



**SPECIAL AUDIT REPORT
ON
THE ACCOUNTS OF
SINDH HEALTHCARE COMMISSION
AUDIT YEAR 2019-20**

AUDITOR-GENERAL OF PAKISTAN

Table of Contents

PREFACE	ii
ABBREVIATION & ACRONYMS	iv
EXECUTIVE SUMMARY	vi
1 INTRODUCTION	1
2 OBJECTIVES	3
3 SCOPE & METHODOLOGY	4
4 AUDIT FINDINGS & RECOMMENDATIONS	5
4.1 Organization and Management	5
4.2 Financial Management	17
4.3 Procurement & contract management	35
4.4 Monitoring & Evaluation	43
4.5 Overall assessment	57
5 CONCLUSION	58
ACKNOWLEDGMENT	61
ANNEXURES	63

PREFACE

The Auditor-General conducts audits subject to Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8, 10 and 17 of the Auditor- General’s (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of Sindh Healthcare Commission was carried out accordingly.

The Directorate General Audit Sindh conducted Special Audit of “Sindh Healthcare Commission” on the request of Chairperson SHCC during May 2020 for the period 2016-17 to April 2020 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Sindh Healthcare Commission. In addition, audit also assessed whether the management complied with applicable laws, rules, regulations and procedures. Audit report indicates specific actions that, if taken, may help the management strengthening the internal controls to achieve the intended purpose.

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

(Javaid Jehangir)
Auditor-General of Pakistan

Dated:

ABBREVIATIONS & ACRONYMS

SHCC	Sindh Healthcare Commission
HCE	Healthcare Establishment
GoS	Government of Sindh
Gov	Government
BoC	Board of Commissioners
SPPRA	Sindh Public Procurement Authority
CEO	Chief Executive Officer
TAC	Technical Advisory Committee
JB	Job Description
HSP	Healthcare service provider
PMDC	Pakistan Medical & Dental Council

EXECUTIVE SUMMARY

The Director General Audit Sindh conducted special audit of Sindh Healthcare Commission during the month of May, 2020. SHCC was established on 20th March, 2014 to regulate healthcare service delivery in Sindh province and to ensure quality of healthcare services. The main objective of the audit was “to assess whether the matters/resources were being managed with due regard to economy and efficiency and to review compliance with applicable rules, regulations and procedures”. The audit was conducted in accordance with the INTOSAI Auditing Standards.

SHCC was established in 2014, however; it started functioning in 2017. The main aim of the Commission is to make provision for the improvement of access, equity, and quality of healthcare service; to ban quackery in all its forms and manifestation and; to provide for ancillary matters in the province of Sindh.

Among its key audit findings, audit found that SHCC has not been able to achieve any of its aims and objectives. It has not set targets for achieving its objectives and goals. SHCC has not conducted census to know about the total number of HCEs and HSPs working in the province and thus the goal of registering and providing license to all HSEs and HSPs has not been achieved. The Commission has not been able to devise any strategy to ban quackery, has no knowledge of number of quacks working providing services in the province. The government has no knowledge of performance of the Commission as no Annual Reports are being submitted to it. The Commission has not taken needed steps to ensure that the quality Healthcare services are being provided in whole province. Weak financial management has been observed as the expenditure has been incurred on Contingent paid staff and excess payment of allowances to the officers. Weak compliance of SPPRA rules and Internal Controls has been observed. Audit holds the view that since the Commission has not been able to achieve any of its aims whole expenditure incurred so far by the Commission is wasteful.

Audit recommends that SHCC conducts census to know about the total number of HCEs and HSPs working in Sindh, register them to ensure that quality healthcare services are being provided in the province and impose fines on

unregistered HCEs and HSPs. The Commission should devise a strategy to ban quackery in all its forms and formulate and notify standards for all types of HCEs. It needs to formulate financial rules and regulations and ensure following rules while doing expenditure. The Commission should submit the Annual Audit and Progress Reports to the government so that the government has knowledge about its progress.

1. INTRODUCTION

1.1 Introduction of entity

Every organized system of health has a perpetual system of overseeing the working of health care system, which is governed by an autonomous body. Considering the similar kind of initiatives in other provinces and the acquired role of supervision after devolution of power, the need was felt by the Sindh Government that a health care commission may be established.

The Sindh Healthcare Commission (SHCC) Bill, 2013, was passed by the Provincial Assembly of Sindh on 24th February, 2014. It was assented to the Governor of Sindh on 19th March, 2014 to be published as an Act of the Legislature of Sindh. It was notified on 20th March 2014, in Karachi.

1.2 Aims of SHCC

The Act was promulgated;

- a. to make provision for the improvement of access, equity, and quality of healthcare service;
- b. to ban quackery in all its forms and manifestation and;
- c. to provide for ancillary matters in the province of Sindh.

1.3 Vision of SHCC

To regulate healthcare service delivery in Sindh province and to ensure quality of healthcare services

1.4 Mission of SHCC

SHCC is expedient to make provision for the improvement, access, equity, and quality of healthcare service, to ban quackery in all its forms and manifestations and to provide for ancillary matters

1.5 Organogram of the Commission



1.6 Board of Commissioners

Board of Commissioners oversees the activities of SHCC led by CEO and a Technical Advisory Committee guiding SHCC in technical matters

1.7 Stakeholders

Following are the core stakeholders of Sindh Health Care Commission (SHCC)



2 OBJECTIVES OF AUDIT:

The main objective of the audit is to review the compliance with applicable rules, regulations and procedures for the Financial Year 2016-17 to April 2020. The audit assessed:

- i. Whether Sindh Healthcare Commission (SHCC) was performing its functions in accordance with Act, Rules and Regulations.
- ii. Whether intended objectives and goals of SHCC were achieved with due regard to economy, efficiency and effectiveness.
- iii. Whether funds were utilized in accordance with prevalent rules and regulations & procurement was made as per SPP rules.
- iv. Whether comprehensive system for registration, licensing and accreditation of all health facilities, services, pharmacies, and medical practitioners exist.
- v. Whether standards, regulations, guidelines, instruction and directives for all types of Healthcare Establishments and the reference material for their implementation was developed and implemented.
- vi. Whether receipts were being realized (registration fees, licensing fees, accreditation fees, fines & penalties) in accordance with prescribed rates and accounted for properly.

3 SCOPE AND METHODOLOGY

Audit Scope:

The period of audit was 04 Financial Years from 2016-17 to April 2020 and had to be completed in 15 working days w.e.f 04-05-2020 to 22-05-2020. The audit had to cover all areas of the Commission.

Audit Methodology:

The audit was conducted in accordance with the Auditing Standards promulgated by the International Organization of Supreme Audit Institutions (INTOSAI). The auditor considered necessary:

1. Understanding the SHCC management, planning and operations;
2. Collection of statistical data regarding key functions/areas of SHCC.
3. Reporting.

4 AUDIT FINDINGS & RECOMMENDATIONS

4.1 Organization and management

4.1.1 Non-submission of Annual Reports to Government

According to SHCC Act, 2013 Section 34 (1) within ninety days from the end of each financial year, the Commission shall prepare a report on the activities and performance of the Commission, including inspections carried out under this Act during the financial year. Commission shall submit a copy of the report to Government and made it available for public.

During special audit, it was observed that the Annual Report on the activities and performance of the Commission, including inspections carried out under this Act was required to be submitted to the government within ninety days from the end of each Financial Year but was not prepared and submitted to Government.

Audit holds the view that due to non-preparation and non-submission of Annual Report to government the performance of the Commission cannot be measured.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification for non-preparing and submission of Annual Reports to government besides audit recommends that it be made regular feature for information of stakeholders.

(O.M# 22)

4.1.2 Non-maintenance of Register of Healthcare Establishments

According to SHCC Act, 2013 section 17(3) “The Commission shall maintain a register of all licensed healthcare establishments and may enter in the register any necessary details or other particulars of the healthcare establishment.”

During special audit, it was observed that the register of the HCE comprising of the necessary details regarding Name, Address, Category, Type, Name of owner, contact numbers, date of issuance, renewal and expiry of registration / licenses of all HCEs was required to be maintained under the signatures of the Chairperson of the Board but the same was neither maintained nor provided to audit for verification.

Audit holds the view that due to non-maintenance of register the details of HCEs, types of services being provided and the dates of issuance and expiry of the licenses cannot be traced.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held

Audit recommends maintenance of that the register of HCEs for proper watch and regulatory function.

(O.M# 17)

4.1.3 Monetization without approval of BoC - Rs16.844 million

According to the Minutes of 10th Board of Commissioners Meeting dated 25th November 2017 Agenda-5 to consider and recommend the Fuel, Vehicles, Maintenance, and Mobile Allowance for SHCC employees was discussed. “BoC approved fuel/car Maintenance and Mobil Allowance only for the CEO and deferred the debate for other employees.”

During special audit, it was observed that monetization was allowed to all the employees in violation of the above decision of BoC (**Details at Annex-12**). Total amount paid on monetization stands at Rs.16.844 million.

Further the CEO was allocated government vehicle along with fuel/ maintenance charges which he surrendered to the Commission on 19th Nov 2018 but was allowed to draw monetization 1st March 2018 along with Car, fuel and maintenance. Thus, monetization paid to CEO from 1st March 2018 to 19th Nov-2018 is unauthorized and recoverable.

Audit is of the view payment of monetization without approval of BoC and Finance Department indicates prevalence of weak financial management in Commission.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held

Audit recommends un-authorized monetization allowance be immediately stopped and recovery be made under intimation to audit.

(O.M# 47)

4.1.4 Irregular hiring of Contract/ Temporary paid staffs/Interns - Rs 161.606 million

According to the Government of Sindh, Finance Department, Karachi letter No:FD(Exp:IX)/767/91(B) Prov, dated 23rd April 1996 “no appointment of work charged establishment/contingent paid staff be made without prior approval of Finance Department.”

During special audit, it was observed that an amount of Rs 161.606 million was paid on account of salary to contract/temporary paid staff (as detailed in Cash Book). Following observations were noted:

1. No prior approval of Finance Department was obtained for appointment of work charged establishment/contingent paid staff/ daily wages staff/Interns
2. Daily wages and Intern staff was hired without mentioning requirement and without any sanctioned post
3. Criteria for appointment and selection was not made available to ascertain the meritorious selection

Audit is of the view that appointments made without approval of Finance Department and requirement are irregular.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends investigation of the matter besides taking remedial measures to avoid such practice in future.

(O.M# 48)

4.1.5 Appointments without observing codal formalities

According to the recruitment details provided by SHCC, the requirement for the post of Assistant Director Anti Quackery was Masters in Hospital Administration / Public Administration / Public Health / Medicine / Pharmaceutical Sciences / Equivalent, duly recognized by HEC / PMDC and Additional qualification in law shall be preferred. Other requirement is a minimum six years' experience in the relevant field.

During special audit, it was observed that Mr. Awais Gul was appointed on various posts without observing following codal formalities. Following irregularities were noticed:

1. His first appointment on contract basis for three (03) years was made as Complaint Assistant vide offer letter dated 25-01-2018 @ Rs 40,000 per month. After completion of six months the official was confirmed w.e.f 26-06-2018 on per month pay @ Rs. 50,000; while minimum probation period is one year.
2. The official was appointed as Complaint Assistant but after lapse of three months was transferred to Anti-Quackery Directorate and posted as Anti-Quackery Assistant without any justification.
3. Later on, he was appointed as Assistant Director Anti-Quackery vide latter dated 27-02-2020 on a Gross Pay of Rs 120,000 per month on contract basis without fulfilling experience or minimum qualification criteria.

Audit is of the view that whole recruitment process was negligently viewed and undue favor was given to the official.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends to justify the appointment or terminate the official and fill the vacancy through proper procedure under intimation to audit.

(O.M# 49)

4.1.6 Irregular appointment of Director, Anti Quackery

According to Sub-Rule (1) of Rule-12 of Sindh Civil Servants (Appointment, Promotion and Transfer) Rules, 1974, "A candidate for appointment by initial recruitment must possess the educational qualifications and experience and be within the age limit laid down for that appointment.

And, according to Sindh Health Care Commission Terms and Conditions of Service 2017, the deputation granted by the concerned administrative department to a civil servant, subsequent upon such recommendation by the Commission, for posting against a particular post in SHCC.

During the course of audit of Sindh Health Care Commission, Karachi, for the Financial year 2015-16 to April 2020, it was observed that DrAyaz Mustafa was appointed as Director, Anti Quackery, who joined on 12-10-2018 for which following observations were noted:

- Dr. Ayaz Mustafa was Senior Research Officer at Pakistan Health Research Council and he did not apply for the post of Director Anti-Quackery through proper channel & Notification No. 6-31/2017-E-I/PHRC dated 10th October 2018 also shows that he was granted 03 years EOL but does not contain any information for joining any new job. This indicates that he has joined without intimating the parent department and the Commission also accepted his joining without NOC from the parent department.

- Dr. Ayaz Mustafa was given the additional charge of Director Finance on 14th Feb 2019, whereas he neither possesses any finance related qualification nor is experienced in the relevant field to handle the financial matters.

Audit is of the view whole process of appointing the officer was negligently viewed and appointing of non-qualified and non-experienced person to the post of Director Finance have resulted in weak financial management and departure from Financial Rules.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that due care should be taken and rules and regulations should be followed while appointing any officer.

(O.M# 51)

4.1.7 Appointments without preparing proper rules and regulations

According to Section 7 of Sindh Public Service Commission (SPSC) Act 1989 as amended read with sub rule (1) of Rule 3 of SPSC (Functions) Rules, 1990, the functions of the Commission shall be:-

- (i) to conduct tests and examinations for recruitment for initial appointment to:
 - (a) civil posts connected with the affairs of the Province of Sindh in BPS 11 to 22 except those specified in the Schedule;
 - (b) posts in or under a Corporation or other body or organization set up by Government under any law for the time being in force, carrying the basic pay scale 11 or above, which may be referred to the Commission.;

During special audit it was observed that:

1. Sindh Health Care Commission has not prepared and got approved recruitment rules from SPSC through Recruitment Rules Committee (RRC)-I.
2. All appointments are being made on the basis of Job Description, which do not show any pay scale and pay of the post.
3. Sindh Health Care Commission did not make appointments through SPSC.

4. Government of Sindh has approved three types of pay scales i.e., BPS, MP Scale and Scales for Project employees in order to avoid any discrimination/favoritism to any employee. In case any organization desires to allow different pay scales, they will get it approved from Sindh Government on the recommendation of Board of that organization. However, in SHCC, employees were being allowed either MP Scales or heavy fixed pay at the discretion of the Board without giving the posts any pay scale or rationalization and approval of Government.
5. CEO, Director and Deputy Director were initially appointed on fixed pay basis, thereafter their appointment was converted to MP-I, MP-II & MP-III respectively by the Board, and since their fixed pay was over and above the pay of MP Scales therefore, they were allowed 04 increments along-with maximum pay of MP Scales to compensate them.
6. Subsequent appointments were also being made on maximum of respective MP Scales.

Audit is of the view that appointments made without formulating pay scales of post and without following approved rules and regulations from the government cannot be authenticated.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that the corrective measure should be taken and rules should be formulated before making new appointments.

(O.M# 52)

4.1.8 Non-participation of the notified members and participation of non-notified member during Board meetings and payment thereof

According to SHCC Act, 2013 Section 5(1) The general superintendence, direction and management of the affairs of the Commission and overall policy making in respect of its operations shall vest in the Board which may exercise all such powers and do all such acts, deeds and things which may be exercised or done

by the Commission under this Act.

5 (2) Government shall notify the Board which shall consist of nine Commissioners, seven of whom shall be nominated on the recommendation of the Committee.

5 (7) Government shall prescribe the remuneration payable to a Commission for attending a meeting of the Board.

During special audit the management was requested to provide copy of notification of nine Board Commissioners (members) issued by Government. During scrutiny of the notification and minutes of the BOC meetings it was observed that one of the notified members Dr. Sikander Ali Shaikh Ex-VC SMBB Medical University, Larkana did not attend any meeting of the Board and was also not mentioned in the list of members who regretted to attend the meeting. However; Professor Dr. Saeed Ahmed Qureshi was continuously attending the board meeting as a member without being notified by the government. He was also paid remuneration of Rs. 60,000 @ Rs. 20,000 per meeting.

Audit also observed that no proper record of the attendance of the Board Members was maintained and in various instances the board meetings were preceded without completion of quorum.

Audit is of the view that in the absence of notification, it is doubted that an un-notified person has been involved in the decision making of the Commission.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that corrective measure must be taken and the reasons of participation of non-notified member be justified.

(O.M# 54)

4.1.9 Non-Compliance with the Board Decisions

According to the Section 9 of Sindh Health Care Commission Act; The Board may –

- a) determine the character, value and mission of the Commission;

- b) provide leadership and oversight activities of the Commission;
- c) ensure the effective and efficient use of resources, solvency and safeguarding of the assets of the Commission;

According to the Sindh Healthcare Commission Act Section 3 (3) The head office of the Commission shall be at Karachi and it may have such other offices in the Province of Sindh as the Commission may determine; Board Decisions:

In accordance 12th Board Meeting; 24th Feb-2018 Board of Commissioners directed the CEO to immediately hire Insurance Company.

In 13th Board of Commissioners Meeting, the need of opening regional offices in divisional headquarters was directed.

It was decided in 10th Board of Commissioners Meetings held on 25th November, 2017 that the Commission's Bank Account be opened at any National Bank of Pakistan Branch. Separate bank accounts be opened for:

- a) Daily Transactions
- b) Earning Profits on surplus Funds
- c) Staff Provident Fund; and
- d) Staff Gratuity Fund

During the special audit it was found that notwithstanding the orders of the BoC of 12th Meeting and subsequent reminder about it, no insurance company has been hired till date and medical claims amounting to Rs 6.1 Million have been reimbursed from the SHCC budget. Moreover; it was found that despite provision in the Act and directions of the BoC only six regional/divisional/district offices have been established in Sindh with minimum staff (**Details at Annex-01**).

Furthermore, no separate accounts for Staff Provident Fund and Staff Gratuity Fund have been opened so far.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that BoC decisions be implemented without further delays.

(O.M# 69)

4.1.10 Non-formulation of Financial Rules/Regulation

According to chapter-vi fund, budget and accounts of SHCC Act;

1. “There shall be established a Fund for the purposes of this Act which shall vest in, and be administered and controlled by the Commission.”: Section 32 (1) (2) further provides details of sources of fund and purpose/heads for spending therein.

During special audit, it was observed that the Commission was making disbursement and collecting grants/revenue (license fee/fines etc.,) in the Fund of Commission without approved Rules/Regulations as detailed under:

1. Financial Rules of the Commission.
2. Rules/Regulations for governing Commission’s Fund as defined in Section 32(1) (2) & (3) of SHCC Act, 2013 including borrowing, disbursement and investment of available balance of Fund.
3. Rules/Regulations governing Provident Fund, Superannuating allowance and Gratuities.

Audit is of the view that in absence of proper and approved financial rules and regulations, it cannot be authenticated that the disbursement of the funds is being in accordance with rules.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that the financial rules and regulations may be immediately prepared.

(O.M# 71)

4.1.11 Irregular appointment of Chief Executive Officer despite Dual Nationality

According to Rule 13 of the Sindh Civil Servants (Appointment, Promotion and Transfer) Rules, 1974 provides that:-

"13. A candidate for appointment shall be a citizen of Pakistan and a domicile of the Province of Sindh.

Provided that this requirement may be relaxed with the approval of the Services and General Administration Department"

11. As far as spouses of civil servants of the Sindh Government are concerned, Rule 2 of the Sindh Civil Servants (Restriction on Marriage with Foreign Nationals) Rules, 1982 states as under:-"2. (1) Subject to the provisions of sub-rule

(2) a civil servant who marries or promises to marry a foreign national shall be guilty of misconduct and render himself liable to any of the major penalties specified in the Sind Civil Servants (Efficiency and Discipline) Rules, 1973.

(2) A civil servant may, with the prior permission of the government, marry or promise to marry a foreign national of any country recognized by Federal Government.

(3) The grant of permission under sub-rule (2) shall be at the discretion of the Government and may be subject to such conditions, if any, as it may specify."

During special audit, it was observed that Mr. Minhaj A. Qidwai was appointed as Chief Executive Officer in the SHCC on 4th May, 2017 vide Notification No.0239-248/SHCC/BoC on contract basis despite of holding dual Nationality/Citizenship of Canada, which is violation of orders of Honorable Supreme Court of Pakistan on Suo Moto case # 3 of 2018 regarding dual nationality of government office bearers.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires clarification in this regard besides taking remedial measures to avoid such lapses in future.

(O.M# 72)

4.1.12 Non-conducting of Clinical/Performance audits

According to Chapter 2, Section 5 of Sindh Healthcare Commission, "The Commission shall conduct third party evaluation through independent performance/ clinical audit of healthcare establishments in the private sector."

During the special audit, it was observed that the commission had to conduct third party evaluation through independent performance/clinical audit of the HCEs in the private sector but till date no clinical or performance audit of any private HCE has been conducted.

Audit is of the view that third party evaluation of private sector HCEs is necessary to promote quality improvements by evaluating the delivered care against standards, controlling and/or changing healthcare processes and healthcare providers' performance.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that the third party clinical/performance audits be conducted.
(O.M# 73)

4.1.13 Non-production of record

According to Section 14(2) & (3) of the Auditor General's (Functions, Powers & Terms & Conditions of the Service) Ordinance, 2001, state that;

- (1) The officer in charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with responsible expedition.
- (2) Any person or authority hindering the auditoria functions of the Auditor General regarding inspection of accounts shall be subjected to disciplinary action under efficiency and discipline rules.

During special audit of Sindh Healthcare Commission Karachi for the year 2015-16 to April 2020, following requisite record was not produced to audit:

- Notification regarding establishment of Sindh Health Care Commission.
- Information / details record regarding eligibility of the nominated Commissioners

- Information / details of recommended panel of commissioners on the vacant posts by the committee and Notification of the nominated commissioners issued by the Government
- Notification regarding constitution of the committee for recommending the nominations of Commissioner of the board along-with the names of Commissioners recommended by the said committee from time to time
- Information if any member of Board is Advisor or Consultant or a Health Care Service provider
- Schedule of election of Chairperson, election results, and Notification of Government regarding elected Chairperson
- Information / record regarding election of Convener of the Technical Advisory Committee and incumbency of Conveners
- Powers delegated by the Board to the CEO and documentary evidence regarding compliance of above duties by the CEO

In the absence of record audit could not authenticate whether proper rules and regulations were followed regarding establishment of commission, proper eligibility criteria was followed to notify the Commissioners and CEO and whether CEO complied with the delegation of powers.

The matter was reported to the management on 1st July, 2020 but no reply was received.

Audit requires reasons for non-production of record and fixing of responsibility on the person(s) for not producing record under intimation to audit.

(O.M#01, 03, 04, 05, 07, 08, 10, 11)

4.2 Financial Management

4.2.1 Loss to the Government due to investment at lower offered rate - Rs10.912 million

According to the office memorandum issued vide No.F.4(1)/2002-BR. II Islamabad, the 2nd July, 2003, issued by Finance Division states the instructions for

investing surplus working balances that:

- a. “the bank/financial institution where money is deposited is holding a minimum ranking of “A” according to the rating awarded by the standard rating agencies on the panel of State Bank of Pakistan (Pakistan Credit Rating Agency, JCR-VIS credit rating company, Moody’s Fitch’s and standard and Poor’s rating);
- b. prior to placing deposits with bank and in case of working balance exceeding 10 million, check that the bank selection has been made on the basis of competitive bids from at least three independent banks;

During special audit, it was observed that SHCC invested of Rs.479.607 million in Sindh Bank without getting competitive bids from three independent banks. Besides, the investment in Sindh Bank was made at lower rate and “National Savings” was offering a higher rate as detailed below. Thus, government sustained a loss of Rs.10.912 million due to investment in Sindh Bank at lower rate.

(Rs. In million)

Total amount invested	Rate paid by Sindh Bank	Rate of National Savings	Difference of rates	Loss
132.0	12.10 %	14.28 %	2.18 %	2.877
150.0	11.90 %	14.28 %	2.38 %	3.57
40.0	12.50 %	14.78 %	2.26 %	0.904
157.607	12.50 %	14.78 %	2.26 %	3.561
Total				10.912

Moreover, it is pertinent to mention that the Commission was given the budget under Grant in aid which if remains unutilized needs to be surrendered according to Rule 3.3.12.6 of APPM. But the amount was not surrendered and was invested in the Bank at lower rates.

Audit is of the view that the government was given loss by investing government money at lower rate.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

The matter should be investigated besides taking remedial measures to avoid such lapses in future.

(O.M# 33)

4.2.2 Loss due to unjustified drawl of TA / DA-Rs1.538 million

According to Rule – 10 of G.F.R Vol – I, every officer incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety. Among the principle on which emphasis is generally laid are the following:

- The expenditure should not be prima facie more than the occasion demands.
- No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- Public money should not be utilized for the benefit of a particular person or section of the community.

During special audit, it was observed that an excess payment of Rs.1.538 million on account of TA / DA was allowed to various employees without observing the government applicable rates, further following irregularities were observed:

1. Kilometers covered were not mentioned in the various bills passed for payment;
2. Government per kilometer rate is Rs.10/- while it was actually charged for Rs.20 to 25;
3. Undue payment of Rs.196,000/- on account of Food allowance was allowed in addition to TA/DA;
4. Undue amount of Rs1.121 million was allowed to various employees on account of daily allowance by approving exaggerated / excess rates as compared to rates approved by the government;
5. Rent a car was also allowed during tours at exaggerated rates;
6. Some tours were noticed in which the shortest possible routes were not observed while proceeding to tour.
7. Office order regarding tour program was not attached with the bill passed for payments.

Audit is of the view that allowing extra allowances and exaggerated rates constitutes weak internal controls and financial management.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends recovery of over payment and payment of TADA in accordance with Sindh Government TADA rules and regulation.

(O.M# 56)

4.2.3 Loss sustained due to fixation of pay on the maximum of the scale instead of minimum level–Rs 38.818 million

According to the Minutes of 18thBoC Meeting held on 5th October 2018 at paragraph 6(d) the board unanimously approved the proposal of Mr. Nawaz Ali Leghari member of the Board regarding adoption of MP Cadre for CEO, Directors and Deputy Directors being an austerity measure from SHCC. Further Board allowed four increments to compensate the financial loss due to adoption of MP Cadre. Moreover, it was also decided that new hiring in MP-II cadre will be made without increments.

During special audit, it was observed that an excess payment amounting to Rs38.818 million on account of pay and allowances was made in violation of the above decision of the Board. The Basic Pay, House Rent and Utilities were allowed / fixed on the maximum of the MP Scale instead of minimum of the respective MP Scale and extra four increments were allowed as “other allowance.” Moreover, in contravention to the decision of BoC, pay of new appointees in MP II scale was fixed by either allowing advance increment or Basic Pay was fixed at the maximum level of the MP scales.

Audit is of the view austerity measures were not observed and undue financial benefit was given to the officers due to which government sustained financial loss.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires recovery besides fixing pay at minimum pay scale for new appointees and deduction of extra four increments being given as “other allowance” in case of old employees.

(O.M# 64)

4.2.4 Irregular expenditure without approval of Annual Budget by the Board

As per Sindh Healthcare Commission Act 2013, 33(1) *The Commission shall prepare and approve annual budget for a financial year in the prescribed manner.*

(2) No expenditure shall be made for which provision has not been made in any approved budget except if made from any previously approved contingency funds, unless further approval is sought and obtained from the Board.

During special audit, it was observed that in contravention of above provision in the Act the approval of annual budget from BoC was not obtained. Commission incurred expenditure amounting to Rs. 181.305 without approved budget from BoC.

Audit holds the view that incurrence of expenditure without approval of annual budget from BoC constitutes weak financial and administrative management.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held

Audit requires ex-post facto approval of budget from BoC to regularize the expenditure and recommends that in future budget be got approved from the BoC.

(O.M# 21)

4.2.5 Irregular payment on account of leave encashment – Rs 576,000

According to sub rule (1) of Rule 20 of Sindh Civil Servants Leave Rules, 1986, “Encashment of L.P.R.- (1) A civil servant may, fifteen months before the date of superannuation or thirty years qualifying service on or after the 1 St July, 1983, at his option, be allowed to encash his leave preparatory to retirement if he under takes in writing to perform duty in lieu of the whole period of [three hundred and sixty-five] days or lesser period which is due and admissible. (2) In lieu of such leave, leave”.

According to Sr # 04 Para # 02 of Finance Division (Regulation Wing), Government of Pakistan Notification No.F.3(2)R-4/2011 dated 24-12-2012 regarding

admissibility of leave to Management Grades (M-I, M-II & M-III), “The incumbent shall earn leave on full pay @ 03 days per month for the period of duty. The leave shall be availed during the currency of contract period. Title to leave shall expire on expiry of contract. If given a fresh contract, the period of earned leave available in respect of the previous contract shall not be carried forward”.

During special audit, it was observed that commission irregularly granted the permission of encashment of leave and payment of Rs576,000 was made (**Detailed at Annex-02**). However, encashment of leave is only admissible on superannuation or after 30 years’ service, that too with certain conditions.

Audit is of the view that Commission has failed to observe government rules and undue payment of leave encashment has resulted in loss to the government.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held

The irregularity needs to be fully clarified along with recovery of undue amount under intimation to the Audit.

(O.M# 25)

4.2.6 Irregular and un-justified expenditure from petty cash/advance – Rs 8,449,658

According to rule 290 of Central Treasury Rules (CTR) Vol-I, “No money shall be drawn from Government Treasury unless it is required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demands or to prevent laps of budget.” As per Rule 303 of CTR, “Contingent bill for payment to Suppliers, etc. which cannot be met from the permanent imprest may be endorsed for payment to the party concerned and the DDOs are suggested that in case of payments to the suppliers may be issued through crossed cheques in the name of firms concerned. This will avoid un-necessary delays and risk involved in the drawl and disbursement of cash.”

As per Finance Department, Government of Sindh, Karachi letter No. FD(1II)1(10)/2006 dated 12-09-2006 “Claims on account of purchases of material

supplied and services rendered exceeding Rs 10,000 are payable through cheques to the suppliers in order to ascertain the transparency and accuracy”. Further, as per Accountant General Sindh, Karachi circular No. TM/Policy/556 dated 16-04-2007 “The salary and other personal claims of Government employees are required to be paid through their bank accounts and no payment may be made to them in cash.”

During special audit, it was observed that in SHCC there is a general of practice of making purchases from the Petty cash account by granting advance amount to various officials and later adjusting the expenditure. Thus, an amount of Rs9,676,796 was paid to various officials from petty cash and an expenditure of Rs8,449,658 was made on purchase of various items and services (**as detailed at Annex-03**). Furthermore; following irregularities were noticed:

1. Provision of petty cash is kept to enable the DDO to procure petty articles/services (which cannot be covered in normal procurement) for day to day use but, in this case, huge expenditure was allowed through various officials instead of DDO.
2. Instead of making payments to Payees/vendors/contractors/suppliers through crossed cheques, payments were made to various officers/officials for onward payments to be made to vendors in cash.
3. Relevant provisions of SPPRA Rules, 2010 were violated i.e., procurement through Procurement Committee after inviting tenders/quotations, preparation and hoisting of Bid & Contract Evaluation Reports, issuance of Supply/Work orders, obtaining of bid security/performance security, execution of contract agreements and closing of contract.
4. Government taxes and dues i.e., income tax, sales tax, stamp duty were not recovered.

Incurring huge expenditure through advance payment is irregular and against the norms of good governance and transparency.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

The irregularity needs to be fully clarified and the responsibility may be fixed against the person at fault under intimation to the Audit.

(O.M# 26)

4.2.7 Un-authorized expenditure on refreshments and lunches - Rs756,360

According to Rule 88 of Sindh Financial Rules, volume 1 "Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money" according to rule-88 of Sindh Financial Rules, volume-I.

During special audit, it was observed that an expenditure of Rs.756,360 was made on lunch and refreshment of staff and guests without provision in the budget. Thus, the amount paid is un-authorized and unjustified (**Details at Annex-04**).

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification of the expenditure besides taking remedial measures to avoid such practice in future.

