


| Sr. No | Date of order/ proceedings | Order or other proceedings with signature of Judge or Magistrate |
|--------|----------------------------|--|
| 1 | 2 | 3 |
| | 01.03.2019 | <p style="text-align: center;"><u>BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL</u> Service Appeal No. 1498/2013</p> <p style="text-align: center;">Date of Institution 26.07.2013 Date of Decision 01.03.2019</p> <p>Dr. Misal Khan Medical Superintendent, DHQ Teaching Hospital, D.I.Khan.</p> <p style="text-align: right;">Appellant</p> <p style="text-align: center;">Versus</p> <ol style="list-style-type: none"> 1. The Government of Khyber Pakhtunkhwa through Chief Secretary, Peshawar. 2. The Secretary, Government of Khyber Pakhtunkhwa Health Services Department Peshawar. 3. The Director General Health Services Department Khyber Pakhtunkhwa. <p style="text-align: right;">Respondents</p> <p>Mr. Muhammad Hamid Mughal-----Member(J) Mr. Ahmad Hassan-----Member(E)</p> <p style="text-align: center;"><u>JUDGMENT</u></p> <p style="text-align: center;"><u>MUHAMMAD HAMID MUGHAL, MEMBER: - Appellant</u></p> <p>present. Learned counsel for appellant and Mr. Zia Ullah learned Deputy District Attorney present.</p> <p>2. This Single/common judgment in the above captioned appeal shall also dispose of appeal bearing No.1499/2013 filed by Mr. Nazir Hussain (Ex-Storekeeper) as both the service appeals have arisen from the one and the same departmental inquiry proceeding against both the</p> |



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appellants.

3. The appellant (Ex-Medical Superintendent DHQ Teaching Hospital D.I.Khan) has filed the present appeal u/s 4 of the Khyber Pakhtunkhwa Service Tribunal Act, 1974 against the order dated 27.02.2013 whereby he was awarded penalty of removal from service and recovery of Rs.18.785 million was also imposed on him on the charge of causing loss to government exchequer.

4. Learned counsel for the appellant argued that the appellant was working as M.S DHQ Teaching Hospital D.I.Khan when he was transferred to another hospital vide order dated 14.09.2011; that the appellant challenged the transfer order vide Service Appeal No.1866/2011 before this Tribunal on the ground of prematurity and political interference; that this Tribunal also issued status-quo order however Mr. Khalid Aziz (private respondent in Service Appeal No.1866/2011) was not obeying the said order of status-quo which resulted in the registration of FIR u/s 506 by him against the appellant; that the FIR was then quashed by Hon'ble Peshawar High Court D.I.Khan Bench vide judgment dated 15.03.2012 in Cr: Misc:Q No.19 of 2012; that the transfer order was set aside by this Tribunal; that Mr. Khalid Aziz raised audit objections to put the appellant in hot water; that the audit objections were not referred to the Departmental Accounts Committee nor to the Public Accounts Committee rather the reports were directly referred to Secretary Health for appropriate action; that the Secretary Health conducted a fact finding inquiry; that on the basis of fact finding inquiry Dr. Misal Khan and Mr. Nazir Hussain (Ex-Storekeeper) were served with charge sheet and statement

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of allegation; that in the charge sheet and statement of allegation, the charge of misappropriation/causing loss to government exchequer was leveled in purchase of Medicines and surgical equipments and irregularities of its entries in stock registers, in the DHQ Teaching Hospital D.I.Khan; that the appellants filed reply to the charge sheet and denied all the allegations because the equipment was purchased by the purchase committee and clearly recorded in the stock registers and the equipment was also handed over to the then Storekeeper who issued the equipment to the concerned wards/operation theaters while the medicines were purchased according to Medicines Coordination Cell's List. Next contended that one sided inquiry was conducted without affording any opportunity of self-defense to the appellants and on the basis of the finding of the inquiry report Show Cause Notices were issued to the appellants which were duly replied by the appellants by denying all the allegations; that the original impugned order dated 27.02.2013 was passed whereby penalty of removal from service and recovery of Rs.18.785/- million was imposed upon the appellant Dr. Misal Khan, similarly penalty of removal from service and recovery of Rs. 17.411/- million was imposed upon Mr. Nazir Hussain (Ex-Storekeeper). Next contended that the departmental appeals of the appellants against the original impugned order dated 27.02.2013 went un-responded. Next contended that the impugned order is against law, facts on record and norms of justice; that the whole action of respondent department was based on malafide. Next contended that the audit paras are to be settled by the Departmental Audit Committee, if not then the case is referred to the Public Accounts Committee and


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after that the case of recovery is to be made. Next contended that the appellants have not been treated in accordance with law and punished for no fault on their part rather victimized due to the joint action of Dr. Khalid Aziz and the then D.G Health Services.

5. As against that learned Deputy District Attorney argued that the appellants were involved in misappropriation of public money in purchase of Medicines and surgical equipments and other irregularities including irregularities in entries of Medicines and surgical equipments in stock registers/sub-stock registers for DHQ Teaching Hospital D.I.Khan, resultantly proper inquiry was conducted and besides other irregularities the appellants were found involved in misappropriation of public funds including misappropriation in purchase of Medicines, equipment; further argued that registers of stock, expense, issue were not properly maintained and entries were not found while payments were made; further argued that inquiry was conducted in accordance with law and all the codal formalities were fulfilled prior to the issuance of the penalty.

6. Arguments of learned counsel for the appellant and learned Deputy District Attorney heard. File perused.

7. Perusal of the record/inquiry report would show that the appellants were posted at the DHQ Teaching Hospital D.I.Khan during the financial year 2010-11. Audit Department carried out audit of the hospital's account in the month of July 2011 for the financial year 2010-11 and pointed out irregularities/misappropriation/irregular expenditures. Office of the Director, Regional Office, District Audit D.I.Khan conducted audit in respect of District Govt. Funds released


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to the DHQ Teaching Hospital D.I.Khan. The Anticorruption Establishment (ACE) District D.I.Khan also simultaneously conducted an open inquiry in the matter. Fact finding inquiry was also conducted. The fact finding committee submitted its report containing observations against Dr. Misal Khan and Mr. Nazir Hussan (Ex-Store Keeper). The Chief Minister then constituted a formal committee for the purpose of scrutinizing the conduct of accused officials Dr. Misal Khan and Mr. Nazir Hussain (Ex-Storekeeper). List of misappropriations and irregularities as given in the inquiry report is as under:

| Para No. | Gist of Para | Charge Against | Amount Involved (Rs. in Millions) |
|----------|---|----------------|--------------------------------------|
| 1. | Loss to Government due to missing of medicines | Both Accused | Rs.16.512 (M) |
| 2. | Misappropriation of syringes worth Rs.1.937 | Both Accused | 1.937 |
| 3. | Misappropriation on account of purchase of | Both Accused | 1.034 |
| 4. | Misappropriation of cotton rolls | Both Accused | 0.405 |
| 5. | Misappropriation of medicines | Both Accused | 1.221 |
| 6. | Misappropriation on account of purchase of | Both Accused | 0.240 |
| 7. | Misappropriation on account of purchase of | Both Accused | 0.150 |
| 8. | Misappropriation of medicines | Both Accused | 0.175 |
| 9. | Loss to Government due to double drawl and fake | Both Accused | 1.547 |
| 10. | Loss to Government due to missing medicines | Both Accused | 0.366 |

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|--|--|--|----------------|-------|
| | | 11. Loss to Government due to non accountal of lab chemicals | Dr. Misal Khan | 0.445 |
| | | 12. Loss to Government due to issue of fictitious issue of | Both Accused | 0.210 |
| | | 13. Loss to Govt due to misuse of anti-d injections | Both Accused | 3.678 |
| | | 14. Loss to Govt due to misuse of anti-d injections | Both Accused | 0.510 |
| | | 15. Loss to Govt due to due to non-accountal in stock | Both Accused | 1.595 |
| | | 16. Loss to Govt due to acceptance higher rates | Dr. Misal Khan | 0.906 |
| | | 17. Misappropriation of medicines | Both Accused | 1.000 |
| | | 18. Misappropriation on account of missing of | Both Accused | 0.449 |
| | | 19(1) Loss due to missing of medicines | Both Accused | 1.654 |
| | | 19(2) Over payment due to purchase of medicines on | Both Accused | 0.695 |
| | | 20. Missing of x-ray films | Dr. Misal Khan | 0.500 |
| | | 21. Loss to Govt on account of missing of 125 gailon | Dr. Misal Khan | 0.100 |
| | | 22. Loss to Govt due to misuse of insulin injections | Both Accused | 0.660 |
| | | 23. Loss to Govt due to missing of medicines | Both Accused | 0.458 |
| | | 24. Misappropriation of medicines | Both Accused | 0.762 |
| | | 25. Misappropriation on fake purchase of dressing | Both Accused | 0.229 |
| | | 26. Overpayment on purchase of | Dr. Misal Khan | 1.421 |

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|-----|---|----------------|-------|
| | medical gas on | | |
| 27. | Double drawl on purchase of medical gas | Dr. Misal Khan | 0.211 |
| 28. | Fictitious expenditure due to fake repair of vehicles | Dr. Misal Khan | 0.209 |
| 29. | Misappropriation due to fake issue of POL for generator | Dr. Misal Khan | 0.310 |
| 30. | Less deposit of car park & canteen rent | Dr. Misal Khan | 0.335 |
| 31. | Loss to Govt due to purchase of substandard equipments | Dr. Misal Khan | 0 |
| 32. | Over payment due to allowing higher rates | Dr. Misal Khan | 0.370 |
| 33. | Loss to Govt due to fake issue of medical gas | Dr. Misal Khan | 0.044 |
| 34. | Fictitious expenditure due to fake repair of machinery & equipments | Dr. Misal Khan | 0.511 |
| 35. | Misappropriation of foam mattress & blankets | Dr. Misal Khan | 0.189 |
| 36. | Unjustified expenditure on pay to regular charge nurses without rendering service | Dr. Misal Khan | 2.591 |
| 37. | Loss due to pay to officials without rendering service | Dr. Misal Khan | 3.792 |
| 38. | Excess payment on account of pay & allowance | Dr. Misal Khan | 0.076 |
| 39. | Misappropriation of Air-condition | Dr. Misal Khan | 1.601 |
| 40. | Misappropriation on purchase of Oxygen Cylinders | Dr. Misal Khan | 0.066 |

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| | | | |
|-----|---|----------------|---------------|
| 41. | Irregular expenditure on purchase of equipment and medicines | Both Accused | 0 |
| 42. | Non-recovery of stamp duty | Dr. Misal Khan | 0.272 |
| 43. | Non-recovery house rent allowance and electricity charge | Dr. Misal Khan | 0.636 |
| 44. | Fake expenditure on purchase of local medicines | Both Accused | 0.653 |
| 45. | Misappropriation on purchase of washing and contingency items | Dr. Misal Khan | 0.672 |
| 46. | Loss due to expendr on operating head over & above budget | Dr. Misal Khan | 2.943 |
| 47. | Suspected misappropriation on pay and allowances | Dr. Misal Khan | 6.152 |
| 48. | Less deposit on account of OPD Receipts. | Dr. Misal Khan | 0.619 |
| | Total | | Rs.64.456 (M) |

8. There is no denial that charge sheet/statement of allegation was served upon the appellants. The appellants joined the inquiry proceeding. Show Cause Notices were also served upon the appellant to which they also filed reply. Perusal of the reply of the appellants to the Show Cause Notice would show that the same was prepared after perusal of the inquiry report. In the these circumstances this Tribunal is of the considered view that the learned counsel for the appellant has not been able to substantiate his plea that the mandatory codal formalities were not complied with during the regular inquiry.

9. The inquiry committee in its inquiry report gave finding that the allegations No.1 to 10, 13 to 16, 21 to 26, 28, 41, 44 and 45 stood

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proved, allegation No.19 partly proved while the remaining allegations were not proved.

10. It is not denied that funds worth millions of rupees were released to the DHQ Teaching Hospital D.I.Khan during the incumbency period of the appellants. From the perusal of the inquiry report it transpired that the appellants have not bothered to run the affairs of the hospital in the proper manner rather committed serious irregularities. The appellant have not observed the finance rules & regulations nor adopted the prescribed procedures. The hospital record was not maintained as required.

11. The appellants could not give valid explanation to the anomalies observed by the inquiry committee and as such remained unable to demonstrate that they were wrongly held responsible by the inquiry committee.

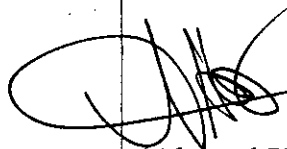
12. It may also be observed that no evidence/statement of any person was brought into the notice of this Tribunal to reach at the conclusion that the appellants converted the resources/funds of the hospital to their own use or made dealings to pocket the government funds. Moreover it is also not disputed that the audit observations are yet to be finalized by the DAC/PAC. This Tribunal is therefore of the considered opinion that the punishment order regarding recovery of Rs.18.785/- million from Dr. Misal Khan and Rs. 17.411/- million from Mr. Nazir Hussain (Ex-Storekeeper) was premature.

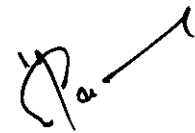
13. In the light of above discussion, the punishment regarding recovery of Rs. 18.785/- million imposed upon the appellant (Dr. Misal Khan) is set aside. Similarly punishment regarding recovery of

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Rs.17.411/- million imposed upon Nazir Hussain (Ex-Storekeeper) is set aside. While keeping in view the fact that the appellants Dr. Misal Khan and Nazir Hussain (Ex-Storekeeper) had considerable length of service at their credit, for the purpose of safe administration of justice the penalty of removal from service is modified and converted into compulsory retirement. This judgment shall have no bearing upon the liability of the appellants Dr. Missal Khan and Nazir Hussain (Ex-Storekeeper) as determine by the DAC/PAC and the amount of loss to the government exchequer, if any, finalized by the DAC/PAC shall be recoverable from both the appellants Dr. Misal Khan and Nazir Hussain (Ex-Storekeeper) under the law.

14. The present service appeal and the connected service bearing No.1499/2013 filed by Mr. Nazir Hussain (Ex-Storekeeper) are partially accepted in the above terms. Parties are left to bear their own costs. File be consigned to the record room.


(Ahmad Hassan)
Member


(Muhammad Hamid Mughal)
Member

ANNOUNCED.
01.03.2019

04.02.2019

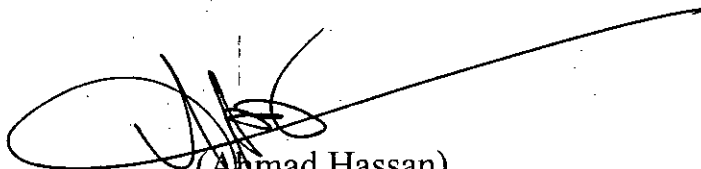
Appellant with counsel and Mr. Zia Ullah learned Deputy District Attorney present. Arguments heard. To come up for order on 01.03.2019 before D.B.

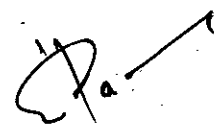

Member


Member

01.03.2019

Appellant with counsel and Mr. Zia Ullah learned Deputy District Attorney present. Vide separate judgment of today of this Tribunal placed on file, the punishment regarding recovery of Rs. 18.785/- million imposed upon the appellant (Dr. Misal Khan) is set aside. While keeping in view the fact that the appellant Dr. Misal Khan had considerable length of service at his credit, for the purpose of safe administration of justice the penalty of removal from service is modified and converted into compulsory retirement. This judgment shall have no bearing upon the liability of the appellant Dr. Missal Khan as determine by the DAC/PAC and the amount of loss to the government exchequer, if any, finalized by the DAC/PAC shall be recoverable from the appellant Dr. Misal Khan under the law. The present service appeal is accepted in the above terms. Parties are left to bear their own costs. File be consigned to the record room


(Ahmad Hassan)
Member


(Muhammad Hamid Mughal)
Member

ANNOUNCED
01.03.2019

29.1.2019

Appellant in person and Mr. Ziaullah, DDA for the respondents present.

At the outset it was pointed out by learned DDA that instant matter was heard on 16.02.2018 by a Division Bench comprising M/S Ahmad Hasan and Muhammad Hamid Mughal. The learned Bench, however, could not reach a unanimous decision, though not recorded in writing. The case was, therefore, referred to Chairman for constitution of Larger Bench.

The matter is, hereby sent to the same learned Bench for re-hearing and handing down the judgment. Be posted on 01.02.2019.



(M. Hamid Mughal)
Member



Chairman



(M. Amin Khan Kundi)
Member



(Ahmad Hassan)
Member



(Hussain Shah)
Member

01.02.2019

Appellant with counsel and Mr. Kabir Ullah Khattak learned Additional Advocate General present. Learned Additional Advocate General seeks adjournment. Adjourn. To come up for arguments on 04.02.2019 before D.B.



Member



Member

12.12.2018

Appellants in person and Addl. AG alongwith Amjad Ali Assistant for the respondents present

Appellant requests for adjournment on the ground of engagement of learned counsel ~~for the appellant~~ before the August Supreme Court of Pakistan.

Adjourned to 29.01.2019 before the L.B.



(M. Hamid Mughal)
Member



Chairman



(M. Amin Khan Kundi)
Member



(Ahmad Hassan)
Member



(Hussain Shah)
Member

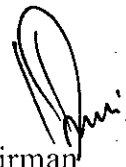
19.11.2018

Appellant alongwith counsel present. Mr. Kabirullah Khattak, Addl. AG alongwith Amjad Ali, Assistant for the respondents present.

Learned counsel for the appellant requests for time to provide requisite number of copies in view of constitution of Larger Bench on 16.02.2018. May do so within a week. Adjourned to 12.12.2018 for arguments before the Larger Bench.



