umar Enterprises.	---do---	23.06.2020	1527110	447,500	S/O Dettol, Spirits
						Delivery Not Available
31	---do---	---do---	23.06.2020	1527375	447,500	---do---
32	---do---	---do---	23.06.2020	1527112	447,500	---do---
33	---do---	---do---	23.06.2020	1527134	447,500	---do---
34	---do---	---do---	25.06.2020	1527352	447,500	---do---
35	---do---	---do---	23.06.2020	1527117	447,500	---do---
36	---do---	---do---	23.06.2020	1527114	447,500	---do---
39	M/s Talam Enterprises (Private) Limited	---do---	23.06.2020	1527133	330,000	S/Onovo Septic Antiseptic Liq 200 Ltr @ 1650
40	---do---	---do---	23.06.2020	1527104	330,000	---do---
41	---do---	---do---	23.06.2020	1527102	330,000	---do---
42	---do---	---do---	23.06.2020	1527103	330,000	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>Remarks</b>
43	---do---	---do---	23.06.2020	1527105	299,850	---do---
44	---do---	---do---	23.06.2020	1527132	299,850	Anti Snake But Delivery Not Attached 150 @ 1999
45	M/s Usman Traders, Qta	---do---	23.06.2020	1527070	446,000	S/O Bicarb Solution
46	---do---	---do---	23.06.2020	1527067	498,000	---do---
54	M/s M.Anas & Co.	---do---	25.06.2020	1527354	149,076	S/O Inj But Dc Not Available
55	---do---	---do---	26.06.2020	1585023	494,900	S/O Surgical Mask Inj Dopamine Dc Not Available
56	---do---	---do---	26.06.2020	1585023	350,975	S/O Latex Glove But Dc Not Available
<b>Total</b>					<b>14,086,701</b>	

Detail of consumable in 2020-21

(Amount in Rs.)

S. No.	Vendor Name	G/L Desc	Post Date	Check No	Amount	Remarks
1	M/s Balochistan	Purchase Of Drug And Medicines	20.05.2021	1952396	39,500	S/o OT Items
2	Valleys Engineering		20.05.2021	1952396	86,950	S/o OT Items
3	M/s Talam Enterprises (Private) Limited		20.04.2021	1954032	99,720	S/o Inj Fake Quotation Without Indents
4			20.04.2021	1954032	99,720	S/o Tablets Fake Quotation Indents Missing Dc Not Attached
5			20.04.2021	1954032	96,800	S/o Inj Fake Quotation Without Indents
6			15.04.2021	1957355	99,720	S/o Tablets Fake Quotation Indents Missing Dc Not Attached

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
7			15.04.2021	1957355	99,720	S/o Inj Fake Quotation Without Indents
8			15.04.2021	1957355	99,720	S/o Tablets Fake Quotation Indents Missing Dc Not Attached
9			15.04.2021	1957355	65,975	S/o Inj Fake Quotation Without Indents
10			15.04.2021	1957349	87,000	S/o Tablets Fake Quotation Indents Missing Dc Not Attached
11			15.04.2021	1957349	90,000	S/o Inj Fake Quotation Without Indents
12			15.04.2021	1957355	99,720	S/o Tablets Fake Quotation Indents

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
						Missing Dc Not Attached
13			15.04.2021	1957349	99,720	S/O Inj Fake Quotation Without Indents
14			15.04.2021	1957349	90,100	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
15			15.04.2021	1957349	99,720	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
16	M/s Talam Enterprises (Private) Limited		13.04.2021	1957335	98,200	S/O Inj Fake Quotation Without Indents
17	M/s Ahmed Enterprises		15.04.2021	1957249	93,399	S/O Inj Fake Quotation Without Indents
18			06.04.2021	1959226	48,000	S/O Glasses Slids

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
19	M/s Bextechs Innovations		06.04.2021	1959226	87,220	S/O Gel Tubes, Cover Slip
20			06.04.2021	1959226	97,200	S/O Abti-Biotic Disk
21			06.04.2021	1959226	57,120	S/O Potassium Alum Indent Not Attached
22			06.04.2021	1959226	93,000	S/O Anti-Sera Grouping , C-Reactive Protine
23			06.04.2021	1959226	87,500	S/O Cbc Tubes, Plain Tubes
24	M/S Qamer Trading Co.		08.04.2021	1955043	85,500	S/O Inj Fake Quotation Without Indents
25			08.04.2021	1955049	85,500	S/O Tablets Fake Quotation Indents Missing Dc Not Attached

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
26			08.04.2021	1955043	85,500	S/O Inj Fake Quotation Without Indents
27			08.04.2021	1955043	85,500	S/O Inj Fake Quotation Without Indents
28			08.04.2021	1955043	85,500	S/O Inj Fake Quotation Without Indents
29			08.04.2021	1955043	85,500	S/O Inj Fake Quotation Without Indents
30			09.04.2021	1955049	96,900	X-Rays Films
31			M/s Talam Enterprises (Private) Limited		12.04.2021	1957245
32	12.04.2021	1957298			89,100	S/O Ultra Sound Gel
33	12.04.2021	1957298			99,210	S/O Inj Fake Quotation Without Indents

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
34			12.04.2021	1957335	90,000	---do---
35			12.04.2021	1957266	98,800	---do---
36			12.04.2021	1957266	98,800	---do---
37			12.04.2021	1957266	99,320	---do---
38			12.04.2021	1957266	99,580	---do---
39			12.04.2021	1957266	99,580	---do---
40			12.04.2021	1957245	94,750	---do---
41			12.04.2021	1957245	98,900	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
42			12.04.2021	1957245	91,100	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
43			12.04.2021	1957245	33,240	S/O Tablets Fake Quotation Indents Missing Dc Not Attached

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
44			12.04.2021	1957298	52,000	S/O Inj Fake Quotation Without Indents
45			12.04.2021	1957298	99,580	S/O Inj Fake Quotation Without Indents
46			12.04.2021	1957298	90,000	---do---
47			12.04.2021	1957310	99,580	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
48			12.04.2021	1957310	99,580	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
49			12.04.2021	1957310	40,000	---do---
50			12.04.2021	1957335	76,500	---do---
51			12.04.2021	1957335	99,580	S/O Inj Fake Quotation Without Indents

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
52			12.04.2021	1957245	65,490	---do---
53			12.04.2021	1957335	98,800	---do---
54	M/s Bextechs Innovations		18.03.2021	1948410	76,800	S/O Anti-Sera Grouping , C- Reactive Protine
55			18.03.2021	1948410	75,500	S/O Anti-Sera Grouping , C- Reactive Protine
56	M/s Al Hayat Traders		17.03.2021	1958800	93,500	S/O Dettol
57			17.03.2021	1958799	98,600	---do---
58			17.03.2021	1958800	98,600	---do---
59			17.03.2021	1958799	98,600	---do---
60			17.03.2021	1958800	98,600	---do---
61			17.03.2021	1958799	98,600	---do---
62			17.03.2021	1958798	98,600	---do---
63			17.03.2021	1958798	98,600	---do---
64			17.03.2021	1958798	98,600	---do---
65			17.03.2021	1958798	98,600	---do---
66			17.03.2021	1958798	98,600	---do---
67			17.03.2021	1958799	71,400	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
68			17.03.2021	1958799	71,400	---do---
69			17.03.2021	1958799	71,400	---do---
70			17.03.2021	1958800	71,400	---do---
71			17.03.2021	1958800	71,400	---do---
72			17.03.2021	1958800	71,400	---do---
73			17.03.2021	1958725	71,400	---do---
74			17.03.2021	1958725	71,400	---do---
75			17.03.2021	1958725	71,400	---do---
76			17.03.2021	1958725	71,400	---do---
77			17.03.2021	1958725	93,500	---do---
78			17.03.2021	1958725	93,500	---do---
79			17.03.2021	1958724	93,500	---do---
80			17.03.2021	1958724	93,500	---do---
81			17.03.2021	1958724	93,500	---do---
82			17.03.2021	1958724	93,500	---do---
83			17.03.2021	1958724	93,500	---do---
84	M/s Ahmed Enterprises		24.02.2021	1950502	90,900	S/O Tablets Fake Quotation Indents Missing Dc Not Attached