(O.M# 27)

4.2.8 Non-utilization of Grant funded by UNICEF - Rs5,634,911

According to Rule-12 of General Financial Rules, volume-I, "a controlling officer must see not only that the total expenditure is kept within the limit of the authorized appropriation but also that the funds allotted to spending units are expended in public interest and upon objects for which the money was provided."

During the course of audit of Sindh Health Care commission, Karachi, for the Financial Year 2015-16 to April 2020, it was observed that, the Grant by UNICEF amounting to Rs.8,800,400 was given the Commission to update / develop minimum Service Delivery Package at Primary and Secondary Level Health facilities. Out of total amount Rs.8,800,400 only expenditure amounting to Rs. 3,165,489 was

incurred, whereas an amount of Rs. 5,634,911 was returned back to UNICEF. Moreover, the details of expenditure were also not produced to ascertain the expenditure.

Date of receipt of amount	Purpose of funds	Amount	Expenditure	Returned to UNICEF
27 th July 2018	Update / develop the minimum service delivery packages at primary & Secondary Level Health	4,700,200	128,289	4,571,911
21 st June 2019		4,100,200	3,037,200	1,063,000
Total		8,800,400	3,165,489	5,634,911

Audit is of the view that due to negligence/ inefficiency management could not complete the task for which funds were provided.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held

Audit recommends that the matter should be investigated and steps should be taken improve the working of SHCC.

(O.M# 34)

4.2.9 Irregular sanction of Gratuity - Rs 1,769,966

According to the Terms & Conditions of Service of SHCC, point 14 Gratuity:

- (i) An initially appointed employees shall be entitled to receive gratuity @ one month basis salary for each completed year of Service
- (ii) No Gratuity shall be admissible to an employee who is dismissed or removed from service for reason of violation of Discipline
- (iii) Gratuity from the SHCC Fund shall not be permissible to employee on deputation

During special audit, it was observed that gratuity amounting to Rs. 1,719,966 was sanctioned vide Sanction Order No DF/CEO/CS dated 12-03-2019 to Mr. Saleem Ahmed, Mr. M. Suleman & Mr. M. Ayub Sanjrani. However, the contract of all three employees was terminated by the Commission. Moreover; an employee Mr. Zaheer Ahmed was paid an amount of Rs 50,000 on account of gratuity who joined office in March 2019 and resigned in October 2019. His employment period was 08

months only. Sanction of gratuity to terminated employees and payment of gratuity to official not completing a year in service is in contravention to above mentioned condition, thus, stands irregular.

Audit is of the view that the decisions taken by the management in violation of the rules and terms & conditions proves prevalence of weak internal controls.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Unjustified sanction of gratuity may be justified irregular payment made be recovered.

(O.M# 39)

4.2.10 Non deduction of Sindh Sales Tax on services Rs474,240

As per Part-B of Sindh Sales Tax on Services Act 2011, amended time to time 13% sales tax on services mentioned needs to be deducted from the bill of the contractors.

During the course of audit of Sindh Health Care Commission, Karachi, for the financial year 2015-16 to till date, it was observed that, an expenditure of Rs3,648,000 was made on hiring of legal consultant for legal services (**Detailed at Annex-05**), however, the Sindh Sales Tax on services was not was not deducted @ 13%. Thus, the amount of Rs 474,240 stands recoverable.

Audit is of the view that government sustained loss due to non-deduction of SST on services which indicates prevalence of poor financial discipline within formation.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends expeditious recovery of SST on services besides taking remedial measures.

(O.M# 45)

4.2.11 Non-recovery of outstanding dues on account of de-sealing penalties - Rs 0.605 million

According to SHCC Section 36 “The Commission may recover the fines imposed under this Act or other dues recoverable under the Act as arrears of land revenue under the Sindh Land Revenue Act 1967 (Act XVI of 1967). “

During special audit, it was observed that the revenue collected on account of de-sealing fees amounting to 0.605 million was not deposited in the Commission’s account. Variance of Rs. 0.605 million was observed between de-sealing receipts communicated by the Directorate Anti-Quackery/ Complaint and receipts as per Accounts record under the various heads of account.

Head of Account	Receipts as per Directorate	Receipts as per Accounts Record	Less Deposit
Application Fee for De-sealing Fine u/s 28(1) by the Directorate of Complaints	5,965,000	5,555,000	410,000
Application Fee for De-sealing Fine u/s 28(1) by the Directorate of Anti-Quackery	1,760,000	1,565,000	195,000
Total	7,725,000	7,120,000	605,000

Audit is of the view that due to short recovery of fines and fees has resulted in loss to the government which indicates prevalence of poor financial discipline within formation.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends expeditious recovery of fines and fees besides taking remedial measures

(O.M# 61)

4.2.12 Less deposit of fines-Rs. 2.897 million

According to SHCC Act, 2013 section 36, “The Commission may recover the fines imposed under this Act or other dues recoverable under the Act as arrears of land revenue under the Sindh Land Revenue Act 1967 (Act XVI of 1967).”

During Special Audit of Sindh Healthcare Commission Karachi for the year 2015-16 to April 2020, it was observed that an amount of Rs. 2.897 million was less deposited on account of Fines imposed u/s 28(1). Variance of Rs.2.897 million was observed between total receipts figure provided by Director Anti Quackery and actual receipts as per cash book. The summary of less recovery is as under:

Particulars	Total amount of Recoveries as per Director Anti Quackery	Total Receipts as per Cash Book	Less Recovery
Fines imposed u/s 28(1) – Dir of Anti Quackery	28,287,500	25,390,000	2,897,500

Audit is of the view that less deposit of fines has resulted in loss to the government. Which indicates prevalence of poor financial discipline within formation.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends deposit of fines and fees in government treasury besides taking remedial measures.

(O.M# 62)

4.2.13 Imposition of fines without notifying the rates as per gravity of offenses – Rs. 43.943 million

According to SHCC Act, 2013 Section 28(1) “Notwithstanding anything contained in any other law, the Commission may, for contravention of a provision of this Act, rules or regulations, impose fine which may extend to five hundred thousand rupees in accordance with the provisions of this Act, keeping in view the gravity of offence, notified by the Commission from time to time.”

During special audit, it was observed that fines amounting to Rs. 43.943 million were imposed against various Health Care Establishments without notifying the categories of various offences and without assessing the gravity of offence.

Moreover; following instances were noticed while reviewing the available record:

1. On one instance; fine of Rs.1,500,000/- was imposed on M/s KK while as per Act the board is empowered to impose fine up to Rs.500,000/-. Later on the SHCC CEO waived off Rs.1,000,000/- out of total fine imposed without application from the Health Care Establishment and approval of Board who imposed the fine.
2. Fine ranging from Rs5,000/- to Rs500,000/- was imposed on the same type of Health Care Establishments without providing the categories and gravity of offenses for imposition of fine
3. Proper categorization of offences along-with rate of fine is required to be notified by the commission but the same was not done.

In the absence of notified rates of fines, chances of giving undue favour to any HCE cannot be ruled out.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that rates of fines as per gravity of offenses be notified.

(O.M# 63)

4.2.14 Allowing MP Scales without observing the equivalence of the posts and concurrence of Finance Department

According to the Minutes of 18thBoard of Commissioners Meeting held on 5th October 2018 at paragraph 6(d) the board has unanimously approved the proposal of Mr. Nawaz Ali Leghari member of the Board regarding allow of adaptation of MP Cadre for CEO, Directors and Deputy Directors being an austerity measure from SHCC.

During special audit, it was observed that the Board allowed MP Cadre for CEO, Directors and Deputy Directors of SHCC during 18thBoC Meeting held on 5th October,2018; however, the equivalence of the posts was neither observed nor the concurrence of Finance Department Government of Sindh was obtained for adopting the same. The details of allowing MP Scales are as under:

Sr. #	Name of Post in SHCC	Allowed MP Scale	Equivalence as per notification	Permissible grade to SHCC officers as per post	Remarks
1	Chief Executive Officer (CEO)	MP-I	Higher Grade of Civil Servant (BPS-22)	BPS-21	CEO is allowed BPS-22 which is admissible to Chief Secretary Sindh, while SHCC's Administrative Department is Health Department Government of Sindh
2	Directors	MP-II	Civil Servant of (BPS-21)	BPS-19	Allowed benefit of two grades higher than permissible. (BPS 21 and 20 are allowed to Secretary and Additional Secretary in GoS)
3	Deputy Director	MP-III	Civil Servant of (BPS-20)	BPS-18	

Due to the above:

1. SHCC sustained financial loss for allowing excess pay and allowances and other associated benefits.
2. Approval of Finance Department Government of Sindh is required to be obtained for adoption of scales but the same was not done.
3. Room for the appointment of the post like Director General, Additional Director etc. was not kept if the post were required to be created in future.
4. Allowed higher grade to CEO which is even not allowed to the Secretary of the Administrative Department i-e Health department

Audit is of the view that the MP scales adopted by SHCC are irregular, unjustified and unauthorized as higher grades were allowed to the officers without approval from the Finance Division.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that the Pay scales be rationalized and approval from the Finance Department should be solicited for adopting the pay scales.

(O.M# 65)

4.2.15 Un-authorized retention of fund over and above the actual requirement- Rs.415.842 million

According to the Rule 4.12.1.4 of Accounting Policies and Procedures Manual “Before approval of a grant, the delegated authority must obtain an audited financial statement from the recipient body, to justify the requirement for the grant and to ensure any previous grants have been spent for the purpose intended. When approving the grant, the delegated authority must indicate that an audited financial statement was received and the criteria for providing the grant was met (or, for any reason, was exempted from providing an audited financial statement). The purpose of the grant, and any conditions attached to it, must clearly be indicated by the delegating authority in any grant agreements as well as to the Accountant General.” And Rule 3.3.12.6 “All anticipated savings must be surrendered to the Government immediately as they are foreseen, but no later than 15th May each year. Savings from funds provided after 15th May must be surrendered no later than 30 June. Stringent controls should be exercised in the spending of all potential or actual savings. In addition: • no savings should be held in reserve for possible future excesses • expenditure postponed must not be re-allocated to meet new items of expenditure • expenditure must not be incurred simply because funds may be available within a particular grant. Grants that cannot be properly utilised must be surrendered. “

During special Audit, it was observed that an amount of Rs. 415.842 million was retained by SHCC and deposited as fixed deposit in the Commercial Banks without approval of the Government of Sindh. SHCC received the amount from the government as grant which was required to be surrendered, as detailed below:

Particulars	Financial Year		
	2017-18	2018-19	Total
Receipts			
Revenue of SHCC (Various Receipts, Profit on Investments)	2.682	35.982	38.664
Total Amount of Grants received from Government of Sindh	100.696	456.250	556.946
UNICEF Grant	1.537	-	1.537
Total Receipts	104.915	492.232	597.147
Total Expenditure for the Year	58.446	122.859	181.305
Progressive Balance at the end of Financial Year	46.469	369.373	415.842

Audit is of the view that retention of grant without requirement and approval from the Finance Department is unjustified.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification besides surrendering the retained amount in government kitty.

(O.M# 66)

4.2.16 Un-authorized investment and transfer of grant money into fixed bank accounts- Rs.629.607 million

According to Rule 4.12.1.8 of Accounting Policies and Procedures Manual, “Unless specifically exempted by the Government, the conditions of all grant agreements shall provide for:

- the time limit in which the utilization of the grant applies
- the surrender of grant monies not spent at the end of the financial year
- the financial and other disclosures required of the grant recipient
- the cancellation or postponement of further grant payments by the paying authority, should the conditions attached to the grant be breached (e.g., if the required reports are not furnished).

During special audit, it was observed that Grant in Aid amounting to Rs. 629.607 million released by Government of Sindh was invested by Commission in various banks while the same was released for the particular year expenditure. Moreover; approval for investment was also not obtained from Government of Sindh.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires reasons of unauthorized investment and unspent amount be surrendered to the government under intimation to audit.

(O.M# 67)

4.2.17 Blockage of Government Money due to non-supply of cars – Rs10.379 million

According to Para 145 of GFR Volume-I “Purchases should be made in most economical manner in accordance with the definite requirements of the public service. At the same time care should be taken not to purchase stores in advance of actual requirement, if such purchase is likely to prove unprofitable to government”.

And according to Rule-290 of Central Treasury Rules Volume-I, “No money shall be drawn from Government Treasury until and unless it is required for immediate disbursement or need. It is not permissible to draw money from the treasury in anticipation of demands or to prevent lapse of budget grant.”

During special audit of Sindh Healthcare Commission Karachi for the year 2015-16 to April 2020, it was observed that an advance payment amounting to Rs. 10.379 million was made to M/s Honda for supply of Cars but the same were still pending to be delivered as summarized below:

Particulars		2018-19	2017-18	Total
F0210	Advance to Honda Cars	8,616,379	1,763,000	10,379,379

Audit is of the view that the government money has been blocked since 2 years due to non-supply of cars. Moreover, in case of change of model of vehicles, Commission has not safeguarded the interest of the government as old model vehicles would be delivered.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification for blockage of Government money due to non-supply of motor cars.

(O.M# 68)

4.2.18 Non-adjustment of advances – Rs. 1.275 million

According to Rule-668 of Central Treasury Rules, volume-I, “An advance granted under the special order of the competent authority to officer/officials for departmental or allied purpose may be drawn on the responsibility and receipt of the officers for whom they are sanctioned, subject to adjustment by submission of detailed account supported by vouchers or by refund, as may be necessary”,

During special audit, it was observed that an amount of Rs1.275 million was paid as advance for various purposes to the employees of the Commission (**Details at Annex-13**), but the same was not adjusted either by submission of detailed account or by actual recovery up to April 2020. It is pertinent to mention that above amount is lying un-adjusted from thirty days to more than three years. Further it was also noticed that majority of contingent expenditure was drawn by allowing advance to various employees as a regular feature instead of direct payment to the suppliers which may be avoided.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends adjustment or recovery of advances besides taking remedial measures to avoid such lapses in future.

(O.M# 70)

4.3 Procurement and contract management

4.3.1 Irregular expenditure due to defective tendering process-Rs. 84.216 million

According to Rule 46(2) of Sindh Public Procurement Rules 2010 **Single stage – two envelope procedure**

(a) bid shall **comprise** a single package containing two separate envelopes. Each envelope shall contain separately the financial proposal and the technical proposal;

(b) envelopes shall be marked as “FINANCIAL PROPOSAL” and “TECHNICAL PROPOSAL” in bold and legible letters to avoid confusion;

(c) initially, only the envelope marked “TECHNICAL PROPOSAL” shall be opened;

(d) envelope marked as “FINANCIAL PROPOSAL” shall be retained in the custody of the procuring agency without being opened;

(e) procuring agency shall evaluate the technical proposal in a manner prescribed in advance, without reference to the price and reject any proposal which does not conform to the specified requirements;

(f) no amendments in the technical proposal shall be permitted during the technical evaluation;

(g) financial proposals of technically qualified bids shall be opened publicly at a time, date and venue announced and communicated to the bidders in advance;

(h) financial proposal of bids found technically non-responsive shall be returned un-opened to the respective bidders; and

(j) bid found to be the lowest evaluated or best evaluated bid shall be accepted.”

And, according to Rule 7 of Sindh Public Procurement Rules 2010- “The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising odd number of persons

and headed by a gazetted officer not below the rank of BS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency.”

Moreover; as per rule-42 Sindh Public Procurement Rules,2010 read with Rule 2 (x) "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents.” and “Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made thereunder or any other law in respect thereof, or relating to, public procurement.”

During the course of audit of Sindh Health Care Commission, Karachi, for the financial year 2015-16 to April 2020, it was observed that irregular procurement amounting to Rs. 85.417 million was made due to defective tendering process. The details and violation of rules are mentioned against each as under:

Details of defective tendering process by Sindh Healthcare Commission

Sr No.	Description of Procurement	Details of violations of SPP Rules, 2010 and Rules of Business	Violated Rule No.	OM #	Amount
1	Census of Health Care Establishments	<ul style="list-style-type: none"> • Single Stage, Two Envelop Procedure was adopted but the detailed technical evaluation was not available in the record. • Procurement committee was defective as all members pertain to procuring Agency instead of 1/3rd members from other department. • One of the bidder M/s MDC Pvt. Ltd. recorded its grievances dated 14th Feb 2019, on eligibility as well as minimum qualification score of M/s Socio Reform Consultant (Successful Bidder) detailed as under: <ul style="list-style-type: none"> • Profile of M/s Socio Reform Consultant shows most of projects carried by firm M/s Socio Engg: Consultant instead of its own(Annex-A&B). It is added that above annexures were not shown to audit. • The website of the M/s Socio Reform Consultant shows a project namely “School Census 2014-15” of School Education and Literacy Department. • On 19th Feb 2019 Chairmen Procurement Committee in its reply to M/s MDC Pvt. 	<ul style="list-style-type: none"> • Rule 7 & 46(2) of SPPRA • Section 33(2) of Sindh Health Care Commission Act • Clause 2.3 of Contract Agreement 	32	29.428

Sr No.	Description of Procurement	Details of violations of SPP Rules, 2010 and Rules of Business	Violated Rule No.	OM #	Amount
		<p>Ltd. stated that Para i& ii are not part of the profile/ works detail submitted by M/s Socio Reform Consultant. This indicates that profile of the M/s Socio Reform Consultant (Successful Bidder) was not evaluated and reviewed properly in context of technical expertise and experience</p> <ul style="list-style-type: none"> • Successful bidder was not qualified for subject job as evident from the record of FBR, according to which bidder was registered under “Educational Support activities”. • Compulsory prior approval of Board of SHCC for award of work was not obtained. Besides note for approval submitted by concerned Director to CEO was not available. • Minutes of the meeting, in which final decision was made regarding award of contract wee also not signed by any the member of procurement committee 			
2	Rent of FTC office hired from Pakistan Steel Mills	Procurement committee was defective as all members pertained to procuring Agency instead of 1/3 rd members from other department (Annex-05-D)	Rule 7 of SPPRA	29	24.850
3	Procurement of Computer Equipment	<ul style="list-style-type: none"> • Total 06 Bidders participated in the tender process but detailed technical evaluation was not produced. Only final score of technical evaluation for 03 vendors was available in the record whereas technical proposals and grounds of technical rejection of other three vendors were not produced. • As per clause 33(2) of SHCC Act, compulsory prior approval of BOC for award of work was not obtained • Pre- audit of compete tender procedure was not done • Note for approval by the Director Procurement regarding process of tender and Approval of CEO for the tender process was not found available • Total cost of Contract award is Rs20.586 million whereas allocated Budget was Rs 17.9 million. Thus contract was awarded beyond the approved budget. • Most of the items are still lying un-issued • Payment for the procurement is still payable whereas the payment invoices 	Rule 7 & 17(1) & (2) of SPP Rules	38	20.586

Sr No.	Description of Procurement	Details of violations of SPP Rules, 2010 and Rules of Business	Violated Rule No.	OM #	Amount
		<p>were placed in March 2019</p> <ul style="list-style-type: none"> Procurement committee was defective as all members pertained to procuring department instead of 1/3rd members from other department. 			
4	Hiring of Legal Advisor	<ul style="list-style-type: none"> Legal Advisory services were not obtained from the Advocate General Sindh, who is actually liable to provide legal advisory services to the Sindh Government Departments Hiring of private legal advisor was wastage of funds Legal advisor was hired without any specific selection criteria or any competitive process in order to obtain the legal services at economical rates Evidence of legal advice obtained from legal advisor was not available. Sindh Sales Tax on services was also not deducted from the bill (as detailed in Annex-05) 	<ul style="list-style-type: none"> Sr #1 & 6 (c) of Schedule-II (Distribution of business to Law Department) of Sindh Rules of Business, 1986 Rule 7 & 17(1) of SPP Rules 	28	3.648
5	Rent of Larkana office	Procurement committee was defective as all members pertain to procuring department/directorate instead of 1/3 rd members from other department(Annex-05-A)	Rule 7 of SPP Rules	29	2.283
6	Procurement of Computer Equipment	<ul style="list-style-type: none"> As Single Stage, Two Envelop Procedure was adopted but the detailed technical evaluation was not available in the record only the final score was shown. This indicates the violation of Rule 46 (2) of Sindh Public Procurement Rules 2010 Procurement committee was defective as all members pertain to procuring department instead of 1/3rd members from other department. As per clause 33(2) of Sindh Health Care Commission Act, compulsory prior approval of BOC for award of work was not obtained Pre-audit of compete tender procedure was not done Note for approval by the concerned Director regarding process of tender and Approval of CEO for the tender process was not found available 	Rule 7 & 17(1) & (2) of SPP Rules	50	1.180

Sr No.	Description of Procurement	Details of violations of SPP Rules, 2010 and Rules of Business	Violated Rule No.	OM #	Amount
7	External Audit	<ul style="list-style-type: none"> Tender was invited by adopting Single Stage Two Envelop Procedure but Bid Evaluation Report indicates that M/s Deloitte Yousuf was disqualified as its financial bid was found with technical bid and M/s Riaz Ahmed & Co was awarded the contract on the basis of financial proposal without technical evaluation. It was also noted that the same tender was cancelled vide letter dated 10thDecember 2018;however, the work was awarded for the external audit. Procurement committee was defective as all members pertain to procuring department instead of 1/3rd members from other department(Annex-06) 	Rule 7 & 46(2) of SPP Rules	29 & 30	0.700
8	Recruitment process	<ul style="list-style-type: none"> Two Firms IBA Karachi and Sukkur IBA participated in the tender process. As per email conversation Sukkur IBA's financials was not considered as it did not qualify on technical grounds. However, the tender documents including Financial and technical proposals and its evaluation report were not produced to audit for scrutiny. As tender procedure Single Stage One envelop procedure was adopted hence it was required to allocate weightage to each category including financial and technical benchmarks. As IBA Sukkur quoted rates Rs 280,000 and IBA Karachi quoted rates Rs 643,250. If proper weightage would had been allocated there was quite possibility of higher score of IBA Sukkur as it quoted very low rates. Instead, management evaluated the Financial Proposals after rejecting the IBA Sukkur on technical grounds. Moreover; IBA Sukkur had also been conducting recruitment tests. Though tender procedure Single Stage One envelop procedure was adopted but the evaluation was made as per pattern of Single Stage Two envelop procedure, where financial proposal was evaluated after acceptance and rejection on technical 	Rule 7 & 46 (1) of SPP Rules	35	0.675

Sr No.	Description of Procurement	Details of violations of SPP Rules, 2010 and Rules of Business	Violated Rule No.	OM #	Amount
		<p>grounds.</p> <ul style="list-style-type: none"> • Procurement committee was defective as all members pertained to procuring department and 1/3rd members from other department were not included. • Mr.Ayub Sanjrani Director at SHCC sent an email to the CEO dated 26thjuly 2018 explaining that the recruitment process hold some serious lacunas. • The payment was made to IBA vide cheque No 24315339 dated 20-07-2018 whereas the letter No1507/SHCC/DBS dated 25th September 2018 shows that till September 2018 the contract for recruitment was not made with IBA Karachi. This means payment was made even before entering into the contract, which is a clear violation of SPPRA. • As the recruitment process IBA Karachi was initiated without finalizing testing services contract through tender process, hence, there is a quite possibility that recruitment process was not transparent. • In order to evaluate the recruitment process and transparency the record of recruitment was requisitioned but the same was not produced. • Minutes of the meeting of Procurement Committee were not signed by one of the members(Dr. Arif Niaz, Additional MS Civil Hospital Karachi)of Procurement Committee 			
9	Purchase of furniture	Procurement committee was defective as all members pertained to procuring department/directorate and 1/3 rd members from other department/directorate were not included. (<u>SHCC-PI-00300/19</u> dated 03/05/2019).	Rule 7 of SPP Rules	29	0.560
10	Rent of Nawabshah office	Procurement committee was defective as all members pertained to procuring department/directorate and 1/3 rd members from other department/directorate were not included. (Annex-05-E)	Rule 7 of SPP Rules	29	0.306
			Total		84.216

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that the matter may be inquired and responsibility may be fixed on the person(s) at fault.

4.3.2 Expenditure without inviting open tender Rs 4.632 million

According to Rule 17 (1) & (2) of SPPR 2010, “Procurements over one hundred thousand rupees and up to one m rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules. The advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages.”

During special audit, it was observed that, an expenditure of Rs. 4.632 million was incurred without inviting open tender. Due to non-inviting the open tender the government was deprived with the most economical rates. Details are given as under:

Sr. No.	Name of firm/company	Description of Procurement	OM #	Amount
1	Payment made to Employees	Office renovation was conducted through employees by granting advance instead of calling tenders	41	2.524
2	M/s Climax Software Solutions-	Hiring (ERP Software) on rental basis (Annex-07)	31	0.684
3	Movenpick Hotel	Launching Ceremony arrangement in Movenpick Hotel on 01-02-2018 (SHCC-PI-00025/18 dated)30/01/2018	31	0.641
4	Ms. Rabia Warsi	Office Rent The Plaza Clifton (Annex-05-B)	31	0.522
5	Ms. Rabia Warsi	Office Rent 215 The Plaza (Annex-05-C)	31	0.261
		Total		4.632

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification for not inviting tender besides taking remedial measures to avoid such lapses in future.

4.3.3 Splitting up of purchase orders to avoid tender – Rs. 6.353 million

According to Rule 12(1) of SPPR 2010, “**Limitation on Splitting or Regrouping of Proposed Procurement** - Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan”,

During the course of audit of Sindh Health Care Commission, Karachi, for the financial year 2015-16 to till date, it was observed that, an expenditure of Rs. 6.353 million was made by splitting purchase orders to avoid tenders as detailed below:

Sr No.	Description of Procurement	Details of violations of SPP Rules, 2010 and Rules of Business	Violated Rule No.	OM #	Amount
1	Purchase of furniture	<ul style="list-style-type: none"> Purchases were made without calling tender whereas the price of purchase was beyond the tender limit (Annex-09) Purchase orders were placed by way of splitting in order to avoid calling tender 	Rule 12, 16 & 17 (1) (2) of SPPRA 2010	37	1.483
2	Purchase of Computer/office equipment	<ul style="list-style-type: none"> Purchase orders were split into parts in order to avoid tender Purchases were made without calling tender whereas the price of purchase was beyond the tender limit (Annex 10 & 11) 	<ul style="list-style-type: none"> Rule 12, 16 & 17 (1) (2) of SPPRA 2010 Rule 116 of SFR Vol-I 	40	3.330
3	Electronic equipment and furniture	<ul style="list-style-type: none"> Purchases were made by splitting the purchase orders in parts and purchases were made on the basis of quotations in order to avoid calling tender Quotations obtained are also doubtful as quotations pertain to different vendors however the handwriting on most of the quotations is same. That means same person issued the quotations of various vendors. (Annex-08) 	Rule 12 (1) & 16 of SPPRA 2010	35	1.303
4	Awareness & Social Mobilization campaign	<ul style="list-style-type: none"> Each expenditure was above the tender limit however the expenditure was made without tender Office order/ official approval for such campaign was not available which creates doubt if such campaign was conducted. General Sales Tax and Sindh Sales tax was also not deducted on the applicable items. 	Rule 17 (1) & (2) of SPPRA 2010	43	0.347
		Total			6.353

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification besides taking remedial measures to avoid such lapses in future.

4.3.4 Loss to government due to Cancellation of tenders Rs. 1.201 million

According to Rule-88 of Sindh Financial Rules, Volume-I, “Every public officer is expected to exercise the same vigilance in respect of the expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.”

During special audit, it was observed that an expenditure of Rs. 1.201 million was made on advertisement expenses paid to Information department for invitation of tenders whereas all such tenders were cancelled.

Audit is of the view cancellation of tenders reveals weak financial management and loss to the government.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification and responsibility should be fixed on the person(s) at fault under intimation to audit.

(O.M# 42)

4.4 Monitoring and Evaluation

4.4.1 Taking sluggish measures for safety of Healthcare Worker

According to SHCC Act, 2013 Section 4 (15) “The organizations, public or private, government, local, provincial or federal for which the doctors and Health Care Workers are working must provide them full protection, both physical and legal.”.

- 4 (16) “In case of physical injury incurred while performing the duties, the –
- (a) doctors and health care workers should be fully compensated;
 - (b) doctors and healthcare workers should have legal protection and in case of litigation, the administration must own the responsibility of legal cover and provide full financial and legal help accordingly.”

During special audit, it was observed that SHCC has not taken adequate measures/ made arrangements for legal cover and compensation of health care workers. It has so far only developed the Charter of Rights and uploaded it on its website, has trained 15 participants of 09 HCEs and has setup complaint desks in 22 HCEs during November 2019 to March 2020. It is pertinent to mention that Act of SHCC was passed in 2013 and the Commission started working from 2017 but above all initiatives were taken from November 2019. Moreover, these initiatives are not expanded to all over Sindh but Karachi only.

The audit is of the view that management has not taken satisfactory measures for compensation and protection of Doctors and Health Care Workers especially for those working in private organizations. Moreover, the Commission has not devised any system to take information from HCEs on regular basis about number of instances of physical or legal harm/damage occurred or the measures taken for their protection.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that SHCC should take stern measures to ensure physical and legal protection of HealthCare Workers.

(O.M# 02 & 06)

4.4.2 Non-constitution of Technical Advisory Committee

According to SHCC Act, 2013 section10 (1) The Board shall constitute a Technical Advisory Committee consisting of the members **(Details at Annex-14)**

During special audit, it was observed that in contravention to above Technical

advisory Committee was not constituted even after lapse of three years of the commission becoming functional. Moreover, till completion of audit, management informed that only five experts in health services were nominated for TAC. Moreover; formal constitution of TAC was still awaited.

Audit holds the view that non-constitution of TAC has deprived the Commission from the advices of experts on technical matters which has resulted in improper functioning of SHCC.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that TAC be constituted and notified immediately.

(O.M# 09)

4.4.3 Non-conducting of Census regarding Healthcare Establishments

As per Sindh Healthcare Commission Act, 2013 Section 13(1) A healthcare service provider shall not provide healthcare services without being registered under this Act.

During special audit, it was observed that the Commission has no details about total number of HSPs and HCEs working in the province and total number of HCEs and HSPs registered under the Act and the details of unregistered HCEs and HSPs. The management informed the audit that Census (for counting the total number of HCEs in Sindh) was not conducted. This reflects that the management has no authentic data about number of HCEs and HSPs providing Healthcare services in the province. Consequently, the registration thereof of all HCEs is also not done as per provisions of the Act.

Audit holds the view that due to not carrying out of Census the chances of unregistered HCEs providing low quality of Healthcare services in Sindh could not be ruled out. Moreover, the Commission has also not been able to achieve its objective of registering all the HCEs and HSPs and banning quackery in the province.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that the Census should be conducted immediately and all the HCEs be registered to ensure that quality health care services are provided and quackery is prevented.

(O.M# 12)

4.4.4 Non-registration of existing healthcare service providers within stipulated period of ninety days of enforcement of the Act

According to SHCC Act, 2013 Section 13 (2) “An existing healthcare service provider shall, within a period of ninety days of the coming into force of this Act, apply for registration in accordance with this Act.”

During special audit, the management was requested to provide information / record of total number of existing HCEs and HSPs applied for registration and number of HCEs registered within ninety days of enforcement of this Act along-with total number of HCEs available at that time, and the strategy / measures / steps / plans made by the commission for registration of existing HSPs at the time of promulgation of the Act. The management in response stated that awareness sessions were arranged / media campaigns were carried out. No information regarding registration of HCEs and HSPs within 90 days of promulgation of the Act was provided to audit.

Audit holds the view that due to delay in process of registration of HCPs and HCEs, the Commission has not been able to achieve its objective of ensuring quality healthcare services are being provided in province.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that all the HCEs be registered to ensure that quality health care services are provided and quackery is prevented.

(O.M# 13)

4.4.5 Non-imposition of fine on HCEs HSPs and persons practicing without registration

According to SHCC Act, 2013 Section13(5) The Commission may impose a fine which may extend to five hundred thousand rupees upon a healthcare service provider or any other person who practices without registration.

Section14 (1) A healthcare establishment shall not be used except in accordance with the terms and conditions of a license issued under this Act.

