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03 MISAPPROPRIATION OF RS.1.034 MILLION ON ACCOUNT OF PURCHASE OF VARIOUS ITEMS

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

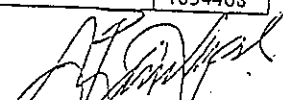
All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

A sum of Rs.1.034 million was drawn on purchase of medicines and other items through local purchase during the financial year 2011-12 and shown paid to M/s.Imran Medicos as per details attached

However, the items were neither taken on stock nor issued to sub-stock registers of the concerned units nor physical available and nor handed over to next storekeeper till 21.12.2011. In this regard, physical verification was also carried out by the Dr.Asiam Baloch and Dr.Muhammad Hanif, wherein it was intimated that the items were not actually purchased (copy attached)

S #	Cheque # Date	Amount	Name of item	Qty	Rate	Amount
1	501200 24.8.2011	344968	ECG Roll	119	200	23800
2	501200 24.8.2011	0	ECG Cream	188	200	37600
3	501200 24.8.2011	0	Ultrasound Jel 5ltr	960	100	96000
4	501200 24.8.2011	0	Dental Cartridge	67	100	6700
5	501200 24.8.2011	0	Ray band 15x15	118	126	14868
6	501200 24.8.2011	0	Dental Needle	16	500	8000
7	501200 24.8.2011	0	Surgical Blade 24	36	250	9000
8	501200 24.8.2011	0	Virkon for OT	14900	10	149000
9	501272.12.9.2011	380500	Inj D.water 1000ml	28	500	14000
10	501272.12.9.2011			28	500	14000
11	501272.12.9.2011			28	500	14000
12	501272.12.9.2011			46	500	23000
13	501272.12.9.2011			339	100	33900
14	501272.12.9.2011			21.92	5000	109600
15	501272.12.9.2011			219	500	109500
16	501272.12.9.2011	371500	Inj.Dcedran	20	5000	100000
17	501272.12.9.2011		Inj.Voren	30	5000	150000
18	501272.12.9.2011		ORS	10	10000	100000
19	501272.12.9.2011		Sticking Plaster	25	860	21500
TOTAL						1034468


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MUHAMMAD ZAKIR
AUDIT OFFICER

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04 MISAPPROPRIATION OF COTTON ROLLS WORTH RS.405468/-

A sum of Rs. 449190/- was drawn on purchase of 3000 cotton rolls 400 gram and shown paid to M/s. Karim Industries vide Cheque No.497539 dated 16.4.2011.

Scrutiny of stock register revealed that the same was entered in stock register at Page-253, however, actually 292 number rolls were received and issued till 1.2.2011 with nil balance. Thus Rs.405468/- $((3000-292=2708 \times 149.73)$ was misappropriated

Besides, stock register revealed that actually 100 grams cotton roll was received, while claim was made for 400 grams cotton rolls.



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05 MISAPPROPRIATION OF MEDICINES WORTH RS.1220700/-

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR


All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

A sum of Rs.1220700- was drawn on purchase of medicines during the financial year 2010-2011 and shown paid to M/s Ophth Pharma as per details given below: -

S #	Cheque # date	Name of medicines	Qty	Rate	Amount	Page #
1	497665, 26.4.11	Black Braided silk 2/0	500 doz	320	160000	382
2	496862, 9.2.11	Cat gut size 2/0	200	430	86000	31
3	-do-	Cat gut size 0	200	430	86000	35
4	-do-	Cat gut size 1	200	430	86000	39
5	-do-	Cat gut size 2	200	476	95200	43
6	-do-	Black Braided silk 2/0	300	320	96000	49
7	-do-	Poly Glycolic 2/0	100	1565	156500	53
8	-do-	Poly propylene 1	100	2200	220000	59
	-do-	Poly propylene 2/0	100	2350	235000	65
TOTAL					1220700	

Scrutiny of main stock register revealed that the same items were entered in stock register. However, the medicines/ surgical sutures were neither issued to sub-stock registers of the concerned units nor physical available and nor handed over to next storekeeper till 20.12.2011.


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06. MISAPPROPRIATION OF RS.240000/- ON ACCOUNT OF PURCHASE OF VIRKON

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR.


All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR.

A sum of Rs.240000/- was drawn on account of purchase of 80 virkon during the financial year 2010-2011 and shown paid to M/s Universal Store vide Cheque No.497589 dated 22.4.2011.

Scrutiny of main stock register revealed that 50 Virkon (Disinfectant) were entered at page-384 without date of supply and date of receipt. Entry was neither signed by Storekeeper or DMS Store. The medicines were neither shown issued to sub-stock of various units nor physically available and nor handed over to next storekeeper.

Besides, Invoice for the remaining 30 bottles was also attached with the bill without date of supply or date of receipt or attestation of storekeeper or DMS Store. The Virkon 30 number worth Rs.90000/- was not entered in the stock register or issued to sub-stock of various units, which clearly indicates that actually purchases were not made but the amount was drawn just to avoid lapse of funds.


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07 MISAPPROPRIATION OF RS.150000/- ON ACCOUNT OF PURCHASE OF VIRKON


Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

A sum of Rs.150000/- was drawn on account of purchase of 50 Virkon (Disinfectant) during the financial year 2010-2011 and shown paid to M/s Universal Store vide Cheque No.496562 dated 08.01.2011

However, it was noticed that the same were not found entered at page-384. Entry was neither signed by Storekeeper or DMS Store. The medicines were neither shown issued to sub-stock of various units nor physically available and nor handed over to next storekeeper, which clearly indicates that actually purchases were not made but the amount was drawn just to avoid lapse of funds.


HAFAEEZ AHMED
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07 MISAPPROPRIATION OF RS.150000/- ON ACCOUNT OF PURCHASE OF VIRKON

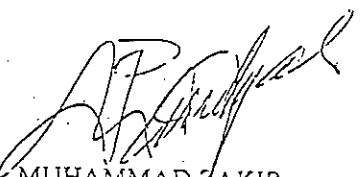
Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

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However, it was noticed that the same were not found entered at page-384. Entry was neither signed by Storekeeper or DMS Store. The medicines were neither shown issued to sub-stock of various units nor physically available and nor handed over to next storekeeper, which clearly indicates that actually purchases were not made but the amount was drawn just to avoid lapse of funds.


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08 MISAPPROPRIATION OF MEDICINES WORTH RS.174900/-

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR


All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

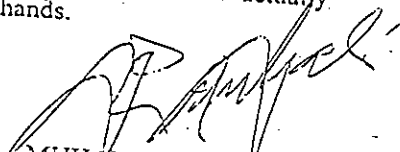
A sum of Rs.349800/- was drawn on account of purchase of medicines during the financial year 2010-2011 and shown paid to M/s Ameer Pharma as per details given below: -

S#	Cheque # date	Name of medicines	Qty	Rate	Amount	Page #
1	430321, 22.9.10	1.Dexamathasone	30000	2.09	62700	23
2	"	2.Inj.Metoclopramide	20000	1.73	34600	33
3	"	3.Inj.Declofanic	30000	2.09	62700	41
4	"	4.Inj.Pheniramine	10000	1.49	14900	49
5	241323, 22.3.10	1.Dexamathasone	30000	2.09	62700	23
6	"	2.Inj.Metoclopramide	20000	1.73	34600	33
7	"	3.Inj.Declofanic	30000	2.09	62700	41
8	"	4.Inj.Pheniramine	10000	1.49	14900	49
TOTAL					349800	

Scrutiny of stock register revealed that the medicines purchased under Cheque dated 22.9.2010 were entered at pages 23, 33, 41 and 49. However, it was noticed that the same amount was also drawn under Cheque dated 22.3.2010 for the same medicines and quantity. The entries in stock were also the same on the particular page in the invoice as no double quantity was recorded or issued.

As proof, it is sufficient to state that supply was shown made two times against the same supply order dated nil (one original and the 2nd photo copy), which clearly indicates that purchase of items mentioned in the 2nd drawl were not actually purchased but double drawl and pocketed by the dealing hands.


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09 LOSS OF RS.1.547 MILLION TO GOVERNMENT DUE TO DOUBLE DRAWL AND FAKE ENTRIES

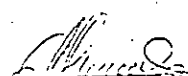
A sum of Rs. 1.032 million was drawn on account of purchase of Injection Ceftril 1 Gram and shown paid to M/S. Leads Pharma during the financial year 2009-2010


Scrutiny of stock register revealed that the same was entered in stock register at Page-165 showing date of receipt on 8.9.2010. It was however noticed that the same item with the same quantity invoice No. and 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 under Cheque No.024314 dated 21.3.2011. Record entry of stock against the same Ceftril Injection 1 gram was shown on the same page i.e 165 on face of the invoice but on back page 89 recorded, which is fake entry against entry made at page-165 as such the double drawl was made.

Besides, 6600 Injections Cefepime 500 mg and Inj. Cefepime 1gm 4209 were shown purchased under Cheque No.0241314, dated 21.3.2011. But the same were neither taken on stock nor its issue made. The hospital authority also admitted that the medicines were not received. Thus the amount of Rs.515967/- drawn was pocketed by the dealing hands as per details given below:-

S #	Medicine name	Rate	Qty.	Amount
1.	Inj. Cefepime 500mg	38	6600	250800
2.	Inj.Cefepime 1 Gm	63	4209	265167
TOTAL				515967


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10 LOSS OF RS.365672/- TO GOVERNMENT DUE MISSING TO MEDICINES

A sum of Rs. 1.032 million was drawn on account of purchase of Injection Cefitrol 1Gm and shown paid to M/S. Leads Pharma vide Cheque No.0431103 dated 4.11.2010.