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
85			24.02.2021	1950502	94,081	---do---
86			24.02.2021	1950502	94,081	---do---
87			24.02.2021	1950502	94,081	---do---
88			24.02.2021	1950502	94,081	---do---
89	M/s Bextechs		23.02.2021	1483286	38,000	---do---
90	Innovations		23.02.2021	1483286	80,450	---do---
91			03.03.2021	1947655	76,500	S/O Dettol
92			02.03.2021	1947539	97,500	---do---
93			02.03.2021	1947537	85,000	---do---
94			02.03.2021	1947539	97,500	---do---
95			02.03.2021	1947537	85,000	---do---
96			02.03.2021	1947539	85,000	---do---
97	M/s Al Hayat		02.03.2021	1947539	85,000	---do---
98	Traders		02.03.2021	1947539	85,000	---do---
99			02.03.2021	1947537	85,000	---do---
100			02.03.2021	1947538	76,500	---do---
101			02.03.2021	1947537	85,000	---do---
102			26.02.2021	1947538	76,500	---do---
103			26.02.2021	1947538	76,500	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>		
104			26.02.2021	1947538	93,500	---do---		
105			26.02.2021	1947538	76,500	---do---		
106			26.02.2021	1947536	85,000	---do---		
107			26.02.2021	1947537	85,000	---do---		
108			26.02.2021	1947537	85,000	---do---		
109			26.02.2021	1947536	76,500	---do---		
110			26.02.2021	1947536	76,500	---do---		
111			26.02.2021	1947536	76,500	---do---		
112			26.02.2021	1947536	76,500	---do---		
113			26.02.2021	1947536	76,500	---do---		
114			26.02.2021	1947538	93,500	---do---		
115			M/s Bextechs Innovations.		26.01.2021	1684099	90,000	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
116					26.01.2021	1684099	99,000	---do---
117					26.01.2021	1684099	99,000	---do---
118	26.01.2021	1684099			72,700	---do---		
119	26.01.2021	1684099			99,000	---do---		
120	26.01.2021	1684099			45,000	---do---		

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
121			07.12.2020	1678214	85,500	Lab items Fake Quotation
122			07.12.2020	1678214	97,500	---do---
123			07.12.2020	1678214	95,450	---do---
124			07.12.2020	1678214	99,000	---do---
125			01.01.2021	1679501	87,642	S/O Inj Fake Quotation Without Indents
126			31.12.2020	1679455	99,517	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
127	M/s Fabbas Enterprises		31.12.2020	1679455	90,502	---do---
128			31.12.2020	1679456	99,517	S/O Inj Fake Quotation Without Indents
129			31.12.2020	1679458	92,779	S/O Tablets Fake Quotation Indents Missing Dc Not Attached

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
130			01.01.2021	1679450	91,910	---do---
131			31.12.2020	1679450	96,202	S/O Urine Bages, Fake Quotation, Without Indent, Dc Not Attached
132			23.12.2020	1679086	89,890	Cannula, Urine Bags Etc.
133			23.12.2020	1679088	93,374	Inj, Valium, Surgical Mask
134			23.12.2020	1679086	70,410	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
135			23.12.2020	1679086	90,142	S/O Ng Tube Fake Quotation Indents Missing Dc Not Attached
136			07.12.2020	1678295	94,201	S/O Tablets Fake Quotation Indents

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
						Missing Dc Not Attached
137	M/s M. Anas & Co.		07.12.2020	1678294	81,052	S/O Inj Fake Quotation Without Indents
138			07.12.2020	1678290	77,340	S/O Tablets Fake Quotation Indents Missing Dc Not Attached
139			07.12.2020	1678290	77,340	---do---
140			07.12.2020	1678290	81,052	---do---
141			07.12.2020	1678290	83,325	---do---
142			M/s Qamer Trading Co.	04.01.2021	1679524	86,000
143	M/s Bextechs Innovations		04.12.2020	1678072	187,500	Lab items Fake Quotation
144			04.12.2020	1678072	153,750	---do---
145			19.10.2020	1593534	177,000	Fake Quotation And Dc Not Attached
146			19.10.2020	1593529	160,200	---do---

<b>S. No.</b>	<b>Vendor Name</b>	<b>G/L Desc</b>	<b>Post Date</b>	<b>Check No</b>	<b>Amount</b>	<b>Remarks</b>
147			19.10.2020	1593534	184,500	---do---
148			19.10.2020	1593529	182,250	---do---
149	M/s Fabbas Enterprises		16.10.2020	1593343	96,479	---do---
150			16.10.2020	1593343	81,204	---do---
151			16.10.2020	1593365	84,739	---do---
152			16.10.2020	1593343	84,082	---do---
153			16.10.2020	1593365	84,082	---do---
154			16.10.2020	1593365	98,636	---do---
155			16.10.2020	1593343	77,729	---do---
156			16.10.2020	1593343	64,700	---do---
157			16.10.2020	1593343	85,042	---do---
158		Health Tech		22.10.2020	1593536	122,400
159	Usman Traders.		07.10.2020	1595873	215,740	---do---
160	M. Anas & Co.		10.08.2020	1586779	343,500	---do---
161	M/s Talam Enterprises (Private) Limited		17.08.2020	1586858	420,000	---do---
162			17.08.2020	1586856	494,205	---do---
163			17.08.2020	1586854	479,940	---do---
164			17.08.2020	1586855	316,100	---do---
165			10.08.2020	1586778	489,200	---do---

S. No.	Vendor Name	G/L Desc	Post Date	Check No	Amount	Remarks
<b>Total</b>					<b>16,967,711</b>	

(Rs. in million)

S. No.	Name	Description	Date	Cheque No.	Amount
1	M/s Mehran and Co,	S/o Bed sheets and	13.06.18	1358154	0.799
2	Qta.	mattress	01.03.18	1305793	6.393
<b>Total</b>					<b>7.193</b>

Annexure I

**4.1.15 Doubtful expenditure on account of X-rays and other stores – Rs. 54.832 million**

(Rs. in million)

S. No.	Name	Description	Chq No.	Date	Amount
1	M/S Mehran And Co, Qta.	S/o Other Store	1322574	18.08.17	0.084
2		S/o Other Store	1322574	18.08.17	0.082
3		S/o Other Store	1322574	18.08.17	0.098
4		S/o Other Store	1322574	18.08.17	0.099
5		S/o Other Store	1322566	18.08.17	0.099
6		S/o Other Store	1262289	23.08.17	0.094
7		S/o Other Store	1262289	23.08.17	0.090

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
8		S/o Other Store	1262289	23.08.17	0.095
9		S/o Other Store	1328842	23.11.17	0.100
10		S/o Other Store	1262807	07.02.18	0.099
11		S/o Other Store	1262807	07.02.18	0.099
12		S/o Other Store	1262807	07.02.18	0.082
13		S/o Other Store	1262807	07.02.18	0.099
14		S/o Other Store	1262808	07.02.18	0.091
15		S/o Other Store	1262808	07.02.18	0.077
16		S/o Other Store	1262808	07.02.18	0.100
17		S/o Other Store	1262808	07.02.18	0.099
18		S/o Other Store	1262808	07.02.18	0.062
19		S/o Other Store	1262808	07.02.18	0.090
20		S/o Other Store	1262809	07.02.18	0.098
21		S/o Other Store	1263182	09.01.18	0.099
22		S/o Other Store	1264847	23.02.18	0.099
23		S/o Other Store	1264847	23.02.18	0.100
24		S/o Other Store	1264847	23.02.18	0.098
25		S/o Other Store	1264847	23.02.18	0.094