(2) If a healthcare establishment is not licensed under this Act or is used otherwise, the Commission may impose a fine, which may extend to five hundred thousand rupees upon the healthcare service provider.

During special audit the management was requested to provide record / information regarding year wise amount of fine imposed upon the un-registered HCEs and HCPs who have not applied for registration. The management stated that no fine was imposed on any HCE, HSP/ persons practicing without registration by SHCC.

Audit holds the view that imposition of penalty on defaulters could have resulted as deterrence and all the HCEs could have got themselves registered. Moreover; non-imposition has deprived the Commission from revenue.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires that data be gathered and fines be imposed on the HCEs, who are not registered with SHCC.

(O.M# 14)

4.4.6 Non-registration / issuance of license to HCEs who were already registered at the time of promulgation of act

According to SHCC Act, 2013 Section16 (1) The existing healthcare establishments shall be awarded license on the production of a certificate issued by the Pakistan Medical and Dental Council. For meeting the mutually agreed standards, an appropriate and reasonable period of time will be given keeping in view the

ground realities regarding availability of trained human resource, improvement of the existing human resource and all other allied factors according to minimum delivery standards prescribed by government. The period may vary considering the nature of the establishment and availability of appropriate human resource that is to say tertiary to primary and big city to small town.

During special audit the management was requested to provide information regarding total number of HCEs that the Commission registered at the time of promulgation of the Act, which were already registered with the Pakistan Medical and Dental Council (PMDC). The management in response stated that none of the HCE was registered at the time of promulgation of Act.

Audit is of the view that the provisions of the Act were not observed by the management even at the minimal level of obtaining list from the PMDC to know the number of registered HCEs/HSPs. Furthermore, trainings were not conducted to train the existing human resource according to minimum delivery standards prescribed by government.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that immediate consultation with PMDC be done and all the HCEs/HSPs registered with PMDC be registered with SHCC.

(O.M# 15)

4.4.7 Non-issuance of Regular license to a single HCE

According to SHCC Act, 2013 Section16(4) A license issued by the Commission under this section –

- (a) shall be in such form as may be prescribed;
- (b) shall be valid for the period of five years; and
- (c) may be renewed upon its expiry.

During special audit the management was requested to provide information / record of prescribed form of license, number of Provisional and Regular Licenses

issued for five years, number of licenses renewed upon expiry and total fees obtained in this respect. In response the management provided information that 6906 Public Hospitals, Primary Healthcare Establishments, Lab/Radiology & Diagnostic Centers, Maternity Homes, Hospitals, Homeopathic Clinics, Clinics, Hakeem, Blood Banks, Cath Lab, Ultra sound & X-ray, and GP Clinics have been registered with the Commission. Only 23 Provisional Licenses have been issued out of which 12 have expired and 11 were likely to expire by the end of 2020 and till date no HCE/HSP was issued Regular License.

Audit holds the view that due to non-issuance of license SHCC has not been able to achieve its aim of making provision for the improvement of access, equity, and quality of healthcare service and has not achieved its vision of regulating Healthcare service delivery in the province.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires non-issuance of licenses be explained to audit and issuance of licenses be expedited.

(O.M# 16)

4.4.8 Non-development/ implementation/ approval of SOPs by the Commission

As per Sindh Healthcare Commission Act, 2013 Section 20

1. The Commission shall implement the standards developed and approved by Government.
2. The Commission, with the approval of Government shall -
 - a. prepare and publish statements of standards in relation to the provision of healthcare services; and
 - b. keep the standards under review and publish amended statements whenever deemed appropriate.
3. Government may, after considering any representations made in relation to the standards prepared and published by the Commission, make such revision

with respect thereto as deemed necessary and the Commission shall publish the revised standards.

4. For meeting the mutually agreed standards, an appropriate and reasonable period of time shall be given keeping in view the ground realities regarding availability of trained Human Resource, improvement of the existing Human Resource and all other allied factors.

During special audit, it was observed that only SDS for Hospitals, Clinics and Primary Healthcare Facilities, and Homeopathic standards were developed / published but standards for Diagnostic Centers, Nursing Homes, Maternity Homes, Dental Clinics, Homeopathic Clinics, Tibbi Clinics Acupuncture, Physiotherapy clinics were not. Furthermore; adequate measures were also not taken for developing human resources to implement the published standards and fixation of time line for the same. Moreover; Minimum Service Delivery Standards which entail a package of yardsticks essential for all categories of the Healthcare Establishments are also not developed.

Audit is of the view that quality of HCEs/HSPs cannot be improved without preparing/notifying the Standards due to which the Commission has not been able to achieve its objective of making provisions for providing quality Healthcare Services to the people of Sindh.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification for non-preparing of Standards and recommends that the process be expedited.

(O.M# 18)

4.4.9 Non-building of supportive links / collaborations with national and international Organizations for adopting international best practices

According to SHCC Act, 2013 Section 21 (1) The Commission shall develop framework and procedures for the accreditation of the healthcare establishments and issue necessary guidelines and instructions in this behalf in phased manner.

(2) The Commission shall review best national and international practices in accreditation and build supportive links and enter into collaborations and agreements with national and international organizations in relation to accreditation of the healthcare establishments.

During special audit it was observed that commission has not developed a framework and procedure for the accreditation of the Health Care Establishment with various National and International organizations and has not entered in collaboration or agreements to review best practices and build supportive links.

Audit holds the view that non-building of supportive links / collaborations with national and international Organizations for adopting best practices has not only resulted in violation of act but has resulted in non- implementation of the best practices for qualitative healthcare system.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that supportive links / collaborations with national and international Organizations for adoption of best practices be

(O.M# 19)

4.4.10 Non-conduct of annual audit and its submission to Government

According to SHCC Act, 2013 Section 34 (2) The Commission shall keep proper accounts and shall, as soon as practicable, after the end of each financial year, prepare a statement of accounts of the Commission for the financial year which shall include a balance sheet and an account of income and expenditure.

(3) The Commission shall appoint a firm of chartered accountants for audit of the statement of accounts of the Commission.

(4) The Board shall, within one hundred and twenty days of the end of each financial year, together with the annual report of the Commission under subsection (2), send a copy of the statement of accounts of the Commission certified by the Auditors and the copy of the Auditor's report to Government.

During special audit, it was observed that neither proper accounts were maintained by the Commission nor the same were audited and certified by the auditors as evident from the Financial Statements so provided by the management. The Financial Statements did not contain the signature of then Director Finance but same were got audited after a lapse of two years. Furthermore, copy of certified accounts was also not submitted to Government as per provisions of the Act.

Audit holds the view that non-conduct of annual audit and its submission to government has not only resulted violation of act but also the government has not been provided the knowledge of the financial position of the Commission.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that the accounts be audited from the independent chartered accountant firm and be submitted to the government.

(O.M# 23)

4.4.11 Non taking of measures /strategy to counter sale of drugs without prescription

According to SHCC Act, 2013 Section 4(8) The Commission shall take measures and devise a strategy to counter sale of drugs without prescription.

During special audit the management was requested to provide the details of strategy / measures adopted by the Commission to counter the sale of drugs without prescription and total number of cases of sale of drugs without prescription may be informed but the management neither responded the requisition nor any measures / strategy was devised by the management to prevent the sale of drugs without prescription.

Audit holds the view that due to non-formulation of the strategy to counter the sale of drugs has resulted in unchecked sale of non-OCT drugs which creates risks of patient safety and drug abuse.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that the strategy to counter sale of drugs without prescription be devised and strictly implemented in the province.

(O.M# 53)

4.4.12 No strategy or plan for anti-quackery

According to Part II, Section 8 “Functions of the Directorate of Anti-quackery” of the Sindh Healthcare Commission Regulations; The Directorate of Anti-quackery shall be responsible to assist the Chief Executive Officer in performance of the following function:

- (1) Develop, update and implement Anti-Quackery strategies and measures and issue necessary directions;

During the Special audit it was observed that despite of the directions given in the Regulations, no anti-quackery strategies or plans have been prepared to ban quackery or census conducted to identify the number of quacks in the province. Moreover; according to the website of SHCC, there are around 600,000 quacks working in Pakistan and around one-third of those are working in Sindh and 40% of that one-third is in Karachi.

In the absence of such strategies/plans, SHCC has not been able to achieve its very objective of banning quackery in all its forms and manifestations.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that the plan and strategy be immediately devised to ban quackery in the province to ensure patient safety.

(O.M# 57)

4.4.13 Unauthorized de-sealing and de-sealing without conducting proper hearings and approvals

According to Regulations of SHCC Section (7) “Recommend the Chief executive Officer of the Commission to impose fine upon the quack U/S 28(1) and upon such medical officer under whose board/name the quack was practicing (in accordance with the order passed by the High Court of Sindh in C.P. No. D-919/2014 on 20-10-2016) which may extend to five hundred thousand rupees in either case, depending upon the facts and the circumstances of the case and keeping in view the gravity of the offence, or to proceed for cancellation of registration with the relevant council of the healthcare service provider found to be practicing quackery; provided that the Director Anti-quackery receipt of the communication, shall be given to respondent to submit his defense within fifteen days time, from receipt of the communication shall be given to the respondent to submit his defense if any and on opportunity of personal hearing shall also be afforded to the respondent before giving recommendation for imposition of fine and provided further that the Chief executive officer of the Commission shall take approval of the Board of Commissioners U/S 9 (2) of the Act before issuing orders for imposition of fine.

Moreover; according to SHCC Act, 2013Section 9 (2)”The Board shall take all the decisions regarding penalties, suspension and revocation of licenses in a meeting.”

During the Special audit, it was found that a Hearing Committee at SHCC decides the penalties against quacks and takes approval for imposition of the fines from; however, sixty-six such cases were found where the healthcare establishments were de-sealed without imposing any penalties and approval from BoC.

Audit holds the view that in the absence of proper hearings and approvals from BoC there are chances that undue favour was given to the quacks.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that reasons for non-conducting proper hearings be justified and responsibility should be fixed on the persons at fault.

(O.M# 46 &58)

4.4.14 No monitoring or follow-up procedures for conditional de-sealed HCEs

According to the Preamble of the Act of SHCC; whereas it is expedient to make provision for the improvement, **access, equity, and** quality of healthcare service, to ban quackery in all its forms and manifestations and to provide for ancillary matters;

Moreover; according to the Regulation of Sindh Healthcare Commission Section 8, Functions of the Directorate of Anti-Quackery;

The Directorate of Anti-quackery would be responsible to assist Chief Executive Officer in performance of the following function:

- (1) Develop, update and implement Anti-Quackery strategies and measures and issue necessary directions;
- (2) Coordinate with key stakeholders such as Health Department, DGHSS, DHOs, district administration and law enforcing agencies etc for conduction of anti-quackery activities
- (3) Keep proper record of the anti-quackery activities, results achieved and all other ancillary matters
- (4) Prepare comprehensive monthly, quarterly and annual reports on the Anti-Quackery activities, within two weeks for monthly, within one month for quarterly and annual reports, and submit the same to the Director M&E regularly.
- (5) Receive and investigate the reports/complaints relating to the quacks
- (6) Seal/close down the premises of the quack if the report/complaint is found to be true.

During the Special Audit, it was observed that various HCEs and HSPs were sealed on account of being quacks and penalties were imposed on them and on submission of affidavit, penalties and de-sealing fees, those were conditional de-sealed. On further scrutiny it was found that SHCC has no monitoring mechanism and follow-up procedures to ensure whether those conditionally de-sealed HCEs and HSPs have not restarted practicing quackery.

Audit is of the view that in the absence of monitoring mechanism and follow-up procedures, SHCC has not been successful in banning quackery in the province.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit recommends that proper monitoring mechanism and follow-up procedures should be framed to ban quackery in the province in all its forms.

(O.M# 59)

4.4.15 Non-implementation of waste management and environment protection and defacement of property rule, Acts, and Ordinances

According to SHCC Act, 2013 Section 28 (4) Commission shall implement the effective cleanliness', in-force hospital waste management rules 2005 according to Pakistan Environment Protection Act 1997 and implementation of the Prevention of Defacement of Property Ordinance 2013 in letter and spirit.

During special audit it was observed that commission has not taken any measures to enforce Hospital Waste Management Rules 2005 according to Pakistan Environment Protection Act 1997 and implementation of the Prevention of Defacement of Property Ordinance 2013.

Audit is of the view that due to non-implementation of waste management and environment protection and defacement of property rules Acts and Ordinances has resulted in poor management of healthcare waste which is not only harmful for healthcare workers, waste handlers, patients and community at large but also polluting the environment of the province.

The matter was reported to the management on 1st July 2020 and despite repeated requests DAC meeting was not held.

Audit requires justification for non-implementation of waste management and environment protection and defacement of property rule, Acts, and Ordinances.

(O.M# 20)

4.5 Overall Assessment

4.5.1 Relevance:

The Commission is very much relevant to monitor the working of the Healthcare System of the province of Sindh.

4.5.2 Efficacy:

The Commission has a vital role in regulating formal Healthcare Sector and eradication of informal healthcare practices such as quackery in all its manifestations.

4.5.3 Efficiency:

The Commission is not working efficiently. It has not completed the registration of all HCEs and HSPs. It has no knowledge of total number of HCEs and HSPs working in the province as it has not been able to conduct Census till date and no detail has been taken from PMDC. It has not issued any Regular license and only 24 Provisional licenses were issued most of which also expired during audit period. The Commission has also failed to ban quackery in all its forms.

4.5.4 Economy:

Economy perspective was not observed in many instances. In certain cases purchase orders were split up to avoid tenders and at other instances expenditure was incurred without inviting open tenders. Overall, the economy perspective of the Commission cannot be assured.

4.5.5 Effectiveness:

The Commission's Act was enacted in 2013. However, the Commission started functioning from 2016. The Commission has progressed slowly and non-achievement objectives/targets have been observed. It is also important to mention that the management of SHCC has no strategy/plan to enhance its efficiency.

4.5.6 Compliance with Rules:

Non-compliance and deviation from the rules and regulations was made in the cases as pointed out in this report.

Performance Rating of Commission Unsatisfactory

Risk Rating of Entity Substantial

5 CONCLUSION

Sindh Healthcare Commission was established to oversee the working of the Healthcare System of the province of Sindh. The Commission is useful for the general public as it is established with the vision of ensuring that the quality healthcare is being provided to the public. However; it has not been able to achieve any of its aims and objectives. The progress of the Commission is significantly slow and is devoid of any strategy to improve its performance.

Key Audit Findings

1. Organization and management:

- Non submission of annual reports to Government and their publication along with Non-Compliance with the Board Decisions
- Monetization without approval of BoC - Rs16,844,070
- Appointments without preparing / following proper rules and regulation including irregular appointment of Director, Anti Quackery and Chief executive Officer
- Non-formulation of financial rules/regulation

2. Financial Management:

- Loss to the Government due to investment at Lower offered rate
- Loss due to unjustified drawl of TA / DA-Rs1.538 million
- Loss sustained due to fixation of pay on the maximum of the scale instead of minimum level–Rs 38.818 million
- Irregular and un-justified expenditure from petty cash/advance – Rs 8,449,658
- Non-recovery of outstanding dues on account of de-sealing penalties-Rs 0.605 million
- Less deposit of fines-Rs2.897 million
- Allowing MP Scales without observing the equivalence of the posts and concurrence of Finance Department
- Un-authorized investment and transfer of grant money into fixed bank accounts-629.607 million

3. Procurement and contract management:

- Irregular expenditure due to defective tendering process or without tender
- Loss to government due to Cancellation of tenders Rs 1.201

4. Monitoring and Evaluation

- Taking sluggish measures for safety of Healthcare Worker
- Non-constitution of Technical Advisory Committee
- Non-conducting of census regarding Health Care Establishments
- Non-imposition of fine upon healthcare service, establishment, providers or a person practicing without registration
- No strategy or plan for anti-quackery

5.1 Key Recommendations

- Procedure to be adopted for submission of annual reports to Government and their publication along with Compliance with the Board Decisions
- Procedure to be adopted for Monetization with approval of BoC
- Responsibility should be fixed against appointments without preparing / following proper rules and regulation including irregular appointment of Director, Anti Quackery and Chief executive Officer and corrective steps need to be taken
- Procedure to be adopted for proper formulation of financial rules/regulation
- Responsibility should be fixed against person responsible for various losses and recovery should be made wherever applicable
- Irregular payment on account of leave encashment need to be clarified
- Proper procedure to be adopted for utilization of petty cash
- Amount of Sindh Sales Tax on services Rs330,564 needs to be recovered
- Recovery of outstanding dues on account of de-sealing penalties-Rs 0.605 million be made effective
- Amount of Less deposit of fines-Rs2.897 million be deposited into proper account
- Corrective steps should be taken to allow MP Scales with equivalence of the posts and concurrence of Finance Department
- Proper procedure to be adopted for adjustment of advances – Rs 1.275 million
- Responsibility should be fixed against person responsible for expenditure based on defective tendering process or without tender

- Proper procedure to be adopted for safety of Healthcare Worker
- Proper procedure to be adopted for conducting of census regarding Health Care Establishments
- Proper procedure to be adopted for imposition of fine upon healthcare service, establishment, providers or a person practicing without registration
- Proper procedure to be adopted for development/ implementation / approval of SOPs by the Commission
- Proper procedure to be adopted for anti-quackery and sealing & de-sealing through proper hearings and approvals

ACKNOWLEDGMENT

We wish to express our appreciation to the whole management of Sindh Health Care Commission, Karachi, for the assistance and cooperation extended to the auditors during this assignment.

ANNEXURES

Annex-01

Sr. #	Name of Region
1	Regional Office Larkana
2	Regional Office Sukkur
3	Regional Office Khairpur
4	Regional Office Shaheed Benazir Abad
5	Regional Office Mirpur Khas
6	Regional Office Hyderabad

Annex-02

Sr. No.	Voucher #	Date	Particular	C C	Amount
1	SHCC-JV-00088/18	28/06/2018	M Suleman Otho DM&E for the period ended Dec 2017	DME	80,000
2	SHCC-JV-00088/18	28/06/2018	Farhana Memon DL for the period ended Dec 2017	DLA	80,000
3	SHCC-JV-00088/18	28/06/2018	PA-CEO for the period ended Dec 2017	CEO	2,667
4	SHCC-JV-00088/18	28/06/2018	Ayub Sanjrani DBS for the period ended Dec 2017	DBS	80,000
5	SHCC-JV-00088/18	28/06/2018	Minhaj Qidwai - CEO for the period ended Dec 2017	CEO	200,000
6	SHCC-JV-00088/18	28/06/2018	Ahmed Raza Kazmi DCG&T for the period ended Dec 2017	DCGT	53,333
7	SHCC-JV-00088/18	28/06/2018	Saleem Ahmed DF for the period ended Dec 2017	DF	80,000
				Total	576,000

Annex-03

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BPV-00042/19	16/07/2018	Advance to Directorate of Monitoring & Evaluation for meeting expenses in relation to Field work in Health Secretariat, DHOs etc as well as Office purchases	94817190	25,000	
SHCC-CRV-00007/19	16/10/2018	Cash Returned from Advance to make payment from Office for delivery of Office Cupboards for Dir M&E			1,700.00
SHCC-CRV-00007/19	16/10/2018	Cash Returned from Advance to make payment from Office for Office Cupboards for Dir M&E			23,000.00
SHCC-BPV-00336/19	30/10/2018	Replenishment of Advance to Dir M& E after utilization of Previous amount	108270158	24,700	
SHCC-BPV-00096/18	31/01/2018	Payment to Manager Admin - Mr. Ayaz Ali for expenses at Launch ceremony on 1-2-2018	21769353	25,000	
SHCC-CPV-00056/18	14/02/2018	Payment made to Mr. Ayaz for expenses		10,000	
SHCC-CPV-00087/18	20/02/2018	Advance taken by Mr. Ayaz Ali - Manager Admin for Head Phones		5,000	
SHCC-JV-00006/18	21/02/2018	Settlement of Advance taken by Mr. Ayaz Ali - Manager Admin on submission of Bills			5,000.00
SHCC-BPV-00196/18	15/03/2018	Advance for day to day small Office Expenses as per approved SOP (copy enclosed).	23122233	15,000	
SHCC-BPV-00197/18	15/03/2018	Advance for day to day small office expenses as per approved SOP(copy enclosed)	23122234	5,000	
SHCC-JV-00010/18	21/03/2018	adjustment of advance for day to day office expenses			10,070.00
SHCC-JV-00015/18	22/03/2018	adjustment of advance against day to day office expenses			2,785.00
SHCC-BPV-00209/18	26/03/2018	Replenishment of Advance for expenses against submitted bills	23122246	12,855	
SHCC-JV-00029/18	06/04/2018	adjustment of advance against day to day office expenses as per dates mentioned			11,990.00
SHCC-BPV-00260/18	06/04/2018	Replenishment of Advance for expenses against submitted bills of Rs. 11,990/-	23122299	11,990	
SHCC-JV-00030/18	13/04/2018	adjustment of advance against day to day office expenses as per bills attached.			10,230.00
SHCC-BPV-00278/18	13/04/2018	Replenishment of Advance for expenses against submitted bills of Rs. 10,230/-	23122315	10,230	
SHCC-BPV-00282/18	24/04/2018	Advance given to Manager Admin for meeting of DHO's on 24-04-2018	23122320	25,000	
SHCC-BPV-00283/18	24/04/2018	Replenishment of Advance for expenses against submitted bills of Rs. 8,349/-	23452906	8,349	
SHCC-JV-00031/18	24/04/2018	adjustment of advance against day to day office expenses as per bills attached.			8,349.00
SHCC-JV-00032/18	25/04/2018	Adjustment of Advance giving on 24/04/2018			22,850.00
SHCC-JV-00033/18	25/04/2018	Adjustment of advance taken on 24-04-2018			1,780.00
SHCC-JV-00034/18	25/04/2018	Adjustment of advance taken on 24-04-2018			200.00
SHCC-JV-00050/18	02/05/2018	Adjustment of Advance for expenses against submitted bills of Rs. 4,690/-			4,690.00
SHCC-BPV-00317/18	02/05/2018	Replenishment of Advance for expenses against submitted bills of Rs. 4,690/-	23452935	4,690	

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-JV-00052/18	11/05/2018	Adjustment of Advance for expenses against submitted bills of Rs. 15,479/-			15,479.00
SHCC-CPV-00168/18	11/05/2018	Reimbursement for office supplies and other expenses to Manager Admin		15,479	
SHCC-JV-00053/18	21/05/2018	Adjustment of Advance for expenses against submitted bills of Rs. 13,884/-			13,884.00
SHCC-BPV-00361/18	21/05/2018	Replenishment of Advance for expenses against submitted bills of Rs. 13,884/-	23452978	13,884	
SHCC-JV-00065/18	12/06/2018	Adjustment of Advance for expenses against submitted bills of Rs. 21,511/-			21,511.00
SHCC-BPV-00409/18	12/06/2018	Replenishment of Advance for expenses against submitted bills of Rs. 21,511/-	23905211	21,341	
SHCC-JV-00085/18	13/06/2018	Reversal of Payment made to Mr. Ayaz for expenses CPV no. 56/18 dt. 14-02-2018			10,000.00
SHCC-JV-00085/18	13/06/2018	Reversal of Advance Payment to Manager Admin - Mr. Ayaz Ali for expenses at Launch ceremony on 1-2-2018 for DBS. vide BPV 96/18 dt.31-01-2018			25,000.00
SHCC-JV-00001/19	05/07/2018	Adjustment of Advance for expenses against submitted bills of Rs. 23,950/-			23,950.00
SHCC-BPV-00008/19	05/07/2018	Replenishment of Advance for expenses against submitted bills of Rs. 23950	94817176	23,950	
SHCC-BPV-00037/19	12/07/2018	payment for Coat Hangers placed in DIRECTORS and CEO Offices	94817188	25,000	
SHCC-JV-00002/19	12/07/2018	Adjustment of Advance for expenses against submitted bills of Rs. 20145			20,145.00
SHCC-CRV-00001/19	13/07/2018	To record receipt of amount taken by for purchase of Coat Hangers			5,000.00
SHCC-JV-00003/19	13/07/2018	To record purchase of Coat Hangers for Office use as per Bills enclosed.			20,000.00
SHCC-BPV-00041/19	16/07/2018	Replenishment of Advance for expenses against submitted bills of Rs. 20145	94817189	20,145	
SHCC-JV-00005/19	30/07/2018	Adjustment of Advance for expenses against submitted bills of Rs. 11853			11,853.00
SHCC-BPV-00071/19	30/07/2018	Replenishment of Advance for expenses against submitted bills of Rs. 11,853	94817198	11,853	
SHCC-JV-00010/19	08/08/2018	Adjustment of Advance for expenses against submitted bills of Rs 13,717.00			13,717.00
SHCC-BPV-00091/19	08/08/2018	Replenishment of Advance for expenses against submitted bills of Rs. 13717	94817206	13,717	
SHCC-JV-00014/19	20/08/2018	Adjustment of Advance for expenses against submitted bills of Rs. 23,633/-			23,653.00
SHCC-BPV-00138/19	20/08/2018	Replenishment of Advance for expenses against submitted bills of Rs.23,653/-	94817230	23,653	
SHCC-JV-00017/19	07/09/2018	Adjustment of Advance for expenses against submitted bills of Rs. 16,258/-			16,258.00
SHCC-BPV-00170/19	07/09/2018	Replenishment of Advance for expenses against submitted bills of Rs. 16,258/-	94817236	16,258	
SHCC-JV-00021/19	19/09/2018	Adjustment of Advance for expenses against submitted bills of Rs. 20,452/-			20,452.00
SHCC-BPV-00191/19	19/09/2018	Replenishment of advance on Submitted Bills amounting Rs. 20,452 and after adding up to meet new approved limit of Rs. 25,000/-	94817245	25,000	
SHCC-JV-00028/19	02/10/2018	Adjustment of Advance for expenses against submitted bills of Rs. 21892/-			21,892.00
SHCC-BPV-	02/10/2018	Replenishment of advance on Submitted Bills	108270112	21,892	

Voucher #	Date	Particular	Cheque #	Debit	Credit
00247/19		amounting Rs. 21,892/- and after adding up to meet new approved limit of Rs. 25,000/-			
SHCC-CPV-00052/19	10/10/2018	Advance for Lunch Boxes for BOC Meeting Dated 4/10/2018		364	
SHCC-JV-00033/19	12/10/2018	Replenishment of advance to Manager Admin Rs. 24705/-			24,705.00
SHCC-CPV-00062/19	12/10/2018	Replenishment of advance to Manager Admin Rs. 24705/- against submitted Bills		24,705	
SHCC-JV-00036/19	29/10/2018	Adjustment of Advance for expenses against submitted bills of Rs 25,290			19,253.00
SHCC-BPV-00329/19	29/10/2018	Replenishment of advance to Manager Admin Rs. 25,363/- against submitted Bills	108270124	25,363	
SHCC-JV-00040/19	06/11/2018	Adjustment of Advance for expenses against submitted bills of Rs. 38,651/-			38,651.00
SHCC-BPV-00359/19	07/11/2018	Replenishment of advance to Manager Admin against submitted Bills of Rs. 38,651/-	108270164	32,629	
SHCC-BPV-00362/19	08/11/2018	Advance to Manager Admin for Office expenses	24824324	25,000	
SHCC-BPV-00382/19	14/11/2018	Advance to Manager Admin for Office expenses	108270135	25,000	
SHCC-JV-00045/19	27/11/2018	Adjustment of advance to Manager Admin Rs. 26,128/- against submitted Bills.			26,128.00
SHCC-BPV-00464/19	05/12/2018	Advance to Manager Admin for Office expenses	108270147	25,000	
SHCC-JV-00051/19	07/12/2018	Adjustment of Advance to Manager Admin Rs.25,797/- Against Submitted bills			25,797.00
SHCC-BPV-00486/19	11/12/2018	Advance to Manager Admin for official visit of CEO and Chairperson to Tharparkar Dated 12/12/2018	108270150	15,000	
SHCC-JV-00052/19	12/12/2018	Adjustment of Advance to Manager admin Rs.26,217/- Against Submitted Bills			26,217.00
SHCC-JV-00053/19	12/12/2018	Adjustment of Advance Rs.12,540/- Against Submitted Bills			12,540.00
SHCC-BPV-00503/19	14/12/2018	Advance to Manager Admin for Office expenses	118337879	25,000	
SHCC-JV-00054/19	18/12/2018	Adjustment of Advance to Manager admin Rs. 17310 Against submitted bills			17,310.00
SHCC-BPV-00502/19	18/12/2018	Advance to Manager Admin for Office expenses	118337878	25,000	
SHCC-JV-00059/19	20/12/2018	Adjustment of Advance Rs.21405/- Against Submitted Bills			21,405.00
SHCC-JV-00060/19	20/12/2018	Adjustment of Advance Rs.24590/- Against Submitted Bills			24,590.00
SHCC-JV-00061/19	20/12/2018	Adjustment of Advance to Manager admin Rs. 10500/- Against Submitted Bills			10,500.00
SHCC-BPV-00510/19	20/12/2018	Advance to Manager Admin for Office expense	118337882	25,000	
SHCC-BPV-00511/19	20/12/2018	Advance to Manager Admin for Office expense	118337883	25,000	
SHCC-JV-00066/19	03/01/2019	Replenishment of Advance to Manager Admin Against Submitted Bills Rs.25,865/- Dated			25,865.00
SHCC-BPV-00535/19	03/01/2019	Advance to Manager Admin for Office expense	118337895	25,000	
SHCC-JV-00068/19	09/01/2019	Replenishment of Advance to Manager Admin Against Submitted Bills Rs.61066/- Dated 09/01/2019			61,066.00
SHCC-JV-	09/01/2019	to record Reversal of purchase of Shredder for		17,000	