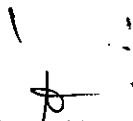
(M. Hamid Mughal)
Member



Chairman



(M. Amin Khan Kundi)
Member



(Ahmad Hassan)
Member



(Hussain Shah)
Member


26.04.2018 Appellant with junior to counsel for the appellant present. Mr. Kabir Ullah Khattak, learned Additional Advocate General present. The Tribunal is defunct due to retirement of Hon'ble Chairman. Therefore the case is adjourned. To come up for the same on 9-7-18


READER

09.07.2018

Learned counsel for the appellant and Mr. Zia Ullah, learned Deputy District Attorney alongwith Hazrat Shah Superintendent for the respondents present. Learned counsel for the appellant requested for adjournment. Adjourned. To come up for arguments on 15.08.2018 before larger bench.



(Ahmad Hassan)
Member

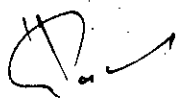

(Muhammad Hamid Mughal)
Member


(Muhammad Amin Kundi)
Member

11.10.2018

Appellant in person and Mr. Zia Ullah learned Deputy District Attorney present. Learned counsel for appellant not available. Adjourned. To come up for arguments on 19.11.2018 before larger bench.


(Muhammad Amin Kundi)
Member


(Muhammad Hamid Mughal)
Member


(Ahmad Hassan)
Member

16.02.2018

This case be fixed before a full bench consisting of three (03) members. To come up for 2-3-18


CHAIRMAN

02.03.2018

Appellant alongwith counsel and Mr. Ziaullah, DDA for the respondents present. This appeal is fixed before the Larger Bench comprising of Mr. Muhammad Hamid Mugal, Mr. Muhammad Amin Khan Kundi and Mr. Ahmad Hassan, learned Members for hearing and disposal. To come up for record and arguments on 11.04.2018 before the said Larger Bench.

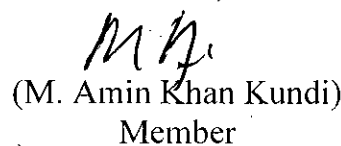

Chairman

11.04.2018

Appellant alongwith counsel and Addl. AG alongwith Hazrat Shah, Superintendent for the respondents present. The court time is over, therefore, case is adjourned to 26.04.2018 for record and arguments before this Larger Bench.



(M. Hamid Mughal)
Member


(M. Amin Khan Kundi)
Member


(Ahmad Hassan)
Member

10.01.2018


Appellant in person and Mr. Usman Ghani, District Attorney alongwith Mr. Noor Ali Khan, Legal Officer for respondents present. Appellant seeks adjournment as senior counsel has gone to Supreme Court of Pakistan, Islamabad. Adjourned. To come up for arguments on tomorrow i.e 11.01.2018 before D.B.



(Ahmad Hassan)
Member(E)


(M. Hamid Mughal)
Member (J)

11.01.2018

Appellant with counsel and Mr. Ziaullah, DDA alongwith Mr. Irshad Ali, SO for respondents present. Arguments heard. To come up for order on 09.02.2018 before D.B.



(Ahmad Hassan)
Member(E)


(M. Hamid Mughal)
Member (J)

09.01.2018

Appellant in person present. Mr. Zia Ullah, Learned Deputy District Attorney for the respondents present. The present case was fixed for today for order but due to none availability of proper D.B the case is adjourned. To come up for order before proper D.B on 16.02.2018



MEMBER.


(Muhammad Hamid Mughal)
MEMBER

16.02.2018

Appellant present. Learned Deputy District Attorney present. This Tribunal remained unable to arrive at a unanimous decision, hence the present case file is sent to learned Chairman Khyber Pakhtunkhwa Service Tribunal for appropriate orders/ constitution of proper bench so that majority view could be made possible.


(Ahmad Hassan)
MEMBER


(Muhammad Hamid Mughal)
MEMBER

30.11.2017

Counsel for the appellant and Addl: AG for respondents present. Counsel for the appellant seeks adjournment. Adjourned. To come up for arguments on 14.12.2017 before D.B.


Member


Chairman

14.12.2017

Appellant with counsel and Addl. AG alongwith Noor Ali Khan, Legal Officer for the respondents present. Mr. Noor Ali Khan, Representative of the department was directed by this Tribunal on 14.09.2017 to bring the record in which the decision of PAC regarding approval of Audit Para. Representative of the department stated that the said Audit Para has not been finally decided by PAC. Addl. AG requested for adjournment. Last opportunity is granted. To come up for record and arguments on 10.01.2018 before the D.B.


Member



Chairman

1498/13

14.09.2017


learned counsel for the appellant present. learned Additional Advocate General present. Learned counsel for the appellant stated that the respondents have not yet produced copy of decision of PAC regarding approval of audit Para. Representative of the respondents department present. Adjourned. Noor Ali Deputy Director/representative of the respondent be summoned for the date fixed. To come up for further proceeding/arguments on 10.10.2017 before D.B.



Member
(Executive)


Member
(Judicial)

10.10.2017

Appellant with counsel present. Mr. Ziaullah, Deputy District Attorney for the respondents present. Learned counsel for the appellant seeks adjournment. Adjourn. To come up for arguments on 02.11.2017 before D.B.


(Muhammad Amin Khan Kundi)
Member


(Muhammad Hamid Mughal)
Member

02.11.2017

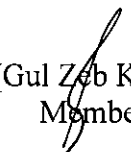
Counsel for the appellant present. Mr. Kabirullah Khattak, Additional AG alongwith Mr. Noor Ali Khan, Deputy Director for the respondents also present. Learned Additional AG requested for adjournment. Adjourned. To come up for arguments on 30.11.2017 before D.B.

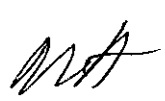

(Ahmad Hassan)
Member


(Muhammad Amin Khan Kundi)
Member

23.06.2017


Counsel for the appellant present. Mr. Muhammad Jan, Deputy District Attorney for the respondents also present. Learned counsel for the appellant informed the court that Mr. Gul Zeb Khan, learned Member Service Tribunal has conducted inquiry in the present case, therefore, the case be fixed before bench in which learned Member (Executive) Mr. Gul Zeb Khan is not sitting. Adjourned. To come up for arguments on 08.08.2017 before D.B in which learned Member (Executive) Mr. Gul Zeb Khan is not sitting.

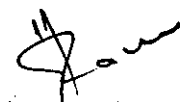

(Gul Zeb Khan)
Member


(Muhammad Amin Khan Kundi)
Member

08.08.2017


Appellant in person present. Mr. Kabirullah Khattak, Assistant AG for the respondents present. Arguments could not be heard as lawyer community is on general strike. Adjourned. To come up for arguments on 28.08.2017 before D.B.


(Muhammad Amin Khan Kundi)
Member (J)


(Muhammad Hamid Mughal)
Member (J)

28.08.2017

Appellant alongwith counsel and Mr. Muhammad Jan, Deputy District Attorney alongwith Amjad Ali, Asstt. for the respondents present. Counsel for the appellant seeks adjournment. Adjourned. To come up for arguments on 14.09.2017 before the D.B.


Member


Chairman

07.04.2017

Appellant with counsel and Addl. AG present. Informed the Tribunal that learned Senior Government Pleader representing the respondents is not in attendance due to emergency at his home. To come up for record as per order sheet dated 28.09.2016 and final hearing before the D.B on 22.05.2017.



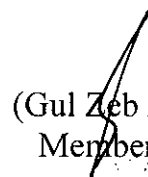
Member



Chairman

22.05.2017

Counsel for the appellant and Mr. Muhammad Adeel Butt Additional AG for the respondent present. Counsel for the appellant requested for adjournment. Adjourned. To come up for arguments on 23.06.2017 before D.B.



(Gul Zeb Khan)
Member



(Muhammad Amin Khan Kundi)
Member

02.12.2016

Counsel for the appellant and Additional AG for respondents present. Record not produced by the respondents. Last opportunity for production of record granted. In case the respondents failed to produce the record then adverse action shall be taken against them. To come up for record and final hearing on 13.01.2017 before D.B.

(MUHAMMAD AAMIR NAZIR)
MEMBER

(MUHAMMAD AZIM KHAN AFRIDI)
CHAIRMAN

13.01.2017

Appellant with counsel and Addl: AG for the respondents present. Learned Addl: AG requested for further time to submit record. Request accepted. To come up for record and final hearing on 22.02.2017.

(AHMAD HASSAN)
MEMBER

(MUHAMMAD AAMIR NAZIR)
MEMBER

22.02.2017

Clerk to counsel for the appellant and Mr. Yar Gul Senior Clerk alongwith Addl: AG for respondents present. Argument could not be heard due to general strike of the bar. To come up for arguments on 07.04.2017 before D.B.

(AHMAD HASSAN)
MEMBER

(MUHAMMAD AAMIR NAZIR)
MEMBER

09.08.2016

Appellant in person and Mr. Yar Gul, Senior Cler alongwith Mr. Ziaullah, GP for respondents present. Arguments could not be heard due to general strike of the bar. To come up for arguments on

28.9.16



Member



Member

28.09.2016

Counsel for the appellant and Addl. AG for respondents present. Learned Addl: AG requested for adjournment as he intends to go through the record. Respondents are also directed to produce copy of the decision of PAC regarding approval of audit Para on or before the next date of hearing. In case the same is not supplied on the next date then it shall be presumed that the inquiry was conducted without approval of audit para by PAC. To come up for arguments on 21.11.2016 before D.B.



Member



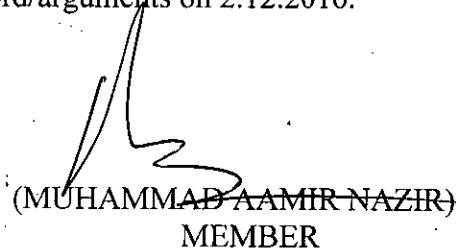
Chairman

21.11.2016

Counsel for the appellant and Addl. AG for respondents present. Addl. AG requested for time to file report. Request accepted. To come up for record/arguments on 2.12.2016.



(ABDUL LATIF)
MEMBER



(MUHAMMAD AAMIR NAZIR)
MEMBER

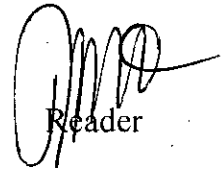
07.10.2015

Counsel for the appellant and Mr. Yar Gul, Senior Clerk alongwith Mr. Usman Ghani, Sr.GP for respondents present. Status-quo to the extent of recovery of the amount till the date fixed be maintained. The Bench is incomplete therefore, case is adjourned to 24-12-15 for arguments.


MEMBER

24.12.2015

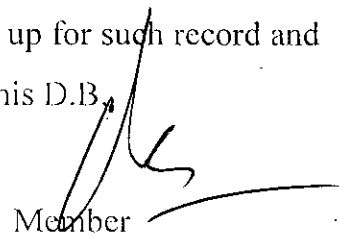
Since 24.12.2015 has been declared as public holiday therefore case is adjourned to for the same 26.5.2016.


Reader

26.05.2016

Counsel for the appellant and Asstt. AG for the respondents present. Partial arguments heard & record perused. Enquiry report on the basis of which the appellant has been penalized, is not available on file. Respondents are directed to produce the same on the next date. To come up for such record and remaining arguments on 09.08.2016 before this D.B.


Member


Member

1498/13

4.6.2015

Appellant with counsel and Mr. Usman Ghani, Sr.GP for the respondents present. The learned counsel for the appellant submitted that the respondent-department has started recovery of the disputed amount from the appellant and in case interim relief is not granted then besides making the appeal infructuous, the matter may become more complicated and which will entangle the appellant in further unnecessary litigation. Since the Bench is incomplete due to official tour of the learned executive Member to Swat, therefore, status quo to the extent of recovery of the amount till the date fixed be maintained. File to come up for arguments on 11.08.2015.


MEMBER

11.08.2015

Appellant with counsel and Mr. Usman Ghani, Sr. GP present. Representative of the respondents are not present. Status-quo to the extent of recovery of the amount till the date fixed be maintained. File to come up for arguments on 07-10-2015.


Member


Member

27.1.2015

Appellant with counsel and Mr. Ziaullah, GP with Sheryar, Assistant for the respondents present. Rejoinder received, copy whereof is handed over to the learned GP. To come up for arguments on 5.3.2015.



MEMBER

05.3.2015

Appellant with counsel and Mr. Muhammad Jan, GP with Sheryar, Assistant for the respondents present. The learned GP submitted before the court that the case has been prepared by the learned Sr.GP who is on leave to-day. Therefore, case is adjourned to 15.4.2015.



MEMBER



MEMBER

13.04.2015

Appellant in person and Mr. Muhammad Jan, GP with Yar Gul, Assistant for the respondents present. Due to general strike of the Bar, counsel for the appellant is not available. Therefore, case to come up for arguments on 4.6.2015 for arguments.



MEMBER

01.09.2014

Appellant in person and Mr. Muhammad Jan, GP with Sher Yar, and Gul Yar, Assistants for the respondents present submitted before the court that written replies prepared and placed before the respondents for signature. They requested for short adjournment. To come up for written reply on main appeal as well as reply/arguments on stay application on 03.10.2014.


MEMBER

03.10.2014

Counsel for the appellant, and Mr. Kabeerullah, Asstt. AG with Yar Gul, Assistant and Sheryar, Assistant for the respondents present and written reply on main appeal filed. Copy handed over to counsel for the appellant. To come up for rejoinder and reply/arguments on stay application on 24.11.2014.


MEMBER

24.11.2014

Appellant with counsel and Mr. Muhammad Jan, GP with Yar Gul, Assistant and Sheryar, Assistant for the respondents present. The Tribunal is incomplete. To come up for the same on 18.12.2014.


READER

18.12.2014

Clerk to counsel for the appellant and Mr. Muhammad Jan, GP with Gulyar, Assistan and Sheryar, Assistant for the respondents present. The Tribunal is incomplete. To come up for the same on 27.1.2015.


READER

16.4.2014

Appellant with counsel and Ziaullah, GP with Sheryar, and Yar Gul, Assistants for the respondents present and requested for further time. To come up for written reply on main appeal as well as reply/arguments on stay application on 23.5.2014.

MEMBER

MEMBER

23.5.2014

Appellant with counsel and Sr.GP with Sheryar, and Yar Gul, Assistants for the respondents present and reply on stay application filed and submitted before the court that written reply on main appeal also prepared and placed before the respondents for signature. To come up for written reply on main appeal as well as arguments on stay application on 23.6.2014.

MEMBER

MEMBER

23.6.2014

Appellant with counsel and Mr. Muhammad Jan, GP with Sheryar and Yar Gul, Assistants for the respondents and requested for further time. To come up for written reply on

22.7.2014

MEMBER

22.7.2014

Counsel for the appellant and Mr. Muhammad Jan, GP with Sheryar, Assistant and Yar Gul Assistant for the respondents present and stated that written reply prepared and placed before the respondents for signature. To come up for written reply on main appeal as well as reply/arguments on stay application on 01.09.2014.

MEMBER

Appeal No. 1498/2013.
Dr. Missal Khan.

06.03.2014

Counsel for the appellant present. Preliminary arguments heard and case file perused. Counsel for the appellant contended that the appellant has not been treated in accordance with law/rules. Against the impugned order dated 27.02.2013, he filed departmental appeal on 28.03.2013, which has not been responded within the statutory period of 90 days, hence the instant appeal on 26.07.2013. Points raised at the Bar need consideration. The appeal is admitted to regular hearing subject to all legal objections. The appellant is directed to deposit the security amount and process fee within 10 days. Thereafter, Notices be issued to the respondents. Counsel for the appellant also submitted an application for suspension of the recovery of Rs. 18,785 million. Notice of application should also be issued to the respondents for reply/argument. To come up for written reply/comments on main appeal on 23.05.2014 as well as reply/arguments on stay application on 20.03.2014.

6.
Appellant. Deposed
Process fee & security
of Rs 2000/- Below Receipt
attached with file

Member

06.03.2014

This case be put before the Final Bench II for further proceedings.

Chairman

20.3.2014

Appellant with counsel and AAG with Sheryar and Yar Gul, Assistants for the respondents present and requested for time. To come up for written reply on 16.4.2014.

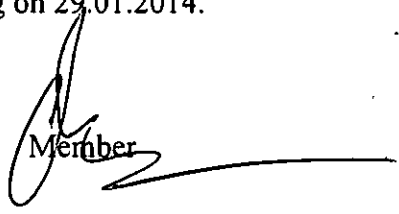
MEMBER

MEMBER

3.

24.12.2013

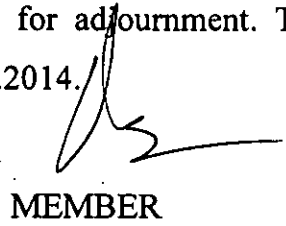
Clerk of counsel for the appellant present and requested for adjournment. To come up for preliminary hearing on 29.01.2014.


Member

4.

29.1.2014

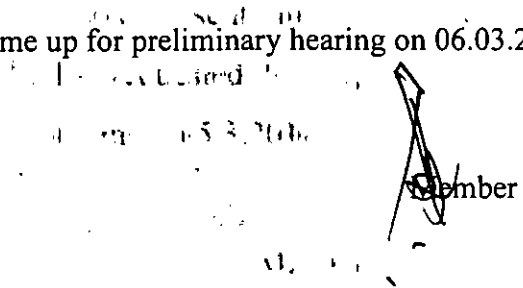
Appellant in person present and stated that his counsel is seriously ill. He requested for adjournment. To come up for preliminary hearing on 5.3.2014.