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
26		S/o Other Store	1264847	23.02.18	0.100
27	M/S Usman Traders, Qta.	S/o Other Store	1356588	30.05.18	0.090
28		S/o Other Store	1356588	30.05.18	0.072
29		S/o Other Store	1356588	30.05.18	0.080
30		S/o Other Store	1356588	30.05.18	0.057
31		S/o Other Store	1356588	30.05.18	0.057
32		S/o Other Store	1356588	30.05.18	0.092
33		S/o Other Store	1356706	31.05.18	0.069
34		S/o Other Store	1356706	31.05.18	0.090
35		S/o Other Store	1356706	31.05.18	0.044
36		S/o Other Store	1356706	31.05.18	0.050
37		S/o Other Store	1356706	31.05.18	0.097
38		S/o Other Store	1356706	31.05.18	0.089
39		M/S Mehran And Co, Qta.	S/o Other Store	1244780	14.03.18
40	S/o Other Store		1244780	14.03.18	0.099
41	S/o Other Store		1244780	14.03.18	0.099
42	S/o Other Store		1357129	05.06.18	0.097
43	S/o Other Store		1357129	05.06.18	0.097

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
44		S/o Other Store	1357129	05.06.18	0.099
45		S/o Other Store	1357129	05.06.18	0.100
46		S/o Other Store	1357592	08.06.18	0.099
47		S/o Other Store	1357592	08.06.18	0.098
48		S/o Other Store	1357596	08.06.18	0.100
49		S/o Other Store	1357596	08.06.18	0.096
50		S/o Other Store	1357596	08.06.18	0.100
51		S/o Other Store	1357123	05.06.18	0.099
52		S/o Other Store	1357123	05.06.18	0.099
53		S/o Other Store	1357123	05.06.18	0.095
54		S/o Other Store	1357123	05.06.18	0.098
55		S/o Other Store	1357124	05.06.18	0.097
56		S/o Other Store	1357124	05.06.18	0.100
57		S/o Other Store	1357124	05.06.18	0.100
58		S/o Other Store	1357124	05.06.18	0.099
59		S/o Other Store	1357124	05.06.18	0.099
60		S/o Other Store	1357124	05.06.18	0.099
61		S/o Other Store	1357128	05.06.18	0.084

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
62		S/o Other Store	1357128	05.06.18	0.062
63		S/o Other Store	1418979	29.06.18	0.059
64		S/o Other Store	1418979	29.06.18	0.099
65		S/o Other Store	1418981	29.06.18	0.098
66		S/o Other Store	1357126	05.06.18	0.098
67		S/o Other Store	1418976	29.06.18	0.098
68		S/o Other Store	1437659	30.06.18	0.089
69		S/o Other Store	1437659	30.06.18	0.099
70		S/o Other Store	1437658	30.06.18	0.099
71		S/o Other Store	1437658	30.06.18	0.100
72		S/o Other Store	1419147	29.06.18	0.098
73		S/o Other Store	1419154	30.06.18	0.045
74		S/o Other Store	1419155	30.06.18	0.096
75		S/o Other Store	17.05.2019	1517536	0.103
76	M/S Agfa Pakistan (Pvt) Ltd.	S/o Other Store	17.05.2019	1517536	0.100
77		S/o Other Store	21.06.2019	1522276	0.100
78	M/s Ahmed Printing Press	S/o Other Store	19.03.2019	1555945	0.100
79	M/s Mehran and Co.	S/o Other Store	29.08.2018	1420390	0.100

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
80		S/o Other Store	28.01.2019	1466570	0.100
81		S/o Other Store	29.08.2018	1420390	0.100
82		S/o Other Store	29.08.2018	1420388	0.100
83		S/o Other Store	29.08.2018	1420389	0.100
84		S/o Other Store	05.03.2019	1555332	0.100
85		S/o Other Store	28.01.2019	1466570	0.100
86		S/o Other Store	29.08.2018	1420389	0.100
87		S/o Other Store	30.01.2019	1466571	0.100
88		S/o Other Store	29.05.2019	1519147	0.100
89		S/o Other Store	29.05.2019	1519147	0.100
90		S/o Other Store	29.08.2018	1420388	0.099
91		S/o Other Store	30.01.2019	1466570	0.099
92		S/o Other Store	29.08.2018	1420388	0.099
93	M/s Sun Enterprises	S/o Other Store	13.02.2019	1548308	0.099
94		S/o Other Store	29.08.2018	1420389	0.099
95		S/o Other Store	28.01.2019	1466569	0.099
96	M/S Mehran & Company.	S/o Other Store	28.01.2019	1466569	0.099
97		S/o Other Store	28.01.2019	1466569	0.099
98		S/o Other Store	28.01.2019	1466569	0.099

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
99		S/o Other Store	30.01.2019	1466571	0.099
100	M/s Qamer Tradin G Co.	S/o Other Store	11.06.2019	1519776	0.099
101	M/s Usman Traders	S/o Other Store	21.03.2019	1555943	0.099
102	M/s Mehran and Co.	S/o Other Store	29.08.2018	1420390	0.099
103	Medical Superintendent	S/o Other Store	30.11.2018	1468105	0.098
104	M/s Mehran and Co.	S/o Other Store	29.08.2018	1420390	0.098
105		S/o Other Store	26.03.2019	1551333	0.098
106		S/o Other Store	29.08.2018	1420387	0.098
107		S/o Other Store	29.08.2018	1420388	0.098
108	M/S Agfa Pakistan (Pvt) Ltd.	S/o Other Store	11.06.2019	1519778	0.098
109	M/s Mehran and Co.	S/o Other Store	19.10.2018	1425139	0.098
110		S/o Other Store	28.01.2019	1466569	0.098
111		S/o Other Store	30.01.2019	1466571	0.097
112	M/s Sun Entt	S/o Other Store	13.02.2019	1548308	0.097
113	M/s Mehran and Co.	S/o Other Store	29.08.2018	1420388	0.097
114		S/o Other Store	19.10.2018	1425139	0.097
115		S/o Other Store	28.01.2019	1466570	0.096

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
116		S/o Other Store	26.03.2019	1551333	0.096
117	Medical Superintendent	S/o Other Store	30.08.2018	1420393	0.096
118	M/s Sun Entt	S/o Other Store	13.02.2019	1471638	0.096
119	M/s Mehran and Co.	S/o Other Store	28.01.2019	1466570	0.095
120		S/o Other Store	19.10.2018	1425139	0.095
121		S/o Other Store	29.08.2018	1420390	0.095
122		S/o Other Store	29.08.2018	1420389	0.095
123		S/o Other Store	29.08.2018	1420389	0.095
124	Medical Superintendent	S/o Other Store	19.03.2019	1555964	0.094
125	M/S Agfa Pakistan (Pvt) Ltd.	S/o Other Store	13.06.2019	1519917	0.093
126		S/o Other Store	21.06.2019	1522276	0.093
127	M/s Usman and Traders	S/o Other Store	27.06.2019	1472968	0.090
128	M/s Mehran and Co.	S/o Other Store	29.08.2018	1420387	0.089
129	M/s Usman and Traders	S/o Other Store	26.06.2019	1472540	0.089
130		S/o Other Store	19.03.2019	1555956	0.088
131	Ahmed Printing Press	S/o Other Store	19.03.2019	1555946	0.087
132		S/o Other Store	19.03.2019	1555946	0.087

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
133	M/S New Karachi Stationery	S/o Other Store	19.03.2019	1555953	0.085
134	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	21.03.2019	1555965	0.084
135		S/o Other Store	24.04.2019	1558535	0.083
136	M/s Usman and Traders	S/o Other Store	24.04.2019	1558535	0.083
137		S/o Other Store	17.05.2019	1517534	0.083
138		S/o Other Store	17.05.2019	1517535	0.083
139		S/o Other Store	17.05.2019	1517534	0.083
140		S/o Other Store	11.06.2019	1519780	0.083
141		S/o Other Store	13.06.2019	1519782	0.083
142		S/o Other Store	19.06.2019	1521145	0.083
143		S/o Other Store	21.06.2019	1522278	0.083
144		S/o Other Store	26.06.2019	1472540	0.083
145		M/s Mehran and Co.	S/o Other Store	19.10.2018	1425139
146	M/s Usman and Traders	S/o Other Store	24.04.2019	1558535	0.082
147		S/o Other Store	24.04.2019	1558535	0.082
148		S/o Other Store	17.05.2019	1517534	0.082
149		S/o Other Store	17.05.2019	1517534	0.082
150		S/o Other Store	11.06.2019	1519780	0.082