Voucher #	Date	Particular	Cheque #	Debit	Credit
00072/19		CEO Dated 5-1-2019			
SHCC-CRV-00011/19	09/01/2019	to record cash returned from manager admin against purchase of shredder for CEO			17,000.00
SHCC-BPV-00563/19	10/01/2019	Advance to Manager Admin for Office expense	118552303	25,000	
SHCC-BPV-00564/19	14/01/2019	Advance to Manager Admin for Office expense	118552304	25,000	
SHCC-BPV-00565/19	15/01/2019	Advance to Manager Admin for Office expense	118552305	25,000	
SHCC-JV-00073/19	24/01/2019	Replenishment of Advance to Manager Admin Against Submitted Bills Rs.43,115/- Dated 24/01/2019			44,303.00
SHCC-BPV-00592/19	25/01/2019	Advance to Manager Admin for Office expense	118552313	25,000	
SHCC-JV-00078/19	31/01/2019	Replenishment of Advance to Manager Admin Against Submitted Bills Rs.27566 dated 23/01/2019			27,566.00
SHCC-BPV-00605/19	01/02/2019	Advance to manager Admin for expenses	118552321	25,000	
SHCC-BPV-00606/19	01/02/2019	Advance to manager admin for expenses	118552322	25,000	
SHCC-BPV-00607/19	01/02/2019	Advance to Manager Admin for expenses	118552323	25,000	
SHCC-JV-00081/19	22/02/2019	Replenishment of Advance to manager Admin against submitted bills			68,335.00
SHCC-BPV-00680/19	08/03/2019	Advance to manager admin for expenses	118552336	25,000	
SHCC-BPV-00704/19	11/03/2019	Advance to Manager Admin for expenses	118552341	25,000	
SHCC-JV-00086/19	12/03/2019	Replenishment of Advance to manager Admin against submitted bills			29,879.00
SHCC-BPV-00699/19	12/03/2019	Advance to Manager admin for DLA meeting with Hospital representatives	118552339	5,000	
SHCC-BPV-00699/19	12/03/2019	Advance to manager admin for official visit of Chairperson Dr. Tipu sultan to Tharparkar Dated 13-3-2019	118552339	15,000	
SHCC-BPV-00705/19	14/03/2019	advance to Manager Admin for expenses	118552342	25,000	
SHCC-BRV-00261/19	14/03/2019	cash Returned by manager Admin Directly deposited in to Bank from 15,000/- drawn for Chairperson Travel to Tharparkar Dated 14-03-2019	0111198		5,650.00
SHCC-BRV-00261/19	14/03/2019	cash Returned by manager Admin Directly deposited in to Bank from 15,000/- drawn for Chairperson Travel to Tharparkar Dated 14-03-2019	0111198		5,000.00
SHCC-BPV-00719/19	19/03/2019	Advance for purchases and expenses for Mirpurkhas office	26260413	100,000	
SHCC-JV-00088/19	25/03/2019	replenishment of Advance to Manager admin against submitted bills,			50,066.00
SHCC-BRV-00199/19	25/03/2019	Reversal of Advance for purchases and expenses for Mirpurkhas office cheque No 23701770	2370-770		100,000.00
SHCC-BRV-00200/19	25/03/2019	surrender of amount taken as advance	111199		3,100.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BRV-00200/19	25/03/2019	Adjustment of advance to MA	111199		1,900.00
SHCC-BPV-00745/19	25/03/2019	Advance to Manager Admin for fueling of Two official Vehicles Honda City and FAW Van	118552348	20,000	
SHCC-BPV-00749/19	26/03/2019	Advance to Manager Admin for Expenses	118552349	25,000	
SHCC-BPV-00750/19	26/03/2019	Advance to manager Admin for expanses	118552350	25,000	
SHCC-JV-00091/19	26/03/2019	Replenishment of advance to manager admin against submitted bills			24,999.00
SHCC-BRV-00260/19	29/03/2019	remaining cash deposited in bank by manager Admin form 20,000/- approved dated 29-3-2019	111200		6,000.00
SHCC-JV-00097/19	19/04/2019	Replenishment of advance to manager admin against submitted bills			22,445.00
SHCC-JV-00098/19	19/04/2019	Replenishment of advance to manager admin against submitted bills			14,049.00
SHCC-JV-00099/19	19/04/2019	replenishment of expenses to Manager Admin against Submitted Bills			4,350.00
SHCC-BPV-00812/19	23/04/2019	Advance issued to Store Keeper for office expenses for fuel and other miscellaneous expenses.	128176841	16,410	
SHCC-BPV-00816/19	25/04/2019	Advance given to Manager Admin for office Monthly Grocery item for Apr- May 2019	128176842	75,000	
SHCC-BRV-00269/19	29/04/2019	Deposit of Advance by Manager admin taken for Monthly Grocery for April - May 2019	0114241		3,199.00
SHCC-JV-00102/19	02/05/2019	Adjustment of Advance to Manager Admin against submitted Bills submitted 29-4-2019			27,494.00
SHCC-BPV-00848/19	03/05/2019	replenishment of Advance to Manager admin against submitted bills on 2-5-2019	128176849	25,000	
SHCC-JV-00103/19	03/05/2019	Adjustment of Advance taken by Manager admin for Monthly Grocery for April - May 2019			71,801.00
SHCC-JV-00110/19	14/05/2019	Adjustment of advance for expenses to manager admin against submitted bills			14,545.00
SHCC-BPV-00907/19	22/05/2019	Replenishment of advance to Manager Admin for office expense. Dated: 22/05/2019	128176866	14,545	
SHCC-BPV-00924/19	27/05/2019	Advance to Manager Admin for Honda city Maintenance	128176868	10,000	
SHCC-JV-00126/19	17/06/2019	Adjustment of advance to Manager against submitted Bill			10,943.00
SHCC-JV-00132/19	20/06/2019	Adjustment of advance to manager admin against submitted bills			20,160.00
SHCC-BPV-00981/19	20/06/2019	Replenishment of Advance to Manager Admin	128176881	20,160	
SHCC-JV-00139/19	27/06/2019	Adjustment of advance to Manager Admin against submitted bills			20,804.00
SHCC-BPV-01015/19	28/06/2019	Advance to Manager Admin for purchase of monthly Grocery	128176897	61,765	
SHCC-JV-00149/19	28/06/2019	Adjustment of Advance to Manager Admin on submission of Bills			24,885.00
SHCC-BPV-00005/20	04/07/2019	Replenishment of Advance to Manager Admin on submission of Bills	27322561	20,804	
SHCC-JV-	05/07/2019	Adjustment of advance to manager admin			59,940.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
00003/20		against submitted bills			
SHCC-BRV-00001/20	05/07/2019	Return of advance taken for monthly grocery dated 28-6-19	673324		1,825.00
SHCC-BPV-00013/20	05/07/2019	Replenishment of advance for expenses to manager admin	128176903	75,000	
SHCC-BPV-00094/20	05/08/2019	Advance to Manager Admin for purchase of Monthly Grocery of August 2019	128176919	75,000	
SHCC-JV-00022/20	21/08/2019	Advance adjusted against submitted bills			66,824.00
SHCC-BPV-00145/20	27/08/2019	Replenishment of advance to manager admin against submitted bills	153410906	66,824	
SHCC-BRV-00274/20	02/09/2019	Return of advance taken for monthly grocery taken on dated 05-08-19	9366210		18,482.00
SHCC-JV-00030/20	02/09/2019	Adjustment of advance to manager admin against submitted bills for purchase of Grocery given on 5-8-2019			56,518.00
SHCC-BPV-00182/20	04/09/2019	Advance to Manager Admin for purchase of Monthly Grocery of September 2019	27688878	75,000	
SHCC-BPV-00207/20	06/09/2019	Advance paid to M. Ayaz (Admin) on account of Petty Cash to N. Sherferoz.	153410920	100,000	
SHCC-BPV-00208/20	06/09/2019	Advance paid to M. Ayaz (Admin) on account of Petty Cash to Ghotiki District.	153410921	100,000	
SHCC-BPV-00209/20	06/09/2019	Advance paid to M. Ayaz (Admin) on account of Petty Cash to Mirpurkhas District.	153410922	100,000	
SHCC-JV-00035/20	13/09/2019	Replenishment of advance to manager admin against submitted bills.			70,361.00
SHCC-BPV-00243/20	16/09/2019	Advance paid to M. Ayaz on account of replenishment pettycash	153410944	70,361	
SHCC-JV-00046/20	27/09/2019	Replenishment of advance to manager admin against submitted bills.			61,583.00
SHCC-JV-00047/20	08/10/2019	Adjustment of Advance paid to M. Ayaz (Admin) on account of petty cash for renovation of SHCC Ghotki Office.			100,000.00
SHCC-BPV-00330/20	17/10/2019	Advance paid to M. Ayaz on account of Pettycash Admin.	153410957	61,583	
SHCC-BRV-00916/20	17/10/2019	Adjustment of advance given to Manager Admin for grocery purchase on 04-September-2019 (also used for October Grocery as due to holidays less items were consumed)	9189070		62,659.00
SHCC-BRV-00916/20	17/10/2019	Adjustment of advance given to Manager Admin for grocery purchase on 04-September-2019 (also used for October Grocery as due to holidays less items were consumed)	9189070		12,341.00
SHCC-JV-00058/20	07/11/2019	Adjustment of Advance to manager admin against submitted bills			71,155.00
SHCC-BPV-00420/20	08/11/2019		28304903	71,155	
SHCC-JV-00077/20	26/11/2019	Valet FTC Parking fee of SHCC Cars (76 Slips of Rs 150)			73,310.00
SHCC-BPV-00498/20	28/11/2019	Replenishment of advance to manager admin against submitted bills	66263903	73,310	
SHCC-JV-00098/20	02/01/2020	Adjustment of Advance to Manager Admin against submitted bills			70,888.00
SHCC-BPV-00605/20	07/01/2020	Advance paid to Manager Admin (Ayaz) against replenishment of petty cash.	28685975	70,888	

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BRV-01865/20	07/01/2020	deposit of Un-expended amount taken as advance on 4- Sep-2019 for petty renovation expenditure	389469		100,000.00
SHCC-JV-00101/20	14/01/2020	Adjustment of Advance to manager admin against submitted bills			51,065.00
SHCC-BPV-00640/20	21/01/2020	Replenishment of advance to Manager Admin against submitted bills	29033037	51,065	
SHCC-BPV-00700/20	04/02/2020	Paid to M. Ayaz (MA) on account of Advance for TA/DA against field visit to Larkana, Nawabshah, Khairpur & Ghotki.	29033093	50,000	
SHCC-JV-00112/20	04/02/2020	Adjustment of Advance to Manager Admin on submission of Bills			56,397.00
SHCC-BPV-00732/20	13/02/2020	Replenishment of advance to Manager Admin against submitted bills	29330777	56,397	
SHCC-JV-00119/20	17/02/2020	Remaining Amount Receivable from Mr. Ayaz on account of field visit to Nawabshah, N. Feroze, Ghotki, & Larkana.		653	
SHCC-JV-00119/20	17/02/2020	Adjustment of Advance Amount paid to M. Ayaz on account of field visit to Nawabshah, N. feroze, Ghotki & Larkana.			50,000.00
SHCC-BRV-01635/20	18/02/2020	Received Cash From M. Admin (Ayaz) on account of advance amount paid for TA/DA field visit to Nawabshah, Ghotki, Sukkur & Larkana dated: 04 to 08- Feb-2020. as per office order.	01300679		653.00
SHCC-JV-00123/20	25/02/2020	Adjustment of Advance to Manager Admin on submission of Bills			51,864.00
SHCC-BPV-00805/20	28/02/2020	Paid to M. Admin (Ayaz) on account of Replenishment of Advance Petty Cash.	29330853	51,864	
SHCC-BPV-00831/20	10/03/2020	Advance to Manager Admin M. Ayaz For official Visit to Naushero Feroze and Ghotki	29651675	30,000	
SHCC-JV-00142/20	03/04/2020	Adjustment of Advance given to Manager Admin against submitted Bills			54,673.00
SHCC-BPV-00910/20	06/04/2020	Replenishment of of Advance given to Manager Admin against submitted Bills	29651738	54,673	
SHCC-JV-00149/20	29/04/2020	Adjustment of Advance given to Manager Admin against submitted Bills			53,673.00
SHCC-BPV-00468/18	29/06/2018	Advance to Dir Licensing for meeting expenses in relation to Field work in Health Secretariat, DHOs etc.	94817171	25,000	
SHCC-JV-00042/19	22/10/2018	Adjustment of Advance to Dir Licensing against submitted Bills of Rs.3,950/-			4,750.00
SHCC-CRV-00009/19	22/10/2018	Cash returned from advance for payment of cupboards			11,500.00
SHCC-BPV-00379/19	13/11/2018	Replenishment of Advance to Director Licensing & Accreditation after utilization of Previous amount	108270170	16,250	
SHCC-CRV-00012/19	29/01/2019	cash returned from directorate of licensing Against advance received for purchase of printer			21,400.00
SHCC-JV-00075/19	29/01/2019	Adjustment of advance taken for Bills payment			1,100.00
SHCC-BPV-00597/19	29/01/2019	replenishment of advance against submitted Bills of director Licensing	118552317	22,500	
SHCC-JV-00005/20	09/07/2019	Adjustment of advance to Director licensing against submitted bills			24,932.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BPV-00053/20	24/07/2019	Advance paid to Dr. Sandeep on account of Petty Cash	128176907	75,000	
SHCC-JV-00082/20	28/11/2019	Bill of Society General Store water for Farhana Memon Director Licensing & Accreditation dated 7/11/2019			46,116.00
SHCC-BPV-00587/20	01/01/2020	Advance paid to Mansoor Qadir Keerio on account of Petty Cash	28685957	46,116	
SHCC-BPV-00433/18	20/06/2018	Payment to Directorate of Finance for meeting expenses in relation to Field work in Health Secretariat, Finance Dept and AG Sindh etc.	94817162	20,000	
SHCC-JV-00068/18	25/06/2018	Adjustment of Expenses out of Advance with BAO			8,675.00
SHCC-JV-00070/18	27/06/2018	Adjustment of Expenses out of Advance with BAO			22,809.00
SHCC-BPV-00456/18	27/06/2018	Replenishment of Advance to BAO against expenses for Bills submitted and recorded through JVs.	94817177	31,484	
SHCC-JV-00006/19	30/07/2018	Adjustment of Expenses out of Advance with BAO			16,800.00
SHCC-BPV-00073/19	03/08/2018	Replenishment of Advance to BAO against expenses for Bills submitted and recorded through JVs.	94817202	16,800	
SHCC-JV-00016/19	30/08/2018	Adjustment of Expenses out of Advance with BAO upon submission of Bills on 30-08-2018			13,955.00
SHCC-BPV-00185/19	14/09/2018	Replenishment of Advance to BAO against expenses for Bills submitted and recorded through JVs.	94817241	13,955	
SHCC-JV-00055/19	19/12/2018	Replenishment of Advance to directorate of finance Rs. 19,221/- Against Submitted Bills			20,713.00
SHCC-BPV-00508/19	19/12/2018	Replenishment of Advance to BAO against expenses for Bills submitted and recorded through JVs	118337880	19,221	
SHCC-JV-00111/19	15/05/2019	adjustment of advance to finance directorate against submitted bills			13,951.00
SHCC-BPV-00294/20	01/10/2019	Paid to Ausaf Ali on account of advance petty cash.	153410950	45,443	
SHCC-JV-00084/20	29/11/2019	Adjustment of advance to finance directorate against submitted bills			43,582.00
SHCC-BPV-00502/20	02/12/2019	Paid to Ausaf Ali on account of advance petty cash	66263905	43,582	
SHCC-BRV-01582/20	11/12/2019	cash deposit to Sindh Bank	552		15,000.00
SHCC-BRV-01905/20	19/03/2020	cash deposit to National Bank of Pakistan	699		5,000.00
SHCC-JV-00154/20	05/05/2020	Adjustment of advance to finance directorate against submitted bills			17,114.00
SHCC-BPV-00337/19	30/10/2018	Advance to Director Complaints for expenses as per approval attached	108270159	25,000	
SHCC-JV-00067/19	08/01/2019	Replenishment of Advance to Director Complaint Against Submitted Bills Rs.20460/-			20,460.00
SHCC-BPV-00560/19	08/01/2019	Replenishment of Advance to Director Complaint Against Submitted Bills Rs.20460/-	118552302	20,460	
SHCC-JV-00071/19	08/01/2019	to record reversal of purchase of printer to directorate of complaints		18,500	
SHCC-	08/01/2019	to record cash returned for directorate of			18,500.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
CRV-00010/19		complaints			
SHCC-BPV-00566/19	16/01/2019	Advance to Awais Gul Working under directorate of complaints, for field inspection of complaints and awareness campaign at Larkana, Ghotki in Mirpur Mathelo District.	25448831	90,000	
SHCC-JV-00079/19	08/02/2019	Reimbursement of TA / DA and Campaign sessions expenses for Directorate of Complaints incurred on 17&18 Jan 2019			99,310.00
SHCC-BPV-00615/19	05/03/2019	Replenishment of Advance to director Complaints against submitted Bills	26260360	9,310	
SHCC-BPV-00851/19	03/05/2019	Paid to Awais Gul (CA)- Advance against field team expanses. (Sukkur, Ghotki & Mirpur Mathelo)	26586809	25,000	
SHCC-BPV-00851/19	03/05/2019	Paid to Lubna Raees (DDC)- Advance against field team expanses. (Sukkur, Ghotki & Mirpur Mathelo).	26586809	45,000	
SHCC-JV-00122/19	30/05/2019	Payable to Dr. Lubna Raees against advance settlement.			7,280.00
SHCC-JV-00122/19	30/05/2019	Advance paid to Dr. Lubna Raees (DDC) on account of field visit.			45,000.00
SHCC-BPV-00943/19	30/05/2019	Advance settlement to Dr. Lubna Raees on account of official activities.	26967517	7,280	
SHCC-JV-00124/19	11/06/2019	Adjustment of advance to complaints directorate against submitted bills			24,611.00
SHCC-BPV-00954/19	11/06/2019	Advance for expenses to director complaints	128176872	24,611	
SHCC-JV-00150/19	29/06/2019	Remaing amount payable to Awais gul as per TA/DA bills claimed on account of field activities to Sukkar			3,820.00
SHCC-JV-00150/19	29/06/2019	Adjustment of Advance paid to Awais Gul on account of field visit to sukkuar as per NFA Dated: 02-May-2019.			25,000.00
SHCC-BPV-01022/19	05/07/2019	Paid to Awais Gul on account of filed activities to Sukkur	27322558	3,820	
SHCC-BPV-00023/20	09/07/2019	Advance to Director Complaints for expenses as per approval attached	27322574	40,000	
SHCC-JV-00017/20	08/08/2019	Adjustment of Advance paid to Dr of Complaint on account of advance pettycash.			5,000.00
SHCC-CRV-00003/20	09/08/2019	Paid to Novelty Electronic on account of Purchased of Camera for Complaints Dept.			20,000.00
SHCC-JV-00029/20	28/08/2019	Advance Receivable against TA/DA of Dr. Lubna Raees as per her office visit. Dated: 24 & 25- July-2019.		500	
SHCC-JV-00029/20	28/08/2019	Adjustment of Advance paid to Dr. Lubna on account of field visit to Mirpur & Umerkot as per office order Dated: 24-07-2019.			15,000.00
SHCC-BRV-00272/20	28/08/2019	Recovery of Advance Receivable against TA/DA of Dr. Lubna Raees as per her office visit. Dated: 24 & 25- July-2019.	9366204		500.00
SHCC-BRV-00273/20	28/08/2019	Advance returned back from Dr. Amir for not utilizing the amount.	9366206		20,000.00
SHCC-JV-00031/20	03/09/2019	Remaining amount paid to Awais Gul on account of field visit Mirpurkhas & Umerkot.			5,330.00
SHCC-JV-	03/09/2019	Adjustment of Advance paid to Awais gul on			5,000.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
00031/20		account of field visit to Mirpurkhas & Umerkot.			
SHCC-BPV-00167/20	03/09/2019	Remaining Amount paid to Awais gul on account of field visit to Mirpurkhas & Umerkot.	27688867	5,330	
SHCC-BPV-00253/20	17/09/2019	Advance to Director Complaint for field activities in District Sukkur & Larkana as per CEO approval Dated 18/9/2019 to 22 September 2019	27978241	40,000	
SHCC-JV-00042/20	23/09/2019	Remaining amount receivable from Dr. Hussain against advance amount being paid Rs: 40,000/-		18,880	
SHCC-JV-00042/20	23/09/2019	Adjustment of Advance paid to Dr. Amir Hussain on account of field visit to Sukkur & Larkana Dated: 18-19 -Sept-2019.			40,000.00
SHCC-JV-00062/20	13/11/2019	Remaining amount paid to Dr. Amir Hussain on account of TA/DA .			3,979.00
SHCC-JV-00062/20	13/11/2019	Adjustment of Advance amount receivable from Dr. Amir Hussain Ref: Advance: 40,000/- TA/DA 21,120 Recvd: 18,880/-			18,880.00
SHCC-BPV-00440/20	13/11/2019	Paid to Dr. Amir Hussain on account of TA/DA against field visit to Sukkur Dated: 23-24-oct-2019.	28304921	3,979	
SHCC-BPV-00361/19	08/11/2018	Advance to Director Anti-Quackery for expenses as per approval attached	24824323	25,000	
SHCC-BPV-00536/19	03/01/2019	advance to Assistant director Dr. Faiza rehimon tor TA/DA for field visits from 7th Jan 10th Jan 2019	118337896	25,000	
SHCC-BPV-00537/19	03/01/2019	Advance to Mr. Ghulam Yaseen DDAQ for TA/DA for Field visit 3rd Jan to 11th Jan 2019	25448810	50,000	
SHCC-BPV-00538/19	03/01/2019	Advance to Dr. Ayaz Mustufa DAQ for field visits from 4th Jan to 11th Jan 2019	25448811	30,000	
SHCC-CRV-00013/19	15/01/2019	Cash returned from DAQ from advance for purchase of portable drive			11,500.00
SHCC-BPV-00581/19	18/01/2019	Adjustment of Advance to Mr. Ayaz Mustafa - Dir AQ taken on 3-Jan-2019 for visit between 4-Jan-2019 to 11-Jan-2019	25448842		30,000.00
SHCC-BPV-00581/19	18/01/2019	Adjustment of Advance to Mr. Ghulam Murtaza - D. Dir AQ taken on 3-Jan-2019 for visit between 3-Jan-2019 to 12-Jan-2019	25448842		50,000.00
SHCC-BPV-00581/19	18/01/2019	Adjustment of Advance to Dr. Faiza - A.D. Dir AQ taken on 3-Jan-2019 for visit between 7-Jan-2019 to 10-Jan-2019	25448842		25,000.00
SHCC-JV-00076/19	22/01/2019	Adjustment of Advance to DAQ against submitted bills			4,105.00
SHCC-BPV-00593/19	25/01/2019	Replenishment of Advance for expenses for Directorate of anti quackery against submitted bills	118552314	25,000	
SHCC-CRV-00014/19	28/01/2019	Cash returned from DAQ from advance for purchase of printer			24,000.00
SHCC-BPV-00594/19	29/01/2019	Replenishment of Advance for expenses for Directorate of Anti quackery	118552315	25,000	
SHCC-BPV-00650/19	28/02/2019	Advance to Deputy director Anti Quackery Ghulam Yaseen for field team expenses dated 28-2-19	26260346	30,000	

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BPV-00650/19	28/02/2019	Advance to Assistant director Anti Quackery Ms. Faiza for field team expenses dated 28-2-19	26260346	20,000	
SHCC-BPV-00650/19	28/02/2019	Advance to Assistant Anti Quackery Abdul Samee for field team expenses dated 28-2-19	26260346	10,000	
SHCC-BPV-00650/19	28/02/2019	Advance to Assistant Anti Quackery Ayaz Ahmed for field team expenses dated 28-2-19	26260346	10,000	
SHCC-BPV-00650/19	28/02/2019	Advance to director Anti Quackery Dr. Ayaz Mustufa for field team expenses dated 28-2-19	26260346	30,000	
SHCC-BPV-00682/19	08/03/2019	Adjustment of Advance to ADAQ Faiza against submitted bills	26260380		20,000.00
SHCC-BPV-00682/19	08/03/2019	Adjustment of Advance to AAQ Ayaz Ahmed against submitted bills	26260380		10,000.00
SHCC-BPV-00682/19	08/03/2019	Adjustment of Advance to AAQ Abdul Samee against submitted bills	26260380		10,000.00
SHCC-BPV-00682/19	08/03/2019	Adjustment of Advance to DDAQ Ghulam Yaseen against submitted bills	26260380		30,000.00
SHCC-BPV-00682/19	08/03/2019	Adjustment of Advance to DAQ Dr. Ayaz Mustufa against submitted bills	26260380		30,000.00
SHCC-JV-00087/19	21/03/2019	replenishment of advance to Director anti Quackery against Bills Submitted			27,690.00
SHCC-BPV-00763/19	02/04/2019	Advance for expenses to DAQ	128176827	17,295	
SHCC-BPV-00845/19	02/05/2019	Paid to Abdul Samee Advance against - official field activities to Larkana.	26586806	30,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Mansoor Manzoor Bhutto for DAQ activities in Larkana as per office order 5-5-2019	26586809	100,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Abdul Samee for DAQ activities in Sukkur as per office order 5-5-2019	26586809	50,000	
SHCC-BPV-00851/19	03/05/2019	Advance to M . Hussain for Driver duties in DAQ activities on various locations for 15 + days outstation as per office order 5-5-2019	26586809	10,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Ayaz Mustufa for DAQ activities in Mirpurkhas as per office order 5-5-2019	26586809	200,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Saqib Soomro for DAQ activities in Hyderabad as per office order 5-5-2019	26586809	50,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Aamir for DAQ activities in Larkana as per office order 5-5-2019	26586809	200,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Awais Gul for DAQ activities in Mirpurkhas/Nawabshah as per office order 5-5-2019	26586809	50,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Iqbal Chandio for DAQ activities in Mirpurkhas as per office order 5-5-2019	26586809	50,000	
SHCC-BPV-00851/19	03/05/2019	Advance to G Yaseen Veesar for DAQ activities in Larkana as per office order 5-5-2019	26586809	100,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Lubna Raees for DAQ activities in Hyderabad as per office order 5-5-2019	26586809	100,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Rajesh K Panjwani for DAQ activities in Mirpurkhas as per office order 5-5-2019	26586809	100,000	
SHCC-BPV-00851/19	03/05/2019	Advance to Ishfaq Ahmed for DAQ activities in Larkana as per office order 5-5-2019	26586809	50,000	

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Saima Gul for DAQ activities in Sukkur as per office order 5-5-2019	26586809	70,000	
SHCC-BPV-00852/19	05/05/2019	Advance to Dr. Ahmed Raza Kazmi for DAQ activities in Sukkur as per office order 5-5-2019	128176851	200,000	
SHCC-JV-00106/19	07/05/2019	replenishment of expenses to DAQ against submitted bills			10,018.00
SHCC-BPV-00867/19	08/05/2019	Advance for expenses to DAQ	128176853	10,018	
SHCC-JV-00112/19	16/05/2019	Transfer of advance from Dr. Mansoor Manzoor to Dr. Sandeep for field team expenses vide HIS cheque No 26582814		100,000	
SHCC-JV-00112/19	16/05/2019	Return of advance by Dr. Mansoor Manzoor Bhutto taken for DAQ activities in Larkana as per office order 5-5-2019			100,000.00
SHCC-JV-00116/19	27/05/2019	Adjustment of Advance paid to Abdul Samee as per official field activities as per office order: Dated: 07/05/2019.			80,000.00
SHCC-JV-00116/19	27/05/2019	Payable to Abdul Samee on account of field activities as per office order dated: 07/05/2019.			108,175.00
SHCC-JV-00117/19	29/05/2019	Payable to Ghulam Yaseen (ADAQ) as per TA/DA Bills Claimed.			12,800.00
SHCC-JV-00117/19	29/05/2019	Adjustment of Advance paid to Ghulam Yaseen (ADAQ) - as per Office Order Dated: 05-May-2019.			100,000.00
SHCC-JV-00118/19	29/05/2019	Payable to Dr. Lubna Raees (DDC) as per TA/DA claimed.			6,440.00
SHCC-JV-00118/19	29/05/2019	Adjustment of Advance paid to Dr. Lubna Raees (DDC) as per official order Dated: 05-May-2019.			100,000.00
SHCC-JV-00119/19	29/05/2019	Adjustment of Advance Paid to Saqib as per office order Dated: 05-May-2019.			50,000.00
SHCC-JV-00119/19	29/05/2019	Payable to Saqib on account of TA/DA bills submitted.			7,745.00
SHCC-JV-00120/19	29/05/2019	Payable to Dr. Ayaz Sb as per TA/DA bills claimed.			8,690.00
SHCC-JV-00120/19	29/05/2019	Adjustment of Advance paid to Dr. Ayaz (DAQ) as per office order.			200,000.00
SHCC-BPV-00935/19	29/05/2019	Paid to Dr. Ayaz (DAQ) on account of Adjustment of TA/DA official field activities as per office Order Dated: 05- May-2019.	26967511	8,690	
SHCC-BPV-00935/19	29/05/2019	Paid to Abdul Samee(AQ) on account of Adjustment of TA/DA official field activities as per office Order Dated: 05- May-2019.	26967511	108,175	
SHCC-BPV-00935/19	29/05/2019	Paid to Ghulam Yaseen (ADAQ) on account of Adjustment of TA/DA official field activities as per office Order Dated: 05- May-2019.	26967511	12,800	
SHCC-BPV-00935/19	29/05/2019	Paid to Dr. Lubna Raees (DDC)- on account of Adjustment of TA/DA official field activities as per office Order Dated: 05- May-2019.	26967511	6,440	
SHCC-BPV-00935/19	29/05/2019	Paid to Saqib (AQ) on account of Adjustment of TA/DA official field activities as per office Order Dated: 05- May-2019.	26967511	7,745	
SHCC-JV-00123/19	10/06/2019	Adjustment of advance to Dr. Iqbal Chandio for visiting Mirpur khas Dated 8th May to 12th			31,000.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
		May 2019 as medical expert			
SHCC-BRV-00300/19	18/06/2019	Advance for field team expenses return by Dr. Iqbal chandio Dated 10-6-19	21765976		19,000.00
SHCC-JV-00127/19	18/06/2019	Saqib Hussain Soomoro (AQ Assistant) Adjustment of Advance settlement against submitted Bills. As per Office Order			10,655.00
SHCC-CRV-00016/19	18/06/2019	Adjustment of advance on recording of cash receipt for payment of Deewan Electronics Bill for furniture purchase.			60,000.00
SHCC-JV-00129/19	19/06/2019	Adjustment of advance to Dr. Amir against submitted bills			80,925.00
SHCC-BPV-00978/19	20/06/2019	Advance for expnses to Director Anti Quackery	128176879	10,655	
SHCC-BPV-00994/19	21/06/2019	Advance to Dr. Iqbal Chandio for DAQ activities in District Naushahro Feroze and Ghotki as per office order	26967554	50,000	
SHCC-JV-00166/19	27/06/2019	Adjustment of Advance taken by Dr. AR Kazmi for DAQ activities on 5-5-2019			200,000.00
SHCC-JV-00140/19	28/06/2019	Adjustment of Advance paid to Dr. Saima gul on account of field activities as per office order Dated : 05-May-2019. Amount (70,000) & 31,990/- Remaining.			38,010.00
SHCC-JV-00141/19	28/06/2019	Payable to Dr. Sandeep as per TA/DA Claimed.			91,000.00
SHCC-JV-00141/19	28/06/2019	Adjustment of Advance paid to Dr. Sandeep as per office order Dated: 05-May-2019.			100,000.00
SHCC-JV-00142/19	28/06/2019	Payable to Dr. Rajesh on account of field activities to Mirpurkhas.			43,000.00
SHCC-JV-00142/19	28/06/2019	Adjustment of Advance paid to Dr. Rajesh on account of official field activities as per office order Dated: 05-May-2019.			100,000.00
SHCC-JV-00143/19	28/06/2019	Payable to Ishfaq Ahmed as per TA/DA Claimed.			41,760.00
SHCC-JV-00143/19	28/06/2019	Adjustment of Advance paid to Ishfaq Ahmed on account of official field activities as per office order Dated: 05-May-2019.			50,000.00
SHCC-JV-00144/19	28/06/2019	Adjustment of remaining balance of advance to DR. Amir Hussain for DAQ activities			59,075.00
SHCC-BRV-00360/19	29/06/2019	Adjustment of Advance Paid to Dr. Iqbal Chandio on account of field team visit to Ghotki as per NFA Dated: 20-June-2019. Receivable Rs. 4,120 deposited in Sindh Health Care A/C.	21765977		50,000.00
SHCC-JV-00147/19	29/06/2019	Adjustment of Advance paid to Awais gul on account of field team visit to Mirpurkhas as per office order Dated: 05-May-2019			50,000.00
SHCC-JV-00147/19	29/06/2019	Remaining amount payable to Awais gul on account of Claimed of TA/DA adjustment of amount Rs: 79,440/-			32,773.00
SHCC-JV-00157/19	29/06/2019	Adjustment of advance from Dr. Saima against TA/DA as per office order Dated: 05-May-2019.			31,990.00
SHCC-JV-00162/19	29/06/2019	Advance Paid to M. Hussain on account field activities Dated: 05-May-2019.			10,000.00
SHCC-BPV-01022/19	05/07/2019	Paid to Ishfaq on account of field activities to Larkana.	27322558	41,760	