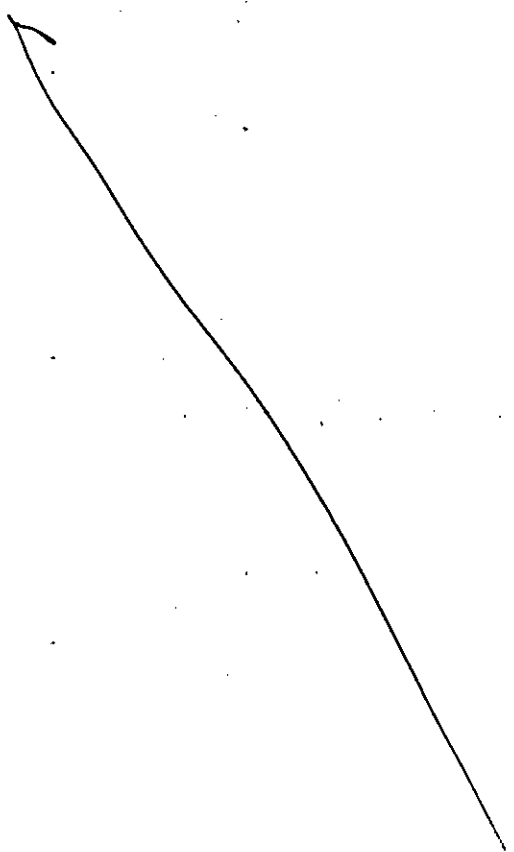

MEMBER

5.

05.03.2014

Counsel for the appellant present and requested for adjournment. To come up for preliminary hearing on 06.03.2014.




Member



Form- A
FORM OF ORDER SHEET

Court of _____

Case No. 1498/2013


| S.No. | Date of order Proceedings | Order or other proceedings with signature of judge or Magistrate |
|-------|---------------------------|---|
| 1 | 2 | 3 |
| 1 | 12/11/2013 | <p>The appeal of Dr. Missal Khan resubmitted today by Mr. M.Asif Yousafzai Advocate may be entered in the Institution register and put up to the Worthy Chairman for preliminary hearing.</p> <p style="text-align: right;"> REGISTRAR</p> |
| 2 | 29-11-2013. | <p>This case is entrusted to Primary Bench for preliminary hearing to be put up there on <u>24-12-2013</u></p> <p style="text-align: right;"> CHAIRMAN</p> |

The appeal of Dr. Misal Khan MS DHQ Hospital D.I.Khan received today i.e. on 26/07/2013 is incomplete on the following scores which is returned to the counsel for the appellatant for completion and resubmission within 15 days.

- 1- Appeal may be got singed by the appellatant.
- 2- Index of the appeal may be prepared according to Khyber Pakhtunkhwa Service Tribunal rules 1974.
- 3- Annexures of the appeal may be attested.
- 4- Copies of audit objections and enquiry report mentioned in para-3 of the memo of appeal (Annexure-C&D) are not attached with the appeal which may be placed on it.
- 5- Annexures H & I mentioned in the grounds of appeal are missing.
- 6- Copy of show cause notice and its reply are not attached with the appeal which may be placed on it.
- 7- Five copies/sets of the appeal along with annexures i.e. complete in all respect may also be submitted with the appeal.

No. 1100 /S.T,

Dt. 26/7 /2013.


REGISTRAR
SERVICE TRIBUNAL
KHYBER PAKHTUNKHWA
PESHAWAR.

M.Asif Yousafzai Adv. Peshawar.

objections removed, However, Spare copies will be submitted after admission of appeal.

*Re-submitted
M. Asif*

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL,
PESHAWAR.**

Appeal No. 1498 /2013

Dr. Missal Khan,

V/S


Health Department.

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| 4. | Copy of Status-quo Order(20.11.2012) | - B - | 11 |
| 5. | Copy of Tribunal's Judgment (7.5.2012) | - C - | 08-10 |
| 6. | Copy of High Court Judgment (15.3.2012) | - D - | 11-15 |
| 7. | Copy of Execution Petition | - E - | 16-18 |
| 8. | Copy of Tribunal Order (20.11.12) | F | 19-20 |
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APPELLANT
Dr. Misal Khan

THROUGH:


(M. ASIF YOUSAFZAI)
ADVOCATE, PESHAWAR.

BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL,
PESHAWAR.

Appeal No. 1498 /2013

1190
26/7/13

Mr. Misal Khan, Medical Superintendent,
DHQ Teaching Hospital, D.I.Khan.

APPELLANT

VERSUS

1. The Government of Khyber Pakhtunkhwa through Chief Secretary, Government of Khyber Pakhtunkhwa, Civil Secretariat, Peshawar.
2. The Secretary, Government of Khyber Pakhtunkhwa, Health Services Department, Civil Secretariat, Peshawar.
3. The Director General, Health Services Department, KPK, Peshawar.

RESPONDENTS

APPEAL UNDER SECTION-4 OF THE KHYBER PAKHTUNKHWA, SERVICE TRIBUNAL ACT, 1974 AGAINST THE ORDER DATED. 27.2.2013 WHEREBY THE PENALTY OF REMOVAL FROM SERVICE AND RECOVER OF RS. 18.785 MILLION WAS IMPOSED ON APPELLANT AND AGAINST NOT TAKING ACTION ON THE DEPARTMENTAL APPEAL OF THE APPELLANT WITHIN STATUTORY PERIOD OF NINETY DAY.

PRAYER:

THAT ON ACCEPTANCE OF THIS APPEAL, THE ORDER DATED 27.2.2013 MAY BE SET AND THE APPELLANT MAY BE REINSTATED IN TO SERVICE WITH ALL BACK BENEFITS. ANY OTHER REMEDY, WHICH THIS AUGUST TRIBUNAL DEEMS FIT THAT MAY ALSO BE AWARDED IN FAVOUR OF APPELLANT.

re-submitted to
and filed.

26/7/13

RESPECTFULLY SHEWETH:

2

1. That the appellant was BPS-19 official in Health Department and while working as MS, DHQ Teaching Hospital DI Khan, he was transferred to Civil Hospital Chodhwan on 14.9.2011. Copy of Order is attached as Annexure-A. ✓
2. *Cover* That the appellant had challenged the above mentioned transfer order on the ground of pre-maturity and political interference before the KPK Service Tribunal. The Service Tribunal was kind enough to issue status-quo order in favour of the appellant on 20.11.2012 and then finally decided the appeal of the appellant on 7.5.2012. Copies of Order and Judgment are attached as Annexure (B) and C. ✓
3. That during the prevailing status-quo order, the respondent department as well as opposite party / respondent Dr. Khalid Aziz were not obeying the order of the Honourable Service Tribunal which resulted in report and local police an FIR was also lodged against the appellant under Section-506 PPC. But the same FIR was quashed by the High Court, DI Khan Bench on 15.3.2012. Copy of High court's Judgment is attached as Annexure-D. ✓
4. That as the order dated 14.9.2011 was set aside by the Service Tribunal in its Judgment and the respondent department was refusing to implement the judgment, therefore, the appellant filed execution petition in which the Tribunal again directed the respondents to implement the judgment and post the appellant as MS, DHQ Teaching Hospital, D.I.Khan. Resultantly on 4.1.2013 an order dated.27.12.2012 was presented before the Tribunal showing posting of appellant as MS DHQ D.I.Khan without showing the order dated. 28.12.2012 through which the order dated.27.12.2012 was withdrawn. Thus the Tribunal was cheated by the Deptt; at that time. It is surprising to note that how the summary of Grade-19 officer was prepared by the Secretary Health, conveyed the same summary to the Chief Secretary, Khyber Pakhtunkhwa and later on forwarded to the Honourable Chief Minister, Khyber Pakhtunkhwa for his kind approval and again on that very day the said summary was approved by the Honourable Chief Minister and conveyed to the Chief Secretary back on the same day, the Chief Secretary conveyed the Summary to the Secretary Health for issuing of cancellation Notification

of Dr. Misal Khan which was issued on the same day i.e. 28.12.2012.

3

5. That the Secretary Health produced brought the notification of Dr. Misal Khan as MS DHQ DI Khan on 4.1.2013 which was already cancelled by the Secretary Health on 28.2.2012 which means that the secretary deceived the court very seriously and gave an example of personal enmity with the appellant. While before 14.9.2011 on which the appellant was transferred there was no complaint against the appellant and no enquiry by the Health Department was under processed. This proves the malafide on the part of respondent department. Copies of Execution Petition, Tribunal Order and Order of the Department are attached as Annexure-E, F and G.
6. That during meanwhile period the private respondent Mr. Khalid Aziz in Appeal No.1866/2011 raised some audit objections to put the appellant further in hot water. The same audit objections were neither referred to the departmental audit committee nor Public Accounts Committee,, rather reports were directly sent to the Secretary Health & requested for taking appropriate action. The Secretary Health Services who was fully favouring Dr. Khalid Aziz in the proceedings pending before the Service Tribunal for the reasons best known to him conducted a fact finding enquiry to prove the appellant guilty at any cost. Copy of audit objections raised by Dr. Khalid Aziz and fact finding enquiry are attached as Annexure-H and I.
* *
7. That it is also worth to mention here that the department also went an appeal in the Supreme Court of Pakistan against the judgment of Tribunal passed in favour of the appellant and also referred the same audit paras to the Supreme Court, but the Honourable Supreme Court of Pakistan without giving any reference of audit paras dismissed the appeal of the department being barred by time. Copy of the Supreme Court order is attached as Annexure-J.
8. That it is also worth to mention here that during the whole period, the appellant was suspended by the Secretary Health Services to keep away the appellant from the posting against the post to defeat the order passed by the Honourable Tribunal. It is further added that during the

status quo period, the Health Department can not suspend or stop the pay of the appellant. Copies of suspension Order is attached as Annexure-K. ✓

4

9. That on the basis of the fact finding enquiry, the appellant served with charge sheet and statement of allegations during the period of status-quo granted by the Tribunal to the appellant, which is again violation the Court proceedings. In the charge sheet and statement of allegation, the charge of irregularities and entries of medicines and surgical equipments/instruments in stock register / sub stock register for DHQ Teaching Hospital, DI Khan has been committed which resulted and loss the government exchequer were leveled against the appellant. The appellant filed reply to the charge sheet and denied all the allegations level against the appellant because While the equipments were purchased by the purchase committee duly signed by the committee members which is clearly recorded in stock register and the same equipments were handed over to the store keeper (Javed Ahmad) who is storekeeper of equipments and clothing. The storekeeper issued all these equipments to the concerned Wards/units/operation theaters which were installed in the above mentioned units and are working properly for the last two years and no defects in the equipments is pointed by the HODs (Head of Department) so far. While the medicines were purchased according to the MCC list (Medicines Coordination Cell) which is on record and the same record was shown to the committee members in LRH. Copies of Charge sheet and statement of allegations ~~and Reply~~ are attached as Annexure L, M. ~~and N~~. ✓

10. That even one sided enquiry was conducted and it is interesting to note that the Chairman of the Inquiry Committee Mr. Arshad Javaid did not pay a single visit to DHQ Teaching Hospital, DI Khan and did not examine the equipments, the medicines lying in the medicine store. He prepared his report of enquiry blindly and also both the members prepared their final report on the recommendation of the non technical person (Zakir Khan). Moreover, neither statement was recorded nor any record was examined in the presence of the appellant by the enquiry committee.

11. That on the basis of finding of the enquiry report, show cause notice was issued to the appellant was which duly

replied by the appellant and against denied all the allegations. (Annexures - N, O)

5

12. That on 27.2.2013, the order was passed whereby the penalty of removal from service and recovery of Rs. 18.785 Million was imposed upon the appellant. The said order was received by the appellant by hand on 4.3.2013 against which he filed appeal on 28.3.2013 and waited for statutory period of 90 days, but no reply has been received by the appellant so far. Copies of Order and Appeal are attached as Annexure-~~Q, R, S~~ (P, Q, R).
13. That now the appellant comes to this august Tribunal on the following grounds amongst others:

GROUND:

- A) That the impugned order dated 27.2.2013 and not taking action on he departmental appeal of the appellant is against the principle of justice and fair play, material on the record, therefore, not tenable at all.
- B) That the whole actions of the respondent department were based on malafide and to create hurdle in the way of the appellant for getting justice. It is evident from the record that the DG Health Services himself passed an order without approval of the competent authority because the appellant was in BPS-19 and for him the competent authority was Chief Minister in case of suspension, postings and transfers etc.
- C) That all that was done to facilitate Dr. Khalid Aziz posting in place of appellant.
- D) That the audit objections raised by the rival Dr. Khalid Aziz and fact finding enquiry are the same, because fact finding enquiry did not attempt to dig out the truth rather just copy and paste the audit objections raised by he Dr. Khalid Aziz on malafide basis. This evident from the audit report attached as Annexure-H and I of the respondents department is violated the audit procedure because under the rules the paras is to be settled by the departmental audit committee, if not then the case is to be referred to the public accounts committee, after that the case of recovery is

to be made. The proceedings were to be initiated under the law but in the instant case the whole actions of the respondents was taken on the report of fact finding enquiry and not the public account committee which are still awaited.

- E) That the appellant was not given a chance of his defence because neither statements of officials of the DHQ Teaching Hospital was recorded in the presence of appellant nor any record was examined in the presence of appellant. Thus, the appellant was not treated under the law, rules and norms of justice.
- F) That even no chance of personal hearing was provided to the appellant by the authority despite his request which is the violation of law and rules.
- G) That the whole action is taken on the basis of fact finding inquiry which is against the norms of justice because for major punishments regular inquiry is must.
- H) That even the enquiry report was not furnished to the appellant to enable him to defend himself.
- I) That even the enquiry committee comprising of dr. Arshad Javaid and Gul Zeb Khan was the defective enquiry, because the enquiry Chairman Dr. Arshad Javaid did not pay a single visit to DHQ Teaching Hospital, DI. Khan to find out the truth and actual position.
- J) That the appellant was not treated under the law and rules and has been punished for no fault on his part, rather victimize and malafide basis due to joint action of the Dr. Khalid Aziz and DG Health Services.
- K) That the Chief Minister on application for justice, submitted by appellant has also ordered "Reprocess the case" but despite of direction of the Chief Minister, the case was not reprocessed which shows the malafide of the respondents.
- L) That the appellant has not been dealt according to law and rules.
- M) That the appellant seeks permission to advance others grounds and proofs at the time of hearing.

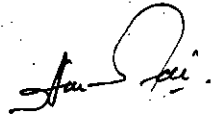
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It is, therefore, most humbly prayed that the appeal of the appellant maybe accepted as prayed for.

APPELLANT
Dr. Misal Khan



THROUGH:



(M. ASIF YOUSAFZAI)
ADVOCATE, PESHAWAR.

**BEFORE THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL,
PESHAWAR.**



Appeal No. _____/2013

Dr. Missal Khan,

V/S

Health Department.

**APPLICATION FOR SUSPENSION OF THE
RECOVERY of Rs. 18.785
TILL THE DISPOSAL OF MAIN APPEAL.**

RESPECTFULLY SHEWETH:


1. That the appellant has filed Service Appeal along-with application in which no date has been fixed so far.
2. That the impugned action of the recovery is passed on mala fide and if not suspended then the main appeal of the appellant would be infructuous because to implement the impugned recovery order.
3. That all paras of the facts and grounds may be considered as integral part of this application.
4. That all the three ingredients are in favour of the appellant because the appellant has been made to suffer due to mala fide basis.
5. That the impugned order is premature and has been passed in violation of law and rules.
6. That if the amount of recovery is not suspended, the appellant would be suffer irreparable loss because despite of being innocent will get penalize.

(2)

It is, therefore, most humbly prayed that the recovery of Rs.18.785 may be suspended till the disposal of main appeal. Any other remedy, which this august tribunal deems fit that may also be awarded in favour of appellánt.

APPELLANT
Dr. Misal Khan

THROUGH:


(M. ASIF YOUSAFZAI)
ADVOCATE, PESHAWAR.

AFFIDAVIT:

It is affirmed and declared that the contents of this Application are true and correct to the best of my knowledge and belief.

DEPONENT

A

Better Copy

P- (circled)

GOVERNMENT OF
KHYBER PAKHTUNKHWA
HEALTH DEPARTMENT

(circled)

Peshawar dated the 14th Sept, 2012

NOTIFICATION

No. SOII(EV)2-57/07 The competent authority is placed to order the posting/ transfer of the following doctor with immediate effect in the best interest of public service.

| S.No | Name of Doctor | Present posting | Proposed posting |
|------|--|---|--|
| 1. | Dr. Khalid Aziz Bloch S.M.O (BS-19) | D.M.S MMMTH D.I.Khan | Medical Superintendent DHQ Teaching Hospital DIKhan |
| 2. | Dr. Misal Khan S.M.O (BS-19) | Medical Superintendent DHQ Teaching Hospital DIKhan | Principal medical Officer, Civil hospital Chowdwan D.I.Khan against the vacant post |

SECRETARY HEALTH

Endt. No & Date even

Copy to:-

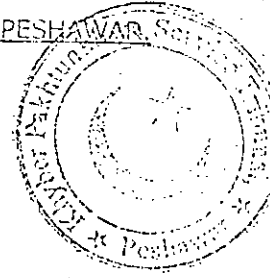
1. The Accountant General Khyber Pakhtunkhwa Peshawar
2. The Director General Health Services Khyber Pakhtunkhwa Peshawar
3. M.S DHQ Teaching Hospital D.I.Khan
4. M.S MMMH DIKhan
5. The EDO (Health) DIKhan
6. The District Accounts officer DIKhan
7. PS to Minister Health
8. PS to Secretary Health
9. Computer Programmer health Department
10. Doctor Concerned

(MUHAMMAD IRSHAD)
SECTION OFFICER-V

TESTED
A

Appeal No. 1886/2011

Date of Institution. ... 12.12.2011
Date of Decision ... 07.05.2012



(19)

Dr. Misal Khan, Senior Medical Officer,
Medical Superintendent, DHQ Teaching Hospital,
D.I.Khan.