According to stock register 10630 Injection Cefitrol 1gm worth Rs.365672 (10630x34.40) was lying in balance at page 169. However, it was noticed that neither the same were carried over to next page of stock register nor issue made there-from and nor handed over to next Store Keeper, which clearly indicated that the same were misappropriated by the dealing hands due to which the government sustained loss.


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11 - LOSS OF RS.444796/- TO GOVERNMENT DUE TO NON ACCOUNTAL OF LABORATORY CHEMICALS
 - MISSING OF VOUCHERS WORTH RS.19500/-

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

A sum of Rs. 425296/- was drawn on account of purchase of Laboratory Chemicals during the financial year 2010-2011.

However scrutiny of bills with reference to main stock register revealed that chemicals valuing RS.425296 was neither taken on stock register nor handed over to next Store keeper and pocketed by the dealing hands


Besides, vouchers or stock entry for Rs. 19,500 were not found available on record as per details given below:-

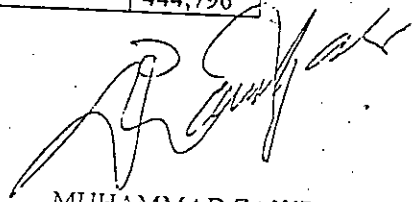
S.No	Cheque No & Date	Particular	Amount
1	0431349 16/11/10	Purchases of Lab: items	20,336
2	0497588 20/04/11	-----do-----	57,130
3	0498912 27/06/11	-----do-----	67,580
4	0497867 12/05/11	-----do-----	66,650
5	0497867 12/05/11	-----do-----	32,680
6	0947976 18/05/11	-----do-----	69,900
7	0498246 31/05/11	-----do-----	111,020
Total			425,296
8	0498246 10/06/11	Vouchers not available	19,500
C. Total			444,796

20/4/11
14/4/11

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NOT FOR RECORD
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 HAFEEZ AHMED
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 MUHAMMAD ZAKIR
 AUDIT OFFICER

Handwritten notes at the bottom of the page, including "Total Rs. 444,796" and "Checked by Mr. 15/5/2011".

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LOSS OF RS.209760/- TO GOVERNMENT DUE TO ISSUE OF FICTITIOUS ISSUE OF MEDICINES

Para-4 of MCC instructions all medicines should be purchased from the approved dealers at approved rates:

A sum of Rs.209, 760 was drawn on account of purchase of lyssa vaccine (Anti Rabies vaccine injection) vides Cheque No.041888, dated 16.5.2011. The purchases were made from star pharmaceutical DIKhan. The vaccines were approved in MCC list to be purchased from M/s Sind Medical Store Karachi but purchases were made from Star Pharmaceutical DIKhan in violation of rules.

Besides, the injections were required to have been issued to 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 injection to patient was also not produced as such the amount was drawn on fake entries and pocketed by the dealing hands.


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Para-13	LOSS OF RS.3.678 MILLION TO GOVERNMENT DUE TO MISUSE OF ANTI-D INJECTIONS
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All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR


When materials are issued from stock for departmental use, the in-charge of the store should see that an indent in the prescribed form has been made by a properly authorized person and a written acknowledgement should be obtained from the person to whom they are ordered, according to Para-149 of GFR Vol-I.

A sum of Rs.3.490 million was drawn on account of purchase of Anti-D Injections on account of purchase of Anti-D RH injections vide Cheque No.0497756 dated 2.5.2011. Scrutiny of stock register with sub stock of labour room Zanana Hospital revealed that the following medicines 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.

Similarly 900 + 54 injections were shown returned by sub unit to main store on 10.9.2011 and 1.10.2011 respectively, but the same were not taken on stock at page-75 due to which the government sustained loss of Rs.3.678 million as per details given below: -

S#	Date of issue	Issued - by main store	Returned back to main store	Diff	Rate	Amount
1.	27.7.2011	100	Nil	100	3490	349000
2.	10.9.2011	Received "Nil"	900	900	3490	3141000
3	1.10.2011	0	54	54	3490	188460
TOTAL						3678460


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Para-14 LOSS OF RS.509540/- TO GOVERNMENT DUE TO MISUSE OF ANTI-D INJECTIONS

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR, Vol I.

A sum of Rs. 1.126 Million was drawn on of purchase of medicine vide Cheque No. 0497756 dated 02/05/2011. The medicine so received was shown issued to labor room during 06/2011 and 07/2011. A scrutiny of the expance register of labour room revealed that 146 Anti-D worth Rs.0.506 million (3490x146) with reference to patient charts revealed that the particular medicine i.e. Inj: Anti-D (RHO) was not authorized by the Incharge Medical Officer or Gynae specialist (DMS Zanana Hospital letter attached). In most of the patients charts, either the injection was recorded on chart after final advice of the WMO or entered fakely in-between the advice in empty place by a different ink. The patient charts were also not signed/countersigned by the WMO Incharge/Gynae specialist or DMS of Zanana Hospital. In addition to that against most cases, blood group tests were no carried out or the tests attached with chart does not tally with the lab register under which the entries of test were recorded on daily basis. As such, the government sustained loss of Rs.509540/-


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Para-15 LOSS OF RS.1.595 MILLION TO GOVERNMENT DUE TO NON-ACCOUNTAL IN STOCK REGISTER

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

Rs. 15.694 million was incurred on purchases of medicines the medicines issued to the emergency (casualty) but neither demand of the same made on different occasions nor taken in sub-stock register of casualty and nor handed over to next storekeeper. The medicine valuing Rs. 15.947 million was shown issued factiously against causality and misappropriated by the dealing hands as per details given below:-

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

The sub-stock register of Casualty was physically checked but no such entries of the same medicines were found. The present storekeeper also intimated in written that the items were not actually received in casualty nor demanded therefore entries in sub-store are not available (photo copy attached)

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16 LOSS OF RS. 0.906 MILLION TO GOVERNMENT DUE TO ACCEPTANCE HIGHER RATES


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

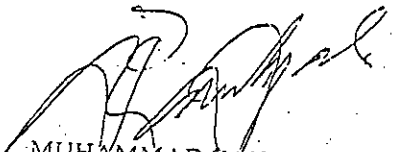
A sum of Rs. 1.575 Million was incurred on purchase of medical gas during the financial year 2010-2011. Scrutiny of record revealed that lowest rates of Rs.738/- (240CFT) and Rs.198/- (48CFT) were ignored and purchases at higher rates offered by M/s Siyal Surgical @ Rs.890/- and 510/- respectively were accepted. But according to MS letter No.10189 dated 29.7.2010 "as no registration or renewal contract of your firms with other tenders submitted the quotation for the year 2010-2011, it has been decided that you should continue to supply the oxygen gas at previous year 2009-2010 till the renewal of registration for 2010-2011"

It is further astonishing to note that approved Rs.510/- for 48(CFT) was later on altered for Rs.560/- per each for filling of oxygen. This resulted into overpayment of Rs. 0.817 million and loss of Rs. 0.089 Million as per Annex-A&B attached.

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.


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17 MISAPPROPRIATION OF MEDICINES WORTH RS.1.000 MILLION

A sum of Rs.9999986/- was drawn on account of purchase of medicines during the financial year 2010-11 and shown paid M/s Don Vally Pharmaceutical vide Cheque No.241847, dated 12.5.2011

A comparison of main stock registers with sub stock registers of various units revealed that various medicines were shown issued to various units, but no such corresponding entry was found recorded in the sub-stock registers of the units. Some nurses of wards also gave in written that no such tablets were ever issued to their wards. It was further disclosed that the same medicines were purchased from Account-IV and fake entries made for its issue to conceal the facts, no such receipts and issue was made.

Besides, some medicines were shown issued to individual directly to OPD patients but the OPD number recorded there in does not tally with actual number of OPD. Thus the amount of Rs.1.000 million so drawn was misappropriated by the dealing hands as per details given below: -

S#	Medicines	Rate	Qty	Amount
1	Tab. Amoxicilline 625 mg	10.90	36697	399997
2	Tab. Amoxicilline 1gm	14.38	34770	499992
3	Tab Erythromycine 250mg	1.96	12755	24999
4	Tab Erythromycine 500mg	3.73	13404	49996
5	Tab. Aspitine 75mg	0.40	62500	25000
TOTAL				999984

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MISAPPROPRIATION OF RS.448790/- ON ACCOUNT OF MISSING OF MEDICINES


Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

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Rs. 246190/- was incurred on purchases of medicines and shown paid to M/s Sudais Associate vide Cheque No.430248 dated 16.9.2010. The medicines was shown taken on stock, however, main stock register revealed that the balance quantity was not handed over to new store keeper. The balance was also not physically available as per details given below: -

S#	Items	Qty	Issued	Balance	Rate	Amount	Page
1	Pyodine solution	665	241	424	101.25	42930	353
2	Pyodine solution	2000	0	2000	101.25	202500	271
3	Lignocaine Gel	2000	0	2000	10.68	21360	329
4	Sulphadizine Cream	1000	0	1000	182	182000	335
TOTAL						448790	


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1. LOSS OF RS.1.654 MILLION DUE TO MISSING OF MEDICINES
2. OVERPAYMENT OF RS.694530/- DUE PURCHASE OF MEDICINES ON HIGHER RATES

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Govt through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

Rs.1.296 million was drawn in account of purchase of medicines and shown paid to various suppliers during the year 2010-2011 as per details given below: -