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BPV-01022/19	05/07/2019	Paid to Dr. Sandeep on account of field activities to Larkana.	27322558	91,000	
SHCC-BPV-01022/19	05/07/2019	Paid to Dr. Rajesh on account of field activities to Mirpurkhas	27322558	43,000	
SHCC-BPV-01022/19	05/07/2019	Paid to Awais Gul on account of filed activities to Mirpukahas.	27322558	32,773	
SHCC-BPV-00015/20	09/07/2019	Advance to Dr. Ayaz Mustafa for DAQ activities in District Sukkur as per office order	27322568	50,000	
SHCC-JV-00008/20	18/07/2019	Remaining amount paid to Dr. Ayaz Mustaf against advance paid amount Rs. 50,000/-			240.00
SHCC-JV-00008/20	18/07/2019	Adjustment of Advance paid to Dr. Ayaz Mustafa on account of field activities.			50,000.00
SHCC-BPV-00037/20	18/07/2019	Adjustment of Advance paid to Dr. Ayaz on account of field activities to Moro, Larkana & Hyd advance paid Rs: 50,000/-	27322590	240	
SHCC-JV-00010/20	24/07/2019	Adjustment of Advance settlement against submitted Bills. As per Office Order			12,700.00
SHCC-BPV-00057/20	24/07/2019	Advance to Dr. Ayaz Mustafa for DAQ activities in District Mirpurkhas, SBA Sukkur, Larkana, and Hyderabad as per office order	27322607	50,000	
SHCC-BPV-00058/20	24/07/2019	Paid to Saqib Hussain Soomro on account of advance petty Cash.	27322608	75,000	
SHCC-BPV-00077/20	01/08/2019	Advance to Saqib Hussain visit to Sukkur for Field activity plan for personal Hearing Verification in 1 August 2019 as per instruction	27322623	20,000	
SHCC-BPV-00077/20	01/08/2019	Advance to Dr. Ayaz Mustafa visit to Sukkur for Field activity plan for personal Hearing Verification in 1 August 2019 as per instruction	27322623	30,000	
SHCC-JV-00020/20	20/08/2019	Remaining Amount Paid to Saqib Soomro on account of TA/DA bills claimed against official field visit to various cities.			15,610.00
SHCC-JV-00020/20	20/08/2019	Adjustment of Advance paid to Saqib Soomro on account of Advance			20,000.00
SHCC-JV-00021/20	20/08/2019	Adjustment of Advance paid to Dr. Ayaz on account of field visit to Various District.			80,000.00
SHCC-JV-00021/20	20/08/2019	Reaming amount paid to Dr. Ayaz against TA/DA bills claimed after advance Amount: 80,000/-			30,460.00
SHCC-BPV-00131/20	20/08/2019	Paid to Saqib Soomro against TA/DA Bills Claimed.	27688836	15,610	
SHCC-BPV-00131/20	20/08/2019	Paid to Dr. Ayaz on account of TA/DA bills claimed.	27688836	30,460	
SHCC-CRV-00004/20	22/08/2019	Cash receive from Advance to Anti- Quackery for purchase of Wooden File cupboard			21,500.00
SHCC-BPV-00146/20	27/08/2019	Advance to Abdul Samee AAQ Awareness Session and Training at Larkana as per office order	27688847	50,000	
SHCC-BPV-00146/20	27/08/2019	Advance to Sohail Ahmed AAQ Awareness Session and Training at Larkana as per office order	27688847	50,000	
SHCC-BPV-00146/20	27/08/2019	Advance to Ghulam Yaseen (DDAQ) Awareness Session and Training at Larkana as per office order	27688847	75,000	
SHCC-BPV-	27/08/2019	Advance to Dr. Ayaz Mustafa for DAQ	27688847	75,000	

Voucher #	Date	Particular	Cheque #	Debit	Credit
00146/20		Awareness Session and Training at Larkana as per office order			
SHCC-JV-00023/20	11/09/2019	Payments to Nam Petroleum Service for fueling office vehicle GSE. 939 DAQ visited to Hyderabad for Meeting Date: 27/7/2019			48,305.00
SHCC-JV-00036/20	13/09/2019	Adjustment of advance payment to Ghulam Yaseen DDAQ for awareness session and training at Larkana Dated 27 to 29 August 2019 Adjustment of advance payment to Ghulam Yaseen DDAQ for awareness session and training at Larkana Dated 27 to 29 August 2019			75,000.00
SHCC-JV-00037/20	13/09/2019	Payable after adjustment of advance			40.00
SHCC-JV-00037/20	13/09/2019	Advance adjusted against TA/DA and Sapna hotel bills for Larkana awareness session and Training dated 27 to 30 August 2019			75,000.00
SHCC-JV-00038/20	14/09/2019	Amount payable to Mr. Samee after advance adjustment			46,625.00
SHCC-JV-00038/20	14/09/2019	Adjust advance of Mr. Samee against submitted bills			50,000.00
SHCC-JV-00039/20	14/09/2019	Amount payable to Mr Sohail after adjustment of advance		2,120	
SHCC-JV-00039/20	14/09/2019	Adjust advance against submitted bills and TA/DA			50,000.00
SHCC-BPV-00239/20	14/09/2019	Payments to Mr. Samee after adjustment of advance	27978228	46,625	
SHCC-BPV-00246/20	17/09/2019	Paid to Saqib Hussain Soomro on account of advance petty Cash.	27978237	69,805	
SHCC-BPV-00251/20	17/09/2019	Advance to Dr. Ayaz Mustafa for DAQ activities in District Sukkur & Larkana as per CEO approval Dated 17/9/2019	27978239	60,000	
SHCC-BRV-00693/20	26/09/2019	Received cheque from Sohail Ahmed Against adjustment of Larkana awareness session	27284229		2,120.00
SHCC-JV-00059/20	11/11/2019	Remaining amount paid to Dr. ayab sb on account of field visit.			1,590.00
SHCC-JV-00059/20	11/11/2019	Adjustment of Advance paid to Dr. Ayaz sb on account of filed visit to Larkana & SBA			60,000.00
SHCC-BPV-00425/20	11/11/2019	Remaining amount paid to Dr. Ayaz on account of field visit to Larkana & SBA Dated: 18 to 28-Sept-2019 to 4-18- oct-2019.	28304907	1,590	
SHCC-JV-00091/20	17/12/2019	Adjustment of advance to DAQ against submitted bills			60,448.00
SHCC-BPV-00671/20	28/01/2020	Paid to Saqib Hussain Soomro on account of advance petty Cash.	29033064	60,448	
SHCC-BPV-00764/19	02/04/2019	Advance for expenses as per approval and Sanction.	26586741	25,000	
SHCC-JV-00134/19	25/06/2019	adjustment of advance to Dr. Rajesh against Submitted bills			18,295.00
SHCC-BRV-00301/19	25/06/2019	remaining cash deposited by Dr. Rajesh from advance taken.	00001		1,525.00
SHCC-BPV-00773/19	05/04/2019	Advance to Director Clinical Governance and Training for event Dated 05-04-2019	26586746	200,000	
SHCC-JV-00107/19	07/05/2019	Adjustment of Advance taken by Dr. Ahmed Raza Kazmi for event at Sukkur, Larkana,			215,051.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
		Ghotki.			
SHCC-BPV-00862/19	07/05/2019	Replenishment of Advance to Director Clinical Governance & Training for expenses incurred during Event at Sukkur, Larkana, Ghotki.	128176854	15,051	
SHCC-JV-00166/19	27/06/2019	Transfer of advance to DCG&T advance for adjustment against expenses.		49,908	
SHCC-BPV-00011/20	05/07/2019	Advance to Director Clinical Governance and Training session on Sindh services delivery standard for hospital has been planned at Sukkur district from 8 to 11-June- 2019	128176902	200,000	
SHCC-JV-00014/20	02/08/2019	Adjustment of Expenses incurred by Dr. A R Kazmi for Training Session in Sukkur, Ghotki and Khairpur 7-7-2019 to 14-7-2019			213,250.00
SHCC-JV-00019/20	19/08/2019	Adjustment of Advance with DCG&T on cash payment of Partial Bill of Hotel Indus by Him on DCG&T Event of PPHI staff training in Hyderabad dated 8-8-2019			17,643.00
SHCC-BPV-00233/20	12/09/2019	Advance for expenses for Larkana, Hyderabad & Sukkur training Events 17-27 sept 2019	153410940	200,000	
SHCC-JV-00074/20	25/11/2019	TA/DA claim of Dr. Ahmed Raza Kazmi for his visit to Sukkur 16-18 Sept 2019			67,700.00
SHCC-JV-00075/20	25/11/2019	TA/DA claim of Dr. Ahmed Raza Kazmi for his visit to Larkana 22-27 Sept 2019			89,040.00
SHCC-JV-00075/20	25/11/2019	Adjustment of advance to DCG&T for cash payment of remaining balance of Burj-ul-Marjan Hotel Bill 22-27-Sept-2019			2,741.00
SHCC-JV-00076/20	25/11/2019	Claims of expenses during training event of DCGT in Sukkur and Larkana 16-27-Sept 2019 for adjustment			11,290.00
SHCC-JV-00083/20	28/11/2019	Adjustment of TA/DA claim of Dr. Ahmed Raza Kazmi against remaining balance of advance for Training activities in Sukkur and Larkana in September 2019			40,360.00
SHCC-BPV-00672/20	28/01/2020	Advance payment on account of PHC & HCE Training in Indus Hotel Hyderabad for DCGT on dated 28-1-2020	66263925	30,000	
SHCC-BPV-00672/20	28/01/2020	Advance payment on account of TA/DA of 5 persons for Two days event of PHC & HCE Training in Indus hotel Hyderabad for DCGT on 28-1-2020	66263925	50,000	
SHCC-JV-00124/20	25/02/2020	Adjustment of advance to DCGT taken for Hospital/PHC/Clinics at Hyderabad on 29 to 31 Jan 2020			80,000.00
SHCC-JV-00124/20	25/02/2020	Adjustment of advance to DCGT taken for Hospital/PHC/Clinics at Hyderabad on 29 to 31 Jan 2020 on submission of actual Bills			6,462.00
SHCC-BPV-00810/19	22/04/2019	Advance to BSST. Sadia Qureshi Senior Law office for expenses as per approval attached	128176840	25,000	
SHCC-JV-00113/19	20/05/2019	Adjustment of Advance Pettycash issued to SLO for Expanses.			25,000.00
SHCC-BPV-00899/19	21/05/2019	P aid to Saida Qureshi (SLO) against Advance Petty cash	26967477	25,000	
SHCC-JV-00013/20	31/07/2019	Adjustment of Advance against petty cash for SLO (Sadia Qureshi).			25,000.00
SHCC-BPV-00073/20	31/07/2019	Advance Paid to SLO (Sadia Qureshi) on account of Petty Cash.	128176914	25,000	
SHCC-JV-	28/10/2019	Adjustment of Advance against petty cash for			25,000.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
00055/20		SLO (Sadia Qureshi).			
SHCC-BPV-00389/20	29/10/2019	Advance to Sadia Qureshi Senior Law Office for expenses as per approval attached	153410998	25,000	
SHCC-JV-00071/20	22/11/2019	Adjustment of Advance Paid to Sadia Qureshi.			25,000.00
SHCC-BPV-00480/20	22/11/2019	Advance amount paid to Sadia Qureshi (SLO)	28304957	25,000	
SHCC-JV-00088/20	05/12/2019	Adjustment of Advance Paid to Sadia Qureshi.			25,000.00
SHCC-BPV-00592/20	02/01/2020	Advance to Sadia Qureshi Senior Law Officer for expenses as per approval attached	28685963	25,000	
SHCC-BPV-00847/19	02/05/2019	Paid to Sayeda Sameen Zaidi agst - Advance on account of pettycash.	128176848	25,000	
SHCC-JV-00041/20	20/09/2019	Bill of newspaper for the month of April 2019, dated 30-04-2019			21,503.00
SHCC-BPV-00019/20	09/07/2019	Awareness & social mobilization campaigns Advance payments to city banquet (Salman) for SHCC awareness seminar at Mirpurkhas dated 13/07/2019	27322572	80,000	
SHCC-BPV-00020/20	09/07/2019	Awareness & social mobilization campaigns Advance Payments to Salman catering & event management for awareness seminar 13/July 2019 at Mirpur Khas	27322573	60,000	
SHCC-JV-00007/20	16/07/2019	Advance settle paid to City Banquet advance for awareness seminar on 13 July 2019			80,000.00
SHCC-BPV-00030/20	16/07/2019	Advance adjust Paid to Salman for awareness seminar on 13 July 2019	27322580		60,000.00
SHCC-BPV-00088/20	02/08/2019	Advance for expenses to Assistant Manager Admin Larkana subject to submission of bills after expenses.	27322629	25,000	
SHCC-JV-00043/20	24/09/2019	Bill of office clearing work dated: 26-04-2019, 24-05-2019, 06-06-2019, 01-08-2019 @Rs.250/- for each day.			23,186.00
SHCC-BPV-00869/20	18/03/2020	Advance for expenses to Assistant Manager Admin Larkana subject to submission of bills	29651700	23,186	
		Opening			
SHCC-BPV-00141/20	26/08/2019	Advance Petty Cash of Rs. 75,000/- Paid to Mr. Zaheer Ahmed as per approved Sanction	153410905	75,000	
SHCC-JV-00034/20	12/09/2019	Adjustment of Advance Rs: 75,000/- Remaining amount remains with Zaheer			11,703.00
SHCC-JV-00073/20	24/11/2019	Adjustment of Advance Petty Cash paid to Zaheer Ahmed - CA			16,827.00
SHCC-BRV-00920/20	24/11/2019	Remaining amount Deposited into NBP A/C on account of advance paid to Zaheer Ahmed - CA.	938945		46,470.00
SHCC-BPV-00210/20	06/09/2019	Advance paid to Ali Imran on account of Petty Cash to Khairpur Mirus District.	153410923	100,000	
SHCC-JV-00169/19	29/06/2019	Reversal of excess amount of TA DA adjusted from Advance to Dr. Saima Gul.		24,000	
SHCC-BPV-00244/20	16/09/2019	Re Adjustment of of Excess amount of TA/DA adjusted from advance to Dr. Saima.	27978232		24,000.00
SHCC-BPV-00899/20	20/03/2020	Payment advance to Saima Gul DDAQ for field activities (COVID-19)	29651728	50,000	
SHCC-BPV-00275/20	24/09/2019	Advance amount paid to Usam (AM Admin Nawabshah) on account of petty cash . (SBA)	27978264	50,000	
SHCC-JV-00072/20	24/11/2019	Adjustment of Advance Petty Cash paid to Usam Bin Khalid for SBA Office.			50,000.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
SHCC-BPV-00277/20	24/09/2019	Paid advance to Awais gul for field team expenses dated 24/9/2019	27978266	60,000	
SHCC-JV-00060/20	12/11/2019	Adjustment of Advance paid Awais gul on account of field visit to various district.			60,000.00
SHCC-JV-00060/20	12/11/2019	Reaming amount paid to Awais gul on account of field visit			120,950.00
SHCC-BPV-00430/20	12/11/2019	Paid to Awais gul on account of field visit to various districts.	28304916	120,950	
SHCC-BPV-00899/20	20/03/2020	Payment advance to Awais Gul ADAQ for field activities (COVID-19)	29651728	100,000	
SHCC-BPV-00279/20	24/09/2019	Advance to khadin ali for field team expenses dated 24/9/2019	27978267	60,000	
SHCC-JV-00079/20	26/11/2019	Adjustment of advance paid to Mr. Khadim Ali Talpur on account of field visit to TMK & SBA. Dated: 30 to 05- Oct-2019.			33,430.00
SHCC-BPV-00491/20	26/11/2019	Replenishment of Advance paid to Khadim Ali Talpur on account of TA/DA.	28304968	33,430	
SHCC-BPV-00899/20	20/03/2020	Payment advance to Khadim Ali Talpur AAQ for field activities (COVID-19)	29651728	100,000	
SHCC-BPV-00276/20	24/09/2019	Advance paid to Abdul Samee for field team expense Dated 24/9/2019	27978265	60,000	
SHCC-JV-00061/20	12/11/2019	Adjustment of Advance paid to Abdul Samee on account of field visit to various district.			60,000.00
SHCC-JV-00061/20	12/11/2019	Remaining amount paid to Abdul Samee on account of TA/DA Claimed			3,321.00
SHCC-BPV-00434/20	12/11/2019	Paid to Abdul Samee on account of field visit to various districts.	28304917	3,321	
SHCC-BPV-00899/20	20/03/2020	Payment advance to Abdul Samee ADAQ for field activities (COVID-19)	29651728	100,000	
SHCC-BPV-00908/20	31/03/2020	Advance Amount paid to Mr. Saqib Hussain on account of Pettycash.	29651735	75,000	
SHCC-BPV-00283/20	26/09/2019	Advance paid to Ishfaqe Ahmed for petty cash for DHQ-Sukkur	27978272	25,000	
SHCC-JV-00102/20	22/01/2020	Adjustment of advance for petty cash of Assistant Admin Manager- DHQ Sukkur against submitted bills of amounting 23,918			23,918.00
SHCC-BPV-00658/20	23/01/2020	Replenishment of Advance for expenses against submitted bills Rs 23,918	29033051	23,918	
SHCC-JV-00118/20	13/02/2020	Advance paid to Ishfaqe Ahmed for petty cash DHQ- Sukkur			20,239.00
SHCC-BPV-00755/20	19/02/2020	Advance paid to Ishfaqe Ahmed for petty cash for DHQ-Sukkur	29330800	20,239	
SHCC-JV-00140/20	19/03/2020	Advance paid to Ishfaqe Ahmed for petty cash DHQ- Sukkur			23,789.00
SHCC-BPV-00898/20	20/03/2020	Advance paid to Ishfaqe Ahmed for petty cash for DHQ-Sukkur	29651727	23,789	
SHCC-JV-00036/20	13/09/2019	Receivable form the Ghulam Yaseen against the advance received for Larkana awareness session		47,500	
SHCC-JV-00078/20	26/11/2019	Adjustment of advance paid to Ghulam Yaseen on account of field visit to TMK. Dated: 12 to 20- Nov-2019.			47,500.00
SHCC-BPV-00488/20	26/11/2019	Paid to Mr. Ghulam Yaseen on account of TA/DA against visit to TMK dated: 12 to 20-Nov-2019.	28304965	78,600	
SHCC-JV-00078/20	26/11/2019	Payable to Ghulam Yaseen Veeseer DDAQ for his field visit expenses and TA/DA to TMK			78,600.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
		12-20 Nov-2019			
SHCC-BPV-00899/20	20/03/2020	Payment advance to Ghulam Yaseen DDAQ for field activities (COVID-19)	29651728	50,000	
SHCC-BPV-00307/20	07/10/2019	Advance paid to Saad Siddiqui on account of Petty Cash.	153410953	25,000	
SHCC-JV-00063/20	13/11/2019	Adjustment of Advance to Manager IT against Submitted Bills			24,750.00
SHCC-BRV-01342/20	06/01/2020	Return of advance taken for Petty Cash IT taken on 7-oct-2019	9266902		250.00
SHCC-BPV-00404/20	06/11/2019	Advance to Storekeeper for purchase of Monthly Grocery of November 2019	66263888	75,000	
SHCC-BRV-00921/20	28/11/2019	Return of advance taken for monthly grocery on dated 6-11-2019	9266743		8,026.00
SHCC-JV-00085/20	02/12/2019	Advance to storekeeper for purchase of Monthly grocery of November 2019			66,974.00
SHCC-BPV-00505/20	03/12/2019	Advance to storekeeper for purchase of monthly grocery of December 2019	28685883	75,000	
SHCC-BRV-01341/20	23/12/2019	Return of advance taken for monthly grocery taken on dated 03-12-2019	9266895		2,300.00
SHCC-JV-00097/20	02/01/2020	Adjustment of Advance to Muhammad monis-storekeeper against submitted bills			72,700.00
SHCC-BPV-00601/20	06/01/2020	Advance paid to Storekeeper for the purchased of monthly Grocery - Jan-2020	28685971	75,000	
SHCC-JV-00107/20	30/01/2020	Adjustment of Advance to Muhammad monis-storekeeper against submitted bills			70,492.00
SHCC-BRV-01583/20	30/01/2020	Return of advance taken for monthly grocery taken on dated 30-01-2020	1300662		4,508.00
SHCC-BPV-00710/20	07/02/2020	Advance paid to Storekeeper for the purchase of monthly Grocery - February -2020	29033103	75,000	
SHCC-BRV-01863/20	24/02/2020	Return of advance taken for monthly grocery taken on dated 7-2-2020	1300685		1,200.00
SHCC-JV-00128/20	05/03/2020	Adjustment of Advance to Muhammad monis-storekeeper against submitted bills			73,800.00
SHCC-BPV-00832/20	11/03/2020	Advance paid to Storekeeper for the purchase of monthly Grocery - March-2020	29330875	75,000	
SHCC-JV-00148/20	29/04/2020	Adjustment of Advance to Muhammad monis-storekeeper against submitted bills			72,285.00
SHCC-BRV-01904/20	29/04/2020	Return of advance taken for monthly grocery taken on dated 7-4-2020	9094923		2,715.00
SHCC-BPV-00602/20	06/01/2020	Paid to Dr. Lubna Raees on account of Advance petty cash for Complaint Dept.	28685972	46,470	
SHCC-BPV-00622/20	15/01/2020	Paid advance to Dr. Farhana Memon DLA for field team expenses dated 15-01-2020	29033021	100,000	
SHCC-BPV-00828/20	10/03/2020	Advance payment to Dr. Farhana Memon DLA for orientation of DLA team - PHC Regulation	82649751	100,000	
SHCC-JV-00138/20	17/03/2020	Remaining amount paid to Dr. Farhana Memon on account of field visit to Lahore meeting with PHCC Representative dated: 11-14 March-2020.			15,380.00
SHCC-JV-00138/20	17/03/2020	Adjustment of advance paid to Dr. Farhana Memon on account of field visit to Lahore			100,000.00

Voucher #	Date	Particular	Cheque #	Debit	Credit
		meeting with PHCC Representative dated: 11-14 March-2020.			
SHCC-BPV-00861/20	17/03/2020	Remaining amount paid to Dr. Farhana Memon on account of field visit to Lahore meeting with PHCC Representative dated: 11-14 March-2020.	82649753	15,380	
SHCC-BPV-00621/20	15/01/2020	Paid advance to Zubair Ahmed Soomro for field team expenses dated 15-01-2020	29033020	50,000	
SHCC-JV-00114/20	11/02/2020	Remaining amount paid to Dr. Zubair Ahmed Soomro on account of TA/DA Bills claimed.			25,920.00
SHCC-JV-00114/20	11/02/2020	Adjustment of Advance amount paid to Dr. Zubair Ahmed Soomro on account of field visit to different district.			50,000.00
SHCC-BPV-00719/20	11/02/2020	Payment of remaining amount Paid to Dr. Zubair Ahmed Soomro on account of TA/DA Bills claimed during his visit to Thatta, Sujawal, Matiari, T. M. Khan & Hyd as per the office order.	29033053	25,920	
SHCC-BPV-00829/20	10/03/2020	Advance payment to Dr. Sandeep DDLA for orientation of DLA team - PHC Regulation	29330874	50,000	
SHCC-JV-00137/20	17/03/2020	Remaining amount paid to Dr. Sandeep on account of visit to Lahore meeting with PHCC Representative dated: 11 -14- March-2020.			41,180.00
SHCC-JV-00137/20	17/03/2020	Adjustment of advance paid to Dr. Sandeep on account of visit to Lahore meeting with PHCC Representative dated: 11 to 14- March-2020			50,000.00
SHCC-BPV-00860/20	17/03/2020	Remaining amount paid to Dr. Sandeep on account of visit to Lahore meeting with PHCC Representative dated: 11 -14- March-2020.	29651693	41,180	
SHCC-BPV-00830/20	10/03/2020	Advance payment to Mansoor Manzoor Bhutto DDLA for orientation of DLA team - PHC Regulation	29330873	50,000	
SHCC-JV-00136/20	17/03/2020	Remaining amount paid to Dr. Mansoor Bhutto against visit Lahore dated: 11 to 14- March-2020.			41,180.00
SHCC-JV-00136/20	17/03/2020	Adjustment of advance paid to Dr. Mansoor Bhutto against visit to Lahore dated: 11 to 14-March-2020.			50,000.00
SHCC-BPV-00859/20	17/03/2020	Remaining Amount Paid to Dr. Mansoor Bhutto against visit to Lahore meeting with PHCC Representative dated: 11- 14 March-2020.	29651691	41,180	
Total				9,676,796	8,449,658

Annex-04

Voucher #	Date	Particular	C C	Debit
SHCC-CPV-00072/18	13/11/2017	Bar B Q Tonight for office lunch		1,210
SHCC-CPV-00072/18	13/11/2017	United Bakery for office lunch		1,005
SHCC-CPV-00058/18	21/11/2017	Payment for staff Lunch		2,070
SHCC-CPV-00057/18	23/11/2017	Purchase of various items as per details attached		3,747
SHCC-CPV-00060/18	23/11/2017	Payment for staff Lunch		2,770
SHCC-CPV-00061/18	27/11/2017	Purchase of Soap, Phenayl, drinking water etc for office use as per detail attached		4,673
SHCC-CPV-00062/18	27/11/2017	Staff lunch expenses		1,600
SHCC-CPV-00068/18	30/11/2017	Purchase of carpet mats		1,500
SHCC-CPV-00005/18	05/12/2017	payment made for refreshment expenses	DBS	1,810
SHCC-CPV-00006/18	05/12/2017	payment made for refreshment expenses	DBS	2,640
SHCC-CPV-00020/18	07/12/2017	payment made for refreshment expenses	DBS	1,970
SHCC-CPV-00020/18	07/12/2017	Payment to BBQ Tonight for Lunch of CEO KPK	DBS	4,920
SHCC-CPV-00017/18	19/12/2017	payment made for refreshment expenses	DBS	7,005
SHCC-CPV-00019/18	19/12/2017	payment made for refreshment expenses		4,240
SHCC-CPV-00076/18	22/12/2017	Payment for staff refreshment as per details enclosed		5,265
SHCC-CPV-00016/18	29/12/2017	payment made for refreshment expenses	DBS	2,240
SHCC-CPV-00009/18	01/01/2018	payment made for refreshment expenses	DBS	3,655
SHCC-CPV-00011/18	04/01/2018	payment made for refreshment expenses	DBS	2,860
SHCC-CPV-00028/18	09/01/2018	payment made for refreshment expenses	DBS	2,705
SHCC-CPV-00030/18	10/01/2018	Purchase of 4 wooden Table Mats (6 Piece each)		5,600
SHCC-CPV-00030/18	10/01/2018	payment made for refreshment expenses		1,140
SHCC-CPV-00030/18	10/01/2018	Purchase of Green Tea/Sugar		220
SHCC-CPV-00030/18	10/01/2018	Purchase of Cup Covers, Bottles and spoons		1,700
SHCC-CPV-00036/18	15/01/2018	payment made for refreshment expenses		2,235
SHCC-CPV-00039/18	18/01/2018	payment made for refreshment expenses		3,645
SHCC-CPV-00041/18	22/01/2018	payment made for refreshment expenses		4,895
SHCC-CPV-00053/18	24/01/2018	Payment made for refreshment expenses		2,574
SHCC-CPV-00054/18	30/01/2018	Payment made for refreshment expenses		4,589
SHCC-CPV-00052/18	31/01/2018	Payment made for refreshment expenses		2,835
SHCC-CPV-00051/18	07/02/2018	Payment made for refreshment expenses		2,170
SHCC-CPV-00134/18	12/02/2018	staff refreshment items - tea, coffee, milk etc as per details attached	DBS	1,470
SHCC-CPV-00134/18	12/02/2018	staff refreshment items - tea, coffee, milk etc as per details attached	DBS	3,342
SHCC-CPV-00097/18	13/02/2018	Paid to Chiniot electric work for purchase of wire less door bell		400
SHCC-BPV-00126/18	15/02/2018	CEO Exp Reimbursement as per detail enclosed	CEO	1,100
SHCC-CPV-00081/18	16/02/2018	payment made for refreshment expenses		2,940
SHCC-CPV-00081/18	16/02/2018	payment made for refreshment expenses		4,825
SHCC-CPV-00098/18	27/02/2018	payment made for refreshment expenses		7,264
SHCC-CPV-00099/18	27/02/2018	Payment made for Lunch of PSM Guests		3,050
SHCC-CPV-00100/18	27/02/2018	Payment made for Food ordered for PSM Guest		2,950
SHCC-CPV-00109/18	07/03/2018	Payment for Lunch of Staff		4,880
SHCC-CPV-00111/18	08/03/2018	Payment for purchase of tea, Coffee, Milk water etc		7,150
SHCC-CPV-00113/18	08/03/2018	Call bell, Ash tray		540
SHCC-CPV-00114/18	08/03/2018	payment to office boy for refreshment items as per bill attached		1,850
SHCC-CPV-00126/18	08/03/2018	Payment for Sweets taken to Health Secretariat.	DF	1,120
SHCC-CPV-00117/18	09/03/2018	Paid for Pizza Bill of California Pizza for CEO Guest		2,500
SHCC-CPV-00121/18	13/03/2018	Payment made for Tea, Coffee, Mop, Biscuit etc		5,635
SHCC-CPV-00127/18	19/03/2018	Payment for refreshment items for staff	DF	380
SHCC-JV-00010/18	21/03/2018	Purchase of tea, coffee, sugar, biscuit , tissue etc for office use bill dated 20-03-2018	DBS	3,310
SHCC-JV-00010/18	21/03/2018	Purchase of tea, coffee, sugar, biscuit , tissue etc for office use bill dated 18-03-2018	DBS	950
SHCC-JV-00010/18	21/03/2018	Purchase of tea, coffee, sugar, biscuit , tissue etc for office use bill dated 13,14,15,16-03-2018	DBS	5,510
SHCC-CPV-00130/18	22/03/2018	payment of Bar B Q tonight bill for guest's Lunch		700
SHCC-CPV-00130/18	22/03/2018	payment of Super burger bill for guest's Lunch		460
SHCC-JV-00015/18	22/03/2018	for sugar tissue box coffee etc	DBS	1,385
SHCC-JV-00015/18	22/03/2018	for cutter reef to Al-Madina stationers	DBS	300
SHCC-JV-00015/18	22/03/2018	Mineral water	DBS	1,100
SHCC-CPV-00137/18	30/03/2018	Purchase of Cake for staff	DBS	1,500