(Appellant)

VERSUS

1. The Chief Secretary, Government of Khyber Pakhtunkhwa, Peshawar.
2. The Secretary, Government of Khyber Pakhtunkhwa Health Department, Peshawar.
3. The Director General, Health Services, Khyber Pakhtunkhwa, Peshawar.
4. Dr. Khalid Aziz Baloch, DMS, MMMH, D.I.Khan. ... (Respondents)

APPEAL UNDER SECTION 4 OF THE KHYBER PAKHTUNKHWA SERVICE TRIBUNAL ACT, 1974 AGAINST THE PREMATURE POLITICAL MOTIVATED TRANSFER ORDER DATED 14.

MR. MUHAMMAD ASIF YOUSAFZAI,
Advocate

For appellant.

MR. ARSHAD ALAM,
Addl. Government Pleader

For official respondents

MR. AMIAD ALI,
Advocate

For respondent No.1.

SYED MANZOOR ALI SHAH,
MR. NOOR ALI KHAN,

MEMBER
MEMBER

JUDGMENT

SYED MANZOOR ALI SHAH, MEMBER.- This appeal has been filed by Dr. Misal Khan, the appellant under Section 4 of the Khyber Pakhtunkhwa Service Tribunal Act, 1974 against the order dated 14.9.2011, whereby he has been transferred from DHQ Teaching Hospital, D.I.Khan to the post of Principal Medical Officer, Civil Hospital, Chodwan, D.I.Khan. It has been prayed that on acceptance of the appeal, the impugned order may be set aside and the appellant may be allowed to complete his normal tenure at DHQ Teaching Hospital, D.I.Khan.

2. Brief fact of the case are that the appellant is BPS-19 officer in Health Department and while working as Medical Superintendent, DHQ Hospital, Tank, was transferred to DHQ Teaching Hospital, D.I.Khan on 16.7.2010. His performance remained good and there was no complaint against him. Just after 14 months, he has been transferred to the post of Principal Medical Officer, Civil Hospital,

Chodwan, D.I.Khan and private respondent No.4 has been transferred against his post. Feeling aggrieved the appellant filed departmental appeal on the same day, then he approached the Hon'ble Peshawar High Court, Circuit Bench, D.I.Khan, which was not accepted due to lack of jurisdiction. The appellant filed the instant appeal on 12.12.2011, after statutory period.

3. The appeal was admitted to regular hearing on 19.12.2011 and notices were issued to the respondents. Respondents No. 1, 2 and 4 filed their written reply and contested the appeal.

4. Arguments heard and record perused.

5. The learned counsel for the appellant argued that the appellant while serving as Medical Superintendent, DHQ Hospital Tank, had been transferred to DHQ Teaching Hospital D.I.Khan, in the public interest by the competent authority, vide order dated 16.7.2010. His performance remained good and to the entire satisfaction of his superiors. There was no complaint whatsoever, against him. Vide impugned order dated 14.9.2011, the appellant had been transferred as Principal Medical Officer, Civil Hospital, Chodwan, which is premature and against the policy of the Provincial Government. He further argued that the impugned order was not in the public interest and was issued on political interference to accommodate a blue eyed person against the post of his choice, which is evident from Endst. No. 7 of the impugned order, copy of which has been issued to P.S to Minister for Health, Khyber Pakhtunkhwa. The practice of political interference has been deprecated by the august Supreme Court of Pakistan. Counsel for the appellant relied on 1995-PLD(SC) 530, 2005-SCMR-17 and 2007-SCMR-599. He requested that the appeal may be accepted as prayed for.

6. The learned counsel for the private respondent No.4 argued that private respondent No. 4 belongs to Management Cadre while the appellant belongs to general cadre. The post of Medical Superintendent is of Management Cadre, against which the private respondent No. 4 has been adjusted, whereas the post of Principal Medical Officer belongs to general cadre, against which the appellant has been adjusted, hence order dated 14.9.2011 is strictly in accordance with the law and in the interest of general public. So far as the political interference is concerned, the appellant approached approximately all the elected representatives belonging to D.I.Khan for his choice posting i.e. Medical Superintendent, DHQ Teaching Hospital, D.I.Khan, as is evident from D.O letters attached with written reply of private respondent No.4. He stated that since the appellant was

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transferred against a wrong post illegally, he could not ask for completion of normal tenure against such post. He further stated that there were several complaints against the appellant; his record is full of enquiries and audit paras. Even in the instant case, private respondent No.4 already taken over charge at DHQ Teaching Hospital, D.I.Khan. He requested that the appeal may be dismissed. The learned AGP relied on the arguments put forth by the learned counsel for private respondent No. 4.

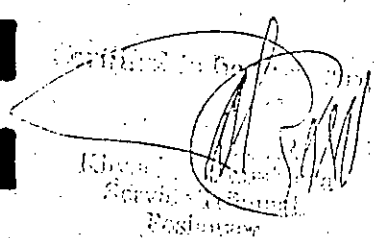
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7. The Tribunal observes that both the appellant as well as private respondent No. 4 used political pressure for their choice posting i.e. DHQ Teaching Hospital, D.I.Khan in which private respondent No. 4 succeeded, wherein copy has been endorsed to P.S to Minister for Health at S.No. 7 of the impugned order dated 14.9.2011. The practice of political interference has been deprecated by the august Supreme Court of Pakistan. So far as the audit paras are concerned, it was raised after the impugned order dated 14.9.2011 and the enquiries and process is to continue till finalization of the same.

8. The Tribunal observes that the impugned order dated 14.9.2011 is based on summary for the Chief Minister by Secretary Health dated 25.7.2011 wherein in the very beginning it has been stated "The Minister for Health Government of Khyber Pakhtunkhwa has directed to put up proposal with regard to posting of Dr. Khalid Aziz Baloch SMO (BPS-19) DMS Multi Mahmood Memorial Hospital, D.I.Khan". This clearly shows political interference by the Minister, a practice deprecated by the august Supreme Court of Pakistan. Hence order dated 14.9.2011 is set aside on this score. The contention of the department that the appellant is BPS-19 officer belonging to general cadre whereas the post of Medical Superintendent is BPS-20 and belongs to the Management Cadre, it is the prerogative of the department to post a qualified person with the requisite qualification and grade against the post of M.S DHQ Teaching Hospital, D.I.Khan on merit and as per rules but not on political consideration.

9. The appeal is disposed of accordingly in the above terms. Parties are left to bear their own costs. File be consigned to the record.

ANNOUNCED
7.5.2012.


Khyber Pakhtunkhwa
Service Tribunal
Peshawar

(NOOR ALI KHAN)
MEMBER


(SYED MANZOOR ALI SHAH)
MEMBER

JUDGEMENT SHEET
PESHAWAR HIGH COURT, BENCH D.I.KHAN
JUDICIAL DEPARTMENT

Cr. Misc. Q. No. 19 of 2012

Date of hearing 15-3-2012

Appellant-petitioner Dr. Misal Khan by Mr. Behzad Khan
Maxwell Advocate

Respondent State by Mr. Samiullah Shamim D.A.G.
Mr. Muhammad Khureshwal Qureshi Advocate for respondent No. 4

QAISER RASHID KHAN J. Through this petition filed under section 561-A Cr.P.C, the petitioners, Dr. Misal Khan, Khalid Mahmood and Adnan Khan, seek the quashment of case FIR No.904 dated 22.12.2011 registered under section 506/454/427/380/147/34 PPC at police station, Cantt: District D.I.Khan.

2. Precise facts of the instant case are that complainant/respondent No.4 namely, Dr. Khalid Aziz Baloch, Medical Superintendent, District Headquarter Teaching Hospital, D.I.Khan, lodged a written report with the local police on 22.12.2011 at 09.30 a.m. to the effect that on 21.12.2011 Dr. Misal Khan Bhattani alongwith 15/20 persons including some health staff came in front of

~~11/12/12~~
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ANNEX
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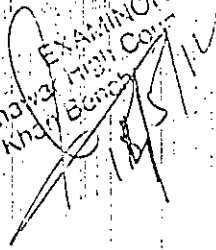
TESTEL
PESHAWAR HIGH COURT
BENCH
D.I.KHAN

Administration Block and they raised slogans and interfered in the Government work; that in this respect, a letter/complaint was sent to the police station and at 03.00 p.m the same day Dr. Misal Khan again came to the office and interfered in the office work and obstructed him and also threatened him to leave the office otherwise he would have to face dire consequences; that on 22.12.2011 Dr. Rafiqullah, DMS called him on his mobile phone and told him that Dr. Misal Khan Bhattani with his elder son and another person had broken the lock of western gate and had entered in the Administration Block at around 07.30 a.m; that they had broken the lock of office of Medical Superintendent, District Headquarter Teaching Hospital, D.I.Khan and in return, he called the local police; that when he reached the spot, some documents were misplaced from the office of the complainant which were probably stolen by the Dr. Misal Khan, hence the ibid FIR was chalked out.

3. The learned counsel for the petitioners argued that they have been falsely and malafidely implicated in the FIR ibid; that

ATTESTED

EXAMINOR
D.I.Khan Bench



(13)

(11)

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there is no evidence at all against the petitioners for the commission of the alleged offence; that the statement of Dr. Rafiqullah who had allegedly informed the complainant/respondent No.4 about the breaking of the lock was never recorded by the police and just to settle a score with the petitioner No.1 on account of a petty transfer matter, the latter has been charged by the complainant.

GA
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4. Conversely, learned D.A.G assisted by learned counsel for the complainant/respondent No.4 argued that the petitioners have been rightly charged for their high handedness when they went to the extent of breaking 'Kunda' (lock) of the main gate and forcibly entered in the Administration Block and even stole some official documents from the Medical Superintendent's office and the petition in hand is thus misplaced and misconceived as all the contentions raised by the petitioners would be sorted out during the trial of the case.

5. Arguments heard and record perused.

ATTESTED
EXAMINER
Peshawar High Court
D.I. Khan Bench
19/5/12

6. The record reveals that both the petitioner No.1 and respondent No.4 have locked horns since the former was transferred from the post of Medical Superintendent DHQ Hospital, to Civil Hospital, Chaudhwan, D.I.Khan on 14.09.2011 and complainant was transferred to his place. Both the complainant and petitioner No.1 are claimants to the office of Medical Superintendent District Headquarter Teaching Hospital, D.I.Khan and on the transfer of the petitioner No.1 from the said office, he even approached the Khyber Pakhtunkhwa Service Tribunal, Peshawar for the redressal of his grievance and a status quo order was passed in his favour on 19.12.2011. The report of the complainant prima facie stems from the same controversy. In his very letter addressed to the S.H.O of police station, Cantt. D.I.Khan dated 22.12.2011 he has made a brief reference to some threat posed by the petitioner a day before i.e. on 21.12.2011 when he allegedly in the company of 15/20 persons interfered in the official work of the complainant. Anyway, the basis of the present report is the mobile call made to the

14/12/11

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complainant by Dr. Rafiqullah, his subordinate and Deputy Medical Superintendent in the same very hospital telling the complainant about the breaking of 'Kunda' (lock) of the western gate by the petitioner No.1 at around 07.30 a.m. Strangely enough, the statement of Dr.Rafiqullah who prompted the complainant to lodge the FIR and on whom the complainant has been banking heavily was never recorded. Even the alleged stolen official record was not recovered from the accused/petitioner No.1. Thus in a situation where there is no witness or evidence worth the name to support the prosecution version during trial and where the end result would be the acquittal of the accused/petitioners, it would be a futile exercise to proceed further with the FIR.

7. For reasons stated above, the instant quashment petition is accepted and the FIR No.904 dated 22.12.2011 registered against the accused/petitioners under sections 506/454/427/380/147/34 PPC police station, Cantt. D.I.Khan, is hereby quashed.

ANNOUNCED
15.03.2012.

Issue
AND Registered

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14/3/12

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20.11.12

Annex

Petitioner with counsel and Mr. Sherafgan Khattak, AAG for official respondents present. Secretary, Health Department also present in person. The learned counsel for the appellant argued that vide judgment dated 7.5.2012, in Service Appeal No. 1886/2011, the impugned order dated 14.9.2011 has been set aside. It means that the respondent department should given charge to the petitioner (Dr. Misal Khan) will till posting of a proper qualified person. Dr. Khalid Aziz Baluach was transferred to MMM Hospital, D.I.Khan and Dr. Aslam Khan Baluoch was posted as M.S DHQ Hospital, D.I.Khan, the most junior and also belongs to general cadre, which was the violation of judgment of this Tribunal dated 7.5.2012. He further argued that judgment of the Tribunal has also been upheld by the august Supreme Court of Pakistan on 15.11.2012.

The learned AAG stated that the petitioner has been suspended from service in a corruption case and departmental proceedings against him is in final stages and show cause notice has also been issued to him. The appeal has not been accepted but disposed of for want of posting of a proper and qualified person. It shows that the petitioner is not qualified to be posted against the post of M.S DHQ Hospital D.I.Khan. So far as the posting of Dr. Aslam Baluoch is concerned he actually belongs to Management Cadre but due to clerical mistake it was written as general cadre for which a corrigendum has been issued. This order has also been suspended on 22.10.2012 on the stay granted by the Hon'ble High Court in favour of Dr. Khalid Aziz Baluoch, and for his posting summary has also been approved by the competent authority. The learned AAG further argued that judgment of the Tribunal has been upheld by the august Supreme Court of Pakistan but the judgment dated 7.5.2012 is in favour of the respondents. In view of the above situation, the respondents are unable to post the petitioner as M.S DHQ Hospital D.I.Khan. He requested that the petition be dismissed.

The Tribunal observes that the vide judgment dated 7.5.2012, the order dated 14.9.2011 challenged by the petitioner has been set aside and the respondent department

was directed to post a proper and qualified person against the post of M.S DHQ Hospital, D.I.Khan. The respondent department should post Dr. Khalid Aziz Baluoch as DMS ir MMM Hospital D.I.Khan and the petitioner (Dr. Misal Khan) should post as M.S DHQ Hospital D.I.Khan till posting of a proper and qualified person. The respondents posted Dr. Aslam Khan Baluoch as M.S DHQ Hospital D.I.Khan, who is in BPS-19 and junior to the petitioner, which is clear violation of the judgment dated 7.5.2012. So far as the arguments of the learned AAG that the petitioner has been suspended and departmental proceedings are in progress against him is concerned, that plea has not been taken in their written reply filed in original Service Appeal No. 1886/2011. The Tribunal already suspended subsequent order dated 26.9.2012 to the extent of Dr. Aslam Balouch. In foregoing situation, the plea taken by the respondents could not be acceptable.

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In view of the above, the respondent department is once again directed to give charge of the post of M.S to the petitioner w.e.f. 7.5.2012 because the order dated 14.9.2011 was set aside on 7.5.2012 which means he was restored as M.S DHQ Hospital D.I.Khan and the petitioner will work as such till posting of a proper person. The respondents are further directed to expedite the process of posting of a qualified person. To come up for compliance report on 30.11.2012.

MEMBER

MEMBER



GOVERNMENT OF KHYBER PAKHTUNKHWA
HEALTH DEPARTMENT

ANNEX

Dated Peshawar the December 27th, 2012

NOTIFICATION

NO. SOH(E-V)2-161/2007

Whereas Dr. Misal Khan (BS-19) was proceeded against under Govt. Servants (Efficiency & Discipline) Rules-2011 on account of his involvement in misappropriation of public money in purchase of medicines and surgical equipments for D.H.Q Hospital, D.I.Khan. Consequently the doctor was placed under suspension.

(24)

2. The doctor concerned challenged this Department notification dated 14/09/2011 regarding his posting/transfer in the Khyber Pakhtunkhwa Services Tribunal, Peshawar. The Khyber Pakhtunkhwa Services Tribunal, Peshawar in its order dated 07/05/2012 set aside this Department notification dated 14/09/2011.

3. In compliance with Khyber Pakhtunkhwa Services Tribunal, Peshawar order dated 07/05/2012, Dr. Misal Khan (BS-19) is restored to the post of Medical Superintendent, D.H.Q Hospital, D.I.Khan, with immediate effect, for the sole purpose to honour the judgment of the Khyber Pakhtunkhwa Services Tribunal, Peshawar.

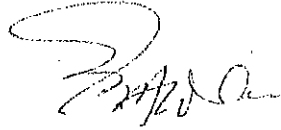
Note: This notification may be treated as administrative measure to honour the judgment of the Khyber Pakhtunkhwa Services Tribunal, Peshawar and shall entail no administrative/D.D.O powers to Dr. Misal Khan (BS-19). Moreover, disciplinary proceeding against the doctor concerned shall continue to hold effect till its finality.

SECRETARY HEALTH
Govt. of Khyber Pakhtunkhwa

Endst. No. & Date Even

Copy to the:-

1. Director General, Health Services, Peshawar.
2. EDO (Health), D.I.Khan.
3. District Accounts Officer, D.I.Khan.
4. M.S, D.H.Q Hospital, D.I.Khan.
5. PS to Minister for Health.
6. PS to Secretary Health.
7. Computer Programmer, Health Deptt.
8. Doctor concerned.