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
151		S/o Other Store	18.06.2019	1521145	0.082
152		S/o Other Store	19.06.2019	1521146	0.082
153		S/o Other Store	25.06.2019	1522278	0.082
154		S/o Other Store	26.06.2019	1472540	0.082
155	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	19.03.2019	1555958	0.082
156	Medical Superintendent	S/o Other Store	02.10.2018	1422249	0.081
157		S/o Other Store	26.02.2019	1472139	0.081
158	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	24.04.2019	1558537	0.081
159	M/s Mehran and Co.	S/o Other Store	30.01.2019	1466571	0.081
160	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	24.04.2019	1558537	0.079
161	M/s Sun Entt, Quetta	S/o Other Store	13.02.2019	1548308	0.079
162		S/o Other Store	19.02.2019	1548392	0.078
163	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	24.04.2019	1558537	0.077
164		S/o Other Store	19.02.2019	1548392	0.077
165	M/s Sun Entt, Quetta	S/o Other Store	13.02.2019	1548308	0.076
166	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	19.03.2019	1555949	0.076
167	M/s Sun Entt, Quetta	S/o Other Store	13.02.2019	1548309	0.072
168	M/s Usman and Traders	S/o Other Store	24.04.2019	1558536	0.071

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
169		S/o Other Store	17.05.2019	1517534	0.070
170		S/o Other Store	17.05.2019	1517534	0.066
171		S/o Other Store	11.06.2019	1519781	0.066
172	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	11.06.2019	1519778	0.064
173	M/s Supertek	S/o Other Store	05.03.2019	1555331	0.060
174		S/o Other Store	13.02.2019	1548308	0.059
175	M/s Sun Entt, Quetta	S/o Other Store	13.02.2019	1548309	0.058
176		S/o Other Store	13.02.2019	1548308	0.057
177		S/o Other Store	13.02.2019	1548309	0.057
178	Medical Superintendent	S/o Other Store	08.08.2018	1437190	0.057
179	M/s Sun Entt, Quetta	S/o Other Store	13.02.2019	1548309	0.056
180	M/s Usman and Traders	S/o Other Store	22.05.2019	1511660	0.055
181	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	11.06.2019	1519778	0.054
182	Medical Superintendent	S/o Other Store	29.01.2019	1466572	0.050
183	M/s Qamer Trading Co.	S/o Other Store	25.01.2019	1466305	0.050
184	M/s Sun Entt, Quetta	S/o Other Store	13.02.2019	1548308	0.049
185	M/s Usman and Traders	S/o Other Store	22.05.2019	1511660	0.049
186	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	21.03.2019	1555955	0.049

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
187	Medical Superintendent	S/o Other Store	07.12.2018	1468488	0.045
188	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	19.02.2019	1548392	0.045
189	Medical Superintendent	S/o Other Store	14.11.2018	1426627	0.043
190		S/o Other Store	07.03.2019	1555950	0.042
191		S/o Other Store	30.01.2019	1466573	0.041
192	M/s Gul General Store	S/o Other Store	26.06.2019	1472541	0.039
193	Medical Superintendent	S/o Other Store	17.08.2018	1420285	0.038
194	M/s Gul General Store	S/o Other Store	11.06.2019	1519775	0.037
195	Medical Superintendent	S/o Other Store	27.02.2019	1549378	0.037
196	M/s Gul General Store	S/o Other Store	17.05.2019	1517537	0.036
197	Medical Superintendent	S/o Other Store	19.02.2019	1548391	0.035
198		S/o Other Store	19.03.2019	1555950	0.035
199		S/o Other Store	08.02.2019	1467394	0.034
200		S/o Other Store	19.02.2019	1548391	0.034
201		S/o Other Store	30.11.2018	1468104	0.034
202		M/s Mehran and Co.	S/o Other Store	19.10.2018	1425139
203	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	19.02.2019	1548392	0.030

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
204	Medical Superintendent	S/o Other Store	06.11.2018	1426028	0.030
205	M/s Agfa Pakistan (Pvt) Ltd.	S/o Other Store	19.02.2019	1548392	0.030
206	Medical Superintendent	S/o Other Store	19.03.2019	1555957	0.030
207		S/o Other Store	16.08.2018	1420285	0.030
208		S/o Other Store	16.08.2018	1420285	0.029
209		S/o Other Store	14.11.2018	1426627	0.029
210	M/s Usman and Traders	S/o Other Store	26.06.2019	1472540	0.028
211	Medical Superintendent	S/o Other Store	10.10.2018	1427244	0.028
212		S/o Other Store	13.09.2018	1421399	0.027
213		S/o Other Store	10.10.2018	1427244	0.025
214		S/o Other Store	08.02.2019	1467375	0.025
215		S/o Other Store	13.09.2018	1421399	0.022
216		S/o Other Store	06.11.2018	1426028	0.022
217		S/o Other Store	05.12.2018	1468341	0.021
218	M/s Mehran and Co.	S/o Other Store	07.08.2019	1474064	0.085
219		S/o Other Store	07.08.2019	1474064	0.084
220		S/o Other Store	07.08.2019	1474064	0.093

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
221		S/o Other Store	07.08.2019	1474064	0.100
222		S/o Other Store	07.08.2019	1474065	0.100
223		S/o Other Store	07.08.2019	1474064	0.100
224		S/o Other Store	08.08.2019	1474187	0.099
225		S/o Other Store	09.08.2019	1474381	0.100
226		S/o Other Store	09.08.2019	1474381	0.099
227		S/o Other Store	09.08.2019	1474381	0.100
228		S/o Other Store	09.08.2019	1474381	0.098
229		S/o Other Store	09.08.2019	1474381	0.100
230	M/s Usman and Traders	S/o Other Store	30.08.2019	1475076	0.088
231	M/s City Enterprises, Quetta	S/o Other Store	24.02.2020	1503458	0.113
232	M/s Mehran and Co.	S/o Other Store	24.02.2020	1503451	0.042
233		S/o Other Store	11.05.2020	1522588	0.125
234	M/s Usman and Traders	S/o Other Store	11.05.2020	1522580	0.065
235	M/s Mehran and Co.	S/o Other Store	12.05.2020	1522582	0.143
236	Mask General Order Supplier &	S/o Other Store	19.05.2020	1522591	0.075
237	Zahid Traders & General Order Supp	S/o Other Store	14.05.2020	1522578	0.063
238	M/s Mehran and Co.	S/o Other Store	19.05.2020	1522595	0.137
239		S/o Other Store	21.05.2020	1523401	0.140

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
240		S/o Other Store	21.05.2020	1523387	0.121
241	Zahid Traders & General Order	S/o Other Store	21.05.2020	1523389	0.059
242	Supp	S/o Other Store	21.05.2020	1523389	0.172
243	M/s Arb Traders & General Order	S/o Other Store	18.06.2021	1788829	0.065
244	Supply	S/o Other Store	18.06.2021	1788830	0.200
245		S/o Other Store	17.06.2021	1788631	0.200
246		S/o Other Store	15.06.2021	1788483	0.200
247		S/o Other Store	15.06.2021	1788501	0.200
248		S/o Other Store	15.06.2021	1788501	0.200
249		S/o Other Store	15.06.2021	1788501	0.200
250		S/o Other Store	15.06.2021	1788483	0.200
251		S/o Other Store	17.06.2021	1788631	0.179
252	Rn Trading Company 256325854	S/o Other Store	15.06.2021	1793295	0.156
253	M/s Arb Traders & General Order	S/o Other Store	27.05.2021	1786931	0.154
254	Supply	S/o Other Store	20.05.2021	1952397	0.067
255	M/s Agfa Pakistan (Private)	S/o Other Store	06.05.2021	1952960	0.099
256	Limited	S/o Other Store	06.05.2021	1952960	0.067
257		S/o Other Store	06.05.2021	1952960	0.033