Voucher #	Date	Particular	C C	Debit
SHCC-BPV-00252/18	05/04/2018	Payment for meal for staff at PSM office during visit to take possession of FTC Office on 13-03-2018	DBS	12,000
SHCC-JV-00029/18	06/04/2018	Refreshment items - 02-04-2018 as per bills attached	DBS	1,740
SHCC-JV-00029/18	06/04/2018	Refreshment items - 29-03-2018 as per bills attached	DBS	2,320
SHCC-JV-00029/18	06/04/2018	Refreshment items - 26-03-2018 as per bills attached	DBS	1,720
SHCC-JV-00029/18	06/04/2018	Biscuits - 31-03-2018 as per bills attached	DBS	490
SHCC-JV-00029/18	06/04/2018	Refreshment items - 30-03-2018 as per bills attached	DBS	980
SHCC-JV-00029/18	06/04/2018	Refreshment items - 26-03-2018 as per bills attached	DBS	1,280
SHCC-JV-00029/18	06/04/2018	Refreshment items - 05-04-2018 as per bills attached	DBS	3,430
SHCC-JV-00029/18	06/04/2018	Cells - 31-03-2018 as per bills attached	DBS	30
SHCC-CPV-00142/18	11/04/2018	Payment made for Guest's Lunch (Architect).	DBS	1,900
SHCC-JV-00030/18	13/04/2018	Super Burger and Fast food	DBS	180
SHCC-JV-00030/18	13/04/2018	Jhoolay Lal Gen Store	DBS	2,360
SHCC-JV-00030/18	13/04/2018	Bill no. 89	DBS	640
SHCC-BPV-00305/18	27/04/2018	CEO Exp Reimbursement for Refreshment as per detail enclosed	CEO	1,981
SHCC-CPV-00161/18	02/05/2018	Purchase of Nescafe coffee, everyday tea whitener Rose petal tissues, Biscuit etc for office use as per detail attached	DBS	3,140
SHCC-JV-00082/18	02/05/2018	Payment for Food for staff in JSI twice in Oct and early Nov 2017	DBS	4,200
SHCC-CPV-00184/18	08/05/2018	Reimbursement of Bill of Inter-Pak Hotel Sukkur to Mr. Ishfaq Ahmed - Store Keeper	DBS	960
SHCC-CPV-00167/18	11/05/2018	Payment to MB Cafeteria FTC for Lunch of (08) guests @ 200/- per box	DBS	1,600
SHCC-CPV-00169/18	11/05/2018	Purchase of Lunch boxes for BOC meeting 12-05-2018	DBS	15,000
SHCC-BPV-00371/18	24/05/2018	Payments for Refreshment expenses for the meeting on 11 April 2018	BoC	15,300
SHCC-BPV-00371/18	24/05/2018	Payments for Refreshment expenses for the meeting on 11 Jan and 14 April 2018	BoC	6,225
SHCC-BPV-00376/18	28/05/2018	Bill of Coffee Planet as per approval dated 17-5-2018	CEO	1,000
SHCC-CPV-00191/18	04/06/2018	Reimbursement Super Burger Fast Food And BBQ bill to Mr. Ausaf Ali for Refreshment expenses on 17/04/2018	DF	1,350
SHCC-CPV-00199/18	13/06/2018	Iftar and Dinner for Late sitting staff on 12-06-2018 as per approval attached.	DBS	500
SHCC-CPV-00202/18	25/06/2018	payment made for refreshment expenses to Razjes, Dated 23/06/2018	DBS	500
SHCC-CPV-00202/18	25/06/2018	payment made for refreshment expenses to Mr. Ayaz, Dated: 23/06/2018	DBS	4,230
SHCC-JV-00070/18	27/06/2018	Bill of Mr. Burger for guests dated 27-June-2018	DBS	1,670
SHCC-CPV-00002/19	03/07/2018	payment made for refreshment expenses Dated: 03/07/2018 bill enclosed	DBS	1,200
SHCC-JV-00001/19	05/07/2018	Ambala Bakers Bill for Refreshment for Standards Training Participants 29-June-2018	DCGT	1,040
SHCC-JV-00001/19	05/07/2018	Mr. Burger Bill for Lunch of Procurement Committee Meeting on 29-June-2018	DBS	2,470
SHCC-JV-00001/19	05/07/2018	Indian Kitchen Bill for Lunch of Staff on attending office on Saturday 30-June-2018	DBS	1,560
SHCC-CPV-00018/19	05/07/2018	payment to Karachi food for lunch of office staff for ERP training on 5/07/2018	DF	3,170
SHCC-JV-00002/19	12/07/2018	Bill of Bun Kabaab Restaurant Sindhi Muslim society for staff lunch Dated: 7/07/2018	DBS	1,269
SHCC-JV-00002/19	12/07/2018	Bill of United King Sharfabad for Biscuit Mix, Samosa chicken pried bread Pizza Dated 06/07/2018	DBS	1,394
SHCC-JV-00002/19	12/07/2018	Bills of Pearl-continental Karachi for Cappuccino @350 Dated: 27/06/2017	CEO	1,186
SHCC-JV-00002/19	12/07/2018	Bills for chicken pitias samosa for DCGT Meeting on 10/07/2018	DCGT	1,010
SHCC-JV-00002/19	12/07/2018	Bill of 20 Mineral Water for DCGT Meeting Dated: 06/07/2018	DCGT	400
SHCC-CPV-00015/19	20/07/2018	Payment for Bill of Contact International Guest Bill for Lunch in relation of Meeting/Training of Business Support staff.	DBS	4,515
SHCC-CPV-00019/19	26/07/2018	Payment of Karachi Food for lunch of Contact international dated: 26/07/2018	DF	2,030
SHCC-CPV-00207/18	27/07/2018	Payment to Indian Kitchen for lunch of Contech International dated: 27/07/2018	DF	690
SHCC-JV-00005/19	30/07/2018	Staff Training Refreshment for Director Clinical Governance & training, Dated 11/07/2018, Bill enclosed	DCGT	755
SHCC-JV-00010/19	08/08/2018	Payments against bill attached for training and refreshment expenses. Dated 1-08-2018	DCGT	810
SHCC-JV-00010/19	08/08/2018	Payments against bill attached for training and refreshment expenses. Dated 2-08-2018	DCGT	490
SHCC-JV-00010/19	08/08/2018	Payments against bill attached for training and refreshment expenses. Dated 3-08-2018	DCGT	500
SHCC-CPV-00025/19	13/08/2018	Payment for Lunch arranged at SHCC Office from Student Biryani	DBS	1,800
SHCC-CPV-00026/19	13/08/2018	Payment for Lunch of Commissioners and Directors from Ginsoy at SHCC Office	DBS	3,970
SHCC-CPV-00027/19	13/08/2018	Payment for Staff and Directors Lunch	DBS	4,965
SHCC-JV-00014/19	20/08/2018	payment to Barbaqoa for staff refreshment Dated 11-08-18	DBS	950
SHCC-JV-00014/19	20/08/2018	Bill of SUPER KRISPO BAKERY for Plane Cake, Chips Coffee, for staff	DBS	1,230

Voucher #	Date	Particular	C C	Debit
		refreshment at training against bill of Rs.1,230/- Dated 07-08-18		
SHCC-JV-00014/19	20/08/2018	Bill of SAAD SWEETS for Chips, Cake, 1kg Every day for staff refreshment at training Rs. 1,370/- Dated 07-08-18	DBS	1,370
SHCC-JV-00016/19	30/08/2018	Bill of Naubahar Restaurant for auditor's Lunch dt. 06-08-2018	DF	628
SHCC-JV-00016/19	30/08/2018	Bill of Bun Ka Bap for auditor's Lunch dt. 16-08-2018	DF	630
SHCC-JV-00016/19	30/08/2018	Bill of Indian Kitchen for auditor's Lunch dt. 16-08-2018	DF	700
SHCC-CPV-00037/19	04/09/2018	payment to Ginsoy for provision of food for staff refreshment	DBS	14,250
SHCC-JV-00017/19	07/09/2018	FTC Cafeteria dt. 29-8-2018 for tea for Chairperson	DBS	60
SHCC-JV-00017/19	07/09/2018	Bill of Saad Sweets for Chicken pectties, Cold drink dt.4-9-2018	DBS	190
SHCC-JV-00017/19	07/09/2018	FTC Cafeteria dt. 29-8-2018 for Biscuits	DBS	40
SHCC-JV-00021/19	19/09/2018	Bill of Karachi Foods dt. 08-09-2018 for Staff attended office on Saturday	DBS	540
SHCC-JV-00021/19	19/09/2018	Bill of Farhan Biryani dt 15-9-2018 for Staff attended office on Saturday.	DBS	410
SHCC-JV-00021/19	19/09/2018	Bill of Ambala Bakers for Chicken Rolls and Chips for refreshment of Training Participants dt. 11-9-2018	DBS	434
SHCC-JV-00021/19	19/09/2018	Super Bakery Bill no. 04 dt 12-9-2018 for Cake, Biscuits etc	DBS	780
SHCC-CPV-00046/19	01/10/2018	Student Biryani Bill for Refreshment for staff on 01/10/2018 bill attached	DBS	820
SHCC-CPV-00046/19	01/10/2018	Indian Kitchen Bill for Lunch of Staff (31 person) on 01/10/2018	DBS	5,550
SHCC-CPV-00046/19	01/10/2018	Paid to Mr. Rajesh S.W Being Vegetarian on 01/10/2018	DBS	170
SHCC-CPV-00045/19	01/10/2018	food expenses	DCGT	190
SHCC-JV-00027/19	02/10/2018	Cold drink for office Staff at Expo Center Khi	DBS	120
SHCC-JV-00027/19	02/10/2018	Lunch of office Staff at Expo Center Khi	DBS	900
SHCC-JV-00027/19	02/10/2018	3 Water Bottles Bill @ 60/- each at Expo Center	DBS	180
SHCC-JV-00027/19	02/10/2018	Lunch of office Staff at Expo Center Khi	DBS	600
SHCC-JV-00027/19	02/10/2018	Lunch of office Staff at Expo Center Khi	DBS	1,990
SHCC-JV-00027/19	02/10/2018	Lunch of office Staff at Expo Center Khi	DBS	400
SHCC-JV-00027/19	02/10/2018	5 Water Bottles Bill @ 60/- each at Expo Center	DBS	300
SHCC-JV-00027/19	02/10/2018	Lunch of office Staff at Expo Center Khi	DBS	1,100
SHCC-JV-00027/19	02/10/2018	10 Water Bottles Bill @ 60/- each at Expo Center	DBS	600
SHCC-JV-00027/19	02/10/2018	Tea Expenses for 3 days at Expo Center	DBS	970
SHCC-JV-00028/19	02/10/2018	bills of Super Krispo Bakery For Purchase Of Cake and Chips Dated 26-9-18	DBS	260
SHCC-CPV-00049/19	04/10/2018	Lunch for Commissioners	DBS	5,700
SHCC-CPV-00052/19	10/10/2018	Payments to Movenpick Hotel Karachi Lunch boxes of BOC Meeting bill attached Dated 04/10/2018	DBS	8,136
SHCC-BPV-00280/19	11/10/2018	Reimbursement of Rehmat-e-Shireen Bill for meeting of Anti Quackery Dated 10-07-18	CEO	4,000
SHCC-BPV-00280/19	11/10/2018	Reimbursement of TAI PAN Bill Dated 9-8-18 to CEO	CEO	5,249
SHCC-JV-00033/19	12/10/2018	Bill for Biscuits for BOC meeting Dated 5-10-18	DBS	240
SHCC-JV-00033/19	12/10/2018	Bill of Super Krispo Bakery for chips and cake Dated 08-09-18	DBS	560
SHCC-JV-00033/19	12/10/2018	Bill of Mujahid Brothers for Biscuits and chips Dated 04-10-18	DBS	100
SHCC-JV-00033/19	12/10/2018	Bill of Super Krispo Bakery for chips and cake 27-09-18	DBS	460
SHCC-JV-00034/19	15/10/2018	purchased Chicken, Beef, fruits, Shan masala Packet, Milk, Sweets, sugar and Biryani for picnic	DBS	17,500
SHCC-JV-00034/19	15/10/2018	Rajesh, Sanitary worker for Veg. Food	DBS	1,000
SHCC-JV-00034/19	15/10/2018	for Chapaties	DBS	300
SHCC-JV-00034/19	15/10/2018	for parathas	DBS	250
SHCC-JV-00041/19	18/10/2018	Lunch of office Staff at Expo Center Khi	DBS	750
SHCC-JV-00041/19	18/10/2018	Tea/coffee for staff deputed at DICE Health Innovation Exhibition 2018 on 12-13-Oct-2018 at Khi Expo Center	DBS	190
SHCC-JV-00041/19	18/10/2018	Tea for staff deputed at DICE Health Innovation Exhibition 2018 on 12-13-Oct-2018 at Khi Expo Center	DBS	50
SHCC-JV-00041/19	18/10/2018	3 Cold drinks Bill @ 70/- each at Expo Center	DBS	210
SHCC-JV-00041/19	18/10/2018	Tea/coffee & water for staff deputed at DICE Health Innovation Exhibition 2018 on 13-Oct-2018 at Khi Expo Center	DBS	1,000
SHCC-JV-00041/19	18/10/2018	Bill of McDonald for staff deputed at DICE Health Innovation Exhibition 2018 on 13-Oct-2018 at Khi Expo Center	DBS	1,370
SHCC-JV-00041/19	18/10/2018	Bill of Bon Bistro for staff deputed at DICE Health Innovation Exhibition 2018 on 13-Oct-2018 at Khi Expo Center	DBS	320
SHCC-JV-00041/19	18/10/2018	Tea/coffee for staff deputed at DICE Health Innovation Exhibition 2018 on 13-Oct-2018 at Khi Expo Center	DBS	150
SHCC-JV-00041/19	18/10/2018	Coffee for staff deputed at DICE Health Innovation Exhibition 2018 on 13-Oct-2018 at Khi Expo Center	DBS	200
SHCC-CPV-00069/19	23/10/2018	Bill for Vegetable Rolls, Sandwich and Pizza ordered for Training Participants 23-10-2018	DCGT	2,630
SHCC-JV-00036/19	29/10/2018	Bill of Ginsoy Payments for meeting refreshment, Hot And sour soup Red dated	DBS	271

Voucher #	Date	Particular	C C	Debit
		12/10/2018		
SHCC-JV-00036/19	29/10/2018	Bill of Ginsoy Payments for meeting refreshment, chicken Manchurian red classic chili and fried rice mix gull on dated 12/10/2018	DBS	8,429
SHCC-CPV-00075/19	05/11/2018	Refreshment charges for HR Committee of BOC	BoC	2,700
SHCC-CPV-00077/19	06/11/2018	Human Resource Committee of Commissioners Lunch on 6/11/2018	BoC	7,000
SHCC-CPV-00078/19	06/11/2018	Cake for office Staff	CEO	1,468
SHCC-CPV-00086/19	15/11/2018	Bill for Lunch for staff 15/11/2018	DBS	3,470
SHCC-CPV-00089/19	15/11/2018	payment for bread Rs.100/- and for milk Rs. 150 for staff refreshment	DBS	250
SHCC-BPV-00419/19	20/11/2018	Bill of Hotel red Carpet and new Taj restaurant for Food expenses on official trip Dated 26-09-18	CEO	2,500
SHCC-BPV-00419/19	20/11/2018	Bill of PC hotel for food Expenses Dated 18-09-18	CEO	891
SHCC-BPV-00419/19	20/11/2018	Bill of the pie in the sky for food expenses dated 23-08-18	CEO	1,472
SHCC-BPV-00419/19	20/11/2018	Reimbursement of food bill and tips paid on official trip in Islamabad and Sukkur	CEO	1,884
SHCC-CPV-00107/19	26/11/2018	Bill of Hobnob Purchase of birthday Cake for the employee birthday celebration Dated 23/11/2018	DBS	1,280
SHCC-CPV-00107/19	26/11/2018	Bill of Pie in the sky Purchase of birthday Cake for the employee birthday celebration Dated 26/11/2018	DBS	1,390
SHCC-CPV-00107/19	26/11/2018	Bill of Flowers Booket for the employee birthday celebration Dated 26/11/2018	DBS	350
SHCC-JV-00045/19	27/11/2018	Bill of Super Crispo Bakery For Chicken patties, Chips, Plain cake, For director Complaints Guests Dated 2-11-18	DBS	740
SHCC-CPV-00124/19	05/12/2018	Bill of united King, for purchase of office staff birthday cake Dated 05-12-18	DBS	1,125
SHCC-JV-00051/19	07/12/2018	Bill for Plain Cake, Chips Roll, for office Staff dated 23-11-2018	DBS	700
SHCC-CPV-00127/19	12/12/2018	Bill of Baklawa for purchase of office staff birthday Sweets Dated 12-12-18	DBS	1,600
SHCC-CPV-00127/19	12/12/2018	Bill of Sindh Sweets for purchase of office staff birthday Cake Dated 12-12-18	DBS	400
SHCC-JV-00053/19	12/12/2018	Bill of Cafe Shahbaz For Lunch Of Directors Dated 30-10-18	DBS	580
SHCC-CPV-00128/19	13/12/2018	Bill of United King for refreshment of medical experts training dated 13/12/2018	DCGT	3,800
SHCC-CPV-00129/19	14/12/2018	Bill of NIHARI INN KARACHI For Lunch Of Directors Dated 12/12/2018	DBS	1,000
SHCC-JV-00055/19	19/12/2018	Bill of indian Kitchen for official Lunch for office staff Dated 25-9-2018	DF	740
SHCC-JV-00055/19	19/12/2018	Bill of Rehmat e Shereen for 28 Kulfi Faloda and milk for office staff Dated 26-9-2018	DF	1,960
SHCC-JV-00055/19	19/12/2018	Bill of KFC for Crospy Duo Box, And Xtreme Duo Box for office staff Dated 12-10-2018	DF	1,900
SHCC-JV-00066/19	03/01/2019	Bill of Hyder Foods for official lunch on Inspection for team Dated 26-12-2018	DBS	1,280
SHCC-JV-00066/19	03/01/2019	Bill of Karachi Foods for official Lunch on inspection Dated 19-12-2018	DBS	1,690
SHCC-JV-00066/19	03/01/2019	Bill for refreshment for training at DCGT meeting dated 20-12-2018	DBS	680
SHCC-JV-00067/19	08/01/2019	Bill of Hyder,s Food & Juice for refreshment expenses of Director complaints, D. Director inspection & Complaints Assistant during inspection of Mamji Hospital Dated 01/01/2019	DC	1,100
SHCC-JV-00068/19	09/01/2019	Bill for Staff lunch in office on December 29 Saturday	DBS	400
SHCC-JV-00068/19	09/01/2019	Bill of H-A-J Pakwan Sheermal house for staff lunch in house on 27 December 2018	DBS	450
SHCC-CPV-00145/19	17/01/2019	Bill of Rehmat-E-Shereen Purchase of birthday Cake for the CEO birthday celebration Dated 17/01/2019	DBS	325
SHCC-CPV-00145/19	17/01/2019	Bill of Delizia Purchase of birthday Cake for the CEO birthday celebration Dated 17/01/2019	DBS	1,900
SHCC-CPV-00147/19	21/01/2019	Payment bill of Royal Ice & Spice for Directors refreshment Dated 21/01/2019	DBS	1,430
SHCC-JV-00076/19	22/01/2019	Bill of Saad Sweets for Lunch for DG health dated 16-01-2019	DAQ	790
SHCC-JV-00073/19	24/01/2019	Bill for lunch on special attendance dated 05-01-2019	DBS	169
SHCC-JV-00073/19	24/01/2019	Bill of united king for lunch of inspection team dated 07-01-2019	DLA	575
SHCC-JV-00073/19	24/01/2019	bill for lunch on inspection	DLA	830
SHCC-JV-00073/19	24/01/2019	bill for lunch on inspection	DLA	1,999
SHCC-JV-00073/19	24/01/2019	bill for lunch on inspection Dated 9-1-2019	DLA	425
SHCC-CPV-00156/19	25/01/2019	For 06 Birthday cakes in January 2019 as detailed in Email	DBS	12,000
SHCC-JV-00078/19	31/01/2019	bill of Dairy Milk Half kg dated 29/01/2019	DBS	47
SHCC-JV-00081/19	22/02/2019	Bill of Pie in the sky for refreshment of BOC meeting members dated 8-2-2019	BoC	820
SHCC-JV-00081/19	22/02/2019	Refreshment for BOC meeting Dated 8-2-2019	BoC	3,410
SHCC-JV-00081/19	22/02/2019	bill of Hyder's food for refreshment of Consultant committee members dated 30-01-19	DBS	1,820
SHCC-CPV-00175/19	25/02/2019	Payments to United King Karachi, Lunch for HR Committee Meeting bill attached Dated 22/02/2019	BoC	1,710
SHCC-BPV-00679/19	08/03/2019	Cash withdrawn for refreshment of HR committee members on meeting Dated	BoC	5,000

Voucher #	Date	Particular	C C	Debit
		08-03-2019		
SHCC-JV-00086/19	12/03/2019	Bill of sky chef Hospitality Services for lunch of DDI during inspection Dated 11/02/2019	DLA	270
SHCC-JV-00086/19	12/03/2019	Bill of sky chef Hospitality Services for lunch of DDI during inspection Dated 12/02/2019	DLA	90
SHCC-JV-00086/19	12/03/2019	Bill of M.B Food Service for lunch of DDI during inspection Dated 19/02/2019	DLA	680
SHCC-JV-00086/19	12/03/2019	Bill of United King for Lunch of HR committee meeting 21/02/2019	BoC	1,935
SHCC-JV-00088/19	25/03/2019	Bill of Baloch hotel for lunch fo office staff dated 18-3-2019	DBS	335
SHCC-JV-00091/19	26/03/2019	bill of saad foods for staff refreshment at HR Meeting DDGCT.	DBS	730
SHCC-BPV-00789/19	12/04/2019	Pay to McDonald for refreshment Dated: 30/09/2018	CEO	170
SHCC-BPV-00789/19	12/04/2019	Paid to Refreshment for BOC meeting Exp Dated: 10/12/2018.	CEO	3,150
SHCC-BPV-00789/19	12/04/2019	Bill of Move n Pick Hotel for Lunch for BOC Meeting Dated: 22/Nov/18.	CEO	7,450
SHCC-BPV-00789/19	12/04/2019	Bill of Lals patisserie dated: 19- Jan-19 for CEO Lunch.	CEO	803
SHCC-BPV-00789/19	12/04/2019	Bill of Beach Luxury Hotel for Coffee and Tea Dated: 01/01/2019. for CEO	CEO	463
SHCC-BPV-00789/19	12/04/2019	Bill of Lals patisserie dated: 10-Jan-19 for CEO Lunch.	CEO	974
SHCC-JV-00097/19	19/04/2019	Bill of Saad Sweets for Refreshment for HR Committee Meeting Dated 22-2-2019	DBS	360
SHCC-JV-00102/19	02/05/2019	Sandwich for Chairperson 9-4-2019	BoC	180
SHCC-JV-00102/19	02/05/2019	Bill of Dinner for late sitting dated 11-4-2019 by store keeper, and Naib Qasids for packing Air Conditioners to Larkana office	DBS	1,170
SHCC-JV-00102/19	02/05/2019	Bill of Dinner dated 17-4-2019 for store keeper, and Naib Qasids for sending Air Conditioners to Larkana office	DBS	1,020
SHCC-JV-00102/19	02/05/2019	Bill of AJB dated 20-4-2019 for Lunch of DBS, CEO & DME	DBS	550
SHCC-JV-00102/19	02/05/2019	Lunch by staff on Saturday 16-3-2019	DBS	820
SHCC-BPV-00857/19	07/05/2019	Bill of McDonald's for refreshment of CEO Dated 28-4-2019	CEO	460
SHCC-JV-00106/19	07/05/2019	Bill of Ali Biryani for refreshment of staff on field visit dated 24-04-19	DAQ	1,400
SHCC-JV-00110/19	14/05/2019	Bill of cafe zakiria Sindh green restaurant for refreshment of office staff on Saturday for attending office dated 27-4-19	DBS	440
SHCC-JV-00110/19	14/05/2019	bill for refreshment of consultants dated 02-5-2019	DBS	700
SHCC-JV-00110/19	14/05/2019	refreshment of staff on Saturday for installation of CCTV Cameras	DBS	120
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 10-3-19	DF	381
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 11-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 06-05-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 15-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 26-3-19	DF	172
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 3-4-19	DF	97
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 18-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 17-4-19	DF	200
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 22-4-19	DF	189
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 23-4-19	DF	189
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 29-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 29-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 29-3-19	DF	500
SHCC-JV-00111/19	15/05/2019	Bill of indian kitched for lunch for auditors dated 7-2-19	DF	400
SHCC-JV-00111/19	15/05/2019	Bill of Mujahid Brothers for lunch of auditors	DF	430
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 10-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 30-4-19	DF	149
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 2-4-19	DF	80
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 25-3-19	DF	231
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 2-5-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch and Fruit for auditors 4-2-19	DF	224
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 11-3-19	DF	265
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 1-4-19	DF	293
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for Tea for Govt auditors 7-2-19	DF	30
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 24-4-19	DF	200
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 5-3-19	DF	350
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors Dated 28-2-19	DF	243
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 13-3-19	DF	270
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch and fruit for auditors 7-2-19	DF	145
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 2-4-19	DF	100
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for lunch for auditors 6-3-19	DF	295
SHCC-JV-00111/19	15/05/2019	Bill of mujahid brothers for Tea for Govt auditors 7-2-19	DF	60

Voucher #	Date	Particular	C C	Debit
SHCC-JV-00124/19	11/06/2019	Bill of Karachi foods for lunch for team for field visit dated 5-3-19	DC	1,350
SHCC-JV-00124/19	11/06/2019	Bill of foods inn for lunch for field visit team dated 6-3-19	DC	2,589
SHCC-JV-00124/19	11/06/2019	Bill for lunch for team for official fiel visit dated 13-2-19	DC	3,255
SHCC-JV-00124/19	11/06/2019	bill for refreshment of staff during field activities dated 22-3-19	DC	380
SHCC-JV-00124/19	11/06/2019	Bill of Al khair chemist for water and juice on field visit	DC	185
SHCC-JV-00124/19	11/06/2019	Bill of WH for lunch during visit of civil hospital dated 29-1-19	DC	1,900
SHCC-JV-00124/19	11/06/2019	bill of dine in for lunch during complaints visit dated 04-3-19	DC	508
SHCC-BPV-00964/19	20/06/2019	Paid to Samrah restaurant ainst refreshment Dated: 14/05/2019	CEO	399
SHCC-BPV-00964/19	20/06/2019	Paid to Samrah restaurant against refreshment Dated: 14/05/2019.	CEO	1,112
SHCC-BPV-00964/19	20/06/2019	Paid to Sambara against Refreshment. Dated: 15/05/2019.	CEO	326
SHCC-BPV-00964/19	20/06/2019	Paid for CEO Guest Cofee Planet Dated: 05/May-2019.	CEO	373
SHCC-JV-00134/19	25/06/2019	bill for Tea expenses for labour in Larkana office Dated 11-6-19	DLA	210
SHCC-JV-00139/19	27/06/2019	Bill for refreshment of staff on CEO Instructions dated 19-6-19	DBS	1,240
SHCC-JV-00139/19	27/06/2019	Bill of Ginsoy restaurant for Lunch for meeting with CEO KPHC & PHC dated 19-6-19	DBS	9,164
SHCC-JV-00149/19	28/06/2019	bill of United King for Lunch ordered for staff for Eid-ul Fitr 17-6-2019	DBS	11,935
SHCC-JV-00001/20	29/06/2019	To record of New Quetta Noman Restaurant bill for CEO	CEO	1,170
SHCC-JV-00001/20	29/06/2019	To Record of CEO Refreshment Dated: 13-June-2019.	CEO	1,015
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of agha khan university and hospital dated 20/2/19	DLA	570
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of agha khan university and hospital dated 20/2/19	DLA	675
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection agha khan university and of hospital dated 19/2/19	DLA	775
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Tabba Heart Institute dated 26/3/19	DLA	3,330
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of agha khan university and hospital dated 20/2/19	DLA	2,265
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Doctor Plaza dated 7/3/19	DLA	530
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Patel hospital dated 20/3/19	DLA	50
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Atia General hospital dated 21/3/19	DLA	400
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of patel hospital dated 19/3/19	DLA	490
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of shoukat Omar Memorial hospital Fauji Foundation dated 12/3/19	DLA	970
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Patel hospital dated 25/3/19	DLA	180
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of agha khan university and hospital dated 19/2/19	DLA	255
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Agha Khan University and ospital dated 19/2/19	DLA	230
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Civil Hospital Karachi hospital dated 14/2/19	DLA	80
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Hamdard University hospital dated 12/2/19	DLA	380
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Civil Hospital Karachi dated 14/2/2019	DLA	860
SHCC-JV-00005/20	09/07/2019	Bill for refreshment of sky chef during inspection of Memon Medical Institute 1 dated 12/2/19	DLA	270
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Agha Khan University and hospital dated 18/2/19	DLA	780
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of civil hospital Karachi dated 14/2/19	DLA	170
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 2/4/19	DLA	150
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of agha khan university and hospital dated 18/2/19	DLA	625
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Patel hospital dated 20/3/19	DLA	330
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of agha khan university and hospital dated 18/2/19	DLA	305
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 3/4/19	DLA	1,510
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 24/4/19	DLA	1,300
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 23/4/19	DLA	760
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Hamdard University hospital dated 17/4/19	DLA	380
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Hamdard University hospital dated 16/4/19	DLA	400
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Ayesha General hospital dated 9/4/19	DLA	1,080
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Kutvana Memon Hospital dated	DLA	990

Voucher #	Date	Particular	C C	Debit
		16/4/19		
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Dr. Ziauddin hospital dated 29/4/19	DLA	870
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 2/5/19	DLA	110
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Dr Ziauddin hospital dated 2/5/19	DLA	40
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Dr Ziauddin hospital dated 2/5/19	DLA	80
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Dr Ziauddin hospital dated 2/5/19	DLA	540
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Dr Ziauddin hospital dated 29/4/19	DLA	150
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of Dr Ziauddin hospital dated 30/4/19	DLA	665
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 30/4/19	DLA	110
SHCC-JV-00005/20	09/07/2019	Bill for refreshment during inspection of hospital dated 23/4/19	DLA	75
SHCC-BPV-00032/20	16/07/2019	Purchase of Nimko from PEPSI Refreshment Corner Dated: 10-7-19.	CEO	290
SHCC-BPV-00032/20	16/07/2019	Paid for CEO refreshment Dated: 11-July-2019.	CEO	1,461
SHCC-BPV-00032/20	16/07/2019	Paid for CEO Lunch Dated: 13-07-2019.	CEO	770
SHCC-BPV-00087/20	02/08/2019	Paid to CEO for Refreshment Dated: 28-July-2019.	CEO	435
SHCC-JV-00020/20	20/08/2019	Paid to Ajwa Super Mkt Dated: 02/08/2019.	DAQ	435
SHCC-JV-00020/20	20/08/2019	Paid to Lunch Charges.	DAQ	905
SHCC-JV-00020/20	20/08/2019	Paid to Dolphin Baker Larkana Dated: 02/08/2019.	DAQ	2,440
SHCC-JV-00022/20	21/08/2019	Payment for Meeting with WHO delegation and CEO SHCC on 10/7/2019	DBS	2,390
SHCC-JV-00022/20	21/08/2019	Bill of United King for refreshment of Infection Prevention & Control Task Force Meeting on 23/07/2019	DBS	5,520
SHCC-JV-00022/20	21/08/2019	payment of Drinks for DCGT Meeting on 16/07/2019	DBS	400
SHCC-JV-00022/20	21/08/2019	Bill of Pak Delhi Sweet for refreshment of DCGT meeting on 16/07/2019	DBS	901
SHCC-JV-00022/20	21/08/2019	payment of Ginsoy for lunch arranged for guests on PNRA meeting on 16/07/2019	DBS	6,983
SHCC-JV-00022/20	21/08/2019	Bill of Gulshan for DC meeting on 26/06/2019 verified by DDC Dr. Lubna	DBS	790
SHCC-JV-00022/20	21/08/2019	Bill of Saad Sweat for meeting with DBS and PIMS on 14/06/2019	DBS	510
SHCC-JV-00022/20	21/08/2019	Bill of Eid Lunch arranged on instructions of CEO from United King Clifton on occasion of Eid dated 17/06/2019	DBS	890
SHCC-JV-00022/20	21/08/2019	Bill for Refreshment Ordered of Directorate of complaints hearing on 4/7/2019	DBS	500
SHCC-JV-00034/20	12/09/2019	Paid for drinking water large	DC	100
SHCC-JV-00034/20	12/09/2019	Paid for staff refreshment against hearing Pak Delphi Sweets Dated: 23/08/2019.	DC	329
SHCC-JV-00034/20	12/09/2019	Paid for staff refreshment against hearing Pak Delphi Sweets Dated: 27/08/2019.	DC	249
SHCC-JV-00034/20	12/09/2019	Paid to Macdonald against meal dated: 21/08/2019.	DC	350
SHCC-JV-00034/20	12/09/2019	Paid to Macdonald against meal dated: 21/08/2019.	DC	625
SHCC-JV-00035/20	13/09/2019	Bill of bakery items ordered for DCGT meeting on 16-08-2019.	DBS	2,004
SHCC-JV-00035/20	13/09/2019	Bill of 02 Nos. of everyday milk (950mg) for daily use.	DBS	1,780
SHCC-JV-00035/20	13/09/2019	Bill of EID lunch approved by DBS on 02-08-2019.	DBS	600
SHCC-JV-00035/20	13/09/2019	Bill of everyday milk (950gm) for daily office use.	DBS	865
SHCC-JV-00035/20	13/09/2019	Bill of 40 Nos. of biryani and 3 Nos. of 1.5 liter drinks ordered for lunch on 16-08-2019 as per CEO instructions.	DBS	5,560
SHCC-JV-00035/20	13/09/2019	Bill of bakery items ordered for DCGT meeting on 02-09-2019.	DBS	120
SHCC-JV-00035/20	13/09/2019	Bill of bakery items ordered for DCGT meeting on 02-09-2019.	DBS	500
SHCC-JV-00035/20	13/09/2019	Bill of Bakery items ordered for DCGT meeting on 01-08-2019.	DBS	400
SHCC-JV-00035/20	13/09/2019	Bill of Bakery items ordered for DCGT meeting on 17-08-2019.	DBS	1,040
SHCC-JV-00035/20	13/09/2019	Bill of refreshments ordered for Chairperson meeting with CEO at SHCC ON 28-08-2019.	DBS	850
SHCC-JV-00035/20	13/09/2019	Bill of 2 Nos. of everyday milk (950mg) for daily office use.	DBS	1,780
SHCC-JV-00035/20	13/09/2019	Bill of bakery items ordered for DCGT meeting on 05-09-2019.	DBS	720
SHCC-JV-00035/20	13/09/2019	Bill of refreshments ordered for Chairperson meeting with CEO at SHCC ON 28-08-2019.	DBS	250
SHCC-JV-00041/20	20/09/2019	Bill of food for Press Conference in Office, dated 11-06-2019	DBS	2,270
SHCC-JV-00043/20	24/09/2019	Bill of sugar on account of staff refreshment dated: 02-0-2019	BR	392
SHCC-JV-00043/20	24/09/2019	Bill of everyday dated: 22-08-2019	BR	500
SHCC-JV-00046/20	27/09/2019	Bill of refreshment ordered by Dr. Faiza (DDCG) on 19-09-2019 for meeting	DBS	100
SHCC-JV-00046/20	27/09/2019	Bill of refreshment for BOC meeting on 16-09-2019	DBS	600
SHCC-JV-00046/20	27/09/2019	Bill of refreshment ordered by Dr. Faiza (DDCG) on 13-09-2019 for meeting.	DBS	720
SHCC-JV-00046/20	27/09/2019	Bill of lunch for BOC meeting on 16-09-2019	DBS	2,400
SHCC-JV-00046/20	27/09/2019	Bill of refreshment for meeting on 11-09-2019 signed by DBS.	DBS	600
SHCC-JV-00058/20	07/11/2019	Refreshment of BOC Meeting on 14-10-2019 from Pak Delhi sweets	BoC	1,660
SHCC-JV-00058/20	07/11/2019	Refreshment of Press Conference on 15-10-2019 from Pak Delhi sweets	DBS	1,200
SHCC-JV-00058/20	07/11/2019	biscuits for BOC Meeting on 16-10-2019 from Mujahid Brothers	BoC	100