SECTION OFFICER (E-V)

ANNEX H3

25

1. Overpayment due to allowing higher rates Rs.1.579 million

According to Para 3 of Finance Department ADP release order No.80 (Dev-D)FD/2-1/2010-11/G-files dated 09-8-2010, that the expenditure would be met in accordance with prescribed with prescribed procedure and would be incurred only on the item/activities in the approved PC-1

During current financial year 2010-11 the medical Superintendent district head quarter Hospital D.I.Khan incurred expenditure of Rs.14.985 million under ADP No.112/50021. The following items were purchased on higher rates than that approved in the PC-1. The resulted into overpayment of Rs.1578000

Necessary recovery may be made from the quarter concerned

| S.No | Cheque No | Item | Qty | PC-I cost | Paid cost | Excess | Amount |
|------|----------------------|-----------------------------|-----|-----------|-----------|--------|--------|
| 1 | 0498792 24.6.2011 | Phacoemulsification Machine | 1 | 1500000 | 1710000 | 210000 | 210000 |
| 2 | 0498793 24.6.2011 | Yag laser with accessories | 1 | 2500000 | 2550000 | 500000 | 500000 |
| 3 | 0498643 18.6.2011 | Laparoscope complete | 1 | 180000 | 2170000 | 370000 | 370000 |
| 4 | 0498810 25.6.2011 | Image intensifier BMI Italy | 1 | 4000000 | 4498500 | 498500 | 498500 |

MS Reply

As for examining the Hospital official record it was found that the said purchase was performed Dr.Misal Khan Bhattani Ex-Medical Superintendent irregularities was found:

1. Overpayment has been made as per approved cost of PC-1
2. All the members of the purchase Committee were not present
3. The equipment was not examined and approved by the Technical Committee
4. The equipment is not as per specification

Keeping in view the above facts is suggested that the Para may be discussed in DAC meeting.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

Copy as per examining the hospital official record it was found that the said purchase was performed by Dr. Khan Eftakh Sr. M.B. the following items were found:-

- 1-Over-payment has been made as per approved cost of Rs. 1,578,000.
- 2-All the members of the purchase Committee were present.
- 3-The equipment was not examined and approved by the Technical Committee.
- 4-The equipment is not as per specification.

Accepting the view the above facts it is suggested that the same may be disallowed by the Medical Superintendent Hospital D.I. Khan. D.I. Khan Hospital.

Medical Superintendent
D.I. Khan Hospital

| S.N | Check No | Items | QTY | PC-I cost | Paid cost | Excess | Amount |
|-------|----------|----------------------------|-----|-----------|-----------|---------|-----------|
| 1 | 0198792 | Pharmaceutical machine | 1 | 1,500,000 | 1,710,000 | 210,000 | 210,000 |
| 2 | 0198793 | Vag laser with accessories | 1 | 2,500,000 | 2,550,000 | 500,000 | 500,000 |
| 3 | 0198843 | Laparoscope complete set | 1 | 1,800,000 | 2,170,000 | 370,000 | 370,000 |
| 4 | 0198810 | Image Intensifier B.M.I | 1 | 1,000,000 | 4,498,500 | 498,500 | 498,500 |
| Total | | | | | | | 1,578,500 |

Necessary recovery may be made from the quarter concerned.

M. Soory

Overpayment due to allowing higher rates Rs. 1,579 million (D.V.) F.D/2-12010-11/G-115 dated 9-8-2010, that the expenditure would be met in accordance with prescribed procedure and would be incurred only on the items/activities mentioned in the approved pc-1.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I. Khan incurred expenditure of Rs. 14,985 million under ADP No. 112/50021. The following items were purchased on higher rates than that approved in the PC-1. The resulted into overpayment of Rs. 1,578,000.

28

(Signature)

(Signature)

(Signature)

(Signature)

27507

2. Irregular expenditure on purchase of equipment Rs.2170000 & overpayment of Rs.7570

27

According to the Para 144,145& 148 GFR Vol-I all the purchase must be made in a must economical manner and measured counted and weighted as the case may be and taken on stock under attestation of store officer.

During the current financial year 2010-11 the Medical Superintendent DHQ Teaching Hospital D.I.Khan incurred expenditure of Rs.Rs.2170000 on purchase of laparoscope vide cheque No.498645 dated 18.06.2011. Supply order was issue vide No.268 Qout DHQ dated 18.01.2011 but stock entry was made on 22.04.2010 without any quantity prior to supply order. The rates recorded in comparative statement were Rs.2162430 while the bill was submitted for Rs.2170000. this resulted into overpayment of Rs.7570. According to Notification of Health Department for IDPC vide No.3-189/8 SPO/PC/Vol-I2004-05 dated 09.03.2010, the Medical Superintend MMM Hospital D.I.Khan being a member of the Committee did not participated in Gynae on 12.05.2011 after supply of equipments, which clearly bespeak that6 no such comparative statement was prepared but the same was arranged during 05/2011 merely to conceal the facts. The transparency of NIT could not be certified. Approved copy of specification of Electro-Mechanical Engineer DG Health Office Peshawar was not available in the file to verify the specification. This rendered the expenditure as irregular.

The matter needs inquiry and regularization of expenditure apart from recovery of overpayment of Rs.

MS
Reply

AO

This Para relates to Para-I hence this para may also be discussed in DAC.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

2

Irregular expenditure on purchases of equipments Rs.2,170,000 & overpayment of Rs.7570.

According to Para 144, 145 & 146 of SFF 2011, all purchases must be made in a most economical manner and measured, counted and weighed as the case may be and taken on stock under attestation of store officer.

28

During financial year 2010-11 the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.2,170,000 on purchases of laparoscopes vide cheque No 488645 dated 18-6-11. Supply order was issued vide No.268/Qt DHO dated 18-1-2011 but stock entry was made on 22-4-2010 without any quantity prior to supply order. The rates recorded in comparative statement were Rs.2,162,430 while the bill was submitted for Rs.2,170,000. This resulted into overpayment of Rs.7570.

According to notification of Health Department for IDPC vide No 3-189/8 SPO/ICNol-1/2004-05 dated 9/3/2010, the Medical Superintendent MMM Hospital DIKhan being a member of the committee did not participated in the bid evaluation. The comparative statement was signed by incharge Gynae on 12/5/2011 after supply of equipments, which clearly bespeak that no such comparative statement was prepared but the same was arranged during 05/2011 merely to conceal the facts. The transparency of NIT could not be certified. Approved copy of specification of Electro-Mechanical Engineer DG Health Office Peshawar was not available in the file to verify the specification. This rendered the expenditure as irregular.

The matter needs detail inquiry and regularization of expenditure apart from recovery of overpayment of Rs

MS


AO

Reply:


This Para relates to Para-4 hence this para may also be discussed in DAC.

Departmental
account committee

Medical Superintendent
DHO, Teaching Hosp: DIKhan

P. 
3. Blockage of Government money on purchase of equipments Rs.2.978 million

According to Para-289 of CTR money may not be drawn in advance unless and otherwise required for immediate disbursement merely to utilize the funds provided during the financial year.



During financial year 2010-11 the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.2978000 on purchase of M&E vide cheque No.0496993 dated 23.02.2011. The items so purchased were shown issued to CCU on 20.02.2011. The items so received were shown issued to CCU ward but the incharge ward informed the Medical Superintendent on 01.10.2011 that no such items were handed over to CCU staff for utilized and lying under lock with administration department. As such the issue shown in stock was fake merely to conceal the facts and no passing the time the equipment will loose its utility and its misappropriation etc could not be ruled out. The items so supplied were also sub-standard as reported by the incharge of the unit and physically verified some of the items installed in the unit. The supply was shown 1/2011 but the comparative statement was signed by the Cardiologist (Incharge of the Unit) on 26.05.2011 after expiry of 03 months of the supply. This also made fictitious the transparency of the NIT process.

The matter needs detail inquiry and disciplinary action against the defaulter.

MS

AO

Reply:

Agreed with audit. Moreover the Cardiologist has personally reported the matter. Disciplinary action should be taken against all the personal involved in the purchase.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

3. Package of Government money on purchases of equipments Rs.2,978 million.

According to Para-289 of CTR, money, may not be drawn in advance unless and otherwise required for immediate disbursement merely to utilize the funds provided during the financial year.

During financial year 2010-11, the Medical Superintendent, District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.2,978,000 on purchases of M&E vide order No.0496993 dated 23.2.2011. The items so purchased were shown issued to CCU on 20-2-2011. The items so received were shown issued to CCU ward but the incharge CCU ward informed the Medical Supdt on 1-10-2011 that no such items were handed over to CCU staff for utilization and lying under lock with administration department. As such the issue shown in stock was fake merely to conceal the facts and on passing the time the equipment will lose its utility and its misappropriation etc could not be ruled out. The items so supplied were also sub-standard as reported by the incharge of the unit and physically verified some of the items installed in the unit. The supply was shown 1/2011 but the comparative statement was signed by the Cardiologist (Incharge of the unit) on 26.5.2011 after expiry of 03 months of the supply. This also made fictitious the transparency of the NIT process.

The matter needs detail inquiry and disciplinary action against the defaulter.

MS

AO

Reply: Agreed with Audit. Moreover the Cardiologist has personally reported the matter. Disciplinary action should be taken against all the personnel involved in the Purchase.

M. Baloch
Medical Superintendent
Dist. Teaching Hosp: D.Khan

(20)

4. Excess expenditure over and above the budget provision Rs.9.232 million

According to Para-106 of GFR Vol-I no expenditure in excess of the budget provision may be incurred except unavoidable expenses but with prior approval of the administration department.

30

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.190208 million on a/c of pay, allowances & other contingencies etc. Expenditure of Rs9232294 was incurred in excess of the budget provision without obtaining any approval from the administrative department. Excess expenditure was a serious lapse on the part of DDO

The matter may be investigated and recovery made from the concerned

| S.No | Head of a/c | Budget | Expenditure | Excess |
|------|----------------------------------|----------|-------------|-----------|
| 1 | A-0120 Ad Relief 2009 | 4200000 | 10721136 | 6521136 |
| 2 | A-0806 Transportation charges | 15800 | 20760 | 54960 |
| 3 | A-3927 purchase of drug medicine | 15375000 | 15679412 | 304412 |
| 4 | A-0394201 Cost of other store | 0 | 998805 | 998805 |
| 5 | A-03942-08-Cost of Acs Bags | 400000 | 789700 | 389700 |
| 6 | A-3970-02- other contingency | 800000 | 1448061 | 648001 |
| 7 | | 315000 | 630280 | 315280 |
| | | | Total | 9,232,294 |

MS

AO

Reply:

As pointed out by the Audit Officer, serious lapse on the part of DDO has occurred, therefore this Para may be discussed in DAC.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

4. Excess expenditure over and above the budget provision Rs.9.232 million.

According to Para-106 of GFR Vol-I, no expenditure in excess of the budget provision may be incurred except unavoidable expenses but with prior approval of the administrative department.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.190,208 million on a/c of pay, allowance & other contingencies etc. Expenditure of Rs.9,232,294 was incurred in excess of the budget provision without obtaining any approval from the administrative department. Excess expenditure was a serious lapse on the part of DDO.

The matter may be investigated and recovery made from the concerned.

| S.NO | Head of a/c | Budget | Expenditure | Excess |
|------|-------------------------------------|------------|-------------|-----------|
| 1. | A-0120-Ad: Relief-2009 | 4,200,000 | 10,721,136 | 6,521,136 |
| 2. | A-0806-Transportation charges | 15,800 | 20,760 | 54,960 |
| 3. | A-3927-Purchases of drugs Medicines | 15,375,000 | 15,679,412 | 304,412 |
| 4. | A-394201- Cost of other store | 0 | 998,805 | 998,805 |
| 5. | A-03942-08- Cost of Acs bags | 100,000 | 7,89,700 | 389,700 |
| 6. | A-03942-11- Cost of chemical | 800,000 | 1,448,061 | 648,061 |
| 7. | A-3970-02- Other contingency | 315,000 | 630,280 | 315,280 |
| | | | Total: | 9,232,294 |

MS

Reply: As pointed out by the Audit Officer, serious lapse on the part of DDO has occurred, therefore the Para may be discussed in DAC.

H. Baloch
Medical Superintendent
D.H.Q. Teaching Hosp: D.I.Khan

21

5. Double drawl on a/c of Medical Gas Rs.211.050

According to Para-205 of treasury rates asaasas voucher shall be cancelled on faced to avoid duplicate drawl

During current financial year 2010-11, Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.1,552,450 on medical Gas. A scrutiny of the bill with reference stock register revealed that Rs.211,050 was drawn as double against the already drawn amount as per detail given below.

33

- i. Bill for Rs.53,050 was drawn vide cash memo No.383 but drawn against vide cash memo No.539. Entries in stock were made against only on one occasion.
- ii. Similarly Rs.158000 was drawn on duplicate cash memo No.538 539, 540 dated 31/1, 14/2, 01.03.2011, whereas purchase on cash memo No.537 dated 12.04.2011 was made and next date on future cash memo was required to be made after 537. The amount was shown drawn on cash memo 538 to 541 but on dates back for two/ three months, which shown its fictitious drawl.

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Agreed with the Audit. DAC should issue the Orders of recovery from the Personnel.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

5- Double draw on a/c of medical Gas Rs. 211,050

21

21

34

According to Para-205 of treasury rules the cash voucher shall be cancelled if faced to avoid duplicate draw

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.1,552,450 on medical Gas. A scrutiny of the bill with reference to stock register revealed that Rs.211,050 was drawn in double against the already drawn amount as per detail given below:

- i. Bill for Rs.53,050 was drawn vide cash memo No.533 but drawn again vide cash memo No.539. Entries in stock were made against only on one occasion.
- ii. Similarly Rs. 158,000 was drawn on duplicate cash memo No.538, 539, 540 dated 31/1, 14/2 & 1/3/2011, whereas purchase on cash memo No 537 dated 12/4/2011 was made and next date on future cash memo was required to be made after 537. The amount was shown drawn on cash memo on No. 538 to 541 but on dates back for two/three months, which shown its fictitious drawl.

The matter may be investigated and recovery made from the quarter concerned.
MS

Ac

Reply: Agreed with the Audit. DAO should issue the Orders of recovery from the Personnel.

(Signature)
Medical Superintendent
SHQ, Teaching Hosp: D.I.Khan

22

6. Irregular expenditure of equipments Rs.4.490 million

According to para 144&145 of GFR Vol-I, all purchases must be made in a most public & economical manner in accordance with definite requirements

During current financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.4498550 on purchase of Image Intensifier vide cheque No.0498810 dated 25.06.2011

35

The expenditure was irregular on the following grounds

Competition was carried out in between two firms because only two firms quoted the rates for items made in Italy

- i. Supply order was issued during 1/2011 vide No.260/Qout/DHQ dated 18.1.2011 as well as received during 1/2011, while the comparative statement was signed on 31.05.2011 after receipt of items.
- ii. The items were approved in the name of M/S Sudais Associates while the LC papers attached were of Trans-Continental for the particular items, which is alarming.

As such audit of the view no fair competition was carried out but purchase were made on mutual understanding.

The matter needs detail inquiry.

MS

AO

Reply:

Agreed with the Audit. Para may be discussed in DAC meeting.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

6 Irregular expenditure of equipments Rs.4.493 million.

(10) (11)

36

According to Para-144&145 of GFR Vol-I, all purchases must be made in a judicious & economical manner in accordance with definite requirements

During financial year 2010-11, the Medical Superintendent District Head Quarters Hospital D.I.Khan incurred expenditure of Rs.4,493,500 on purchase of Intige intensifier vide cheque No.0-198810 dated 25.6.2011. The expenditure was found irregular on the following grounds.

- i. Competition was carried out in between two firms because only two firms quoted the rates for items made in Italy.
 - ii. Supply order was issued during 1/2011 vide No. 260/Qu/DHQ dated 18/1/2011 as well as received during 1/2011, while the comparative statement was signed on 31/5/2011 after receipt of items.
 - iii. The items were approved in the name of M/S Sudais Associates, while the LC papers attached were of Trans-continental for the particular items, which is alarming.
- As such audit is of the view that no fair competition was carried out but purchases were made on mutual understanding.

The matter needs detail inquiry.

MS

AO

Reply: Agreed with Audit. Para may be discussed in DAC meeting.

H. Baloch
Medical Superintendent
Distt. Teaching Hosp: D.I.Khan

7. Missappropriation of medicine of Rs.290700

P. (203)

37

According to para 148 of GFR Vol-I all store received shall be counted, measured & weighted as the case may recorded in the stock register under proper attestation of store incharge

During financial year 2010-11, Medical Superintendent DHQ Teaching Hospital DIKhan, incurred expenditure of Rs.290700 on purchase of medicine vide cheque No.0430321 dated 22.09.10. The items so purchased were shown entered in stock at page 73 & 77 but the items purchases were not recorded the on the particular page nor the particular medicine was entered in the stock. The medicine was not actually received but amount drawn was misappropriated by the dealing hands.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Item | Qty | Rate | Amount |
|------|---------------------|-------|-------|---------|
| 1 | Inj: Amikacin 100mg | 10000 | 9.68 | 96800 |
| 2 | Inj: Amikacin 500mg | 10000 | 19.36 | 193600 |
| | | | Total | 290,700 |

MS

AO

Reply:

Agreed with the Audit. Recovery may be made from the concerned personnel. DAC should issue directive.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

7

(Handwritten mark)

(Handwritten mark)

38

Appropriation of medicines Rs.290,700.

According to Para 148 of GFR, 1961, a store received shall be counted, measured & weighed as the case may be and recorded in the stock register under proper attestation of store-keeper.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.290,700 on purchases of medicine vide cheque No. 148110 dated 23.9.10. The items so purchased were shown entered in stock at page 73 & 77 but the items purchased were not recorded on the particular page nor the particular medicine was entered in the stock. The medicine was not actually received but amount drawn was misappropriated by the dealing hands. The matter may be investigated and recovery made from the quarter concerned.

| S.# | Item | Qty | Rate | Amount |
|-------|--------------------------|-------|-------|---------|
| 1 | Inj. Amikacin 100 mg | 10000 | 9.65 | 96,800 |
| 2 | Inj. Arnikacin 500 mg | 10000 | 19.39 | 193,600 |
| Total | | | | 290,700 |

MS

Reply: Agreed with the Audit. Recovery may be made from the concerned personnel. DAO should issue directives.