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
258	M/s Arb Traders & General Order Supply	S/o Other Store	25.05.2021	1786828	0.199
259		S/o Other Store	25.05.2021	1786799	0.197
260		S/o Other Store	25.05.2021	1786799	0.197
261		S/o Other Store	25.05.2021	1786802	0.194
262		S/o Other Store	25.05.2021	1786828	0.192
263		S/o Other Store	25.05.2021	1786802	0.150
264		S/o Other Store	25.05.2021	1786802	0.194
265		S/o Other Store	25.05.2021	1786880	0.096
266		S/o Other Store	25.05.2021	1786880	0.194
267		S/o Other Store	25.05.2021	1786813	0.194
268		S/o Other Store	25.05.2021	1786813	0.198
269		S/o Other Store	25.05.2021	1951683	0.194
270		S/o Other Store	25.05.2021	1951684	0.194
271		S/o Other Store	25.05.2021	1951686	0.194
272		S/o Other Store	25.05.2021	1951686	0.197
273		S/o Other Store	02.06.2021	1786847	0.194
274		S/o Other Store	02.06.2021	1786847	0.198
275		S/o Other Store	25.05.2021	1951680	0.194
276		S/o Other Store	25.05.2021	1951681	0.194

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
277		S/o Other Store	25.05.2021	1951680	0.194
278		S/o Other Store	25.05.2021	1951687	0.168
279		S/o Other Store	25.05.2021	1951682	0.134
280		S/o Other Store	25.05.2021	1951682	0.197
281		S/o Other Store	25.05.2021	1951681	0.194
282		S/o Other Store	25.05.2021	1951685	0.188
283		S/o Other Store	25.05.2021	1951685	0.197
284		S/o Other Store	25.05.2021	1951684	0.197
285		S/o Other Store	25.05.2021	1951683	0.197
286		S/o Other Store	25.05.2021	1786880	0.147
287	M/s Qamer Trading Co.	S/o Other Store	08.04.2021	1955043	0.017
288		S/o Other Store	03.03.2021	1947653	0.080
289		S/o Other Store	03.03.2021	1947651	0.091
290		S/o Other Store	03.03.2021	1947651	0.083
291		S/o Other Store	03.03.2021	1947652	0.095
292	M/s City Enterprises, Quetta	S/o Other Store	03.03.2021	1947652	0.100
293		S/o Other Store	03.03.2021	1947652	0.099
294		S/o Other Store	03.03.2021	1947652	0.099
295		S/o Other Store	03.03.2021	1947653	0.083

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
296		S/o Other Store	03.03.2021	1947651	0.096
297		S/o Other Store	03.03.2021	1947651	0.096
298		S/o Other Store	03.03.2021	1947654	0.100
299		S/o Other Store	03.03.2021	1947654	0.094
300		S/o Other Store	03.03.2021	1947653	0.099
301		S/o Other Store	03.03.2021	1947653	0.098
302		S/o Other Store	03.03.2021	1947651	0.082
303		S/o Other Store	03.03.2021	1947653	0.094
304		S/o Other Store	03.03.2021	1947651	0.071
305		S/o Other Store	03.03.2021	1947652	0.097
306		S/o Other Store	24.02.2021	1956524	0.096
307	M/s Mehran and Co.	S/o Other Store	24.02.2021	1956524	0.096
308		S/o Other Store	24.02.2021	1956525	0.063
309		S/o Other Store	24.02.2021	1956525	0.080
310		S/o Other Store	24.02.2021	1956525	0.064
311		S/o Other Store	24.02.2021	1956525	0.062
312		S/o Other Store	24.02.2021	1956525	0.060
313		S/o Other Store	24.02.2021	1956524	0.064
314		S/o Other Store	24.02.2021	1956524	0.065

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
315		S/o Other Store	24.02.2021	1956524	0.065
316		S/o Other Store	24.02.2021	1956524	0.057
317		S/o Other Store	24.02.2021	1956524	0.057
318		S/o Other Store	24.02.2021	1956525	0.100
319	Gul General Store & General Order	S/o Other Store	15.02.2021	1683074	0.084
320	M/s Umar	S/o Other Store	15.02.2021	1683080	0.052
321	Enterprises, Quetta	S/o Other Store	15.02.2021	1683080	0.028
322	M/s Azeem & Ashir, Quetta	S/o Other Store	20.01.2021	1684829	0.044
323		S/o Other Store	20.01.2021	1684829	0.075
324	Z.K Business System	S/o Other Store	20.01.2021	1682229	0.072
325	11060103780955	S/o Other Store	20.01.2021	1682229	0.070
326		S/o Other Store	23.12.2020	1679093	0.049
327		S/o Other Store	07.12.2020	1678292	0.028
328	M/s Azeem & Ashir, Quetta	S/o Other Store	07.12.2020	1678292	0.055
329		S/o Other Store	07.12.2020	1678292	0.050
330		S/o Other Store	07.12.2020	1678292	0.040
331	M/s City Enterprises, Quetta	S/o Other Store	08.12.2020	1678362	0.083
332		S/o Other Store	08.12.2020	1678362	0.085

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
333		S/o Other Store	08.12.2020	1678362	0.080
334		S/o Other Store	08.12.2020	1678362	0.080
335		S/o Other Store	08.12.2020	1678362	0.069
336		S/o Other Store	08.12.2020	1678362	0.047
337	M/s Mehran and Co.	S/o Other Store	07.12.2020	1678293	0.122
338	M/s Qamer Trading Co.	S/o Other Store	04.01.2021	1679524	0.097
339		S/o Other Store	07.12.2020	1678291	0.094
340	M/s Umar Enterprises, Quetta	S/o Other Store	07.12.2020	1678291	0.100
341	M/s Azeem & Ashir, Quetta	S/o Other Store	01.12.2020	1677470	0.038
342	Gul General Store & General Order	S/o Other Store	01.12.2020	1677468	0.054
343		S/o Other Store	09.11.2020	N/A	0.122
344	M/s Mehran and Co.	S/o Other Store	09.11.2020	1676358	0.148
345		S/o Other Store	09.11.2020	1676358	0.131
346		S/o Other Store	09.11.2020	1676358	0.145
347	M/s Umar Enterprises, Quetta	S/o Other Store	01.12.2020	1677469	0.032

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
348	Gul General Store & General Order	S/o Other Store	21.10.2020	1597344	0.060
349	M/s Mehran and Co.	S/o Other Store	04.11.2020	1676072	0.035
350		S/o Other Store	04.11.2020	1676072	0.107
351		S/o Other Store	04.11.2020	1676072	0.077
352		S/o Other Store	16.10.2020	1593344	0.088
353	M/s Umar Enterprises, Quetta	S/o Other Store	21.10.2020	1593530	0.091
354		S/o Other Store	21.10.2020	1593530	0.108
355	M/s Usman and Traders	S/o Other Store	21.10.2020	1593532	0.042
356		S/o Other Store	21.10.2020	1593532	0.027
357	Agfa Pakistan (Private) Limited	S/o Other Store	07.10.2020	1595872	0.487
358	M/s Umar Enterprises, Quetta	S/o Other Store	29.09.2020	1595314	0.028
359	M/s Azeem & Ashir, Quetta	S/o Other Store	10.08.2020	1586775	0.024
360	M/s Mehran and Co.	S/o Other Store	13.08.2020	1586636	0.143
361		S/o Other Store	13.08.2020	1586636	0.249
362	M/s Umar Enterprises, Quetta	S/o Other Store	17.08.2020	1586853	0.036
363		S/o Other Store	10.08.2020	1586774	0.055