S #	Cheque # date	Item	Amount	Qty	Actual MCC rates	Rate paid	Diff	Amount	Page
1	497621 22.4.11	Tab Ibuprofen 400mg	74000	100000	0.40	0.74	0.30	50000	361
2	496863 9.2.11	IV Set sterilized	323600	50000	9.20	16.50	7.30	365000	219-222
3	497844 9.5.11	Inj Ketamine HCL 10ml	397947	4279	23	93	70	299530	99
TOTAL			1296947					694530	

Scrutiny of record with reference to MCC rates revealed that the items were shown purchased at higher rates than the MCC approved rates, thus overpayment of Rs.694530 was made

Similarly, balance of the same items entered in main stock register was neither carried over to next register, nor found in sub-stock register of the concerned units nor handed over to new storekeeper and nor physically available due to which the government sustained loss of Rs.1.654 million as per details given below: -

S #	Cheque # date	Item	Qty	Closing balance as on	Rate	Amount	Page
1	497621 22.4.11	Tab Ibuprofen 400mg	100000	100000	0.74	74000	361
2	496863 9.2.11	IV Set sterilized (low quality)	50000	38859	16.50	252583	219-222
3	497844 9.5.11	Inj Ketamine HCL (4279+10000) 10ml	14279	14279	93	1327947	99
TOTAL						1654530	

Hafeez Ahmed
HAFAEEZ AHMED
TRAINING OFFICER

Muhammad Zakir
MUHAMMAD ZAKIR
AUDIT OFFICER

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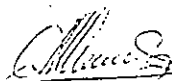
20 MISSING OF X-RAY FILMS WORTH RS.500,000/-

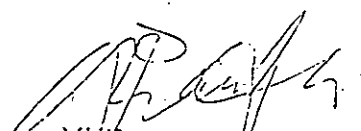
Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed (Ref: para-148 of GFR read with Para-379 of CTR)

Rs. 225000/- was drawn on account of purchases of X-Ray Film from M/S Fuji Films Pakistan Private Ltd vide Cheque No.988710 dated 27.6.2011.

It was noticed that the films shown purchased from M/s Fuji Films not found available on main stock register. However, a previous balance of 75 (12x15) and 60 (10x12) packets received from M/s Agfa Films were available at pages-139 & 143 respectively. But the balance of previous quantity was also not issued to sub-stock register of the concerned unit nor handed over to new store keeper and nor physically available. Thus the government sustained loss of Rs.500000/- (225000/-+225000/-)


HAFAEEZ AHMED
PLANNING OFFICER


MUHAMMAD ZAKIR
AUDIT OFFICER

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21 LOSS OF RS.100000/- TO GOVERNMENT ON ACCOUNT OF MISSING OF 125 GALLON DETTOLS


Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

A sum of Rs. 100000/- was incurred on purchases of 125 Gallon dettols and shown paid to M/s Sudais vide cheque No.497766 dated 4.5.2011

The medicines were shown taken on main stock register at page # 225, however, the balance of 125 gallon was neither found entered in sub-stock registers of the concerned units nor handed over to the replaced new store keeper and nor physically available, which seems to have been misappropriated by the dealing hands.


HAFAEEZ AHMED
PLANNING OFFICER


MUHAMMAD ZAKIR
AUDIT OFFICER

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22 LOSS OF RS.660000/- TO GOVERNMENT DUE TO MISUSE OF INSULINE INJECTIONS

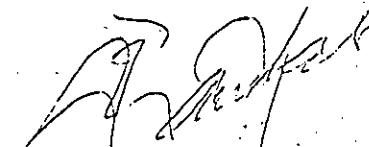
All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

When materials are issued from stock for departmental use, the in-charge of the store should see that an indent in the prescribed form has been made by a properly authorized person and a written acknowledgement should be obtained from the person to whom they are ordered, according to Para-149 of GFR Vol-I.

A sum of Rs.0.660 million was drawn on account of purchase of 2500 Insulin Injections vide Cheque No.241979 dated 23.5.2011.

Scrutiny of main stock register revealed that the items were taken on stock register at Page-2, 232,234,236,238, 240 and 242. The injections were shown issued to sub-stock registers of the concerned units. A comparison of main stock registers with sub stock registers of various units revealed that the same injections were shown issued to them but no such corresponding entry was found recorded in the sub-stock registers of the units. Some nurses of wards also gave in written that no such injections were ever issued to their wards. Thus the government sustained loss of Rs.0:660 million


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23 LOSS OF RS.457589/- TO GOVERNMENT DUE TO MISSING OF MEDICINES

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

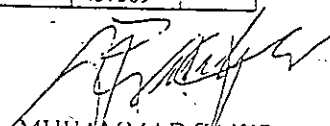
All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR Vol I read with rule 379 FTR

A sum of Rs. 290700/- was incurred on purchases of Injections Amikacin 100 & 500 mg vide cheque No.430321 dated 22.9.2011 and incurred expenditure of Rs.331600/- on purchase of disposable items

The medicines were shown taken on main stock register. However, the balance quantity of medicines with opening balance of 5000 Amikacin Inj 500 plus disposable items were neither found entered in sub-stock registers of the concerned units nor handed over to the replaced new store keeper and nor physically available as per details given below: -

S#	Items	Qty	Issued	Balance	Rate	Amount	Page
1	Amikacin Inj 100mg	10000	0	10000	9.68	96800	73
2	Amikacin Inj 500mg	15000	0	15000	19.39	290850	77
3	ECG Roll	487	0	487	47	22889	102
4	X-Ray Developer	325	0	67	400	26800	132
5	ECG Cream	325	0	325	50	16250	159
6	Nelson Drain	500	0	500	8	4000	161
TOTAL						457589	


HAFAEEZ AHMED
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MUHAMMAD ZAKIR
AUDIT OFFICER

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Para-24 MISAPPROPRIATION OF MEDICINES WORTH RS.761745/-

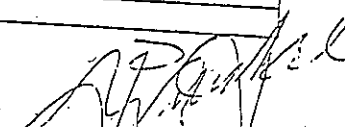
Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR. Vol I read with rule 379 FTR

Scrutiny of stock register of new storekeeper revealed that medicines worth Rs.761745/- was neither received to new storekeeper nor physically available in store, which seems to have been misappropriated by the dealing hands as per details given below: -

S #	Name of medicine	Qty	Rate	Amount	Page of stock register of new storekeeper
1	Inj Ketazol 10ml	8055	93	749115	21
2	Tab Brufen 400mg	7500	0.74	5550	182
3	Rayband 15x15	60	118	7080	199
TOTAL				761745	


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Para-25 MISAPPROPRIATION OF RS.229250/- DUE TO FAKE PURCHASE OF DRESSING COTTON

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR


Scrutiny of record revealed that a sum of Rs.229250/- was drawn on account of purchase of dressing cotton during the financial year 2010-2011 as per details given below: -

S #	Cheque # and date	Purchase date	Firm Name	Amount
1	297484, 12.4.11	14.3.11	M/s Frontier	219875
2	298704, 21.6.11	14.6.11	M/s Frontier	9375
TOTAL				229250

However, it was noticed that:-

1. The items so purchased were neither found entered in main stock register nor in stock register of new storekeeper and nor physically available in store and seems to have been misappropriated by the dealing hands
2. The items were shown purchased locally at higher rates instead of MCC approved rates.
3. Dressing cotton etc was purchased from laboratory chemical head instead of dressing cotton head.
4. Actual payee receipts were also not obtained.


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para no 26 should be read &
Add para no 25 of A & offer

Para-26 OVERPAYMENT OF RS.1.421 MILLION ON ACCOUNT OF PURCHASE OF MEDICAL GAS ON HIGHER RATES

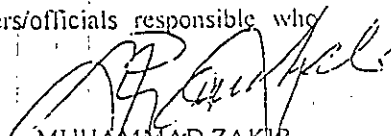
Serutiny of record revealed that 3399 numbers small and 1730 numbers large cylinders were shown purchased @ Rs.560/- and \$90/- respectively for the period from 19.7.2010 to 18.1.2011 and shown paid to M/S. Siyal Surgical Traders as per details attached.

However, lowest rates Rs.198 & 738/- for small & large cylinders respectively offered by M/s.M.Asif Government Contractor was ignored on the plea that the firm was not registered with the D.G. Health, which is incorrect the firm's name was existed in the pre-qualified list of DGHS at S # 144 for the year 2010-2011

A fake Contract for 2011-2012 was also given to the same supplier with reduction in previous year rates from Rs.560/- to 510/- and Rs.890/- to Rs.850/-. All the quotations were prepared by the contractor himself just to throw dust in eyes of the government. Thus, quite unjustified and undue favor was extended to the highest firm due to which an overpayment of Rs.1.421 million was made.

The amount needs to be recovered from the officers/officials responsible who accepted fake rates.