Voucher #	Date	Particular	C C	Debit
SHCC-JV-00058/20	07/11/2019	Refreshment for Complain management Meeting on 02-10-2019 from faisal sweets	DC	450
SHCC-JV-00058/20	07/11/2019	Refreshment for BOC Meeting on 30-9-2019 from Mujahid Brothers	BoC	100
SHCC-JV-00058/20	07/11/2019	Refreshment of BOC Meeting on 30-09-2019	BoC	400
SHCC-JV-00058/20	07/11/2019	Lunch for BOC Meeting on 30-9-2019 from Ginsoy	BoC	6,712
SHCC-JV-00058/20	07/11/2019	Refreshment of BOC Meeting on 05-10-2019 from Pak Delhi sweets	DBS	2,470
SHCC-JV-00058/20	07/11/2019	Refreshment for CEO Meeting with PTI Ministers on 4/10/2019 from Pak Delhi Sweets	DBS	375
SHCC-JV-00058/20	07/11/2019	Refreshment ordered by Dr. Raza Kazmi (DCGT) for meeting on 21/10/2019 from Pak delhi sweets	DCGT	600
SHCC-JV-00058/20	07/11/2019	Refreshment for meeting by Dr Faiza (DDCG) on 24-10-2019 from Pak Delhi Sweets	DCGT	1,200
SHCC-JV-00058/20	07/11/2019	purchase of refreshment for BOC meeting on 3-1-2019 from pak delhi sweets	DBS	365
SHCC-JV-00058/20	07/11/2019	refreshment of boc meeting on 5-10-2019 from Ali	DBS	560
SHCC-JV-00058/20	07/11/2019	Refreshment of Press Conference on 15-10-2019 from shell Pakistan	DBS	280
SHCC-JV-00058/20	07/11/2019	refreshment ordered by Dr Raza Kazmi for meeting on 21/10/2019 from shell Pakistan	DCGT	180
SHCC-JV-00058/20	07/11/2019	lunch for BOC meeting from United King 16-10-2019	BoC	3,141
SHCC-JV-00058/20	07/11/2019	Refreshment for Complain management Meeting on 02-10-2019 from Pak Delhi sweets	DC	850
SHCC-JV-00058/20	07/11/2019	refreshment for BOC meeting on 30-9-2019	BoC	240
SHCC-JV-00058/20	07/11/2019	Refreshment for meeting by Dr Faiza (DDCG) on 24-10-2019 from Model Service Station	DCGT	50
SHCC-JV-00073/20	24/11/2019	Paid for Refreshment Charges Dated: 06/09/2019.	DC	520
SHCC-JV-00077/20	26/11/2019	Refreshment ordered by (DCGT) for meeting on 25/10/2019 from Pak Delhi sweets	DCGT	96
SHCC-JV-00077/20	26/11/2019	Bill of Shell Select Pakistan refreshment ordered(Home Made chips, King Chips, Spicy) for BOC Meeting dated 5/11/2019	BoC	160
SHCC-JV-00077/20	26/11/2019	Bill of Pak Delhi Sweets refreshment ordered for BOC Meeting dated 5/11/2019	BoC	600
SHCC-JV-00077/20	26/11/2019	Refreshment ordered by (DCGT) for meeting on 8/11/2019 from Pak Delhi sweets	DCGT	670
SHCC-JV-00077/20	26/11/2019	Refreshment ordered by (DCGT) for meeting on 8/11/2019 from Pak Delhi sweets	DCGT	300
SHCC-JV-00077/20	26/11/2019	Bill Delhi Bakers refreshment ordered for BOC Meeting dated 5/11/2019	BoC	600
SHCC-JV-00077/20	26/11/2019	Refreshment ordered for WHO meeting on 30/7/2019 from Hobnob	DBS	3,600
SHCC-JV-00077/20	26/11/2019	Refreshment ordered for WHO meeting on 30/7/2019 from Gulshan	DBS	210
SHCC-JV-00077/20	26/11/2019	Refreshment ordered by (DCGT) for meeting on 11/11/2019 from Pak Delhi sweets	DCGT	600
SHCC-JV-00077/20	26/11/2019	Bill of Mujahid Brother(FTC Cafeteria) refreshment ordered for Chairperson Meeting dated 28/10/2019	BoC	100
SHCC-JV-00077/20	26/11/2019	Bill of Pak Delhi Sweet purchase of Biscuit for BOC Meeting Dated 13-11-2019	BoC	600
SHCC-JV-00077/20	26/11/2019	Bill of Delhi Bakers for BOC Meeting Dated 13-11-2019	BoC	1,950
SHCC-JV-00077/20	26/11/2019	Bill of Pak Shel Select purchase of Water for BOC Meeting Dated 13-11-2019	BoC	900
SHCC-JV-00077/20	26/11/2019	Bill of Plastic & Packaging purchase of 3 Party Pooper for PA farewell Party dated 15-11-2019	DBS	360
SHCC-JV-00077/20	26/11/2019	Bill of United King Oder for HRC Meeting Dated 15-11-2019	BoC	1,736
SHCC-JV-00077/20	26/11/2019	Bill of Delizia for Three cake for PA Farwell party dated 15-11-2019	DBS	4,200
SHCC-JV-00082/20	28/11/2019	Bill for payment of lunch for office staff on Saturday as per approval of Director dated 26-10-2019	DLA	710
SHCC-JV-00082/20	28/11/2019	Bill of Ali Biryani for lunch of office staff as pr approval of director dated 1-9-2019	DLA	600
SHCC-JV-00082/20	28/11/2019	Payment for Lunch of office staff as per approval of Director dated 14-9-2019	DLA	600
SHCC-JV-00082/20	28/11/2019	Bill of Sultan catering and Biryani Center Oder for office staff as per approval of Director dated 19/10/2019	DLA	480
SHCC-JV-00082/20	28/11/2019	Bill of Mandi Grudandar Karachi Lunch during inspection as Per approval of Director dated 14-11-2019	DLA	840
SHCC-JV-00082/20	28/11/2019	Bill of Sindh Rangers Hospital Karachi for lunch As per approval of Director dated 19-11-2019	DLA	110
SHCC-JV-00082/20	28/11/2019	Bill of Sindh Rangers Hospital Karachi for lunch As per approval of Director dated 19-11-2019	DLA	140
SHCC-JV-00082/20	28/11/2019	Bill of Sindh Rangers Hospital Karachi for lunch As per approval of Director dated 19-11-2019	DLA	140

Voucher #	Date	Particular	C C	Debit
SHCC-JV-00082/20	28/11/2019	Bill of Sindh Rangers Hospital Karachi for lunch As per approval of Director dated 19-11-2019	DLA	120
SHCC-JV-00082/20	28/11/2019	Bill of Sindh Rangers Hospital Karachi for lunch As per approval of Director dated 19-11-2019	DLA	110
SHCC-JV-00082/20	28/11/2019	Bill Of Medicenter General Hospital Lunch During visit Dr.Aisha's Health vision Hospital dated 12-11-2019	DLA	310
SHCC-JV-00082/20	28/11/2019	Bill of Kaybees Lunch during the visit of Ms hospital Dated 9-10-2019	DLA	1,887
SHCC-JV-00082/20	28/11/2019	Bills of Food Family for lunch during inspection of Zubida Medical Center dated 24-9-2019	DLA	735
SHCC-JV-00082/20	28/11/2019	Bill of Naeem Hafeez for lunch during inspection of Rafae Amm dated 17-9-2019	DLA	330
SHCC-JV-00082/20	28/11/2019	Bill of Naeem Hafeez for lunch during inspection of Rafae Amm dated 17-9-2019	DLA	810
SHCC-JV-00082/20	28/11/2019	Bill of A-One for Lunch during inspection of Al-Baseer foundation dated 19-9-2019	DLA	1,115
SHCC-JV-00082/20	28/11/2019	Payment for lunch during inspection Jinnah medical College hospital Dated 29-8-2019	DLA	600
SHCC-JV-00082/20	28/11/2019	Bill Of KFC Lunch During visit Dr.Aisha's Health vision Hospital dated 13-11-2019	DLA	1,260
SHCC-JV-00082/20	28/11/2019	Bill of Gafar Hotel lunch for office staff during inspection Skhi Baba General Hospital dated 11-9-2019	DLA	460
SHCC-JV-00082/20	28/11/2019	Bill of Medicare lunch for office staff during inspection of Medicare general hospital dated 28-8-2019	DLA	810
SHCC-JV-00082/20	28/11/2019	Bill of Medicare lunch for office staff during inspection of Medicare general hospital dated 28-8-2019	DLA	1,600
SHCC-JV-00082/20	28/11/2019	Payment for office staff lunch during inspection Zainab Panjwani hospital dated 20-8-2019	DLA	540
SHCC-JV-00082/20	28/11/2019	Payment for office staff lunch during inspection Zainab Panjwani hospital dated 20-8-2019	DLA	200
SHCC-JV-00082/20	28/11/2019	Bill of Food Center Lunch for Office Staff during inspection TABB Heart Center dated 1 Aug. 2019	DLA	980
SHCC-JV-00082/20	28/11/2019	Bill of AKU Kareemabad lunch for office staff during inspection dated 24/7/2019	DLA	1,170
SHCC-JV-00082/20	28/11/2019	Bill of NMC Cafe lunch for office staff during inspection NMC dated 17-7-2019	DCGT	420
SHCC-JV-00082/20	28/11/2019	Bill of Naseeb Pakwan Center dated 7-7-2019 during inspection as per approval of director	DCGT	320
SHCC-JV-00082/20	28/11/2019	Payment for Lunch of office staff during inspection dated 3-7-2019 as per Director Approval	DLA	350
SHCC-JV-00082/20	28/11/2019	Bill of AKU Garden Lunch for office staff during inspection dated 23/7/2019	DLA	915
SHCC-JV-00082/20	28/11/2019	Payment for Lunch of office staff during inspection SGG Korangi Hospital dated 6-8-2019	DLA	190
SHCC-JV-00084/20	29/11/2019	Bill of Pizza max for farewell party dated 11-10-2019	DF	800
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for auditors dated 10-10-2019	DF	660
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for auditors dated 10-10-2019	DF	680
SHCC-JV-00084/20	29/11/2019	Bill of Pizza max for Bhawani and Jamal late sitting for office work pending dated 23-10-2019	DF	700
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for auditors dated 16-10-2019	DF	270
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for lunch of Government auditors dated 11-10-2019	DF	730
SHCC-JV-00084/20	29/11/2019	Bill of A One for lunch of auditors dated 15-10-2019	DF	1,090
SHCC-JV-00084/20	29/11/2019	Bill of Cafe4U for staff refreshment on late sitting	DF	840
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for lunch of Government auditors dated 7-10-2019	DF	900
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for lunch of Government auditors dated 4-10-2019	DF	1,600
SHCC-JV-00084/20	29/11/2019	Bill of A One for lunch of auditors dated 16-10-2019	DF	1,270
SHCC-JV-00084/20	29/11/2019	Bill of Indian Kitchen for lunch of auditors dated 3-10-2019	DF	1,540
SHCC-JV-00084/20	29/11/2019	Bill of Indian Kitchen for lunch of auditors dated 22-10-2019	DF	510
SHCC-JV-00084/20	29/11/2019	Bill of Karachi foods for staff lunch on Saturday dated 23-11-2019	DF	880
SHCC-JV-00084/20	29/11/2019	Bill of Karachi foods for lunch of auditors dated 18-10-2019	DF	1,730
SHCC-JV-00084/20	29/11/2019	Bill of A One for lunch of auditors dated 15-10-2019	DF	530
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for lunch of auditors dated 22-10-2019	DF	1,095
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for lunch of auditors dated 22-10-2019	DF	470
SHCC-JV-00084/20	29/11/2019	Bill of food panda for lunch of auditors dated 28-10-2019	DF	315
SHCC-JV-00084/20	29/11/2019	Bill of kekou for lunch of AFC meeting and auditors dated 1-11-2019	DF	4,920
SHCC-JV-00084/20	29/11/2019	Bill of Shams chaat for attended office on Saturday by staff dated 9-11-2019	DF	120

Voucher #	Date	Particular	C C	Debit
SHCC-JV-00084/20	29/11/2019	Bill of kekou for lunch of government auditors dated 31-10-2019	DF	1,385
SHCC-JV-00084/20	29/11/2019	Bill of Ginsoy for lunch of Government auditors dated 3-10-2019	DF	2,011
SHCC-JV-00084/20	29/11/2019	Bill of Food Center for refreshment of Staff on late sitting dated 20-9-2019	DF	680
SHCC-JV-00084/20	29/11/2019	Bill of Ali Biryani for lunch of auditors dated 10-6-2019	DF	340
SHCC-JV-00084/20	29/11/2019	Bill of Royal Ice and spice for refreshment on late sitting on CEO orders	DF	1,650
SHCC-JV-00084/20	29/11/2019	Bill of Mujahid Brothers for lunch of auditors dated 18-6-2019	DF	192
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for refreshment of Staff for late sitting dated 2-8-2019	DF	420
SHCC-JV-00084/20	29/11/2019	Bill of Karachi Foods for refreshment of Staff on late sitting dated 13-7-2019	DF	560
SHCC-JV-00084/20	29/11/2019	Bill of Indian Kitchen for refreshment of Staff on late sitting dated 27-7-2019	DF	360
SHCC-JV-00084/20	29/11/2019	Bill of Indian kitchen for refreshment of Staff for late sitting dated 14-9-2019	DF	570
SHCC-JV-00084/20	29/11/2019	Bill of New York coffee for lunch of Government auditors dated 1-10-2019	DF	2,474
SHCC-JV-00084/20	29/11/2019	Bill of Rehmat e Shereen for refreshment of Staff for late sitting dated 26-9-2019	DF	640
SHCC-JV-00084/20	29/11/2019	Bill of Rehmat e Shereen for refreshment of Staff for late sitting dated 26-9-2019	DF	34
SHCC-JV-00084/20	29/11/2019	Bill of New York coffee for lunch of Government auditors dated 10-2-2019	DF	1,729
SHCC-JV-00091/20	17/12/2019	Payments to DALHI Bakers for staff refreshment dated 10-12-2019	DAQ	690
SHCC-JV-00091/20	17/12/2019	Payments of Mujahid Brother FTC cafeteria Biscuits for guest dated 21-11-2019	DAQ	350
SHCC-JV-00091/20	17/12/2019	Payments of Mujahid Brother FTC cafeteria Biscuits for guest dated 21-11-2019	DAQ	110
SHCC-JV-00091/20	17/12/2019	Bill of Karachi Foods order Lunch for staff Dated 19-10-2019	DAQ	1,380
SHCC-JV-00091/20	17/12/2019	Bill of Anaar Biryani Center Order lunch for Office Staff Dated 08-10-2019	DAQ	500
SHCC-JV-00091/20	17/12/2019	Bill of sweets & Cakes order 15 Chicken petes Biscuits and Milk pack 11-03-2019	DAQ	690
SHCC-JV-00091/20	17/12/2019	Bill of Zahid Restaurant order Nihary Dall Roti for Staff dated 08-10-2019	DAQ	530
SHCC-JV-00091/20	17/12/2019	Bill of Ali Order Water 5 Bottle 40 Each dated 08-10-2019	DAQ	200
SHCC-JV-00091/20	17/12/2019	Bill of Cafeteria FTC Building order of cold drink and Chapati for office staff	DAQ	140
SHCC-JV-00098/20	02/01/2020	Bill of refreshment for boc meeting with complaint department from Pak delhi sweet and shell Pakistan dtd on 27-11-19	DBS	550
SHCC-JV-00098/20	02/01/2020	Bill of refreshment for boc meeting from Pak delhi sweet, faisal sweets and shell Pakistan dtd on 4-12-19	DBS	450
SHCC-JV-00098/20	02/01/2020	bill of united king for lunch of HRC meeting on dtd 28-11-2019	DBS	1,736
SHCC-JV-00098/20	02/01/2020	Bill of dinner by umair (naib qasid) and waseem driver on dtd 15-11-19	DBS	500
SHCC-JV-00098/20	02/01/2020	bill of Pak Delhi sweet for chairperson meeting on 4-12-2019	DBS	450
SHCC-JV-00098/20	02/01/2020	bill of mujahid brothers for refreshment for DDGCT meeting on 5-12-20196	DBS	60
SHCC-JV-00098/20	02/01/2020	Bill of united king for the meeting of HRC dated on 5-12-2019	DBS	1,460
SHCC-JV-00098/20	02/01/2020	Bill of united king for the meeting of BOC dated on 18-11-2019	DBS	4,315
SHCC-JV-00101/20	14/01/2020	Bill of Biscuits from Gulshan Sweets for BOC meeting dated 16-12-2019	BoC	600
SHCC-JV-00101/20	14/01/2020	purchase of Biscuits for DDCGT meeting on 13-12-2019	DCGT	120
SHCC-JV-00101/20	14/01/2020	Bill of Blue Ribbon Bakers ordered refreshments for DDCGT meeting on 20-12-2019	DCGT	1,760
SHCC-JV-00101/20	14/01/2020	Bill of Shell Pakistan ordered refreshment for DDCGT for meeting on 3-1-2020	DCGT	90
SHCC-JV-00101/20	14/01/2020	Bill of Pak delhi sweets ordered refreshments for DDCGT meeting on 3-1-2019	DCGT	500
SHCC-JV-00101/20	14/01/2020	Bill of United King lunch for BOC Meeting on 16-12-2019	BoC	3,605
SHCC-JV-00101/20	14/01/2020	Bill of Mineral water bottles from Mujahid brothers on dated 16-12-2019 for BOC meeting	BoC	420
SHCC-JV-00102/20	22/01/2020	Bill of Irfan Bakers general store for refreshment ordered for DAQ dtd 1-8-2019	DBS	270
SHCC-JV-00102/20	22/01/2020	Bill of Dolphin Bakers for refreshment boxes dtd 1-8-2019	DBS	2,500
SHCC-JV-00112/20	04/02/2020	Refreshment for CEO meeting on 23-1-2020	CEO	200
SHCC-JV-00112/20	04/02/2020	bill of shell for refreshment of DDCGT on 23-1-2020	DCGT	386
SHCC-JV-00112/20	04/02/2020	Bill of Ginsoy ordered lunch for commissioners on 22-1-2020	BoC	14,080
SHCC-JV-00112/20	04/02/2020	Dinner ordered from qurban pakwan by naib qasid on 15-1-2020	DBS	200
SHCC-JV-00112/20	04/02/2020	Bill of pak Delhi sweet for BOC meeting on 22-1-2020	CEO	1,200
SHCC-JV-00112/20	04/02/2020	Bill of Pak Delhi sweets for refreshment for DDCGT meeting on 10-1-2020	DCGT	300
SHCC-JV-00112/20	04/02/2020	Bill of Pak Delhi Sweets for meeting with consumers association of Pakistan by DC on 15-1-2020	DC	1,200
SHCC-JV-00112/20	04/02/2020	Bill of refreshment for commissioners on 28-01-2020	CEO	120
SHCC-JV-00112/20	04/02/2020	Bill of Ginsoy for lunch of HRC meeting during interviews on dated 27-1-2020	DBS	3,780
SHCC-JV-00118/20	13/02/2020	Bill of Dolphin bakers and sweets for the purchase of refreshment for Quran	DBS	1,144

Voucher #	Date	Particular	C C	Debit
		khani at Sukkur office on dated 13-12-19		
SHCC-JV-00118/20	13/02/2020	Bill of Shikarpur bakers for the purchase of refreshment on dated 24-12-19	DBS	132
SHCC-JV-00123/20	25/02/2020	Bill of Pak Delhi sweets for purchase of biscuits for meeting of DAQ and DCGT on 4-2-2020	DAQ	300
SHCC-JV-00123/20	25/02/2020	Bill of shell Pakistan for purchase of jumbo chips on dated 4-2-2020 for meeting of DAQ with DCGT	DAQ	180
SHCC-BPV-00811/20	02/03/2020	Paid for Tea Charges from Nadia Coffee dated: 18-Jan-2020	CEO	621
SHCC-BPV-00811/20	02/03/2020	Paid for Bread & Co - ISB dated: 11/02/2020.	CEO	1,201
SHCC-BPV-00811/20	02/03/2020	Paid for Refreshment Charges - Serina Hotel dated: 10/02/2020.	CEO	3,654
SHCC-JV-00142/20	03/04/2020	Refreshments for DCGT meeting on 10-Mar-2020	DBS	100
SHCC-JV-00142/20	03/04/2020	Lunch for BOC meeting on 9-Mar-2020	DBS	9,852
SHCC-JV-00142/20	03/04/2020	Refreshments for BOC meeting on 24-Feb-2020	DBS	540
SHCC-JV-00142/20	03/04/2020	Refreshments for DBS guests on 2-Mar-2020	DBS	200
SHCC-JV-00142/20	03/04/2020	Refreshments for BOC meeting on 21-Feb-2020	DBS	480
SHCC-JV-00142/20	03/04/2020	Refreshments for BOC meeting on 19-Mar-2020	DBS	1,638
SHCC-JV-00142/20	03/04/2020	Refreshments for BOC meeting on 9-Mar-2020	DBS	2,640
SHCC-JV-00149/20	29/04/2020	Bill of shell for refreshment ordered for BOC Meeting on dated 14-4-2020	BoC	500
SHCC-JV-00149/20	29/04/2020	Bill of Pak delhi sweets for refreshment ordered for BOC Meeting on dated 14-4-2020	BoC	600
SHCC-JV-00149/20	29/04/2020	Bill of refreshment ordered for Commissioner's on dated 14-4-2020	BoC	440
SHCC-JV-00149/20	29/04/2020	Bill of Tariq Super store for purchase of mineral water on dated 15-4-2020	BoC	660
		Total		756,360

Annex-05

Voucher #	Date	Party Name	Particular	Cheque #	Debit
SHCC-BPV-00267/18	09/04/2018	Azizuddin & Co.	Payment for Meeting Consultation and Drafting of Letters, dated 22/03/2018	23122305	10,000
SHCC-BPV-00267/18	09/04/2018	Azizuddin & Co.	Payment for Various Meeting Discussions, Consultation and Opinions, dated 07/04/2018	23122305	15,000
SHCC-BPV-00370/18	24/05/2018	Azizuddin & Co.	Payment professional fee of the meeting Discussion, opinion and advices held on 15/05/2018	23452984	15,000
SHCC-BPV-00093/19	09/08/2018	M.Irfan	Payment of Professional fee of Advocate Mohammad Irfan for Advisory and obtaining copies of SHCC Ordinance, Act and Court Orders as per Approval of Invoice attached.	24315367	5,000
SHCC-PI-00044/19	31/08/2018	AK Lawa	Bill of AK Law Associates for professional fee in CP no. 2295/2017 in High Court of Sukkur	24315419	95,000
SHCC-BPV-00417/19	20/11/2018	Zafar Ali Mangi	Payment of Legal Charges in Constitutional Petition No. D-2295/2017 Sindh high Court Sukkur for hearing on 10/10/2018	25202276	25,000
SHCC-PI-00136/19	12/12/2018	Munwar Tariq	Professional Services from Munawar & Tarique Law Associate in CR. MISC No. 45/2016	25202335	90,000
SHCC-PI-00224/19	28/02/2019	Mansoor Mir	payment to Muhammad Mansoor mir Advocate for Drafting Show Cause notices and orders regarding disciplinary proceedings.	26260406	25,000
SHCC-PI-00225/19	28/02/2019	Mansoor Mir	payment to Muhammad Mansoor mir Advocate for Opinion regarding Anti Quackery Drive for Anti Quackery Directorate	26260407	25,000
SHCC-PI-00267/19	13/03/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for Drafting letter for gratuity payment etc to the outgoing directors	26586765	25,000
SHCC-PI-00268/19	29/03/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for Advising the CEO on the notice period Payments and return of SHCC Materials by out going directors	26586760	25,000
SHCC-PI-00297/19	02/05/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for representing Sindh health care commission in Honorable High Court of Singh Civil Suit No. 380	26586803	250,000
SHCC-PI-00298/19	02/05/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for representing Sindh health care commission in Honorable High Court of Singh Civil Suit No. 379	26586804	250,000
SHCC-PI-00299/19	02/05/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for representing Sindh health care commission in Honorable High Court of Singh Civil Suit No. 381	26586802	250,000
SHCC-PI-00326/19	22/05/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for Advising CEO on the Case of Dar-UL Sehat Hospital Sealing /Unsealing and Drafting response.	26967484	50,000
SHCC-PI-00327/19	22/05/2019	Mansoor Mir	Bill of Muhammad Mansoor Mir for Advising CEO on the Case of BABY Nashwa and Drafting a response	26967485	50,000
SHCC-PI-00158/19	11/01/2019	Faisal Siddiqui Advocate	Bill of professional fee for representing SHCC in Suit No. 2219 of 2018 suit No. 2220 of 2018 and Suit No. 2221 of 2018 before the Honorable Sindh High curt Karachi	25448830	1,060,000
SHCC-PI-00333/20	27/01/2020	Mansoor Mir	Bill of Mansoor Mir for Drafting, Filing and representing the CEO in Protective bail case, filing Urgent applications and getting the surety released and Miscellaneous Court Expenses	29033059	45,000
SHCC-PI-00355/20	18/02/2020	AK Law Associates	To Record Professional Fee Charges in CP 6109/2019 Filed by Maqsood Ashraf.	29330789	75,000
SHCC-PI-00355/20	18/02/2020	AK Law Associates	To Record Professional Fee Charges in CP 5705/2019 Filed by Dr. Razia Memon.	29330789	75,000
SHCC-PI-00427/19	22/05/2019	AK Law Associate	Bill for professional Fee for Consultation, Drafting, Comments in CP No. 2817/2019 Filed by Mr. Jaffer Raza against Federation of Pakistan and Others including SHCC in Sindh High Court.	27688820	98,000
SHCC-PI-00333/19	28/05/2019	Mansoor Mir	Bill of Mansoor Mir for Drafting pleadings and miscellaneous court expenses for suit No 380 Dated 2-5-2019	26967502	100,000

Voucher #	Date	Party Name	Particular	Cheque #	Debit
SHCC-PI-00341/19	28/05/2019	Mansoor Mir	Bill of Mansoor Mir for Drafting pleadings and miscellaneous court expenses for suit No 379 Dated 01-04-2019	26967503	100,000
SHCC-PI-00031/20	29/06/2019	Zafar Ali Mangi	To Record Provision Legal Charges of Zafar Ali Mangi on account of Constitutional Petition D-2295-2017 hearing of Dr. Ajeet Kumar Dated: 23/05/2019.	27322622	35,000
SHCC-PI-00170/20	07/10/2019	AK Law Associate	Bill for services provided for documents, copies of files, Strategy development, presentation and briefing & preparation on minimum SSDS in Case No. 2817/2019 filed by M. Jaffer Raza.	27978294	98,000
SHCC-PI-00191/20	25/10/2019	Shukat Hayat	To Record Shukat Hayat Advocate Charges on account of Petition No: 6710/2019.	153410960	550,000
SHCC-PI-00230/20	21/11/2019	AK Law Associate	Bill for services provided for documents, copies of files, Strategy development, presentation and briefing & preparation on minimum C.P in Case No. 5727/2019	28304955	75,000
SHCC-PI-00231/20	21/11/2019	AK Law Associate	Bill for services provided for documents, copies of files, Strategy development, presentation and briefing & preparation on minimum CA in Case No. 110/2019	28304955	47,000
SHCC-PI-00354/20	18/02/2020	Zafar Ali Mangi	To Record Legal Charges of Zafar Ali Mangi on account of Submitted Application U/S 22-A Dated:02/09/2019.	29330788	85,000
				Total	3,648,000
				SST @ 13%	474,240

Annex-05-A**A0403006 (Rent Larkana Office)**

Sr. No.	Voucher No.	Date	Particulars	Section	Amount
1	SHCC-JV-00084/19	04/03/2019	Rent of Larkana Office for the month of April 2019	DBS	150,000
2	SHCC-JV-00084/19	04/03/2019	Rent of Larkana Office for the month of May 2019	DBS	150,000
3	SHCC-JV-00084/19	04/03/2019	Rent of Larkana Office for the month of March 2019	DBS	150,000
4	SHCC-JV-00121/19	30/05/2019	Rent for Larkana Office for the month of June to August -2019.	DBS	150,000
5	SHCC-JV-00121/19	30/05/2019	Rent for Larkana Office for the month of June to August -2019.	DBS	150,000
6	SHCC-JV-00121/19	30/05/2019	Rent for Larkana Office for the month of June to August -2019.	DBS	150,000
7	SHCC-JV-00032/20	05/09/2019	Rent for Larkana Office for the month of Sept to Nov -2019.	DBS	150,000
9	SHCC-JV-00032/20	05/09/2019	Rent for Larkana Office for the month of Sept to Nov -2019.	DBS	150,000
10	SHCC-JV-00032/20	05/09/2019	Rent for Larkana Office for the month of Sept to Nov -2019.	DBS	150,000
11	SHCC-JV-00086/20	03/12/2019	Rent for Larkana Office for the month February -2020.	DBS	150,000
12	SHCC-JV-00086/20	03/12/2019	Rent for Larkana Office for the month of December 2019.	DBS	150,000
13	SHCC-JV-00086/20	03/12/2019	Rent for Larkana Office for the month of Jan 2020	DBS	150,000
14	SHCC-JV-00127/20	04/03/2020	Rent for Larkana Office for the month of May 2020	DBS	161,250
15	SHCC-JV-00127/20	04/03/2020	Rent for Larkana Office for the month of March 2020	DBS	161,250
16	SHCC-JV-00127/20	04/03/2020	Rent for Larkana Office for the month of April 2020	DBS	161,250
			Total		2,283,750

Annex-05-B**(Office Rent 309) The Plaza Clifton**

Voucher #	Date	Particular	Cheque #	C C	Amount
SHCC-BPV-00107/18	06/12/2017	Payment made to Ms. Rabia Warsi for Rent for the month of November 2017 for Rented premises 309 The Plaza Clifton Karachi	21748323		84,550
SHCC-BPV-00108/18	06/12/2017	Payment made to Ms. Rabia Warsi for Rent for the month of December 2017 for Rented premises 309 The Plaza Clifton Karachi	21748324		84,550
SHCC-JV-00011/18	15/01/2018	Adjustment of excess WHT on Rent-to-Rent expense		DBS	14,450
SHCC-JV-00011/18	15/01/2018	Adjustment of Advance Rent for the month of January 2018		DBS	84,550
SHCC-JV-00012/18	27/02/2018	To record rent payable and expense for the month of February 2018		DBS	87,900
SHCC-JV-00013/18	22/03/2018	To record Rent expense and payable for March 2018 - office 315, The plaza building		DBS	89,000
SHCC-JV-00058/18	29/05/2018	To record Rent Liability for the period 8-April-2018 to 10-May-2018 (26 days)		DBS	77,133
		Total			522,133