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
364	M/s Mehran and Co.	S/o Other Store	06.09.2021	1492384	0.095
365		S/o Other Store	06.09.2021	1492384	0.098
366	Sheikh & Sons 5582005001334456	S/o Other Store	06.09.2021	1492386	0.099
367	Gul General Store & General Order	S/o Other Store	06.09.2021	1492388	0.081
368	Administrator Metropolitan	S/o Other Store	06.09.2021	1492389	0.120
369	M/s Usman and Traders	S/o Other Store	06.09.2021	1492320	0.198
370		S/o Other Store	06.09.2021	1492320	0.198
371		S/o Other Store	06.09.2021	1492320	0.198
372	M/s Time Enterprises	S/o Other Store	21.09.2021	1493201	0.070
373		S/o Other Store	21.09.2021	1493201	0.070
374		S/o Other Store	21.09.2021	1493201	0.089
375	M/s Muhaid Enterprises	S/o Other Store	08.09.2021	1486950	0.041
376	M/s Azeem & Ashir, Quetta	S/o Other Store	16.12.2021	2040214	0.080
377		S/o Other Store	16.12.2021	2040214	0.099
378		S/o Other Store	16.12.2021	2040214	0.096
379		S/o Other Store	16.12.2021	2040214	0.082

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
380		S/o Other Store	16.12.2021	2040214	0.091
381		S/o Other Store	17.12.2021	2040268	0.089
382		S/o Other Store	17.12.2021	2040268	0.064
383	M/s Mehran and Co.	S/o Other Store	29.04.2022	1992972	0.196
384	M/s Time Enterprises	S/o Other Store	29.04.2022	1992971	0.195
385		S/o Other Store	29.04.2022	1992971	0.198
386	M/s Mehran and Co.	S/o Other Store	29.04.2022	1992972	0.090
387		S/o Other Store	29.04.2022	1992972	0.100
388	M/s Umair Enterprises	S/o Other Store	10.06.2022	2063919	0.200
389	M/s Time Enterprises	S/o Other Store	08.06.2022	2063797	0.079
390		S/o Other Store	08.06.2022	2063797	0.036
391		S/o Other Store	13.06.2022	2068373	0.099
392	M/s Pak Trade Link	S/o Other Store	30.05.2022	2064845	0.198
393	M/s Khilji Enterprises	S/o Other Store	08.06.2022	2063793	0.075
394		S/o Other Store	31.05.2022	2064862	0.090
395		S/o Other Store	31.05.2022	2064862	0.096
396		S/o Other Store	31.05.2022	2064862	0.084
397	M/s Time Enterprises	S/o Other Store	08.06.2022	2063797	0.099

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
398	M/s Muhaid Enterprises	S/o Other Store	31.05.2022	2064854	0.070
399		S/o Other Store	31.05.2022	2064854	0.096
400	M/s Click Traders, Quetta	S/o Other Store	31.05.2022	2070397	0.092
401		S/o Other Store	31.05.2022	2070397	0.086
402		S/o Other Store	03.06.2022	2070857	0.098
403		S/o Other Store	31.05.2022	2070397	0.095
404		S/o Other Store	31.05.2022	2070397	0.096
405	M/s Sheikh & Sons, Quetta	S/o Other Store	30.05.2022	2064818	0.099
406		S/o Other Store	30.05.2022	2064818	0.188
407	M/s Azeem & Ashir, Quetta	S/o Other Store	03.06.2022	2070842	0.180
408	M/s Umair Enterprises	S/o Other Store	31.05.2022	2064858	0.189
409	M/s Azeem & Ashir, Quetta	S/o Other Store	03.06.2022	2070844	0.147
410	M/s Umar Enterprises, Quetta	S/o Other Store	13.06.2022	2068377	0.075
411	M/s Azeem & Ashir, Quetta	S/o Other Store	03.06.2022	2070842	0.147
412		S/o Other Store	03.06.2022	2070844	0.180
413	M/s Umar	S/o Other Store	13.06.2022	2068377	0.071

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>	
414	Enterprises, Quetta	S/o Other Store	13.06.2022	2068377	0.112	
415		S/o Other Store	13.06.2022	2068377	0.112	
416	M/s Time Enterprises	S/o Other Store	08.06.2022	2063797	0.061	
417		S/o Other Store	08.06.2022	2063797	0.098	
418		S/o Other Store	08.06.2022	2063797	0.096	
419		S/o Other Store	08.06.2022	2063797	0.076	
420		S/o Other Store	08.06.2022	2063797	0.098	
421		S/o Other Store	31.05.2022	2064864	0.099	
422		S/o Other Store	31.05.2022	2064864	0.125	
423		S/o Other Store	31.05.2022	2064864	0.048	
424		M/s Time Enterprises	S/o Other Store	31.05.2022	2064864	0.058
425		M/s Al Hayat Traders, Quetta	S/o Other Store	08.06.2022	2063792	0.020
426	S/o Other Store		31.05.2022	2064856	0.065	
427	S/o Other Store		31.05.2022	2064856	0.099	
428	S/o Other Store		31.05.2022	2064856	0.068	
429	S/o Other Store		31.05.2022	2064856	0.029	
430	S/o Other Store		31.05.2022	2064856	0.035	
431	S/o Other Store		31.05.2022	2064856	-	
432	S/o Other Store		08.06.2022	2063792	0.060	

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
433		S/o Other Store	03.06.2022	2068039	0.085
434		S/o Other Store	08.06.2022	2063791	0.038
435		S/o Other Store	30.05.2022	2064825	0.090
436		S/o Other Store	03.06.2022	2068039	0.090
437		S/o Other Store	31.05.2022	2064856	0.058
438		S/o Other Store	30.05.2022	2064825	0.058
439		S/o Other Store	03.06.2022	2068039	0.017
440		S/o Other Store	03.06.2022	2068039	0.098
441		S/o Other Store	31.05.2022	2064863	0.099
442	M/s Muhaid Enterprises, Quetta	S/o Other Store	03.06.2022	2068040	0.076
443		S/o Other Store	03.06.2022	2070848	0.050
444	M/s Umar Enterprises, Quetta	S/o Other Store	30.05.2022	2064810	0.075
445		S/o Other Store	03.06.2022	2070848	0.095
446	M/s Time Enterprises, Quetta	S/o Other Store	08.06.2022	2063797	0.063
447		S/o Other Store	30.05.2022	2064825	0.038
448	M/s Al Hayat Traders, Quetta	S/o Other Store	30.05.2022	2064824	0.085
449		S/o Other Store	30.05.2022	2064824	0.099
450		S/o Other Store	30.05.2022	2064825	0.073

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
451		S/o Other Store	03.06.2022	2068039	0.090
452		S/o Other Store	03.06.2022	2068039	0.093
453		S/o Other Store	03.06.2022	2068039	0.093
454		S/o Other Store	30.05.2022	2064824	0.100
455		S/o Other Store	08.06.2022	2063790	0.089
456	M/s Time Enterprises, Quetta	S/o Other Store	08.06.2022	2063799	0.099
457		S/o Other Store	08.06.2022	2063799	0.099
458		S/o Other Store	08.06.2022	2063799	0.099
459		S/o Other Store	08.06.2022	2063799	0.099
460		S/o Other Store	08.06.2022	2063799	0.096
461	M/s Al Hayat Traders, Quetta	S/o Other Store	30.05.2022	2064825	0.081
462		S/o Other Store	30.05.2022	2064824	0.065
463		S/o Other Store	30.05.2022	2064824	0.090
464		S/o Other Store	08.06.2022	2063790	0.068
465		S/o Other Store	03.06.2022	2068039	0.093
466		S/o Other Store	08.06.2022	2063790	0.079
467		S/o Other Store	30.05.2022	2064824	0.017
468		S/o Other Store	08.06.2022	2063790	0.077
469		S/o Other Store	30.05.2022	2064824	0.072

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
470		S/o Other Store	03.06.2022	2068039	0.089
471		S/o Other Store	30.05.2022	2064824	0.093
472	M/s Time Enterprises	S/o Other Store	08.06.2022	2063799	0.096
473		S/o Other Store	08.06.2022	2063799	0.048
474		S/o Other Store	08.06.2022	2063797	0.045
475		S/o Other Store	08.06.2022	2063799	0.139
476		S/o Other Store	08.06.2022	2063799	0.051
477		S/o Other Store	08.06.2022	2063799	0.080
478		S/o Other Store	08.06.2022	2063799	0.072
479		S/o Other Store	08.06.2022	2063798	0.070
480		S/o Other Store	08.06.2022	2063798	0.076
481		S/o Other Store	08.06.2022	2063798	0.080
482		S/o Other Store	08.06.2022	2063799	0.088
483		S/o Other Store	08.06.2022	2063797	0.097
484		S/o Other Store	08.06.2022	2063798	0.096
485		S/o Other Store	08.06.2022	2063798	0.096
486		S/o Other Store	08.06.2022	2063797	0.080
487		S/o Other Store	08.06.2022	2063798	0.099