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AUDIT OFFICER

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Para-27 DOUBLE DRAWL OF RS.211050/- ON ACCOUNT OF PURCHASE OF MEDICAL GAS

All articles purchased shall be subject to inspection before acceptance and the articles for which specifications and tests have been prescribed by the competent authority shall be required to conform to such specification. The appropriate specifications should be annexed to or quoted in the invitation to tender, and it should be stipulated in the conditions of contract that the articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance (Reference Para 144 Rule- 3 to 5 Appendix 9, Part-I, VOL-I read with Procurement Rules-2004 Para-34 (4))

A sum of Rs.2259400/- was drawn on account of Medical Gas and shown paid to M/s Soyal Surgical Trader during the financial year 2010-2011 as per details given below:

N #	Check # and date	Amount
1	496966, 22.2.11	606950
2	436718, 15.10.10	205450
3	436360, 4.10.10	751400
4	497811, 6.5.11	665600
TOTAL		2259400

However, it was noticed that:-

1. Medical Gas worth Rs.211050/- were not actually purchased but the amount was drawn and pocketed by the dealing hands as per details given below:-

S #	Check # and date	Invoice # & date	Qty	Rate	Amount	Page #	Work order #	Remarks
1	497811, 6.5.11	353, 14.2.11	25	890	22250	324	938, 14/2/11	
2	"DO"	"DO"	55	560	30800	154	938, 14/2/11	
TOTAL					53050			
1	497811, 6.5.11	539, 14.2.11	25	890	22250	Nil	938, 14/2/11	Again drawn Rs.53050/- vide invoice No 539, 14.2.11 was under order 938, 14.2.11
2	"DO"	"DO"	55	560	30800	Nil	938, 14/2/11	
3	"DO"	540, 1.3.11	30	890	26700			Not taken on stock
4	"DO"	540, 1.3.11	50	560	28000			Not taken on stock
5	"DO"	541, 20.4.11	25	890	22250			Not taken on stock
6	"DO"	541, 20.4.11	50	560	28000			Not taken on stock
TOTAL					155000			
GRAND TOTAL (53050+155000)					211050			

2. According to available bills Rs.2259400/- was drawn, where as expenditure statement showed that Rs.1552450/- was incurred up-to June 2011. It clearly indicated that expenditure statement was also falsely prepared.
3. According to stock register and issue to ward large number cylinders were shown issued to wards within interval of three or four days. This is the reason that oxygen gauges were removed from the entire cylinders and submitted to Medical Gas agency.

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Para-28 FICTITIOUS EXPENDITURE OF RS.209280/- DUE TO FAKE REPAIR OF VEHICLES

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of CIPR

Scrutiny of record revealed that a sum of Rs.209280/- was drawn on account of repair of vehicles during the financial year 2010-2011 as per details given below: -

S#	Chitne # and date	Date of work	Firm Name	Vehicle #	Driver Name	Amount
1	496959, 23.2.11	3.2.11	Farooq Autos	A-1560		66950
2	496959, 23.2.11	Nil	Farooq Autos	A-1117		124850
3	496959, 23.2.11	Nil	Farooq Autos	AFR-200S		17480
Total						209280

However, it was noticed that: -

1. Demands of the drivers were not obtained. According to written statements of the drivers, replacement of parts /repair of vehicles were not actually done but the amount so drawn was misappropriated by the dealing hands.
2. Entries in the log books were not made
3. Repair work orders for all the three vehicles were placed to M/s Farooq on 3.2.2011.
4. The vehicles were on road on the dates when the same were shown in workshop for repair/overhauling
5. Parts replaced were neither available on dead stock nor its cost deducted from the bills
6. Actual payee receipts were also not obtained

HAFEEZ AHMED
PLANNING OFFICER

MUHAMMAD ZAKIR
AUDIT OFFICER

24 F

Para-29 MISAPPROPRIATION OF RS.309805/- DUE TO FAKE ISSUE OF POL FOR GENERATOR.

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

Scrutiny of record revealed that POL worth Rs.787065/- were shown purchased for Generator during the financial year 2010-2011 as per details given below: -

S #	Cheque # and date	Purchase date	Filling Station	Liters	Rate	Amount
1	497555. 18.4.11	11.11.2010	Ali Filling station	1500	74.92	112380
2	497555. 18.4.11	18.10.10	Ali Filling station	1500	74.92	112380
3	497555. 18.4.11	15.9.2010	Ali Filling station	1500	74.92	112380
4	497753. 2.5.11	25.10.2010	Qazi Filling Station	1500	100	150000
5	497753. 2.5.11	2.5.2011	Ali Filling station	1500	100	150000
6	498231. 31.5.11	28.5.11	Ali Filling station	750	99.95	74962.5
7	498231. 31.5.11	22.5.11	Qazi Filling Station	750	99.95	74962.5
TOTAL						787065

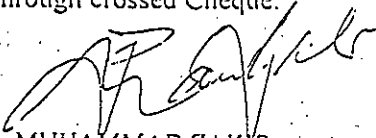
However it was noticed that: -

1. The generator was physically checked it showed consumption 106.1 hours till 20.01.2012 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 last date of inquiry e.g 20.01.2011 as such 57.4 hours equal to Rs.309805/- was drawn in excess of the actual consumption (163.5-106.1=57.4x54x99.95) due to which the government sustained loss

Other irregularities are as under: -

1. POL was purchased through lump-sum cash memos instead of on daily/monthly basis
2. Payment was acknowledged by M.S himself in the payment register
3. Neither APR was obtained nor payment made through crossed Cheque.


 HAFEEZ AHMED
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 MUHAMMAD ZAKIR
 AUDIT OFFICER

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Para-30 LESS DEPOSIT OF CAR PARK & CANTEEN RENT RS.335267/-

All money received by Govt. on account of revenues of the government should immediately be deposited into Govt. Treasury and shall be included in the consolidated fund. Government moneys should not be appropriated to meet the departmental expenditure. According to para-07 (1) of CTR

It is the duty of the administrative department concerned to see that the government dues are correctly and promptly assessed, collected and paid into government treasury according to para-8 of GFR Vol-I

A sum of Rs.1459184/- was realized on account of car park and canteen rent during the financial year 2010-2011 including balance revenue of previous year as per details given below: -

Month	Car park	Previous balance deposit	Canteen	Electricity for Canteen	Previous balance deposit
Jul. 10	28417	0	16500	3000	0
Aug. 10	28417	0	16500	3000	0
Sep. 10	41950	125850	64300	3000	145000
Oct. 10	41950	0	64300	3000	0
Nov. 10	41950	0	64300	3000	0
Dec. 10	41950	0	64300	3000	0
Jan. 11	41950	0	64300	3000	0
Feb. 11	41950	0	64300	3000	0
Mar. 11	41950	0	64300	3000	0
Apr. 11	41950	0	64300	3000	0
May. 11	41950	0	64300	3000	0
Jun. 11	41950	0	64300	3000	0
Total	476334	125850	676000	36000	0
Total Revenue	602184		857000		
Grand total	1459184				
Deposited					
i. Canteen	676000				
ii. Car Park	447917				
Total deposit	1123917				
Less Deposit	335267				

However, June 2011 revenue statement revealed that Rs.1123917/- (676000+447917) was deposited into public account. Thus Rs.335267/- was less deposited, which needs recovery plus fine Rs.50/- per day from the contractors concerned.

Hafeez Ahmed
HAFEEZ AHMED
PLANNING OFFICER

Muhammad Zakir
MUHAMMAD ZAKIR
AUDIT OFFICER

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HEAVY LOSS TO GOVERNMENT DUE TO PURCHASE OF SUBSTANDARD EQUIPMENTS.

All orders purchased shall be subject to inspection before acceptance and the articles for which specifications and tests have been prescribed by the competent authority shall be required to conform to such specification. The appropriate specifications should be annexed to or quoted in the invitation to tender, and it should be stipulated in the conditions of contract that the articles supplied will be subject to inspection and/or tests prescribed in the specifications before acceptance (Reference Para 144 Rule- 3 to 5 Appendix 9, Part-I, VOL-I read with Procurement Rules-2004 Para-34 (4))

A sum of Rs.2.978 million was drawn on account of purchase of equipments during the financial year 2010-11 and shown paid to various suppliers as per details given below:-

S#	Cheque # and date	Purchase date	Firm Name	Name of item	Rate	Qty	Amount	
1	498793, 24.6.11	26.1.11	M/s Rehinat	Yag Laser USA with accessories	2550000	1	2550000	
	498592, 21.6.11	26.1.11	M/s Rehinat	Phacoemulsification machine	1710000	1	1710000	
2	498656, 18.6.11	18.1.11	Medi Urge	Laparoscope complete set model GIMMI GIMBII Germany	2173000	1	2173000	
3	498810, 23.6.11	31.1.2011	M/s Sudans	Image Intensifier Model BCS-9 GMI-Italy	4498500	1	4498500	
4	498907, 23.2.11	30.1.11	M/s Syal	Bedside Monitor Korea	218000	10	2180000	
5	-do-	-do-	-do-	Central Monitor Multipurpose	798000	1	798000	
6	498960, 22.2.11	7.2.11	M/s Frontier	Computers/ Photo stat machine	Various	Various	1078750	
TOTAL								14985250

However, it was noticed that:-

1. According to main stock register the items were shown issued to CCU on 20.2.2011. But according to written statement of Dr. Azhar Shirazi District Cardiologist the same items were not handed over to CCU till 1.10.2011 (letter attached).
2. The items shown issued to CCU were also sub-standard as reported by the Incharge of the unit on 1.12.2011 in written "recently installed cardiac monitors in CCU are not working properly in spite of full voltage and make arrangements for replacement"
3. The items were also physically verified by enquiry committee; some of the items such as Bedside Monitors installed in the unit were quite out of order.
4. Bedside monitors shown purchased were Korea. However Central Monitor worth Rs.798000/- purchase for bedside monitors was found local made at DIKhan and was lying out of order

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Para-32 OVER PAYMENT OF RS.370000/- DUE TO ALLOWING HIGHER RATES

According to Para-3 of Finance Department ADP release order No.80 (Dev)FD/2-1/2010-11-G-File dated 9.8.2010, the expenditure would be met in accordance with prescribed procedure and would be incurred only the items/activities mentioned in the approved PC-1