(Signature)
Medical Superintendent
Dist. Teaching Hosp: D.I.Khan

8. Misappropriation of medicine Rs.527.420

10. (Signature)

39

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.15679412 on stock of various units revealed that an item Disposable syringe 5cc. was shown issued in excess of the actual quantity issued to sub units by adding 0 digit with actual figures. This resulted into misappropriation of Rs.527420

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Agreed with Audit. Recovery may be made from the concerned personnel. DAC should issue directives.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

8.

2011

DOB

40

misappropriation of medicine Rs.527,420

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan admitted expenditure of Rs.15,679,412 on purchases of medicine during 2010-11. A scrutiny of main register with sub stock of various units revealed that an amount of disposable syringe 5CC was shown issued in excess of the actual quantity issued to sub units by adding 0 digits with actual figures. This resulted into misappropriation of Rs.527,420.

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply: Agreed with Audit. Recovery may be made from the concerned personnel. DAC should issue directives.

M. S. A. L.

Medical Superintendent,
D.I.K. Hospital, Dahanu

9. Misappropriation of medicine Rs.246.190

P- (2008)

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.270.691 on purchases of medicine vide cheque no.0430248 dated 16.09.2010. the medicine received was shown taken on stock register pages noted below but the balance quantity of item was not handed over to the new store keeper as per entries made by him. The medicines shown in balance was not available physically as per statement of the store keeper. The medicines valuing Rs.246,190 was misappropriated by the Ex-store keeper. Necessary recovery may be made from the defaulter

40

| S.No | Item | Qty | Issued | Balance | Rate | Amount |
|------|--------------------|------|--------|---------|-------|---------|
| 1 | Pyodine Solution | 665 | 241 | 424 | 10125 | 42930 |
| 2 | Lignocaine Gel | 2000 | 0 | 2000 | 10.68 | 21360 |
| 3 | Sulphadizine cream | 1000 | 0 | 1000 | 182 | 182000 |
| | | | | | Total | 246,190 |

MS

AO

Reply:

Agreed with Audit. On physical verification of the store by the committee constituted by the undersigned. Those medicines were not available. As such recovery should be made from the concerned personnel.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

9
Misappropriation of medicine Rs.246,190.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.L.Khan incurred expenditure of Rs. 2,70,691 on purchases of medicine vide cheque No.0430245 dated 19/11/2010. The medicines received was shown taken on stock of the pages noted below but the balance quantity of items was not handed over to the new store keeper as per entries made by him. The medicine stock balance was not available physically as per statement of the store keeper. The medicine valuing Rs.246,190 was misappropriated by the ex store keeper.

Necessary recovery may be made from the defaulters.

| S.# | Item | Qty | Issued | Balance | Rate | Amount |
|--------|---------------------|------|--------|---------|--------|---------|
| 1 | Pyodine solution | 665 | 211 | 424 | 101.25 | 42,930 |
| 2 | Lignocaine Gel | 2000 | 0 | 2000 | 10.68 | 21,360 |
| 3 | Sulphadiazine cream | 1000 | 0 | 1000 | 182 | 182,000 |
| Total: | | | | | | 246,190 |

MS

Reply:

Agreed with Audit. On physical verification of the stores by the Committee constituted by the undersigned these medicines were not available. As such recovery should be made from the concerned personnel.

AO
[Signature]
Medical Superintendent
Dist. Teaching Hosp: D.L.Khan

10. Misappropriation of medicine Rs.449,190

During the financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.449190 on purchase of cotton roll 400 gm vide cheque No.0497539 dated 16.04.2011. The items so purchased were shown recorded at page 253 of stock register but on scrutiny of stock revealed that only 292 No rolls old balance were available on stock and issued upto 01.02.2011 with nil balance. Although fake entry of receipt was made without attestation but issue was not seen in stock register. The items were not actually received but amount drawn was misappropriation.

The matter needs detail inquiry and recovery of Rs.449190 from the person at fault.

MS

AO

Reply:

Agreed with Audit. The physical verification Committee did not find even a single roll of cotton. As such recovery should be made the concerned personnel.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

43

10
ii. Misappropriation of medicine Rs.449,190.

During financial year 2010-11, the Medical Superintendent District Head Quarters Hospital D.I.Khan incurred expenditure of Rs.449,190 on purchases of cotton roll 400 gram vide cheque No.0497539 dated 16-4-2011. The items so purchased were shown recorded at page 253 of stock register but on scrutiny of stock revealed that only 292 No rolls old balance were available on stock and issued upto 1-2-2011 with nil balance. Although fake entry of receipt was made without attestation but issue was not seen in stock register. The items were not actually received but amount drawn was misappropriated.

The matter needs detail inquiry and recovery of Rs.449,190 from the person at fault.

MS

AO
Reply: Agreed with Audit. The Physical Verification Committee did not find even a single Roll of Cotton. As such recovery should be made from the concerned personnel.

11/1/2012
Medical Superintendent
D.I.Q. Teaching Hosp: D.I.Khan

44

11. Misappropriation of medicine Rs.990000

According to Para of GFR Vol-1 all purchases must be counted measured, weighted as the case may be and taken on stock register under signature of store incharge.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.990000, on a/c of purchase of disposable syringes (5CC) vide cheque 0497727, 0497614 dated 28.04.2011 and 22.04.2011. the item were shown recorded at page 322 & 65 of stock register. Later on both the quantities were recorded at page 65 of stock register but on scrutiny of the particular page it was disclosed that a quantity of Rs.49200. No was lying in balance on 30.12.2010, against which issue was made to different sub units. The quantity so purchased for 30000 was added only to one fingers on adding (0) digit with balance quantity on 30.12.2010 but not actually issued on page 85,88,90,94,96,100,102 etc. the item were not actually received but amount drawn thereof was misappropriation by the dealing hands.

The matter may be investigated and recovery made from the person(S) at fault.

MS

AO

Reply:

Agreed with Audit. No single syringe was available in the Hospital during the physical verification. Patients were bringing syringes from out-side. As such recovery may be made from the concerned personnel.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

11.

Misappropriation of medicine Rs.990,000.

According to Para-148 of CFR Vol-I all purchases must be counted measured, weighed as the case may be and taken on stock register under signature of store incharge.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.990,000, on a/c of purchases of disposable syringe (5CC) vide cheque No.0497727, 0497614 dated 28/4/2011 and 22/4/2011. The items were shown recorded at page 521 & 55 of stock register. Later on both the quantities were recorded at page 55 of stock register but on scrutiny of the particular page it was disclosed that a quantity of 49,200 No was lying in balance on 30-12-2010, against which issue was made to different sub units. The quantity so purchased for 300,000 was added only to one fingers on adding (0) digit with balance quantity on 30-12-2010 but not actually issued on page 85,88,90,92,94,96,100,102 etc. The items were not actually received but amount drawn thereof was misappropriated by the dealing hands.

The matter may be investigated and recovery made from the person(s) at fault.

WS

Reply: Agreed with Audit. No single syringe were available in the Hospital during the physical verification. Patients were bringing syringes from outside. As such recovery may be made from the concerned personnel.

HABALOR
Medical Superintendent
MGR. Teaching Hosp: DTKhan

12. Non surrendering of saving Rs.18.715 million

According to Para 95&96 of GFR Vol-I the excepted saving due to either reason be surrendered to Government before closing of the financial year for its best utilization in other needy units.

During current financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.190208 of pay and other contingencies. Actual saving amounting to Rs18714714 was not surrendered to Government and lapsed, which is serious irregularity and non observance of finance rule & regulations. Had the lapsed amount be surrendered the same would be utilized in the dire needy units of the health departments.

The matter may be investigated and irregularity got condoned by obtaining relaxation of the rules ibid apart from disciplinary action against the defaulters.

| S.No | Object head | Budget | Expenditure | Saving |
|------|-------------------------------------|-----------|-------------|----------|
| 1 | A-011-01 pay of officer | 48000000 | 40095004 | 7904996 |
| 2 | A-1202 HRA | 11000000 | 9652555 | 1347445 |
| 3 | A-01245 Adhoc relief-2005 | 105000000 | 4143663 | 6356337 |
| 4 | A-01252 NPA | 1200000 | 1175699 | 24304 |
| 5 | A-3201 postage and telegraph | 38600 | 0 | 38600 |
| 6 | A-3202 telephone | 500000 | 443218 | 56782 |
| 7 | A-03802 TA | 400000 | 329200 | 70800 |
| 8 | A-003837 POL Generator | 700000 | 0 | 700000 |
| 9 | A-03808 Conveyance charge | 10500 | 0 | 10500 |
| 10 | A-3942 cost of anaesthesia items | 250000 | 21600 | 228400 |
| 11 | A-03942-04 cost of X-Ray films | 945000 | 225000 | 720000 |
| 12 | A-03942-05 medical Gas | 2200000 | 1552450 | 647550 |
| 13 | A-03942-10 cost vaccine | 210000 | 210000 | 210000 |
| 14 | A-03942-35 cost of cat Gut | 50000 | 0 | 50000 |
| 15 | A-03942-36 cost of insecticide | 70000 | 0 | 70000 |
| 16 | A-039701 purchase of furniture | 300000 | 90000 | 210000 |
| 17 | A-039701 purchase of furniture | 300000 | 90000 | 210000 |
| 18 | A-012606 lines & wireless telephone | 6000 | 0 | 6000 |
| | | | Total | 18714714 |

MS

AO

Reply:

May be discussed in DAC meeting.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

Non-surrendering of saving Rs.18,715 million

According to Para 95 & 96 of GFR Vol-I, the expected saving due to either reason be surrendered to Government before closing of the financial year for its best utilization in other needy units

During financial year 2010-11, the Medical Superintendent District Headmaster Hospital D.I.Kham incurred expenditure of Rs.190,203 of pay and other contingencies. Actual saving amounting to Rs.18,714,714 was not surrendered to Government and lapsed, which is serious irregularity and non observance of financial rules & regulations. Had the lapsed amount be surrendered, the same would be utilized in the dire needy units of the health departments.


The matter may be investigated and irregularity got condoned by obtaining relaxation of the rules ibid apart from disciplinary action against the defaulters.

| S.NO | Object head | Budget | Expenditure | Saving |
|--------|-------------------------------------|------------|-------------|----------|
| 1 | A-011-01 pay of officer | 48,000,000 | 40095004 | 7904596 |
| 2 | A-1202 HRA | 11,000,000 | 9352555 | 1347445 |
| 3 | A-012-15 Adhoc relief-2005 | 10,500,000 | 4143663 | 6356337 |
| 4 | A-01252 NFA | 1,200,000 | 1175699 | 24304 |
| 5 | A-03201 postage & telegraph | 38,600 | 0 | 38600 |
| 6 | A-03202 telephone | 500,000 | 443218 | 56782 |
| 7 | A-03802 TA | 400,000 | 329200 | 70800 |
| 8 | A-003837 POL Generator | 700,000 | 0 | 700000 |
| 9 | A-03800 conveyance charges | 10,500 | 0 | 10500 |
| 10 | A-03942 cost of anaesthesia items | 250,000 | 21600 | 228400 |
| 11 | A-03942-04 cost of X-ray films | 945,000 | 225000 | 720000 |
| 12 | A-03942-05 medical Gas | 2,200,000 | 1552450 | 647550 |
| 13 | A-03942-10 cost vaccine | 210,000 | 210,000 | 0 |
| 14 | A-03942-35 cost of cat Gut | 50,000 | 0 | 50000 |
| 15 | A-03942-36 cost of insecticide | 70,000 | 0 | 70000 |
| 16 | A-03970-09 cost of sprits | 63,000 | 0 | 63000 |
| 17 | A-039701 purchases of furniture | 300,000 | 90000 | 210000 |
| 18 | A-012666 lines & wireless telephone | 6000 | 0 | 6000 |
| Total: | | | | 18714714 |

MS

Reply: May be discussed in DAC Meeting.

ICB Balan
Medical Superintendent
Dist. Teaching Hosp: D.I.Kham

P. 
13. Misappropriation of medicine valuing Rs.9.655 million

According to Para 149 of GFR Vol-I store issued for departmental use shall be made on indent authorized by incharge officer.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.15679 million on purchases of medicine. In addition to that a sufficient medicine was received from DG (Health) Peshawar and other NGOs during flood but their documents, delivery challan etc was not produced to verify its position on stock that as to whether the same has been taken on stock or not. A comparison of old stock registers with a physical verification carried out on 23.07.2011 duly verified by DMS store & signed by DMS it was noticed that medicine valuing Rs.9655484 was found short. (as per detail attached). The head of institution was requested to show the current physical situation vide No.AO(I)2011-12/73 dated 14.10.2011, which was replied and endorsed with the para for ready reference. Non of the entry made in stock register was countersigned by the DMS store or any other store incharge etc. The medicine valuing Rs.9655484 was misappropriated either by the selling or that actually received and the amount drawn thereof misappropriated by the dealing hands. The situation was occurred to non observance of codal requirements of internal control system.

Necessary recovery may be made from the person (S) at fault.

MS

AO

Reply:

Agreed with the audit. Recovery Necessary recovery may be made from concerned personnel.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

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misappropriation of medicine valuing Rs.9.655 million.

According to Para-149 of GFR Vol-I store issued for departmental use shall be made on indent authorized by incharges officer.

During financial year 2010-11, the Medical Superintendent District Head Quarters Hospital D.I.Khan incurred expenditure of Rs.15679 million on purchases of medicine. In addition to that a sufficient medicine was received from DG(Health) Peshawar and other NGOs during flood but their documents, delivery challan etc was not produced to verify its position on stock that as to whether the same has been taken on stock or not. A comparison of old stock registers with a physical verification carried out on 23-7-2011 duly verified by DMS store & signed by MS it was noticed that medicine valuing Rs.9,655,484 was found short.(as per detail attached). The head of institution was requested to show the current physical situation vide No AO(I)/2011-12/73 dated 14.10.2011, which was replied and endorsed with the para for ready reference. Non of the entry made in stock register was counter signed by the DMS store or any other store incharge etc. The medicine valuing Rs.9,655,484 was misappropriated either by selling or that actually received and the amount drawn thereof misappropriated by the dealing hands. The situation was occurred to non observance of codal requirements of internal control system.

Necessary recovery may be made from the person(s) at fault.

MS

Reply: Agreed with the Audit. Necessary recovery may be made from concerned personnel.

W. Baloch
Medical Superintendent
D.I.Khan Teaching Hosp: D.I.Khan

14. Misappropriation of medicine Rs.3.490 million

P. (circled)

(51)

According to para GFR Vol-I, store may be issued on indent made by the ward incharge authorized by a competent officer and will be recorded in the sub stock register under attestation of incharge.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan, incurred expenditure of Rs.1126000 on purchase of medicine vide cheque No.497756 dated 02.05.2011. A scrutiny of the stock register with sub stock of labour room Zanana Hospital DIKhan revealed that the following medicine i.e Anti-D RHo Injections were demanded for 20 No in indent on 27.07.2011. The injections were shown issued for 100 Nos on the date from main store but the same were not taken on sub-stock. The injections were misappropriated. Similarly 900 No injections were returned by sub unit to main store on 10.09.2011 but the same were not taken on stock at page 75 and seems to have been misappropriated.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Item | Date | Issued by M/store | Taken on sub-stock | Diff | Rate | Amount |
|------|-------------|----------|---------------------|-----------------------|------|------|---------|
| 1 | Anti-D (RH) | 27.07.11 | 100 Nos | Nil | 100 | 3490 | 349000 |
| | --do-- | | Received by M/store | Returned to sub store | | | |
| 2 | | 10.09.11 | Nil | 900 | 900 | 3490 | 3141000 |

MS

AO

Reply:

Agreed with the audit. DMS Zanana Hospital in her application told the undersigned that no indent has been demanded. The injections demanded through Nurses show fake entries. Recovery may be made from concerned personnel.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

BA

50

50

50

misappropriation of medicines Rs.3.490 million

According to Para 149 of GFR Vol-I, store may be issued on indent made by the ward incharge authorized by a competent officer and will be recorded in the sub stock register under attestation of incharge

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.11,26,000 on purchase of medicine vide cheque No.0497756 date 2-5-2011. A scrutiny of the stock register with sub stock of labour room Zanana Hospital revealed that the following medicine i.e. Anti-D Rho injections were demanded for 20 No in indent on 27-7-2011. The injections were shown issued for 100 Nos on the date from main store but the same were not taken on sub-stock. The injections were misappropriated. Similarly 900 No injections were returned by sub unit to main store on 10.9.2011 but the same were not taken on sock at page 75 and seems to have been misappropriated.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Item | Date | Issued by M/store 100 No | Taken on sub-stock Nil | Diff 100 | Rate 3490 | Amount 349,000 |
|------|-------------|---------|-----------------------------|---------------------------|-------------|--------------|-------------------|
| 1 | Anti-D (RH) | 27-7-11 | | | | | |
| | -do- | | Received by M/store | Returned to sub-store | | | |
| 2 | | 10-9-11 | Nil | 500 | 500 | 3490 | 3,141,000 |

MS

Reply: Agreed with Audit. M.S. Zanana Hospital in her explanation told the undersigned that no indent has been demanded through her or other ward Medical Officer even gynaecologist. The injections demanded through Nurses show fake entries. Recovery should be made from the concerned personnel.