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
488		S/o Other Store	08.06.2022	2063798	0.082
489		S/o Other Store	08.06.2022	2063798	0.068
490		S/o Other Store	08.06.2022	2063797	0.079
491	M/s Al Hayat Traders, Quetta	S/o Other Store	30.05.2022	2064825	0.093
492	M/sClick Traders, Quetta	S/o Other Store	31.05.2022	2070397	0.094
493	M/s Mehran and Co.	S/o Other Store	03.06.2022	2068034	0.099
494		S/o Other Store	31.05.2022	2064866	0.100
495		S/o Other Store	03.06.2022	2068031	0.100
496		S/o Other Store	03.06.2022	2068027	0.100
497		S/o Other Store	03.06.2022	2068033	0.094
498	M/s Time Enterprises, Quetta	S/o Other Store	08.06.2022	2063797	0.067
499	M/s Bin - Abdullah & Brother's	S/o Other Store	02.06.2022	2070696	0.104
500		S/o Other Store	02.06.2022	2070696	0.113
501		S/o Other Store	02.06.2022	2070696	0.053
502		S/o Other Store	02.06.2022	2070696	0.199
503		S/o Other Store	02.06.2022	2070695	0.135
504	M/s City Enterprises, Quetta	S/o Other Store	22.06.2022	1835253	0.098

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
505		S/o Other Store	27.06.2022	1838984	0.154
506		S/o Other Store	27.06.2022	1838984	0.098
507		S/o Other Store	27.06.2022	1838984	0.098
508	M/s Azeem & Ashir, Quetta	S/o Other Store	23.06.2022	1847016	0.147
509	M/s Tradenest Engineering Services	S/o Other Store	28.06.2022	1843049	0.200
510		S/o Other Store	28.06.2022	1843049	0.199
511		S/o Other Store	28.06.2022	1843049	0.199
512	M/s M Sumeer Khan Paper & Stationers	S/o Other Store	29.06.2022	1843132	0.099
513	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.085
514		S/o Other Store	30.06.2022	1843311	0.073
515		S/o Other Store	30.06.2022	1843311	0.166
516		S/o Other Store	30.06.2022	1843311	0.132
517	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.192
518	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.175
519	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.117
520		S/o Other Store	30.06.2022	1843307	0.177
521	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.108

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
522	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.098
523		S/o Other Store	30.06.2022	1843307	0.199
524	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.122
525		S/o Other Store	30.06.2022	1843311	0.188
526		S/o Other Store	30.06.2022	1843311	0.132
527	M/S Medequips (Smc) (Pvt) Ltd.	S/o Other Store	30.06.2022	1843306	0.172
528	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.183
529	M/S Medequips (Smc) (Pvt) Ltd.	S/o Other Store	30.06.2022	1843306	0.198
530	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.187
531	M/S Medequips (Smc) (Pvt) Ltd.	S/o Other Store	30.06.2022	1843306	0.178
532	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.187
533		S/o Other Store	30.06.2022	1843307	0.177
534	M/S Medequips (Smc) (Pvt) Ltd.	S/o Other Store	30.06.2022	1843306	0.111
535	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.188
536	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.187

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
537		S/o Other Store	30.06.2022	1843307	0.107
538	M/S Medequips (Smc) (Pvt) Ltd.	S/o Other Store	30.06.2022	1843306	0.195
539	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.183
540		S/o Other Store	30.06.2022	1843311	0.192
541		S/o Other Store	30.06.2022	1843311	0.134
542	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.107
543		S/o Other Store	30.06.2022	1843307	0.177
544		S/o Other Store	30.06.2022	1843307	0.142
545		S/o Other Store	30.06.2022	1843307	0.192
546		S/o Other Store	30.06.2022	1843307	0.120
547		S/o Other Store	30.06.2022	1843307	0.177
548	M/S Medequips (Smc) (Pvt) Ltd.	S/o Other Store	30.06.2022	1843306	0.160
549	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.105
550	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843311	0.076
551		S/o Other Store	30.06.2022	1843311	0.087
552		S/o Other Store	30.06.2022	1843311	0.057
553		S/o Other Store	30.06.2022	1843311	0.084

<b>S. No.</b>	<b>Name</b>	<b>Description</b>	<b>Chq No.</b>	<b>Date</b>	<b>Amount</b>
554	M/s City Enterprises, Quetta	S/o Other Store	30.06.2022	1843307	0.199
555		S/o Other Store	30.06.2022	1843307	0.199
556		S/o Other Store	30.06.2022	1843307	0.199
557	M/s Mehran and Co.	S/o Other Store	30.06.2022	1843309	0.099
<b>Total</b>					<b>54.831</b>

#### 4.1.15 Furniture, machinery and equipment's - Rs. 7 million

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount in Rs.</b>
1	Bin - Abdullah & Brother's	S/O Furniture	02.06.2022	2070696	198,000
2			02.06.2022	2070695	180,000
3			02.06.2022	2070695	175,000
4			02.06.2022	2070695	200,000
5			02.06.2022	2070695	198,000
6			02.06.2022	2068003	98,000
7			02.06.2022	2070695	180,000
8	M/S Baig Brothers	S/O Furniture	22.06.2022	1835264	195,720
9			22.06.2022	1835265	170,800
10			22.06.2022	1835265	190,800

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount in Rs.</b>
11			22.06.2022	1835264	193,300
12			22.06.2022	1835264	173,900
13			22.06.2022	1835264	197,100
14			22.06.2022	1835265	189,750
15			22.06.2022	1835264	169,700
16			22.06.2022	1835265	196,800
17	Bin - Abdullah & Brother's		27.06.2022	1845505	174,000
18			27.06.2022	1838912	116,000
19			27.06.2022	1845505	198,000
20			27.06.2022	1838917	196,000
21			27.06.2022	1838922	198,000
22			27.06.2022	1845505	174,000
23			27.06.2022	1838920	192,000
24			27.06.2022	1845505	96,000
25			27.06.2022	1838916	160,000
26			27.06.2022	1838918	160,000
27			27.06.2022	1838927	198,000
28			27.06.2022	1838918	160,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount in Rs.</b>
29	M/S Mehran & Company 101523		30.06.2022	1843310	71,130
<b>Total</b>					<b>5,000,000</b>

Details of M&E

<b>S. No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Post Date</b>	<b>Cheque No</b>	<b>Amount</b>
1	Bin - Abdullah & Brother's	S/o Machinery and Equipment's	02.06.2022	2070695	185,000
2			02.06.2022	2070695	190,000
3			02.06.2022	2070696	185,000
4			20.06.2022	2062936	165,000
5			20.06.2022	2062935	110,000
6			20.06.2022	2062937	159,500
7			20.06.2022	2062937	110,000
8			20.06.2022	2062936	190,000
9			20.06.2022	2062935	45,000
10			20.06.2022	2062939	190,000
11			20.06.2022	2062935	99,000

S. No.	Vendor Name	Description	Post Date	Cheque No	Amount
12			20.06.2022	2062935	98,000
13			20.06.2022	2062934	99,200
14			20.06.2022	2062934	110,000
15			20.06.2022	2062939	64,000
<b>Total</b>					<b>1,999,700</b>