A sum of Rs.10.925 million was drawn on account of purchase of equipments during the financial year 2010-11 and shown paid to various suppliers as per details given below:-

100 - 15%
1000 - 150
100000 - 15000

so p

Sl. No.	Purchase date	From Name	Name of item	Rate	Qty	Amount	PCI rate	Excess	Excess %age
2010-11	06.11.11	Mrs Rehman	Yag Laser USA with accessories	2550000	1	2550000	2500000	(37500)	1.5%
2010-11	06.11.11	Mrs Rehman	Phacoemulsification machine	1710000	1	1710000	1500000	(225000)	13.2%
2010-11	18.11.11	Medi Edge	Laparoscope complete set model GIMMI GmbH Germany	2170000	1	2170000	1800000	(370000)	17.1%
2010-11	21.12.2011	Mrs. Sadia	Image Intensifier Model BCS-9 GmbH Italy	4498500	1	4498500	4000000	(498500)	11.1%
TOTAL						10928500		1128500	

However, it was noticed that the amount paid to the suppliers was above the approved cost of the PC-1 for the above equipments, when pointed out, the Accounts Officer, DHQT Hospital, produced P&D Department letter dated 28.8.2003 and told that in purchase of equipments 15% over and above the PC-1 is allowed. However Laparoscope machine was shown purchased @ Rs.2170000/- which is 21% over and above the PCI. Thus Rs.370000/- was excess drawn and needs recovery.

(Signature)
TAFAEEZ AHMED
PLANNING OFFICER

(Signature)
MUHAMMAD ZAKIR
AUDIT OFFICER

Yag → Sav → 325000

Laparoscopy → Yag & Sav → 100000

100

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Para-33

1.	ILLEGAL SUPPLY OF MEDICAL GAS TO THE HOSPITAL
2.	LOSS OF RS.44290/- DUE TO FAKE ISSUE OF MEDICAL GAS

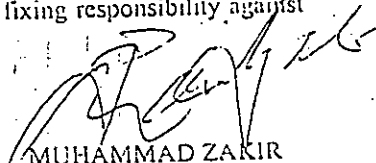
A sum of Rs.2.259 million was drawn on account of Medical Gas and shown paid to M/s Siyal Surgical Trader during the financial year 2010-2011 as per details given below:-

S. No	Cheque # and date	Amount
1	496966, 22.2.11	606950
2	430718, 15.10.10	205450
3	430860, 4.10.10	751400
4	497811, 6.5.11	665600
TOTAL		2259400

However, it was observed that 250 small and 125 large cylinders were received from 12.12.2011 to 13.1.2012 (Annexure-A". However it was noticed that:-

1. During physical verification of the same cylinders on 18.01.2012, large cylinders 29 and 33 numbers small cylinders valuing Rs.44290/- were found short from 12.12.2011 to 18.1.2012. The loss will be definitely increased if properly calculated as per details attached at "Annexure-A".
2. According to agreement large size cylinder-2000 Pressure and small cylinder-1500 pressure. On physical verification, three large cylinders were checked and its pressure was found 1000, 1500 and 1800 pressure instead of 2000. Thus sub-standard supply was made due to which the government sustained recurring heavy loss.
3. M/S. Siyal deals as surgical traders and General order suppliers. The firm has no concern with medical gas oxygen, as he has no Medical Oxygen Plant.
4. Oxygen cylinders are filled for the hospital from cylinder to cylinder instead of Oxygen plant. Therefore the registration given by the D.G. Health Services for supply of oxygen gas to the firm M/s Siyal Surgical was quite unjustified it is not understood why the firm was declared as pre-qualified without having Oxygen Plant. This needs proper investigation & fixing responsibility against the officers/officials.


 HAFEEZ AHMED
 PLANNING OFFICER


 MUHAMMAD ZAKIR
 AUDIT OFFICER

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FICTITIOUS EXPENDITURE OF RS.510735/- DUE TO FAKE REPAIR OF MACHINERY & EQUIPMENTS

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

Scrutiny of record revealed that a sum of Rs.510735/- was drawn on account of repair of machinery & equipment during the financial year 2010-2011 as per details given below:-

S	Sl. No. & date	Date of work	Firm Name	Nature of work	Amount
	200990, 23.2.11	8.2.11	MS Zafar Specialist car A.C	AC Gas Filling -6 No.	19500
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	8.2.11	MS Zafar Specialist car A.C	2No. Electric stabilizer rewinding	7900
	"do"	8.2.11	MS Zafar Specialist car A.C	AC Gas Filling -6 No.	19500
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	8.2.11	MS Zafar Specialist car A.C	3 No electric water cooler gas filling	19760
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	8.2.11	MS Zafar Specialist car A.C	AC Gas Filling -6 No.	19500
	"do"	8.2.11	MS Zafar Specialist car A.C	7 No Greasers	16450
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	Nil	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	8.2.11	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	8.2.11	MS Zafar Specialist car A.C	AC Gas Filling -1 No. & compressor	19400
	"do"	8.2.11	MS Zafar Specialist car A.C	7 No Greasers	16450
	"do"	8.2.11	MS Zafar Specialist car A.C	8 No Greasers	16450
	"do"	8.2.11	MS Zafar Specialist car A.C	5 No electric water pump repair	18100
	"do"	8.2.11	MS Zafar Specialist car A.C	20 No Bed welding /painting	12000
2	498711, 21.6.11	Nil	Aqib Steel work	Electric items	15250
3	498711, 21.6.11	2.6.11	Mughal Barqat	Fan & water pump rewinding	19975
4	498711, 21.6.11	Nil	Dera Rewinding	Gas Filling 2: 2 NO	8600
5	498711, 21.6.11	Nil	MS Zafar Specialist car A.C	35 No Bed welding /painting	18450
6	498711, 21.6.11	Nil	Aqib Steel work	Photo stat Machine & Typewriter repair	30650
7	498988, 23.2.11	08.2.11	New Typewriter House		510735
Total					

- 33 numbers filling of AC Gas /compressor were made from M/S. Zafar Car Air conditioning Service instead of authorized A.C repairing Work Shop.
- 22 numbers greasers were also shown repair from the same work shop M/s. Zafar Car. It is also added that greasers have newly been installed
- The entire work was shown done on 8.2.2011
- Actual Payee receipts were not obtained
- Complaint/demands for repair from units were not obtained.

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Page-35 MISAPPROPRIATION OF FOAM MATTRESS & BLANKETS VALUING RS.188905/-

According to Para-289 of CTR read with para-148 of GFR, money may not be drawn in advance unless required for immediate disbursement and all purchases may be made in accordance with definite requirement and issued for departmental use on proper authorization

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

A sum of Rs.2.500 million was incurred on purchase of equipments during the financial year 2010-2011.

However, it was noticed that:-

- 1. Foam mattress valuing Rs.93345/- purchased from government funds and donations were shown issued to casualty but the same were either less or not received.
- 2. Mattress and blankets worth Rs.95560/- were shown issued to Surgical OT and medical ICU but not found entered in sub-stock registers of the units.

Thus the items seem to have been misappropriated.

HAFEEZ AHMED
PLANNING OFFICER

MUHAMMAD ZAKIR
AUDIT OFFICER

Handwritten notes in Urdu script, including the word 'مستحق' (Mastahiq) and other illegible characters.

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UNJUSTIFIED EXPENDITURE OF RS.2.591 MILLION ON ACCOUNT OF PAY TO REGULAR CHARGE NURSES WITHOUT RENDERING SERVICE

According to Para-113 of GFR Vol-1, pay shall be paid to the government servants on rendering of service against the sanctioned posts.

A sum of Rs.1+2.591.500 million was drawn on account of pay and allowances and Rs.2.591 million was incurred on account of pay of the charge nurses not actually performed their duties or rendered their services during the financial year 2010-2011 as per details attached.

As reported by Nursing Superintendent to M.S that all these charge nurses were absent from duty and engaged other private individuals to perform duties in their place. Not only the pay drawn thereof without rendering service was serious lapse but it was the risky game with the lives of the patients whom had been extended treatment.

The regular staffs were either out of country or running their private jobs. If performance of the private individuals presently working against the post of regular absent nurses and their performance is satisfactory, then the private individuals may be replaced and services of the regular nurses may be terminated in the public interest.

The matter is reported for recovery of Rs.2.591 million from the absent regular nurses responsible with reduction of qualifying services apart from taking disciplinary action replacing the individuals if they qualify for the posts.

The matter is reported for recovery from the responsible nurses with reduction of qualifying services apart from taking disciplinary action against the responsible.

HAFEEZ AHMED
PLANNING OFFICER

MUHAMMAD ZAKIR
AUDIT OFFICER

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UNJUSTIFIED EXPENDITURE OF RS.3.792 MILLION ON ACCOUNT OF PAY TO REGULAR CHARGE OFFICIALS WITHOUT RENDERING SERVICE

According to Para-113 of GFR Vol-1, pay shall be paid to the government servants on the basis of rendering of service against the sanctioned posts.