W.A. Bains
Medical Superintendent
D.I. Qr. Teaching Hosp: D.I. Khan

15. Suspected misappropriation of Rs.500000.

According to para 290 of CTR amount not be drawn from treasury unless & otherwise required for actual disbursement merely to utilize the funds provided during the year.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.500000 on purchase of medicine vide cheque No.0497810 dated 06.05.2011. The cheque was delivered to the dealer before closing of the financial year 2010-11 but actual payee receipt was not obtained. Fake entry of receipt of medicine was made at page 271 of stock register but without date of receipt. The items were stated to have been received on 12.10.2011 but not taken on fresh stock. As such audit is of the view that the certificates recorded on Ac bill were fake merely to draw the amount from treasury. Invoice was also not passed for payment.

The matter maybe investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Agreed with the audit. The para may be discussed in DAC and recovery be made.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

15. Suspected misappropriation of Rs.500,000.

According to Para 290 of CTR, amount may not be drawn from treasury unless & otherwise required for actual disbursement merely to utilize the funds provided during the year.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.500,000 on purchase of medicine vide cheque No.0497810 dated 6-5-2011. The cheque was delivered to the dealer before closing of the financial year 2010-11 but actual payee receipt was not obtained. Fake entry of receipt of medicine was made at page 271 of stock register but without date of receipt. The items were stated to have been received on 12-10-2011 but not taken on fresh stock. As such audit is of the view that the certificates recorded on Ac bill were fake merely to draw the amount from treasury. Invoice was also not passed for payment.

The matter maybe investigated and recovery made from the quarter concerned.

MS

Reply: Agreed with the Audit. The Para may be discussed in SAC and recovery be made.

M. Baloch
Medical Superintendent
Dist. Teaching Hosp: D.I.Khan

16. Misappropriation of medicine Rs.1.220 million

According to Para 290 of CTR money may not be drawn from Government treasury, not required for immediate disbursement merely to utilize the funds providing during the year.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs1220000 on purchase of medicine vide cheque No.0497665 dated 26.04.2011 and No.0496862 dated 09.02.2011. The store was shown supplied on 25.11.2010 under invoice No.069 dated 25.11.2010. Entries were not made in main stock register but made in emergency register at page 31,35,39,43,49,53,59&65. No even consumption of a single item was shown made till date of audit i.e 12.10.2011. Non issuance of single item in one year of emergency items required for surgery indicates that the items were not actually received and fake made in stock and leads to misappropriation.

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Para may be discussed in DAC and recoveries be made accordingly.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

10. Misappropriation of medicine Rs.1,220 million

According to Para 290 of CTR, money may not be drawn from Government treasury, not required for immediate disbursement merely to utilize the funds provided during the year.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.Khan incurred expenditure of Rs.1,220,000 on purchases of medicine via cheque No.0497665 dated 26-4-11 and No.0496862 dated 9-2-2011. The store was shown supplied on 25-11-2010 under invoice No.069 dated 25.11.2010. Entries were not made in main stock register but made in emergency register at Page 31,35,39,43,49,53,59&65. No even consumption of a single item was shown made till date of audit i.e. 12-10-2011. Non issuance of single item in one year of emergency items required for surgery indicates that the items were not actually received and fake entries made in stock and leads to misappropriation.

The matter may be investigated and recovery made from the quarter concerned.

W/S

Reply: Para may be discussed in BAO and recoveries be made accordingly.

H.B. Baloch
Medical Superintendent
HQ Hospital Teaching Hosp: D.Khan

17. Irregular expenditure on local purchase of medicine Rs.616492 and overpayment Rs.21,440

According to Health Department Notification No. SO Dev/Health/2-43/2003 dated 19.09.2006 local purchase may be made for indoor patients against life saving drugs.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan of Rs.616492 on local purchase of medicine. The expenditure of Rs.616492 on local purchase of medicine. The expenditure was found on the following grounds.

1. Purchases were made for out door patients instead of indoor.
2. Neither the prescription/ treatment was authorized by teaching cadre i.e professor/ associate/ assistant professor and registrar nor incharge of the ward.
3. Indent was not approved by Medical Superintendent
4. Stock entries were not made
5. Purchases were made for more than Rs.20000 per patient in mist of the cases
6. Discount offer by successful bidder was not deducted. This resulted into overpayment of Rs.21577
7. Overpayment of Rs.220519 was made on purchasing of Anti Rabic vaccine at higher rates than approved in the MCC at S.No.231&232
8. Supply of Rs.414811 was made through contractor M/S Hamdard & Bhattani other than approved one.

The matter may be investigated apart from recovery of overpayment

MS

AO

Reply:

Para may be discussed in DAC and recoveries be made accordingly.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

57

Irregular expenditure on local purchase of medicine Rs.616,492 and overpayment Rs.21,410.

According to Health Department Notification No SO.Dev/Health/2-43/2003 dated 19.9.2008, local purchase may not be made for indoor patients against life saving drugs.

During financial year 2010-11, the Medical Superintendent District Head Quarters Hospital D.I.Khan incurred expenditure of Rs.616,492 on local purchase of medicine. The expenditure was found irregular on the following grounds.

- I. Purchases were made for out door patients instead of indoor.
- II. Neither the prescription/treatment was authorized by teaching cadre i.e. professor/associate/assistant professor and registrar nor incharge of the ward.
- III. Indent was not approved by Medical Superintendent
- IV. Stock entries were not made
- V. Purchases were made for more than Rs. 20,000 per patient in most of the cases
- VI. Discount offered by successful bidder was not deducted. This resulted into overpayment of Rs,21577.
- VII. Overpayment of Rs.220,519 was made on purchasing of Anti Rabic vaccine at higher rates than approved in the MCC at S.No 231 & 232.
- VIII. Supply of Rs,414,811 was made through contractor M/s Hamdard & Bhittani other than approved one.

The matter may be investigated apart from recovery of overpayment.

MS

Reply: Para may be discussed in DAC and recoveries be made accordingly.

(Signature)
Medical Superintendent
D.I.Qr. Teaching Hosp: D-Khan

P. (22)

18. Overpayment due to allowing excess rates than approved Rs.0.690

According to Para-144&145 of GFR Vol-I, all purchases must be made in a most public & economical manner in accordance with definite requirements.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.15.479 million on purchases of medicines. A scrutiny of the vouchers with reference to MCC rates revealed that the following items were paid in excess of the approved.

This result into overpayment of Rs.690251.

Necessary recovery may be made.

(59)

| S.No | Cheque No & date | Item | Qty | Rates paid | Approval rate of MCC | S.No | Diff | Amount |
|------|---------------------|---|--------|--------------|----------------------|-------|--------|--------|
| 1 | 0497621 22.04.11 | Tab: Ibuprofen 400mg | 100000 | 0.74PT | 0.40PT | 80 | 0.30PT | 30000 |
| 2 | 0496863 09.02.11 | I/V set sterilized | 500000 | 9.20E | 9.20E | 169 | 1.30E | 365000 |
| 3 | 0497844 09.05.11 | Inj: Ketamine HCL 10ml/ but supplied 2ml | 4279 | 9300 each | 30.00each | 3 | 69.00 | 295251 |
| | | | | | | Total | | 690251 |

MS

AO

Reply:

Para may be discussed in DAC and recoveries be made accordingly.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

18
Overpayment due to allowing excess rates than approved Rs0.690 million

According to Para-143&145 of GFR Vol-I, all purchases must be made in a most public & economical manner in accordance with definite requirements.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.15.479 million on purchases of medicines. A scrutiny of the vouchers with reference to MCC rates revealed that the following items were paid in excess of the approved. This resulted into overpayment of Rs690,251.

Necessary recovery may be made.

| S.No | Chq: No & date | Item | Qty | Rate paid | Approved rate of MCC | S.NO | Diff | Amount |
|--------|---------------------|--|---------|---------------|----------------------|------|-------------|---------|
| 1 | 0457021 22-4-11 | Tabibuprofen 400mg | 100,000 | 0.74 P.T | 0.40 P.T | 80 | 0.30 P T | 30,000 |
| 2 | 0496863 9-2-2011 | iv set sterilized | 500,000 | 10.50 E | 9.20 E | 169 | 1.30 E | 365,000 |
| 3 | 0497844 9-5-11 | inj.Ketamine HCL 16mlBut supplied 2 ml | 4879 | 93.00 each | 30.00 each | 3 | 69.00 | 295,251 |
| Total: | | | | | | | | 690,251 |

MS

Reply: Para may be discussed in DAC and recoveries be made accordingly.

8
AO
NABalovs
Medical Superintendent
D.I.K. Teaching Hosp: D.I.Khan

19. Double drawl of medicine bill Rs.834,900

P. ~~22~~

According to Para 205 of CTR, all petty vouchers may be cancelled on face while making payment to avoid double drawl

(61)

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.834,900 on purchases of the following medicines. Stock entries were shown made as per detail against each but the same amount was also drawn for the said amount and same quantity against each from District Account IV. The entries in stock were also the same on the particular page referred in the invoice as no double quantity was recorded & issued. As such a sum of Rs.834900 was drawn as double.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Cheque No | Debit to | Item | Qty | Page of Stock | Amount |
|------|-----------------------|----------|---|----------------------------------|----------------------|--------|
| 1 | 049761 22.04.2011 | A/C IV | Disposbale Suringe 5cc | 200000 | 85 | 660000 |
| 2 | 0241313 21.03.2011 | A/C IV | Disposbale Suringe 5cc | 200000 | 85 | 660000 |
| 3 | 0430321 22.09.2010 | A/C IV | Inj: Dexamethasone 4mg Inj: Metopramite Inj:Diflofenic 75mg Inj:Pheniramine | 30000 20000 30000 10000 | 23 33 41 49 | 174900 |
| 4 | 0241323 22.03.2011 | A/C IV | Inj: Dexamethasone 4mg Inj: Metopramite Inj:Diflofenic 75mg Inj:Pheniramine | 30000 20000 30000 10000 | 23 33 41 49 | 174000 |
| | | | | | Total | 834900 |
| | | | | | Double Drawl | 834900 |

MS

AO

Reply:

Para may be discussed in DAC and recoveries be made accordingly.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

19

Double drawl of medicine bills Rs.834,900

According to Para-205 of CTR, all petty vouchers may be cancelled on face while making payment to avoid double drawl.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.834,900 on purchases of the following medicines. Stock entries were shown made as per detail against each but the same amount was also drawn for the said amount and same quantity against each from District Account IV. The entries in stock were also the same on the particular page referred in the invoice as no double quantity was recorded & issued. As such a sum of Rs.834,900 was drawn as double.

The matter may be investigated and recovery made from the quarter concerned.

| S.NO | Cheque No & date | Debit to | Item | Qty | Page of Stock | Amount |
|------|--------------------|----------|--|----------------------------------|----------------------|---------|
| 1 | 049761 22-4-11 | A/C-IV | Disposable syringe 5cc | 200000 | 85 | 660,000 |
| 2 | 0241313 21-3-11 | A/C-IV | -d0- | 200000 | 85 | 660,000 |
| 3 | 0430321 22-9-10 | A/C-IV | Inj: dexamethaxosone 4mg Inj: Metoclopramide Inj: Diclofenac sodium 75mg Inj: Pheniramine | 30000 20000 30000 10000 | 23 33 41 49 | 174,900 |
| 4 | 0241323 22-3-11 | A/C-IV | Inj: dexamethaxosone 4mg Inj: Metoclopramide Inj: Diclofenac sodium 75mg Inj: Pheniramine | 30000 20000 30000 10000 | 23 33 41 49 | 174,000 |
| | | | | | Total: | 834,900 |
| | | | | | Double drawl: | 834,900 |

ms

Reply: Para may be discussed in DAC and recoveries be made accordingly.

U. Baloch
Medical Superintendent
HQr. Teaching Hosp: DTKhan

20. Misappropriation of medicine Rs.240000

According to Para-148 of GFR Vol-I all purchases made shall be counted measured weighted as the case may be and taken on stock under the signature of store officer.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.240000 on purchases of medicine vide cheque No.0497589 dated 22.04.2011. Medicine in the name of virkar for a quantity of 80 bottles was demanded from M/S Universal Store opposite DHQ Teaching Hospital DIKhan vide supply order No.1722 dated 21.03.20. Against which supply of 50 bottles was shown received and taken in stock at page 384 but without date of supply & date of receipt. Entry was not signed by store keeper as well as DMS Store. Invoice for the remaining quantity of 30 bottles was found attached with the bill without date of supply merely to draw the equal amount from Government treasury but actual receipt not recorded in stock register. Issue receipt against with date was seems to have been misappropriated by the dealing hands.

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Agreed with Audit. The para may be discussed in DAC meeting and recovery be made accordingly.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

30. Misappropriation of medicine Rs.240,000

According to Para-143 of GFR Vol-I, all purchases made shall be counted measured or weighed as the case may be and taken on stock under the signature of store officer

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D. Khan incurred expenditure of Rs.240,000 on purchases of medicine vide cheque No.0497589 dated 22-4-2011. Medicine in the name of virkar for a quantity of 80 bottle was demanded from M/s universal store opposite D.H.Q Hospital DIKhan vide supply order NO.1722 dated 21-3-2011. Against which supply of 50 bottles was shown received and taken in stock at page 384 but without date of supply & date of receipt. Entry was not signed by store keeper as well as DMS store. Invoice for the remaining quantity of 30 bottles was found attached with the bill without date of supply merely to draw the equal amount from Government treasury but actual receipt not recorded in stock register. Issue against receipt with date was also not shown till audit i.e. 14-10-2011. The amount drawn thereof was seems to have been misappropriated by the dealing hands. The matter may be investigated and recovery made from those quarter concerned.

MS


Reply: Agreed with Audit. The Para may be discussed in DAC Meeting and recoveries be made accordingly.

Medical Superintendent
MCH, Teaching Hosp: D.Khan

54

21. Double drawl due to fake entries Rs.1.032 million

P 



According to para 148&149 of GFR Vol-I all purchases made shall be counted measured or weighted as the case may be taken on stock register and shall be issued for departmental use on proper indent authorized by competent authority.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan, incurred expenditure of Rs.1032000 on purchases of medicine vide cheque No.04311103 dated 04.11.2010. Entries were made on stock register at page-165 by showing date of receipt on 08.09.2010 and issue was shown accordingly. it was astonishing to note that the same item with same quantity invoice No & date was recorded at page 89 of stock register and issue was shown in differ with entries made on page 165. the bill for the same amount was also drawn from District Account IV vide cheque No.024134 dated 21.03.2011. Record entry of stock against the same item i.e Inj: Cefrol 1gm was shown on the same page i.e 165 on face of the invoice but on back page 89 recorded, which is a fake entry against entry at page 165. as such the double drawl was established.

Necessary recovery may be made from the quarter concerned

MS

AO

Reply:

Agreed with Audit. Recoveries be made through DAC.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

✓ ~~AS~~ ~~AS~~ ~~AS~~
Double drawl due to fake entries Rs.1.032 million

According to Para 143&149 of GFR 1964, all purchases made shall be counted, measured or weighed as the case may be and taken on stock register and shall be issued for departmental use on proper indent authorized by competent authority.

During financial year 2010-11, the Medical Superintendent, District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.1,032,000 on purchases of medicine vide cheque No.04311103 dated 4-11-2010. Entries were made in stock register at page-165 by showing date of receipt on 8-9-2010 and issue was shown accordingly. It was astonishing to note that the same item with same quantity invoice No & date was recorded at page-89 of stock register and issue was shown in differ with entries made on page 165. The bill for the same amount was also drawn from District A/c -IV vide cheque No.024134 dated 21-3-2011. Record entry of stock against the same item i.e. Inj: Cefrol 1gm was shown on the same page i.e. 165 on face of the invoice but on back page 89 recorded, which is a fake entry against entry at page-165. As such the double drawl was established.

Necessary recovery may be made from the quarter concerned.

WIS
Reply: Agreed with Audit. Recoveries be made through DAC.

M. B. Baloch
Medical Superintendent
DHQr, Teaching Hosp: DTI Khan

22. Suspected misappropriation on a/c of X-Ray charges Rs.273,204

According to Para of GFR Vol-I it is the controlling officer to see that all sums due to Govt are regularly assessed, realized and credited in to Govt: treasury.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan, incurred expenditure of Rs.1673061 on purchases of X-Ray films & chemicals. A scrutiny of the radiology department record revealed that 7589 indoor patients were shown extended free X-Ray facilities. But on sample test of admission register of Female Medical Ward it was noticed that the name & admission No recorded against free X-Ray does not tallied with that of indoor register (photocopy attached) As such audit is of the view that no such X-Ray charges were received or payment (7589x36)=273204 received but not into Govt: treasury and have been misappropriated by the dealing hands.

The matter may be investigated and recovery made from the quarter concerned

MS

AO

Reply:

District Radiologist has been nominated as inquiry officer. The report shall be sent before the DAÇ meeting.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

(23)

(23)

(23)

~~1000~~

Suspected misappropriation on a/c of X-Ray charges Rs.273,204

(68)

According to Para-12826 of GFR vol-1 the duty of controlling officer to see that all sums due to Government are regularly assessed, realized and credited into Government treasury.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.1,673,061 on purchases of X-Ray films & chemicals. A scrutiny of the radiology department record revealed that 7589 indoor patients were shown extended free X-Ray facilities. But on sample test of admission register of Female Medical ward it was noticed that the name & admission No recorded against free X-Ray does not tallied with that of indoor register (photo copy attached). As such audit is of the view that no such X-Ray charges were received or payment $(7589 \times 36) = \text{Rs.}273,204$ received but not deposited into government treasury and have been misappropriated by the dealing hands. The matter may be investigated and recovery made from thee quarter concerned.