**Annexure J**

**4.1.16 Late supply of medicines by the distributor and pharma's to hospital without penalty - Rs. 7.416 million**

**(Rs. in million)**

S. No.	Vendor Name	Post Date	Cheque No	Amount	Date of work order	Date of DC	Days allowed	Deliver date	Excess days	1% Per day maxi 10%	Amount
1	M/s Health Tech	13.05.2022	2060100	0.514	24.12.21	07.04.22	45	104	59	5,142	0.051
2	M/s Ali Traders	20.04.2022	1993676	1.609	24.12.21	21.02.22	45	59	14	16,085	0.161
3	M/s Dawn Distributors	20.04.2022	1993681	2.280	24.12.21	17.02.22	45	55	10	22,800	0.228
4	M/s Universal Trades	20.04.2022	1993678	4.255	24.12.21	25.12.21	45	63	18	42,555	0.426
5	M/a Ali Traders	20.04.2022	1993676	8.050	24.12.21	18.02.21	45	56	11	80,500	0.805

6	M/S Ahmed Inayat	26.04.2022	1992461	11.879	14.01.22	07.03.22	45	52	7	118,793	1.188
7	M/s Health Tech	12.05.2022	2060026	1.716	24.12.21	05.04.22	45	102	57	17,160	0.172
8	M/s Balochistan Valleys Engineering	12.05.2022	2060024	3.684	24.12.21	14.03.22	65	80	15	36,840	0.368
9	M/s New Tameer Enterprises	12.05.2022	2060028	1.079	24.12.21	10.03.22	45	76	31	10,790	0.108
10	M/s Najam Brothers	12.05.2022	2060025	3.766	24.12.21	03.03.22	65	69	4	37,660	0.377
11	M/s Talam Enterprises	17.06.2022	2069494	1.393	24.12.21	10.05.22	65	137	72	13,925	0.139
12	M/s Health Tech	17.06.2022	2069495	2.093	24.12.21	18.04.22	45	115	70	20,925	0.209
13	M/s Universal Trades	17.06.2022	2069492	1.108	16.11.20	22.05.21	65	187	122	11,081	0.111
14	M/s Universal Trades	17.06.2022	2069496	4.513	24.12.21	25.05.22	45	152	107	45,132	0.451
15		28.06.2022	1845693	7.495	24.12.21	17.06.22	65	175	110	74,950	0.750
16		28.06.2022	1845735	12.256	24.12.21	17.06.22	45	175	130	122,558	1.226
17		27.06.2022	1838970	6.458	24.12.21	06.06.22	45	164	119	64,578	0.646
	<b>Total</b>			<b>74.147</b>							<b>7.416</b>

## Annexure K

**4.2.3 Shortfall of user charges not deposited – 49.372 million**

Year 2017-18

(Amount in Rs.)

Head of account	No.	Rate of fee	Total	challan	Diff
OPD Patients	713,416	5	3,567,080	3,461,445	105,635
X-Ray	122,839	50	6,141,950	3,108,030	3,033,920
Labour room	12,538	60	752,280	744,300	7,980
ECG	9,676	50	483,800	331,920	151,880
US	58,853	75	4,413,975	3,302,585	1,111,390
Pathology test	144,816	50	7,240,800	5,021,400	2,219,400
ETT	520	500	260,000	249,500	10,500
Major OT	9,171	300	2,751,300	1,325,290	1,426,010
Minor OT	3,844	100	384,400	80,900	303,500
CT Scene	3,314	1,800	5,965,200	597,920	5,367,280
ECO	7,526	100	752,600	712,150	40,450
<b>Total</b>			<b>32,713,385</b>	<b>18,935,440</b>	<b>13,777,945</b>

**Year 2018-19**

**(Amount in Rs.)**

<b>Head of account</b>	<b>No.</b>	<b>Rate of fee</b>	<b>Total</b>	<b>challan</b>	<b>Diff</b>
X-Ray	90,759	50	4,537,950	4,066,560	471,390
ECG	17,037	50	851,850	511,384	340,466
US	54,757	75	4,106,775	3,746,875	359,900
Pathology test	197,744	50	9,887,200	8,307,940	1,579,260
ETT	4,042	500	2,021,000	241,050	1,779,950
Major OT	8,383	300	2,514,900	2,376,170	138,730
Minor OT	2,764	100	276,400	99,600	176,800
CT Scene	6,401	1,800	11,521,800	2,979,000	8,542,800
<b>Total</b>			<b>35,717,875</b>	<b>22,328,579</b>	<b>13,389,296</b>

**Year 2019-20**

**(Amount in Rs.)**

<b>Head of account</b>	<b>No.</b>	<b>Rate of fee</b>	<b>Total</b>	<b>challan</b>	<b>Diff</b>
X-Ray	73,966	50	3,698,300	2,243,250	1,455,050
OPD	600,290	5	3,001,450	2,885,705	115,745
ECG	7,804	50	390,200	258,500	131,700
ECO	5,310	100	531,000	324,900	206,100
US	48,221	75	3,616,575	2,297,950	1,318,625

Pathology test	99,035	50	4,951,750	4,603,615	348,135
ETT	3,427	500	1,713,500	57,000	1,656,500
Major OT	7,806	300	2,341,800	1,032,000	1,309,800
Minor OT	2,116	100	211,600	49,900	161,700
CT Scene	2,888	1,800	5,198,400	4,687,000	511,400
<b>Total</b>			<b>25,654,575</b>	<b>18,439,820</b>	<b>7,214,755</b>

**Year 2020-21**

**(Amount in Rs.)**

<b>Head of account</b>	<b>No.</b>	<b>Rate of fee</b>	<b>Total</b>	<b>challan</b>	<b>Diff</b>
X-Ray	91,485	50	4,574,250	2,703,915	1,870,335
OPD	488,889	5	2,444,445	2,327,115	117,330
ECG	7,774	50	388,700	315,450	73,250
ECO	6,185	100	618,500	531,900	86,600
US	49,208	75	3,690,600	3,114,075	576,525
Pathology test	119,113	50	5,955,650	3,171,400	2,784,250
Major OT	9,126	300	2,737,800	1,262,700	1,475,100
Minor OT	1,366	100	136,600	54,000	82,600
CT Scene	3,812	1,800	6,861,600	6,089,150	772,450
<b>Total</b>			<b>27,408,145</b>	<b>19,569,705</b>	<b>7,838,440</b>

Year 2021-22

(Amount in Rs.)

Head of account	No.	Rate of fee	Total	challan	Diff
X-Ray	78,695	50	3,934,750	2,250,170	1,684,580
OPD	189,540	5	947,700	922,300	25,400
ECG	7,381	50	369,050	282,800	86,250
ECO	6,002	100	600,200	512,200	88,000
US	50,709	75	3,803,175	2,754,300	1,048,875
Pathology test	127,529	50	6,376,450	3,811,050	2,565,400
Major OT	7,763	300	2,328,900	1,448,300	880,600
CT Scene	3,812	1,800	6,861,600	6,089,150	772,450
<b>Total</b>			<b>25,221,825</b>	<b>18,070,270</b>	<b>7,151,555</b>

**4.3.1. Non-production of record**

**Detail of Requisite Record**

**01. Dead stock, procurement**

- Purchase of machinery, consumable i.e., surgical instruments, bedding clothing, and others stores.
- Need assessment (Demand from OTs, wards, casualty department, CCU, ICU etc.)
- Contracts, purchase orders and proper approvals.
- Delivery of goods and certification of quality.
- All other relevant records.

**02. Medicine stores**

- Delivery challan (DC), stock registers of 2017-2018.
- Biding/tender and contract files.
- Rate lists 2017-18, 2019-20, 2021-22
- Detail of medicines received as donations.
- All record of sub-medicines stores.
- Need assessments from all the departments under control of MS.
- Annual budget and supplies from MSD.
- Preparation of annual procurement plan.
- All other relevant records.

**03. Revenue receipt**

- All general ledger (Department wise).
- System wise detail (HMIS) collection of hospital.

**04. Transport Section**

- Revenue collected from ambulance service.
- Log books of ambulances.
- Agreement with the supplier of POL.
- All other relevant records.

**04. Admin Section**

- Internal audit reports 2017-2022.
- Detail of doctors who have not joined the hospital after completion of their deputation.
- All other relevant record.

**05. Finance Section**

- Audit reports 2017-2022.
- Detail of auctions and its files.