A sum of Rs 4.680 million was drawn on account of pay and allowances and incurred on pay of the various officials not actually rendered their services during the financial year 2010-2011 or since last eight years as per details given below:-

Period of absence	Months	Name & Designation	Outsider name	Pay
4 years	48	Mr Shah Jehan, Dispenser E/W (morning duty)	Sajjad MBW	768000
4 years	48	Mr Noeem JCT Night duty	Muzamir Rs 3000	1008000
4 years	48	Mr Hassan JCT MSWA (Night Duty)	Fayaz Rs.1500	1008000
4 years	48	Mr Ibrahim JCT MSWA (Night Duty)	Outsider Rs.1500	1008000
TOTAL				3792000

During physical verification of pay roll record various regular staff was neither performing their duties nor attended the office. All these staff had engaged other private individuals to perform duties in their place. Not only the pay drawn thereof without rendering service was serious lapse but it was the risky game with the lives of the patients whom extended treatment. The regular staffs are either out of country or running their private jobs. If performance of the private individuals is satisfactory/good, then the private individuals may be replaced and services of the regular staff may be terminated in the public interest.

The matter is reported for recovery of Rs.3.792 million from the absent regular staff responsible staff with reduction of qualifying services apart from taking disciplinary action/ replacing the individuals if they qualify for the posts.


HAFEEZ AHMED
 PLANNING OFFICER


MUHAMMAD ZAKIR
 AUDIT OFFICER

EXCESS PAYMENT OF RS.75714/- ON ACCOUNT OF PAY & ALLOWANCES

According to Para-113 of GFR Vol-1, pay shall be paid to the government servants on rendering of service against the sanctioned posts.

A sum of Rs.89756/- was drawn on account of pay and allowances and shown paid to Mr. Khalid Mehmood Malik JCT Pharmacy for the month of December 2010

Scrutiny of record revealed that according to D.G. Health letter No.29888-95, dated 13.12.2010, transfer/posting of the official was cancelled and posted in the hospital against the vacant post with immediate effect. However, computerized pay roll revealed that the D.A.O. DiKhan authorized the official for monthly salary including unknown adjustment of Rs.75714/- which was quite unjustified as pr details given below:-

Particular	Amount	Authorized	Unauthorized
Pay for 12.2010	14042/-	14042	0
Unknown adjustment	75714	0	75714

It is not understood that why the Accounts Officer posted on deputation in hospital and DAO has passed the unknown adjustment for Rs.75714/- and paid to official.

The matter is reported for recovery from the person responsible apart from taking appropriate action against the persons allowed the unknown adjustment.

[Signature]
HAFAEEZ AHMED
PLANNING OFFICER

[Signature]
MUHAMMAD ZAKIR
AUDIT OFFICER

خالد محمود JCT (BDO) سے ماٹا خلیفہ بن گیا۔
 یہاں سے وہاں پر کویا vacant ہو گیا اور اسے
 اس کے لئے DS سے کٹ کر اسے Adjust کر دیا گیا۔
 یہاں DS سے اسے DH کے طور پر لیا گیا۔
 اس تاریخ سے جب یہاں پہلے ہوا۔ اسے clear cut
 کر دیا گیا۔ اسے DH کے طور پر لیا گیا۔
 اسے FIR لکھ کر اسے Quash کر دیا گیا۔
 اسے JCT سے لے کر اسے ()

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Para-39 MISAPPROPRIATION OF AC VALUING RS.1.601 MILLION

According to Para-149 read with para-159 of GFR Vol-1, dead stock register be maintained with a detail of all items to check and verify the stock position at a glance and shall be verified physically once in a year by the officer other custodian of store.

A sum of Rs.2.500 million was incurred on purchase of equipments under developmental and non-developmental objects. A detail store position of air conditioners was submitted by each sub unit dated 17.10.2011, which when scrutinized with the bills of work and services department paid under the scheme standardization of DHQ Hospital DIKhan during 2008-2009 and 2009-2010, it was noticed that works department has installed new air conditioners in new wards of the hospital. Old stock of the existing building during demolition and donation record, if any was not maintained to verify the then stock position. However on comparison of works department installed position with current physical verification disclosed that sufficient quantity of air conditioners valuing Rs.1.601 million was found short as per details given below:-

S#	Item name	Qty installed by C&W	Qty available	Diff	Rate	Amount
1	Split AC 1.5 Ton	46	15	31	40200	1246100
2	Window 1.5 Ton (Bell)	136	126	10	35500	355000
TOTAL						1601100

The matter is reported for recovery from the persons responsible.

Fiaz Ahmed
 FIAZ AHMED
 PLANNING OFFICER

Muhammad Zakir
 MUHAMMAD ZAKIR
 AUDIT OFFICER

*In condition -
 are already made
 by the C&W Dept
 before my joining
 all*

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MISAPPROPRIATION OF RS.66000/- ON PURCHASE OF OXYGEN CYLINDERS

During scrutiny of record of oxygen cylinders for the financial year 2010-2011, it was noticed that Oxygen cylinder 48 CFT received on 14.6.2010 in stock register at page 70 of register neither the balance of 25 cylinder of Rs.66000/- was carried over to stock register 2 page 58 where as the new supply was recorded nor issue to any sub-unit and seems to have been misappropriate.

The matter is reported for taking appropriate action /recovery from the persons responsible.

Hafeez Ahmed
HAFEEZ AHMED
PLANNING OFFICER

Muhammad Zakir
MUHAMMAD ZAKIR
AUDIT OFFICER

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Para-41 IRREGULAR EXPENDITURE OF RS.2.006 MILLION ON PURCHASE OF EQUIPMENT AND MEDICINES

A sum of Rs.2.006 million was drawn on account of purchase of medicines and equipments during the financial year 2010-2011

Scrutiny of record revealed Rs.1.891 million was drawn on purchase of equipments, Rs.105600/- and Rs.100000/- on account of purchase of medicines under Cheque No.497768, dated 4.5.2011 and No.497766, dated 4.5.2011 respectively. However, AC bills and invoices were not available on record. Hence actual position could not be ascertained.

The matter is reported for taking appropriate action /recovery from the persons responsible.

HAJEEZ AHMED
PLANNING OFFICER

MUHAMMAD ZAKIR
AUDIT OFFICER

AS per audit observations, management of A-c's Bill and invoices is submitted both the Bills and relevant invoices are available in the record. Hence audit objection is not based on facts and is a loss to govt (Photo copy attached)

AC were
not taken to record
before my post
Med
Bakhter Med
in our file
in my file

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Para-42 NON-RECOVERY OF STAMP DUTY AMOUNTING TO RS.272207/-

Stamp duty @ 1% should be recovered on procurement of goods, material and store and deposited into public account (according to Government of NWFP Finance Department letter No.15796-SS9 stamps-240 dated 29.06.2002 read with clarification by Revenue Estate Department (Stamp Wing) letter No.12303, dated 23.6.2010)


A sum of Rs.27.220 million was drawn on account of purchase of various items during the financial year 2010-2011 as per details given below: -

S #	Head of Account	Expenditure	1% Stamp Duty
1	Hot & Cold	52000	520
2	Stationery	222930	2229
3	Uniform	24990	250
4	Purchase of medicines	15679412	156794
5	Cost of Other stores	998805	9988
6	Anesthesia OT Items	21600	216
7	Cost of Bedding clothing	556300	5563
8	Cost of X-ray films	945000	9450
9	Cost of Medical Gas	1552450	15525
10	Cost of ACD Bags	789700	7897
11	Cost of Washing items	280342	2803
12	Cost of Vaccine	0	0
13	Cost of Chemicals	1448061	14481
14	Cost of Cat Guts	0	0
15	Cost of insecticides	0	0
16	Other contingencies	630280	6303
17	Ground and Gardens	49000	490
18	Cost of Spirit	0	0
19	Cost of dressing cloth	285200	2852
20	Cost of disposable items	331680	3317
21	Plant and Machinery	2500000	25000
22	Purchase of Furniture	90000	900
23	Repair & maintenance	209280	2093
24	Machinery & equipment	498685	4987
25	Furniture & Fixture	54935	549
	TOTAL	27220650	272207

However, it was noticed that 1% stamp duty amounting to Rs.272207/- was not recovered from the supplier's bills. Due to which the government sustained loss. ←

The matter is reported for taking appropriate action /recovery from the persons responsible.


HAFAEEZ AHMED
PLANNING OFFICER


MUHAMMAD ZAKIR
AUDIT OFFICER

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NON-RECOVERY HOUSE RENT ALLOWANCE AND
ELECTRICITY CHARGES AMOUNTING TO RS.636000/-

As per FR-45 read with PAC directives minutes 1990 and Finance Department Notification No. FD (SR-11) 2-1/78, dated 30.8.1978 and clarification-1981 of the finance department utility charges should be recovered from the persons/employees occupying government accommodation/nursing hostels. Rules-45 (C) of FR & SR, House Rent may not be granted to officials who have been provided government accommodation, in case spouse (husband and wife), both the incumbents will not draw house rent allowance & 5% will be deducted from actual occupant incumbent.


During physical verification of government bungalows for the year 2010-2011, it was observed that:-

1. A bungalow near Zanana Hospital was allotted to Mr. Ihsanullah Asstt. Professor Gomal Medical College Dikhan by DCO vide No.2979/DCO (A&T) dated 21.3.2002. The same bungalow is under the control of Provincial Government and could not be allotted by devolved district.
2. Accordingly, standard rate of 6% of cost of land and build up accommodation was required to have been collected per annum from the allottee which was not done
3. Illegal connection of electricity was also extended to the particular bungalow from the Govt. Zanana Hospital and consumption borne by government.
4. Similarly, an old medical ward was also allotted to an NGO without any rental charges.