Annex-05-C**A0403003 (Office Rent 215 The Plaza)**

Voucher #	Date	Particular	C C	Amount
SHCC-JV-00020/18	17/01/2018	To record rent expense for the month of January 2018 for Office 215	DBS	70,000
SHCC-JV-00021/18	16/02/2018	To record rent expense for the month of February 2018 for Office 215	DBS	70,000
SHCC-JV-00023/18	15/03/2018	To record rent expense for the month of March 2018 for Office 215		70,000
SHCC-JV-00063/18	29/05/2018	Rent for 22 days of April (09-30th April 2018) for office 215 as per approval attached	DBS	51,333
		Total		261,333

Annex-05-D**A0403005 (Rent FTC office PSM)**

Voucher #	Date	Particular	C C	Amount
SHCC-JV-00018/18	16/03/2018	FTC Office Rent 16 Mar- 15 Apr 18	DBS	998,019
SHCC-JV-00019/18	16/04/2018	FTC Office Rent 16 Apr-15 May 18	DBS	998,019
SHCC-JV-00022/18	16/05/2018	FTC Office Rent 16 May- 15 jun 18	DBS	998,019
SHCC-JV-00071/18	26/06/2018	FTC Office Rent 16 June-2018 to 15 July 18	DBS	998,019
SHCC-JV-00072/18	26/06/2018	FTC Office Rent 16 July-2018 to 15 August- 18	DBS	998,019
SHCC-JV-00073/18	26/06/2018	FTC Office Rent 16 August-2018 to 15 Sept 2018	DBS	998,019
SHCC-JV-00029/19	05/10/2018	FTC Office Rent 16-Sept-18 to 15-Oct-18	DBS	998,019
SHCC-JV-00030/19	05/10/2018	FTC Office Rent 16 Oct- 18 to 15 Nov 18	DBS	998,019
SHCC-JV-00031/19	05/10/2018	FTC Office Rent 16-Nov-18 to 15-Dec-18	DBS	998,019
SHCC-JV-00056/19	19/12/2018	FTC Office Rent 16-Dec-18 to 15-Jan-18	DBS	998,019
SHCC-JV-00057/19	19/12/2018	FTC Office Rent 16-Jan-18 to 15-Feb-18	DBS	998,019
SHCC-JV-00058/19	19/12/2018	FTC Office Rent 16-Feb-18 to 15-Mar-18	DBS	998,019
SHCC-JV-00094/19	12/04/2019	FTC Office Rent 16-March-19 to 15-April-19	DBS	1,072,870
SHCC-JV-00095/19	12/04/2019	FTC Office Rent 16-April-19 to 15-May-19	DBS	1,072,870
SHCC-JV-00096/19	12/04/2019	FTC Office Rent 16-May-19 to 15-June-19	DBS	1,072,870
SHCC-JV-00135/19	26/06/2019	FTC Office Rent 16-June-19 to 15-July-19	DBS	1,072,870
SHCC-JV-00136/19	26/06/2019	FTC Office Rent 16-July-19 to 15-Aug-19	DBS	1,072,870
SHCC-JV-00137/19	26/06/2019	FTC Office Rent for 16-Aug-19 to 15-Sept-19	DBS	1,072,870
SHCC-JV-00066/20	18/11/2019	FTC Office Rent 16-September-19 to 15-October -19	DBS	1,072,870
SHCC-JV-00067/20	18/11/2019	FTC Office Rent 16-October-19 to 15-November -19	DBS	1,072,870
SHCC-JV-00068/20	18/11/2019	FTC Office Rent 16-November-19 to 15-December -19	DBS	1,072,870
SHCC-JV-00145/20	27/04/2020	FTC Office Rent 16-December-19 to 15-January-2020	DBS	1,072,870
SHCC-JV-00146/20	27/04/2020	FTC Office Rent 16-January-2020 to 15-February-2020	DBS	1,072,870
SHCC-JV-00147/20	27/04/2020	FTC Office Rent 16-February-2020 to 15-March-2020	DBS	1,072,870
		Total		24,850,673

Annex-05-E**A0403007 (Rent Nawabshah Office)**

Sr. No.	Voucher #	Date	Particular	C C	Amount
1	SHCC-JV-00018/20	09/08/2019	Rent of Nawabshah Office for the month of Sep. 2019	DBS	51,000
2	SHCC-JV-00018/20	09/08/2019	Rent of Nawabshah Office for the month of Aug. 2019	DBS	51,000
3	SHCC-JV-00018/20	09/08/2019	Rent of Nawabshah Office for the month of July 2019	DBS	51,000
4	SHCC-JV-00087/20	03/12/2019	Rent of Nawabshah Office for the month of 15- Dec. 2019 to 14 Jan. 2020	DBS	51,000
5	SHCC-JV-00087/20	03/12/2019	Rent of Nawabshah Office for the month of 15 Oct. to 14 Nov. 2019	DBS	51,000
6	SHCC-JV-00087/20	03/12/2019	Rent of Nawabshah Office for the month of 15- Nov. To 14 Dec. 2019	DBS	51,000
			Total		306,000

Annex-06

Voucher #	Date	Particular	C C	Amount
SHCC-PI-00136/18	29/06/2018	To record External Audit Fee for the year ended 30-June-2018	DF	350,000
SHCC-PI-00428/19	28/06/2019	To record External Audit Fee for the year ended 30-June-2019	DF	350,000
		Total		700,000

Annex-07

Voucher #	Date	Particular	C C	Amount
SHCC-JV-00005/18	31/01/2018	Expense for Rented software for the month of January 2018		20,717
SHCC-JV-00005/18	31/01/2018	Expense for Rented software for the month of December 2017		20,717
SHCC-JV-00007/18	12/02/2018	To record liability in respect of Rented software for the month of December 2017	DF	20,717
SHCC-JV-00016/18	06/03/2018	To record liability in respect of Rented software for the month of March 2018	DF	20,717
SHCC-JV-00049/18	18/04/2018	To record liability in respect of Rented software for the month of April 2018	DF	20,717
SHCC-JV-00059/18	29/05/2018	To record liability in respect of Rented software for the month of May 2018	DF	20,717
SHCC-JV-00060/18	04/06/2018	To record liability in respect of Rented software for the month of Jun 2018	DF	20,717
SHCC-JV-00096/18	29/06/2018	To record Amortization of Licensed Anti Virus software as per audit proposed adjusting entry 30-6-2018	DBS	5,782
SHCC-JV-00004/19	23/07/2018	To record liability in respect of Rented software for the month of July 2018	DF	20,717
SHCC-JV-00011/19	09/08/2018	To record liability in respect of Rented software for the month of Aug 2018	DF	20,717
SHCC-JV-00024/19	27/09/2018	To record liability in respect of Rented software for the month of September 2018	DF	20,717
SHCC-JV-00032/19	10/10/2018	To record liability in respect of Rented software for the month of Oct. 2018	DF	20,717
SHCC-JV-00043/19	13/11/2018	To record liability in respect of Rented software for the month of Nov. 2018	DF	20,717
SHCC-JV-00049/19	04/12/2018	To record liability in respect of Rented software for the month of Dec. 2018	DF	22,789
SHCC-JV-00065/19	01/01/2019	To record liability in respect of Rented software for the month of Jan. 2019	DF	22,789
SHCC-JV-00080/19	13/02/2019	To record liability in respect of Rented software for the month of Feb- 2019	DF	22,789
SHCC-JV-00090/19	25/03/2019	To record liability in respect of Rented software for the month of March- 2019	DBS	22,789
SHCC-JV-00104/19	06/05/2019	To record liability in respect of Rented software for the month of April- 2019	DF	22,789
SHCC-JV-00105/19	07/05/2019	Monthly Rent of ERP Software for the month of May-19	DF	22,789
SHCC-JV-00125/19	12/06/2019	Monthly Rent of ERP Software for the month of June 19	DBS	22,789
SHCC-JV-00171/19	28/06/2019	To record Amortization of Licensed Anti-Virus software as per audit proposed adjusting entry 30-6-2019	DBS	5,782
SHCC-JV-00004/20	08/07/2019	payment of Rent for ERP for the month of July 2019	DF	22,789
SHCC-JV-00024/20	23/08/2019	To Record of ERP software - Finance - Rent for the month of Aug-19	DF	22,789
SHCC-JV-00033/20	11/09/2019	To Record ERP Rent for the month of Sept-19	DF	22,789
SHCC-JV-00064/20	18/11/2019	To Record ERP Software Rent for the month of Oct-2019.	DF	22,789
SHCC-JV-00065/20	18/11/2019	To Record ERP Rent for the month of Nov.-2019.	DF	22,789
SHCC-JV-00095/20	01/01/2020	To Record ERP Rent for Finance Dept - Dec-2019	DF	25,067
SHCC-JV-00096/20	01/01/2020	To Record ERP Rent for Finance Dept - Jan-2020	DF	25,067
SHCC-JV-00106/20	30/01/2020	To Record ERP- Rent for Finance dept - Feb-2020	DF	25,067
SHCC-JV-00130/20	06/03/2020	To Record ERP Rent for the month of March-2020.	DF	25,067
SHCC-JV-00151/20	30/04/2020	To Record ERP Rent for Finance Dept - April -2020	DF	25,067
SHCC-JV-00152/20	30/04/2020	To Record ERP Rent for Finance Dept - May -2020	DF	25,067
		Total		684,038

Annex-08

Sr. No.	Voucher #	Date	Particular	Cheque #	C C	Amount
1	SHCC-BPV-00060/18	19/01/2018	Payment to Unique Electronics for Air Conditioner of 2 tons as per invoice attached	21769321		99,500
2	SHCC-BPV-00061/18	19/01/2018	Payment to New Unique Electronics for Air Conditioner of 1.5 tons as per invoice attached Code	21769322		88,950
3	SHCC-BPV-00062/18	19/01/2018	Payment to New Unique Electronics for Air Conditioner of 1.0 ton as per invoice attached	21769323		83,037
4	SHCC-BPV-00063/18	19/01/2018	Payment to New Unique Electronics for Air Conditioner of 1.0 ton as per invoice attached	21769324		66,737
5	SHCC-BPV-00064/18	22/01/2018	Payment to New Unique Electronics for Air Conditioner of 1.0 ton as per invoice attached	21769325		90,987
6	SHCC-CPV-00188/18	16/05/2018	To record purchase of louver Fan for CEO Office as per approval and invoice attached		CEO	4,300
7	SHCC-JV-00095/18	29/06/2018	Reclassification of items of Electrical equipment wrongly posted in Furniture & Fixture Account 30-6-2018		DBS	634,756
9	SHCC-JV-00091/19	26/03/2019	Bill of Ubaid electronics for Purchased Commax intercom for main door dated 19-3-19		DBS	2,500
10	SHCC-BPV-00579/20	31/12/2019	M/s Al-Falah Constt: Co Various furniture	28685950		232,250
			Total			1,303,017

Annex-09

Voucher No.	Cheque No. / Date	Item	Vendor	Amount
SHCC-PI-00160/20	27978281 01-10-2019	Wooden tables and wooden cabinet	M/s Ghulam Sarwer & Sons	125,000
Not available	29651725 19-03-2020	Office furniture	M/s Abid Hussain	261,625
SHCC-BPV-00181/20	27688877 04-09-2019	Visitor Chairs	M/s Officers Furnishing Co.	34,000
-	28304901 08-11-2019	Visitor Chairs	M/s Officers Furnishing Co.	26,900
-	27322612 26-07-2019	Office tables	M/s Officers Furnishing Co.	26,600
SHCC-BPV-00948/19	26967536 13-06-2019	Office tables	M/s Officers Furnishing Co.	24,500
SHCC-BPV-00044/19	Not available	Wooden table with chairs	M/s Shafi Brothers	23,000
SHCC-BPV-00454/19	25202309 04-12-2018	Office Almirah	M/s A5 Technologies & Services	49,900
SHCC-BPV-00067/18	21769362 07-02-2018	Wooden Table	M/s Ukasia wood & Interior	27,170
-	29033023 16-01-2020	Steel Cabinet	M/s GM Associates	74,490
SHCC-CPV-00160/19	-	Plastic Chairs	M/s Pakson Int: Plastic Industries	15,175
SHCC-BPV-00579/20	28685950 31-12-2019	Various furniture	M/s Al-Falah Constt: Co	232,250
SHCC-BPV-00573/20	28685945 31-12-2019	Various furniture	M/s Al-Falah Constt: Co	39,500
SHCC-BPV-00120/20	27688826 09-08-2019	Various furniture	M/s Al-Falah Constt: Co	277,400
SHCC-BPV-00293/20	27978282 09-08-2019	Office table & chairs	M/s Tariq Furniture	145,630
SHCC-BPV-00210/20	53410923 06-09-2019	Not available	M/s Ali Imran	100,000
			Total	1,483,140

Purchase of Office Equipment

Item Code	Item Name	Tran #	Tran Date	Payment	Unit	Qty	Rate	Amount
FA-0001-0003	Desktop Computers		20/12/2017			5	11,150	55,750
FA-0001-0018	24"LED HP N240	PI/18-73	27-06-2018	CREDIT	Pcs.	1.00	20,300	20,300
FA-0001-0006	HP Printer LaserJet Pro M101		28-10-2017			1.00		13,000
FA-0001-0006	Printer		23-02-2018			1.00		25,000
FA-0001-0012	Dell Computer Workstation T5600	PI/18-40	21-03-2018	CREDIT	Pcs.	1.00	66,000	66,000
FA-0001-0003	Desktop Computer	PI/18-4	07-12-2017	CREDIT	Nos.	1.00	26,125	26,125
FA-0001-0003	Desktop Computer	PI/18-16	24-01-2018	CREDIT	Nos.	5.00	11,150	55,750
FA-0001-0003	Desktop Computer	PI/18-57	28-05-2018	CREDIT	Nos.	2.00	11,500	23,000
FA-0001-0013	Desktop HP Compaq DC 7800	PI/18-40	21-03-2018	CREDIT	Pcs.	2.00	11,150	22,300
FA-0001-0004	External Hard Drive	PI/18-9	05-12-2017	CREDIT	Nos.	1.00	15,800	15,800
FA-0001-0014	HP Color Laserjet Pro M-254DW	PI/18-48	18-05-2018	CREDIT	Pcs.	1.00	36,500	36,500
FA-0001-0015	HP Laserjet M26A	PI/18-48	18-05-2018	CREDIT	Pcs.	1.00	16,800	16,800
FA-0001-0002	Laptop Computers	PI/18-8	04-12-2017	CREDIT	Nos.	7.00	90,757	635,299
FA-0001-0005	Network Switch	PI/18-21	12-03-2018	CREDIT	Nos.	2.00	4,000	8,000
FA-0001-0005	Network Switch	PI/18-21	12-03-2018	CREDIT	Nos.	2.00	13,500	27,000
FA-0001-0011	Printer HP Laser Jet 3380	PI/18-39	23-02-2018	CREDIT	Pcs.	1.00	19,500	19,500
FA-0001-0001	Projector-Overhead	PI/18-1	18-11-2017	CREDIT	Nos.	1.00	98,000	98,000
FA-0001-0021	Cannon Scanner LiDE 120	PI/19-21	29-08-2018	CREDIT	Pcs.	1.00	7,900	7,900
FA-0001-0023	Dell 19 Inch Led (1 Year Warranty)	PI/19-27	26-09-2018	CREDIT	Pcs.	1.00	10,972	10,972
FA-0001-0023	Dell 19 Inch Led (1 Year Warranty)	PI/19-44	12-11-2018	CREDIT	Pcs.	1.00	12,300	12,300
FA-0001-0003	Desktop Computer	PI/19-101	25-04-2019	CREDIT	Nos.	1.00	299,520	299,520
FA-0001-0022	Desktop Dell Optilex 3050 MT (3 Years Warranty)	PI/19-27	26-09-2018	CREDIT	Pcs.	1.00	49,000	49,000
FA-0001-0022	Desktop Dell Optilex 3050 MT (3 Years Warranty)	PI/19-44	12-11-2018	CREDIT	Pcs.	1.00	49,000	49,000
FA-0001-0029	Epson Black Ink 664 For Ink Jet Printer	PI/19-82	05-03-2019	CREDIT	Unit	1.00	1,700	1,700
FA-0001-0019	Epson L-310 Color Printer	PI/19-2	16-07-2018	CREDIT	Pcs.	1.00	21,000	21,000
FA-0001-0004	External Hard Drive	PI/19-25	24-09-2018	CREDIT	Nos.	2.00	11,200	22,400
FA-0001-0004	External Hard Drive	PI/19-41	12-11-2018	CREDIT	Nos.	3.00	7,600	22,800
FA-0001-0026	HP Laser Jet M26NW	PI/19-63	08-01-2019	CREDIT	Unit	1.00	18,500	18,500
FA-0001-0026	HP Laser Jet M26NW	PI/19-65	19-01-2019	CREDIT	Unit	1.00	24,000	24,000
FA-0001-0015	HP Laserjet M26A	PI/19-16	16-08-2018	CREDIT	Pcs.	1.00	20,900	20,900
FA-0001-0015	HP Laserjet M26A	PI/19-67	25-01-2019	CREDIT	Pcs.	1.00	21,400	21,400
FA-0001-0017	HP Printer Cartridge 63	PI/19-26	01-10-2018	CREDIT	Pcs.	2.00	2,530	5,060
FA-0001-0017	HP Printer Cartridge 63	PI/19-82	05-03-2019	CREDIT	Pcs.	1.00	5,800	5,800
FA-0001-0024	Laptop Lenovo IdeaPad	PI/19-42	12-11-2018	CREDIT	Pcs.	2.00	49,500	99,000
FA-0001-0020	Logitech Wireless Presenter R-400	PI/19-3	30-07-2018	CREDIT	Pcs.	2.00	4,750	9,500
FA-0001-0005	Network Switch	PI/19-81	07-02-2019	CREDIT	Nos.	4.00	1,350	5,400
FA-0001-0027	Seagate Slim 2 Terabyte portable storage	PI/19-66	28-11-2018	CREDIT	Unit	1.00	11,500	11,500
SHCC-JV-00033/19	Bill of C&A Computers for purchase of Speaker				unit	1.00		1,650

Item Code	Item Name	Tran #	Tran Date	Payment	Unit	Qty	Rate	Amount
	for CEO Dated 05-10-18							
FA-0001-0028	TP-Link Router TL-WR941 HP	PI/19-81	07-02-2019	CREDIT	Unit	1.00	8,350	8,350
FA-0001-0025	Zycoo 4 FXO Interface Module for U50/U80/U100	PI/19-59	17-12-2018	CREDIT	Pcs.	1.00	24,000	24,000
FA-0001-0030	2TB WD Hard Disk Black Internal Hard disk	PI/20-12	19-09-2019		Pcs.	1.00	24,000	24,000
FA-0001-0031	2TB WD Passport Hard disk	PI/20-12	19-09-2019		Pcs.	1.00	12,500	12,500
FA-0001-0007	USB Drive	PI/20-13	19-09-2019		Nos.	10.00	740	7,400
Total						79		1,959,676

Purchase of Office Equipment & Furniture

Item Code	Particulars	Tran #	Tran Date	Payment	Unit	Qty	Rate	Net Amount (LC)
FA-0002-0009		PI/18-56	02-06-2018	Credit	Pcs.	10.00	8,600	86,000
FA-0002-0003		PI/18-11	19-12-2017	Credit	Nos.	1.00	59,475	59,475
FA-0002-0005		PI/18-44	24-04-2018	Credit	Nos.	1.00	52,382	52,382
FA-0002-0006		PI/18-44	24-04-2018	Credit	Nos.	2.00	13,000	26,000
FA-0002-0002		PI/18-41	10-01-2018	Credit	Nos.	1.00	85,000	99,450
FA-0002-0022		PI/19-99	23-05-2019	Credit	Pcs.	1.00	12,285	12,285
FA-0002-0017		PI/19-99	23-05-2019	Credit	Pcs.	1.00	24,570	24,570
FA-0002-0020		PI/19-99	23-05-2019	Credit	Pcs.	8.00	409	3,276
FA-0002-0014		PI/19-78	14-02-2019	Credit	Unit	1.00	14,000	14,000
FA-0002-0019		PI/19-99	23-05-2019	Credit	Pcs.	1.00	3,510	3,510
FA-0002-0010		PI/19-36	27-09-2018	Credit	Nos.	1.00	70,000	70,000
FA-0002-0009		PI/19-4	26-07-2018	Credit	Pcs.	10.00	8,800	88,000
FA-0002-0016		PI/19-99	23-05-2019	Credit	Pcs.	8.00	2,925	23,400
FA-0002-0018		PI/19-99	23-05-2019	Credit	Pcs.	1.00	12,870	12,870
FA-0002-0011		PI/19-35	27-09-2018	Credit	Nos.	1.00	93,350	93,350
FA-0002-0013		PI/19-64	07-01-2019	Credit	Unit	1.00	17,000	17,000
FA-0002-0021		PI/19-99	23-05-2019	Credit	Pcs.	2.00	1,755	3,510
FA-0002-0012		PI/19-55	13-11-2018	Credit	Unit	1.00	69,255	69,255
FA-0002-0005		PI/19-103	09-05-2019	Credit	Nos.	1.00	24,500	24,500
FA-0002-0006		PI/19-103	09-05-2019	Credit	Nos.	2.00	13,050	26,100
FA-0002-0015		PI/19-79	14-02-2019	Credit	Unit	1.00	6,000	6,000
FA-0002-0001		PI/19-61	08-01-2019	Credit	Nos.	1.00	17,600	17,600
SHCC-CPV-00123/19	Payments on purchase of cordless set for office use on 05/12/2018 bill enclosed	SHCC-CPV-00123/19				1.0		22,800
Jv	Bill of CSD for 2 Cordless Phones, Panasonic 19-10-2018	SHCC-JV-00035/19				2.0		8,990
FA-0002-0014	Camera	PI/20-5	08-08-2019		Unit	1.00	20,000	20,000
FA-0002-0009	Grandstream IP Phones (GXP-1625)	PI/20-7	01-08-2019		Pcs.	1.00	7,800	296,400
FA-0002-0023	Refrigerator	PI/20-4	12-07-2019		Unit	1.00	29,500	29,500
FA-0002-0013	Shredder	PI/20-41	11-05-2020		Unit	1.00	46,800	46,800
FA-0002-0024	Stabilizer	PI/20-1	12-07-2019		Unit	1.00	3,500	3,500
			Total			65		1,260,523

Annex-12

Sr. No.	Emp Name	Designation	DOJ	Per month Monetization	Month	Amount
1	Minhaj Ahmed Qidwai	CEO	4-May-17	95,910	09	863,190
2	Farhana Memon	DL	16-Oct-17	77,430	19	1,471,170
3	Syed Ahmed Raza Kazmi	DCGT	6-Nov-17	77,430	19	1,471,170
4	M. Ayaz Mustafa	DAQ	12-Oct-18	77,430	18	1,393,740
5	Aamir Hussain	DC	22-Oct-18	77,430	17	1,316,310
6	Sandeep	DDI	30-Nov-18	65,060	16	1,040,960
7	Ghulam Yaseen	DDAQ	12-Dec-18	65,060	16	1,040,960
8	Syeda Sameen Zaidi	DDC	1-Jan-19	65,060	15	975,900
9	Faiza Erum Bhutto	DDCG&T	11-Jan-19	65,060	15	975,900
10	Mansoor Manzoor Bhutto	DDI	20-Mar-19	65,060	12	780,720
11	Syed Baqar Raza Rizvi	DBS	14-Mar-19	77,430	13	1,006,590
12	Rajesh Kumar Panjwani	DDI (Larkana)	25-Mar-19	65,060	12	780,720
13	Imran Taj	DDF	15-Apr-19	65,060	12	780,720
14	Lubna Raees	DDC	22-Apr-19	65,060	11	715,660
15	Mehtab Sikandar	D M&E	2-Apr-19	77,430	12	929,160
16	Saima Gul	DDI (Sukkur)	12-Apr-19	65,060	12	780,720
17	Zubair Ahmed Soomro	DDI	17-Oct-19	65,060	06	390,360
18	Razia Jamil	DDAQ	16-Mar-20	65,060	01	65,060
19	Rehan Khan	DDAQ	16-Mar-20	65,060	01	65,060
Total						16,844,070

Annex-13

Reference	Dated	Particulars	Section	Amount
SHCC-BPV-00336/19	30/10/2018	Replenishment of Advance to Dir M& E after utilization of Previous amount	Monitoring & Evaluation	25,000
SHCC-BPV-00283/18	24/04/2018	Replenishment of Advance for expenses against submitted bills of Rs. 8,349/-	MA	88,349
SHCC-BPV-00071/19	30/07/2018	Replenishment of Advance for expenses against submitted bills of Rs. 11,853	MA	20,000
SHCC-JV-00051/19	07/12/2018	Adjustment of Advance to Manager Admin Rs.25,797/- Against Submitted bills	MA	48,075
SHCC-JV-00081/19	22/02/2019	Replenishment of Advance to manager Admin against submitted bills	MA	23,378
SHCC-BPV-00816/19	25/04/2019	Advance given to Manager Admin for office Monthly Grocery item for Apr- May 2019	MA	112,350
SHCC-BPV-00208/20	06/09/2019	Advance paid to M. Ayaz (Admin) on account of Petty Cash to Ghotki District.	MA	359,028
SHCC-JV-00119/20	17/02/2020	Remaining Amount Receivable from Mr. Ayaz on account of field visit to Nawabshah, N. Feroze, Ghotki, & Larkana.	MA	234,681
SHCC-JV-00149/20	29/04/2020	Adjustment of Advance given to Manager Admin against submitted Bills	MA	160,355
SHCC-BPV-00587/20	01/01/2020	Advance paid to Mansoor Qadir Keerio on account of Petty Cash	Licensing	75,068
SHCC-JV-00154/20	05/05/2020	Adjustment of advance to finance directorate against submitted bills	Director Finance	12,886
SHCC-JV-00071/19	08/01/2019	to record reversal of purchase of printer to directorate of complaints	Director Complaint	43,500
SHCC-BRV-00273/20	28/08/2019	Advance returned back from Dr. Amir for not utilizing the amount.	Director Complaint	5,000
SHCC-JV-00076/19	22/01/2019	Adjustment of Advance to DAQ against submitted bills	Dir Anti Quackery	9,395
SHCC-BPV-00851/19	03/05/2019	Advance to Dr. Aamir for DAQ activities in Larkana as per office order 5-5-2019	Dir Anti Quackery	665,000
SHCC-JV-00120/19	29/05/2019	Adjustment of Advance paid to Dr. Ayaz (DAQ) as per office order.	Dir Anti Quackery	711,150
SHCC-JV-00143/19	28/06/2019	Payable to Ishfaq Ahmed as per TA/DA Claimed.	Dir Anti Quackery	100,305
SHCC-BPV-00077/20	01/08/2019	Advance to Dr. Ayaz Mustafa visit to Sukkur for Field activity plan for personal Hearing Verification in 1 August 2019 as per instruction	Dir Anti Quackery	187,300
SHCC-BPV-00246/20	17/09/2019	Paid to Saqib Hussain Soomro on account of advance petty Cash.	Dir Anti Quackery	89,380
SHCC-BPV-00671/20	28/01/2020	Paid to Saqib Hussain Soomro on account of advance petty Cash.	Dir Anti Quackery	87,260
SHCC-BRV-00301/19	25/06/2019	remaining cash deposited by Dr. rajesh from advance taken.	D D Inspection, Larkana	5,180
SHCC-JV-00014/20	02/08/2019	Adjustment of Expenses incurred by Dr. A R Kazmi for Training Session in Sukkur, Ghotki and Khairpur 7-7-2019 to 14-7-2019	DCG & T	36,658
SHCC-JV-00124/20	25/02/2020	Adjustment of advance to DCGT taken for Hospital/PHC/Clinics at Hyderabad on 29 to 31 Jan 2020 on submission of actual Bills	DCG & T	1,422
SHCC-BPV-00592/20	02/01/2020	Advance to Sadia Qureshi Senior Law Officer for expenses as per approval attached	Senior Law Officer	25,000

Reference	Dated	Particulars	Section	Amount
SHCC-JV-00041/20	20/09/2019	Bill of newspaper for the month of April 2019, dated 30-04-2019	DD Communication	3,497
SHCC-BPV-00869/20	18/03/2020	Advance for expenses to Assistant Manager Admin Larkana subject to submission of bills	A M admin Larkana	25,000
SHCC-BPV-00210/20	06/09/2019	Advance paid to Ali Imran on account of Petty Cash to Khairpur Mirus District.	MPL	100,000
SHCC-BPV-00899/20	20/03/2020	Payment advance to Saima Gul DDAQ for field activities (COVID-19)		50,000
SHCC-BPV-00899/20	20/03/2020	Payment advance to Awais Gul ADAQ for field activities (COVID-19)		100,000
SHCC-BPV-00899/20	20/03/2020	Payment advance to Khadim Ali Talpur AAQ for field activities (COVID-19)		160,000
SHCC-BPV-00899/20	20/03/2020	Payment advance to Abdul Samee ADAQ for field activities (COVID-19)		100,000
SHCC-BPV-00908/20	31/03/2020	Advance Amount paid to Mr. Saqib Hussain on account of Pettycash.		75,000
SHCC-BPV-00658/20	23/01/2020	Replenishment of Advance for expenses against submitted bills Rs 23,918		25,000
SHCC-BPV-00898/20	20/03/2020	Advance paid to Ishfaque Ahmed for petty cash for DHQ-Sukkur		25,000
SHCC-BPV-00899/20	20/03/2020	Payment advance to Ghulam Yaseen DDAQ for field activities (COVID-19)		50,000
SHCC-BPV-00505/20	03/12/2019	Advance to storekeeper for purchase of monthly grocery of December 2019		75,000
SHCC-BPV-00602/20	06/01/2020	Paid to Dr. Lubna Raees on account of Advance petty cash for Complaint Dept.	DD Complaints	46,470
SHCC-JV-00138/20	17/03/2020	Adjustment of advance paid to Dr. Farhana Memon on account of field visit to Lahore meeting with PHCC Representative dated: 11-14 March-2020.	DLA	84,620
SHCC-BPV-00861/20	17/03/2020	Remaining amount paid to Dr. Farhana Memon on account of field visit to Lahore meeting with PHCC Representative dated: 11-14 March-2020.	DLA	100,000
		Total		4,145,307

Annex 14

- (a) one representative each to be nominated by the –
- (i) Pakistan Medical and Dental Council's elected member from Sindh or his representative (established under the Pakistan Medical and Dental Council Ordinance, 1962);
 - (ii) College of Physicians and Surgeons of Pakistan established under the Pakistan College of Physicians and Surgeons Ordinance, 1962 (Ordinance XX of 1962);
 - (iii) Pakistan Nursing Council established under the Pakistan Nursing Council Act, 1973;
 - (iv) Pharmacy Council of Pakistan established under the Pharmacy Act, 1967 (Act XI of 1967);
 - (v) Mental Health Authority established under the Mental Health Ordinance, 2001;
 - (vi) National Council for Homeopathy;
 - (vii) National Council for Tibb;
 - (viii) Auditor General of Pakistan established under Article 168 of the Constitution;
 - (ix) Vice Chancellor from public sector Health University in the Province of Sindh.
 - (x) Vice Chancellor from private sector University in the Province of Sindh;
 - (xi) Pakistan Medical Association Sindh
- (b) one representative of the Government to be nominated by the Health Minister, Government of Sindh,
- (c) one member of the Provincial Assembly of the Sindh to be nominated by the Speaker of the Assembly;
- (d) one representative each of the District selected by the Government for one year on non-recurring basis;
- (e) five experts in healthcare services to be nominated by the Convener of the Technical Advisory Committee in consultation with the Chairperson; and
- (f) two international health experts to be nominated by Government.

(2) Except for the ex-officio members referred to in sub-section (1), all other members of the Technical Advisory Committee shall hold office for a period of three years and shall be eligible for re-appointment for another term of three years.