MS

Ac

Reply: District Radiologist has been nominated as Enquiry Officer. The report shall be sent before the DAC meeting.

M. Balov S
Medical Superintendent
Dist. Teaching Hosp: D.I.Khan

2. Overpayment due to allowing higher rates Rs.817350

P. (209)

According to para-144&145 GFR Vol-I all purchases must be made in a mist public and economical.

69

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.1575000 on medical gas. A scrutiny of the vouchers with reference to tender documents revealed that purchases were made at higher rates than lowest available. This resulted into Government of Rs.817350.

In addition to that following irregularities were also noticed.

- i. In the comparative statement, the lowest rates were rejected on the basis that the firm has not renewed him registration with DG(H) but equipments equal to Rs.1.079 million were purchased from the same dealer during the financial year.
- ii. Quotation copy of 3rd supplier was not available
- iii. Original evaluation report was not available

The matte may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Agreed with Audit. Recovery be made through DAC.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

25.

Overpayment due to allowing higher rates Rs.817,350.

According to Para-144&145 GFR vol-I, all purchases must be made in a most public & economical.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.1,575,000 on medical gas. A scrutiny of the vouchers with reference to tender documents revealed that purchases were made at higher rates than lowest available. This resulted into overpayment of Rs.817,350.

In addition to that following irregularities were also noticed.

- i. In the comparative statement, the lowest rates were rejected on the basis that the firm has not renewed his registration with DG (H) but equipments equal to Rs.1.079 million were purchased from the same dealer during the financial year.
- ii. Quotation Copy of 3rd supplier was not available.
- iii. Original evaluation report was not available.

The matter may be investigated and recovery made from the quarter concerned.

MS

Reply: Agreed with Audit. Recoveries be made through DAC.

H. Baloch
Medical Superintendent
Dist. Teaching Hosp. D.I.Khan

70

24. Irregular expenditure of POL of Generator Rs.787132

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.787132 on purchase of POL for generator. The expenditure was found irregular on the following grounds.

- I. POL was claimed in lumpsum on cash memo instead of detail bill on monthly basis.
- II. The payment was made in cash instead of cross cheque in the name of petrol pump owner.
- III. Actual Payee receipt was not obtained
- IV. Actual log book on each occasion of running was not maintained but in accordance with POL bill drawn
- V. The generator was checked physically and was utilized for 106.1 Hours till 15.10.2011 as reflected on its screen being the digital generator. The position was verified by the incharge of generator, the bills were drawn for 163.5 hours till 26.06.2011 as such 57.4 hours; equal to Rs.286,857 was drawn in excess of the actual consumption $(163.5 - 106.1) = 57.4 \times 99.95$
- VI. In the log book, the generator was shown used from 02.03.2011 but Rs.487300 was claimed on POL for generator for the month of 8,9&10/2010.
- VII. Payment was acknowledged by MS himself in payment register.

The matter may be investigated and recovery made from the quarter concerned

| S.No | Ch No date | Particular | Period | Amount |
|------|------------------|-------------------|-------------------|---------|
| 1 | 0497753 02.05.11 | POL for Generator | 10.2010 & 5/11 | 300000 |
| 2 | 0497753 02.05.11 | POL for Generator | 09/10,10/10&11/10 | 337,140 |
| 3 | 0497753 02.05.11 | POL for Generator | 5/11 | 149992 |
| | | | Total | 787,132 |

MS

AO

Reply:

Agreed with Audit. Recoveries be made through DAC.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

29

Irregular expenditure of POL of Generator Rs.787,132

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72

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.787,132 on purchase of POL for generator. The expenditure was found irregular on the following grounds.

- I. POL was claimed in lumpsum on cash memo instead of detail bill on monthly basis.
- II. The payment was made in cash instead of cross cheque in the name of petrol pump owner.
- III. Actual payee receipt was not obtained.
- IV. Actual log book on each occasion of running was not maintained but in accordance with POL bill drawn.
- V. The generator was checked physically and was utilized for 106.1 hours till 15-10-2011 as reflected on its screen being the digital generator. The position was verified by the incharge of generator, the bills were drawn for 163.5 hours till 26-6-2011 as such 57.4 hours, equal to Rs.286,857 was drawn in excess of the actual consumption (163.5 (-) 106.1 = 57.4 x 50 x 99.95)
- VI. In the log book, the Generator was shown used from 2-3-2011 but Rs.487,300 was claimed on POL for generator for the month of 2,9 & 10/2010.
- VII. Payment was acknowledged by MS himself in payment register.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Ch No date | Particulars | Period | Amount |
|--------|----------------|-------------------|---------------------|---------|
| 1 | 0497753 2-5-11 | POL for Generator | 10/2010 & 5/11 | 300,000 |
| 2 | 0497753 2-5-11 | --do-- | 9/10, 10/10 & 11/10 | 337,140 |
| 3 | 0497753 2-5-11 | --do-- | 5/11 | 149,992 |
| Total: | | | | 787,132 |

MS

[Handwritten mark]

Reply: Agreed with Audit. Recoveries be made through DAC.

[Handwritten signature]

Medical Superintendent
DHQr, Teaching Hosp: D.I.Khan

25. Less realization of car park & canteen rent Rs.187083

P. (Signature)

73

According to NIT dated 12.08.2010 regarding canteen & car parking contract for the year 2010-11 read with agreement executed therein that the approved rent alongwith electricity charges for canteen on monthly basis in advance shall be charged.

During current financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan, realized Rs.1123917 on a/c of rent of canteen & car park. A scrutiny of the contract files with reference to receipt realized revealed that receipt for Rs.187683 was less collected during the period as per detail given below. Proper committee for the purpose was not notified.

The matter investigated and recovery may be made from the quarter concerned.

| S.No | Particular | Period | Approval Rates | Total amount due | Deposited | Diff |
|------|---------------------|---------|----------------|------------------|-----------|--------|
| 1 | Canteen | 2010-11 | 64300 PM | 771600 | 676000 | 95600 |
| 2 | Electricity charges | 2010-11 | 3000 PM | 36000 | 0 | 36000 |
| 3 | Car parking | 2010-11 | 41900 PM | 503400 | 447197 | 55483 |
| | | | | | Total | 187083 |

MS

AO

Reply:

Agreed with Audit. Recoveries be made through DAC.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

28. Less realization of car park & canteen rent Rs.187,083

According to NIT dated 12-3-2010 regarding canteen & Car parking contract for the year 2010-11 read with Agreement executed therein that the approved rent alongwith electricity charges for canteen on monthly basis in advance shall be charged.

During financial year 2010-11, the Medical Superintendent, District Head Quarter Hospital D. Khan realized Rs.1,123,917 on a/c of rent of canteen & car park. A scrutiny of the contract files with reference to receipt realized revealed that receipt for Rs.187,683 was less collected during the period as per detail given below. Proper committee for the purpose was not notified.

The matter needs investigation and recovery may be made from the quarter concerned:

| S No | Particulars | Period | Approval rates | Total amount due | Deposited | Def. |
|------|---------------------|---------|----------------|------------------|-----------|--------|
| 1 | Canteen | 2010-11 | 64300 PM | 771,600 | 676,000 | 95600 |
| 2 | Electricity charges | 2010-11 | 36000 PM | 36000 | 0 | 36000 |
| 3 | Car parking | 2010-11 | 41900 PM | 503,400 | 447,917 | 55483 |
| | | | | | Total: | 187083 |

MS

Reply: Agreed with Audit. Recoveries be made through DAC.

HABabur
Medical Superintendent,
D.H.Q. Teaching Hosp. D.Khan

74

K. (42)

26. Suspected misappropriation of medicine received from WHO
Rs.2.000 million (approximately)

During current financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan, received sufficient quantity of medicine cost of Rs.2.000 million (approximately) from WHO. The exact quantity was not known to audit as no such proper record was maintained but a scrutiny of item received on 03.05.2011 with reference to stock register revealed that the items received were neither issued to sub units of the hospital nor the quantity handed over to the new store keeper nor available on new stock register. Similarly on further scrutiny it was disclosed that the medicine received on 23.02.2010 was also not issued for its utilization. Beside it cotton wool recorded at page 31 of stock register was shown issued to patients directly in kit by more than 5 & 10 kits, which is beyond the understanding. Description chit as well as authorized by competent authority was not available to verify the facts. As such audit is of the view that all medicine received from WHO was misappropriated and the register was maintained merely to conceal the facts. A single entry of stoke was not singe by store incharge.

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

Agreed with Audit. Recoveries be made through DAC.

**Medical Superintendent
DHQ Teaching Hospital
DIKhan**

26.

Suspected misappropriation of medicine received from W.H.O Rs.2.000 million (approximately).

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan received sufficient quantity of medicine cost of Rs.2.000 million (approximately) from W.H.O. The exact quantity was not known to audit as no such proper record was maintained but a scrutiny of items received on 3-5-2011 with reference to stock register revealed that the items so received were neither issued to sub units of the hospital nor the quantity handed over to the new store keeper non available on new stock registers. Similarly on further scrutiny it was disclosed that the medicine received on 23-2-10 was also not issued for its utilization. Beside it cotton wool recorded at Page 31 of stock register was shown issued to patients directly in kit by more than 5 & 10 kits, which is beyond the understanding. Description chit as well as authorization by competent authority was not available to verify the facts. As such audit is of the view that all medicine received from W.H.O was misappropriated and the register was maintained merely to conceal the facts. A single entry of stock was not single by store incharge.

The matter may be investigated and recovery made from the quarter concerned.

MS

Reply: Agreed with Audit. Recoveries be made through DAC.

H. Baloch
Medical Superintendent
Dist. Teaching Hosp: D.I.Khan

27. Misappropriation of medicine Rs.209760

P. (AS)

According to Para-4 MCC approval regarding purchasing of medicine vide No.940-1100 MCC dated 22.07.2010 that purchases of medicine shall be made from the approved dealers at approved rates intimated therein.

(77)

During financial year 2010 the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.209760 on purchase of Lyssa vaccine (inj Anti Rabies vaccine) vide cheque No.0241888 dated 16.05.2011. The purchases were made from star pharmaceutical DIK. The vaccines were approved in MCC list to be purchased from M/S Sind Medical Store Karachi but purchases were made from Star Pharmaceutical DIK at higher rates than approved. The vaccines were required to be issued to the Casualty for its utilization amongst the affected persons if and when come therein. But the same was shown issued directly to the patients with 05 in member without recording OPD No. Documentary evidence of authorization of vaccine to patient was also not produced. As such it was confirmed that no such actual vaccine was purchased but the amount was drawn on fake entries and misappropriated by the dealing hands.

The matter may be investigated and recovery made from the person(s) at fault.

MS

AO

Reply:

Agreed with Audit. Recoveries be made through DAC.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

27

Misappropriation of medicine Rs.209,760.

DAB

Q-227

18

According to Para-4 MCC approval regarding purchasing of medicine vide No.940-1100.MCC dated 22-7-2010 that purchases of medicine shall be made from the approved dealers at approved rates intimated therein.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.209,760 on purchases of lyssa vaccine (Inj: Anti-Rabies vaccine) vide cheque No.0241888 dated 18-5-2011. The purchases were made from star pharmaceutical DIK. The vaccines were approved in MCC list to be purchased from M/S Sind Medical store Karachi but purchases were made from Star Pharmaceutical DIK at higher rates than approved. The vaccines were required to be issued to the casualty for its utilization amongst the affected persons if and when come herein. But the same was shown issued directly to the patients with 05 in member with out recording OPD NO. Documentary evidence of authorization of vaccine to patient was also not produced. As such it was confirmed that no such actual vaccine was purchased but the amount was drawn on fake entries and misappropriated by the dealing hands.

The matter may be investigated and recovery made from the person(s) at fault.

MS

AO

Reply: Agreed with Audit. Recoveries to be made through DAC.

M. K. Bhaloo
Medical Superintendent
D.I.K. Teaching Hosp: D.I.Khan

28. Misappropriation of medicine Rs.1.595 million

P. (Signature)

79

According to Para 149 of GFR Vol-I, store received may be issued for departmental use on proper indent signed by incharge officer and authorized by a competent authority.

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan incurred expenditure of Rs.15.694 million on purchases of medicine. A scrutiny of the following medicines issued to emergency (casualty) but neither they demanded the same in indent made on different occasions nor taken in sub stock register. The medicine valuing Rs.1594720 was shown issued fictitiously against casualty and misappropriated by the dealing hands.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Item | Qty issued for M/Store | Qty received on sub stock | Diff | Rate | Amount |
|------|---------------------------|------------------------|---------------------------|------|-------|---------|
| 1 | Inj: Tatenus/ tata gam | 976 | Nil | 976 | 845 | 824720 |
| 2 | Inj: Forane | 550 | Nil | 550 | 1400 | 770000 |
| | | | | | Total | 1594720 |

MS

AO

Reply:

Agreed with Audit. Recoveries be made through DAC from the concerned personnel.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

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misappropriation of medicine Rs.1.595 million.

According to Para-149 of GFR Vol-I, store received may be issued for departmental use on proper indent signed by incharge officer and authorized by a competent authority.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan incurred expenditure of Rs.15.694 million on purchases of medicine. A scrutiny of the following medicines issued to emergency (casualty) but neither they demanded the same in indent made on different occasions nor taken in sub stock register. The medicine valuing Rs.1,594,720 was shown issued fictitiously against casualty and misappropriated by the dialing hands.

The matter may be investigated and recovery made from the quarter concerned.

| S.No | Item | Qty issued for M/store | Qty received on sub stock | Diff | Rate | Amount |
|--------|------------------------|------------------------|---------------------------|------|------|-----------|
| 1 | Inj: tatenus/ lata gam | 976 | Nil | 976 | 845 | 824,720 |
| 2 | Inj: forane | 550 | Nil | 550 | 1400 | 770,000 |
| Total: | | | | | | 1,594,720 |

MS

Reply: Agreed with Audit. Recoveries be made through DAC from the concerned personnel.

W. Abdul
Medical Superintendent
Dist. Teaching Hosp: D.I.Khan

Irregular auction of old blocks Rs.1,390 million.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan auctioned two old buildings of OPD & OT in Zanana Hospital @ Rs.1,390,000. The auction was found irregular on the following grounds.

- i. Representative of works department did not participated in the bidding process intrens of letter No.2013/D-II dated, 1-4-2011.
- ii. The old buildings were required to be demolished within 15 days but even after clapse of more than 190 days i.e. upto date of audit, the demollition work of OT Zanana Hospital was under process. Call deposit already released before completion of demolishing and cleaning of site.
- iii. Attendance sheet was not signed by the member of the committee.
- iv. Bid sheet duly signed by the contractors and auction committee was not available.
- v. The record of register was dubious as the signatures of participants differ to each other, which confirm the pre-planned maintenance of register other than actual on spot.
- vi. Neither the electric items like ceiling fan, exhaust fan and other miscellaneous items taken on stock nor its whereabouts was known to audit as no such survey report was available in local office.

The transparency of auction could not be certified.

The matter needs detail inquiry.

MS

Reply: An enquiry Committee has been framed to probe into the matter.

H.A. Baloch
Medical Superintendent
D.H. Teaching Hosp: D.I.Khan

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3.

Non deduction of income tax Rs.48,650.

According to section 153 of income tax ordinance, 2001, income tax shall be deducted from the approved contractor on auction etc.

During financial year 2010-11, the Medical Superintendent District Head Quarter Hospital D.I.Khan auctioned two old buildings of OPD & OT Zanana Hospital @ Rs.1,390,000. Income tax due for Rs.48,650 was not deducted from the contractors.

Necessary recovery may be made.

MS

AO

Reply: Recovery be made from the concerned personnel through orders of DAC.

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Medical Superintendent
DHQr. Teaching Hosp: DTKhan

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31. Non forfeiture of call deposit Rs.50000

P. (21/2/11)

According to Para-2 NIT regarding auction of old block of OPD & OT in Zanana Hospital, the successful bidder shall deposit 1/4th of the bid amount on the spot and in case of failure, call deposit of the bidder shall be forfeited in favour of Government.

(83)

During financial year 2010-11, the Medical Superintendent DHQ Teaching Hospital DIKhan auctioned two old buildings of OPD & OT Zanana Hospital @ Rs.1390000. the auction was finalized on 05.04.2011. The contractor has deposited Rs.1200000 for OPD block on 29.06.2011 and Rs.140000 for Zanana block on 16.09.2011. As such the bid amount was deposited after expiry of 86 days and 165 days. Call deposit were required to be forfeited but no such action was taken and the call deposit were stated to have been released.

The matter may be investigated and recovery made from the quarter concerned.

MS

AO

Reply:

An enquiry Committee has been framed to probe into the matter.

Medical Superintendent
DHQ Teaching Hospital
DIKhan

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Non forfeiture of call deposit Rs.50,000.

According to Para-2 of NIT regarding auction of old block of OPD & OT in Zanana Hospital, the successful bidder shall deposit 1/4th of the bid amount on the spot and in case of failure, call deposit of the bidder shall be forfeited in favor of Government.

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During financial year 2010-11, the Medical Superintendent District Head Quarter Hospra, Dr. Khan auctioned two old buildings of OPD & OT Zanana Hospital @ Rs. 390,000. The auction was finalized on 5-4-2011. The contractor has deposited Rs. 12,00,000 for OPD block on 29-6-2011 and Rs. 140,000 for OT Zanana block on 10-09-2011. As such the bid amount was deposited after expiry of 86 days and 165 days. Call deposits were required to be forfeited but no such action was taken and the call deposit were stated to have been released.

The matter may be investigated and recovery made from the quarter concerned.

MS

AQ

Reply: An enquiry Commission has been framed to probe into the matter.

(Signature)

Medical Superintendent
Dist. Teaching Hosp: Dr. Khan