Due to which the government sustained loss of Rs.636000/- per annum as per details given below:-

Standard rent 1:5 kanal cost @ Rs.1500000 per marla commercial area	= 4500000
Cost of build up portion	= 2000000
Total	= 6500000
6% per annum	= 390000
1% Electricity charges total expenditure of the year 12.60 million	= 126000
Total dues (390000+126000)	= 516000
Rent from NGO @ Rs.10000/- p.m approx	= 120000
Grant Total dues (516000+ 120000)	= 636000

The amount needs to be recovered and appropriate action taken


HAFEEZ AHMED
PLANNING OFFICER


MUHAMMAD ZAKIR
AUDIT OFFICER

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Para-44 FAKE EXPENDITURE OF RS.652612/- ON ACCOUNT OF PURCHASE OF LOCAL MEDICINES

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR

A sum of Rs.652612/- was incurred on account of purchase of local purchase of medicines during the financial year 2010-2011

However, it was noticed that:-

1. The prescriptions and cash memos were written by one person and same hand writing which confirms fakeness.
2. The prescription was neither authorized by teaching cadre such Professor, A.P. Registrar nor Incharge of the units.
3. Stock entries were not made
4. Purchases were made for more than Rs.20000/- per patient in most of the cases.
5. Purchases were shown made for out door patients instead of indoor.
6. Anti Rabie vaccines were locally shown purchased from M/s Star Pharma at higher rates than approved in the MCC at S No.231 and 232, due to which an over payment of Rs.220519/- was made.
7. Discount offered by successful bidder was not deducted due to which the government sustained loss of Rs.21577/-

The loss may be made good from the persons responsible

IRFAN AHMED
PLANNING OFFICER

MUHAMMAD ZAKIR
AUDIT OFFICER

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Para-45 MISAPPROPRIATION OF RS.0.672 ON PURCHASE OF WASHING AND CONTINGENCY ITEMS

Every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part or on the part of his subordinate according to Para-23 of GFR

All material received should be examined, counted, measured or weighed as the case may be and should be taken in charge by a responsible officer who should see that the quantities are correct and their quality good, and record a certificate to the effect that materials are actually received and recorded in appropriate stock register. The payment for the supply is not permissible unless the stores have been received and surveyed according to para-148 of GFR
Vol I read with rule 379 FTR

A sum of Rs.0.910 million was drawn on account of purchase of washing charges and other contingency during the financial year 2010-2011 as per details attached

However, it was noticed that the items were neither demanded by Dhobi or dealing staff nor found entered in cashbook and nor issued to sub-units concerned staff, which leads to misappropriation

Tafeez Ahmed
TAFEEZ AHMED
PLANNING OFFICER

Muhammad Zakir
MUHAMMAD ZAKIR
AUDIT OFFICER

Para-46 LOSS OF RS.2.943 MILLION DUE TO EXPENDITURE UNDER OPERATING HEAD OVER AND ABOVE THE BUDGET

A disbursing officer may not on his own authority authorize any payment in excess of the funds placed at his disposal according to Para-106 of GFR Vol-I

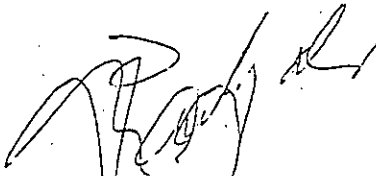
A sum of Rs.16.623 million was allocated under various operating object heads during the financial year 2010-2011 as per details given below: -

S #	Head of account	Budget	Expenditure	Excess
1	AO806-Transportation charges	15800	20760	4960
2	AO3927-Purchase of Medicines	15376000	15679412	303412
3	AO394201-Cost of other stores	0	998835	998805
4	AO3942-08 Cost of ACD bags	400000	789700	389700
5	AO3942-11-Cost of chemical	800000	1448061	648061
6	AO3970-02 Other contingency	31500	630280	598780
	TOTAL	16623300	19567018	2943718

However, it was noticed that against the allocation of Rs.16.623 million, the hospital authorities incurred expenditure Rs.19.567 million having no justification. Thus Rs.2.943 million was drawn over and above the allocation. The DAO account is fully computerized and the Finance Department transfers funds online under various object heads. No authority can incur expenditure over and above the allocation provided by the Finance Department. But it is not understood why and how the expenditure was made in excess than the actual allocation

The matter may be investigated for taking appropriate action /recovery from the persons responsible.


HAFAEEZ AHMED
PLANNING OFFICER


MUHAMMAD ZAKIR
AUDIT OFFICER

Para-47 SUSPECTED MISAPPROPRIATION OF RS.6.152 MILLION

In office of the Medical Superintendent DHQ Hospital DIKhan a sum of Rs.16.623 million was allocated under various heads of pay and allowances during the financial year 2010-11.

Against the amount Rs.19.567 million was incurred while saving of Rs.2.943 million was shown as saving as per details given below: -

S #	Object head	Budget	Expenditure	Saving
1	A01101 pay of officer	4800000	40095004	7904996
2	A1202 HRA	1100000	9652555	1347445
3	A01245 Adhoc relief-2005	10500000	4143633	6356337
4	A1252 NPA	1200000	1175639	24304
TOTAL		16623300	19567016	2943718

But, it is astonishing to note that according to expenditure statement saving was made in pay and allowances. It was however, noticed that under object head A0120 Adhoc Relief Allowance-2009, Rs.6521136/- was drawn in excess without showing any cogent reason or supporting documents as per details given below: -

S #	Object head	Budget	Expenditure	Excess
1	A0120 Adhoc Relief	4200000	10721136	6521136

As no cogent reason or supporting documents were found available on record. It seems that dubious excess adjustments were made and misappropriated by the dealing hands. Enquiry holds that saving in this head was also required to be made as already made in other pay relevant heads.

The matter is reported recovery apart from taking disciplinary action against the persons at fault.

HAFEEZ AHMED
PLANNING OFFICER

MUHAMMAD ZAKIR
AUDIT OFFICER

Rs. 618605/-

(35 F)

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Para-48 LESS DEPOSIT OF RS.618605/- ON ACCOUNT OF OPD RECEIPTS

All money received by Govt. on account of revenues of the government should immediately be deposited into Govt. Treasury and shall be included in the consolidated fund. Government moneys should not be appropriated to meet the departmental expenditure. According to para-07 (1) of CTR

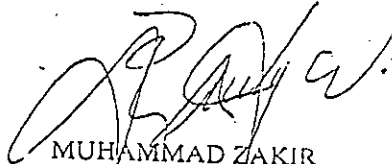
As per Main OPD, Emergency, Eye and Zanana Hospital revealed a sum of Rs.1875715/- was realized on account of OPD receipts for the period from July 2010 to December 2011 as per details given below: -

Name Unit	Period	S No	To S.No	Total receipts up to 19.1.2012	Total receipts realized up to 19.1.2011	PAD in hand as on 20.1.2012
OPD (main) Register-A	1.7.2010 to 31.12.2010	20638	40900	20263	20263	0
OPD (main) Register-A	1.1.2011 to 31.12.2011	1	100967	100967	100967	0
OPD (main) Register-A	1.1.2012 to 19.1.2012	1	6447	6447	0	2
OPD (main) Register-B	10.8.2010 to 31.12.2010	48830	78020	29191	29191	0
OPD (main) Register-B	1.1.2011 to 1.07.2011	1	35723	35723	35723	0
EYE OPD	1.7.2010 to 31.12.2010	2100	24810	22711	22711	0
EYE OPD	1.1.2011 to 31.12.2011	1	21877	21877	21877	0
EYE OPD	1.1.2012 to 19.1.2012	1	1060	1060	0	8
Emergency	1.7.2010 to 31.12.2010	30501	60840	30340	30340	0
Emergency	1.1.2011 to 31.12.2011	1	69947	69947	69947	0
Emergency	1.1.2012 to 19.1.2012	1	3112	3112	0	6
Zanana Hospital OPD	1.7.2010 to 31.12.2010	14818	28935	14118	14118	0
Zanana Hospital OPD	1.1.2011 to 31.12.2011	1	30006	30006	30006	0
Zanana Hospital OPD	1.1.2012 to 19.1.2012	1	1365	1365	0	19
Total receipts from 1.7.2010 to 19.1.2012				1935635	1875715	35
Receipts deposited from July 2010 to December 2011 (436045+821540)				1257110	1257110	
Short deposit				678525	618605	

However, July 2011 and December 2011 receipts statements duly reconciled revealed that Rs.1257110/- (436045+821540) was realized. Thus, Rs.618605/- (1875715-1257110) was less deposited.

The matter is reported for recovery from the persons responsible


HAFAEZ AHMED
PLANNING OFFICER


MUHAMMAD ZAKIR
AUDIT OFFICER

no loss
G. S. G. G. G.

CHARGE SHEET

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I, Amir Haider Khan Hoti, Chief Minister Khyber Pakhtunkhwa as competent authority, hereby charge you, Mr. Nazir Hussain Ex-Storekeeper DHQ Teaching Hospital D.I.Khan as follows:

That you while posted as Storekeeper DHQ Teaching Hospital D.I.Khan committed the following irregularities:-

"Irregularities in entries of Medicines and surgical equipments in Stock Register/Sub Stock Register for DHQ Teaching Hospital D.I.Khan has been committed by you which resulted in loss to the Govt Exchequer."

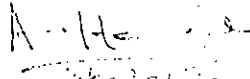
2. For the above reasons you appear to be guilty of corruption under Rule-3(c) of the of the Khyber Pakhtunkhwa Govt. Servant Efficiency & Disciplinary Rules,2011 and have rendered your self liable to all or any of the penalties specified in Rule- 4 of the Rules ibid.

3. You are therefore required to submit your written defense within 7 days of the receipt of this charge sheet to the enquiry officer/committee as the case may be.

4. Your written defense, if any, should reach the enquiry officer/ inquiry committee within the specified period. Failing which, it shall be presumed that you have no defence to put in and in that case ex-parte action shall follow against you.

5. Intimate as to whether you desire to be heard in person.

6. A statement of allegations is enclosed.


(Amir Haider Khan Hoti)
Chief Minister, Khyber Pakhtunkhwa

Mr. Nazir Hussain,
Storekeeper,
DHQ Teaching Hospital
Dera Ismail Khan

DISCIPLINARY ACTION

F

I, Amir Haider Khan Hoti Chief Minister, Khyber Pakhtunkhwa as competent authority am of the opinion that Mr. Nazir Hussain, Storekeeper, DHQ Teaching Hospital D.I.Khan has rendered himself liable to be proceeded against as he committed the following act/omissions within the meaning of rule-3 of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules,2011.

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STATEMENT OF ALLEGATIONS

"Irregularities in entries of Medicines and surgical equipments in Stock Register/Sub Stock Register for DHQ Teaching Hospital D.I.Khan has been committed by you which resulted in loss to the Govt Exchequer."

2. For the purpose of inquiry against the said accused with reference to the above allegations, an enquiry officer/inquiry committee, consisting of the following is constituted under rule 10(1)(a) of the ibid rules.

- i. Prof. Dr. Arshad Javed (BS-21)
- ii. Mr. Zaid Zeb Khan - P.S.S.C, (BS-20)

3. The enquiry officer/committee shall, in accordance with the provisions of the rules, provide reasonable opportunity of hearing to the accused, record its findings and make within 30 days of the receipt of this order, recommendation as to punishment or other appropriate action against the accused.

4. The accused and a well conversant representative of the department shall join the proceedings on the date, time and place fixed by the inquiry Officer/inquiry committee

A. Haider
24.2.12

(Amir Haider Khan Hoti)
Chief Minister, Khyber Pakhtunkhwa

Mr. Nazir Hussain,
Storekeeper,
DHQ Teaching Hospital
Dera.Ismail.Khan

بحضور جناب انکواری آفیسرز صاحبان

1. جناب ڈاکٹر ارشد جاوید صاحب لیڈی ریڈنگ ہسپتال پشاور

2. جناب ڈاکٹر گل زیب خان صاحب پشاور

عنوان: جواب دربارہ انکواری ڈسٹرکٹ ہیڈ کوارٹریٹیجنگ ہسپتال ڈیرہ اسماعیل خان

جناب عالی!

گزارش ہے کہ مجھے (نذیر حسین JCT) کو سابق میڈیکل سپریٹنڈنٹ ڈاکٹر منٹل خان بھٹنی اور موجودہ میڈیکل سپریٹنڈنٹ ڈاکٹر خالد عزیز بلوچ کی باہمی چپکلش کی بدولت سزا مل رہی ہے جس کا واضح ثبوت یہ ہے کہ ہسپتال ہذا سے مختلف پیرامیڈکس جن میں خالد محمود JCT، اور اس کی بیوی شہناز اختر جو کہ نرس ہے اور آسیہ نرس ہیڈ کلرک سیف اللہ، ڈاکٹر فاروق گل اور مجھ سمیت بہت سے عملے کو ضلع بدر کر کے پشاور تبادلہ کر دیا گیا ہے۔ انکواری ہذا سے پہلے اینٹی کرپشن اور مختلف اداروں بشمول میڈیا کو بھی میرے متعلق موجودہ M.S صاحب نے بہت کچھ لکھا نتیجہً اینٹی کرپشن آڈٹ ٹیم پشاور سے منگوائی گئی اور تین ہفتے کی تفصیلی آڈٹ کے بعد الحمد للہ میڈیسن کے ہیڈ میں مجھ پر ایک بھی آڈٹ پیرا نہیں آیا۔ ہاں البتہ مبلغ 5 لاکھ کی ادویات کے پیرا کے متعلق عرض یہ ہے کہ چونکہ یہ ادویات سابقہ ایم، ایس کے دور میں بذریعہ سپلائی آرڈر MCC کے رول کے مطابق پر چیزنگ آرڈر دیا گیا تھا لہذا موجودہ MS صاحب نے یہ ادویات یہ کہ کرو آپس کر دیں کہ سٹور کیپر نذیر حسین کمیشن لے اور ادویات میں وصول کروں کیوں نہ ہو کہ ان ادویات کی کمیشن میں وصول کروں چاہے یہ ادویات روز کے مطابق کیوں نہ ہوں۔

جناب والا!

اینٹی کرپشن آڈٹ ٹیم کو جب اس معاملے کا علم ہوا تو انہوں نے موجودہ MS خالد عزیز صاحب سے رابطہ کیا کہ یہ ادویات آپ کیوں وصول نہیں کر رہے تو اس نے کہا کہ MCC روز کے مطابق نہیں اور Short Expeirey ہیں۔ سرکل آفیسر اینٹی کرپشن جناب عدنان صاحب اور آڈیٹر اینٹی کرپشن جناب شاہ جہاں صاحب نے ڈویژنل ڈرگ انسپکٹر سے رابطہ کیا اور ان کی موجودگی میں تمام ادویات کو چیک کیا ایکسپیری تاریخ دیکھی MCC لسٹ کے مطابق گرین پیکنگ اور بیچ نمبر چیک کئے نتیجہً الحمد للہ پانچ لاکھ روپے کی تمام ادویات کو روز ریگولیشن کے مطابق ٹھیک پایا اور موجودہ سٹور کیپر شیخ خالد زمان نے ادویات وصول کیں جو کہ موجودہ سٹاک رجسٹر میڈیسن پر موجود ہیں۔

SHOW CAUSE NOTICE

H

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I, Amir Haider Khan Hoti Chief Minister, Khyber Pakhtunkhwa as competent authority, under the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011, do hereby serve you, Mr. Nazeer Hussain (BS-09), Ex-Store Keeper, D.H.Q Hospital, D.I.Khan as follows:-

- iii) Consequent upon completion of enquiry conducted against your by the enquiry committee for which you were given opportunity of hearing.
- iv) On going through the findings and recommendations of the enquiry committee, material on record and other connected papers including your defence before the committee.

2. I am satisfied that you have committed the act of "Guilty of Corruption" as specified in terms of Rule-3 (c) of the said rules.

3. As a result thereof, I, as competent authority, have tentatively decided to impose upon you the following penalty under Rule-4 of the Khyber Pakhtunkhwa Government Servants (Efficiency & Discipline) Rules, 2011:-

- i. Recovery of Rs = 17.411 million
- ii. Removal from Service

4. You are, therefore, required to show cause as to why the aforesaid penalty/penalties should not be imposed upon you.

5. If no reply to this notice is received within seven (07) days of its delivery, in the normal course of circumstances, it shall be presumed that you have no defence to put in and in that case an ex-parte action shall be taken against you.

6. Copy of the findings of the enquiry committee is enclosed.

A. Hoti

(Amir Haider Khan Hoti)
Chief Minister, Khyber Pakhtunkhwa

Mr. Nazeer Hussain (BS-09),
Ex-Store Keeper, D.H.Q Hospital, D.I.Khan

بخدمت جناب وزیر اعلیٰ (میر حیدر خان ہوتی) صاحب صوبہ خیبر پختون خوا پشاور

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عنوان: جواب دربارہ شوکارٹس حوالہ آرڈر نمبر 55-32853 مورخہ 16/11/2012

موصولہ تاریخ 27/11/2012 بمقام سرحد ہسپتال برائے ذہنی امراض پشاور۔
انکوآری کیلئے جو افراد ڈی ایچ کیو ہسپتال ڈی آئی خان تشریف لائے تھے وہ
ٹرانسپیکٹ تھے اور متعلقہ انکوآری کیلئے نیکنیکل شخصیات نہ تھے ہاں البتہ انکوآری ہذا کے
چیئر مین پرو فیسر ڈاکٹر ارشد جاوید صاحب نیکنیکل پرسن تھے لیکن انہوں نے ڈی آئی
خانہ آنے کی تکلیف گوارا نہیں کی۔ ان کے انکوآری کے مطابق سالانہ بجٹ 2010-11
مبلغ 1,78,00,000/- روپے ہے جبکہ ریگوری مبلغ 1,74,00,000/- روپے
سال پر اور سن 1,87,00,000/- روپے تقریباً ریگن سپرنٹنڈنٹ پرمانڈ کے ہیں۔

جناب والا! تو کیسے ممکن ہے کہ سالانہ بجٹ مبلغ 1,78,00,000/- روپے جبکہ ریگوری
تقریباً مبلغ 3,50,00,000/- روپے کے لگ بھگ ہے۔ لہذا استدعا ہے کہ ان کے ہذا کو
اور PAC جو کہ یہ از کافورم ہے میں بھیج دینے کے احکامات اور فرمائیں تاکہ انھیں کے تقاضے
پورے ہو سکیں۔

جواب دہی! گزارش ہے!

(۱) کہ آپ کی طرف سے ارسال کردہ شوکارٹس نمبر 2 حیران کن ہے۔ (Million) 16.512 سال
پر الزام صحیح نہیں ہے۔ اسلئے کہ انکوآری آفیسر نے کوئی مفید ایجنسی کے متعلق یہ جاری رقم کا الزام لگا کر ارسال
کیا ہے۔ متعلقہ مفید ایجنسیوں کو اسٹاپی ساتھ نہیں ہے۔ لہذا یہ الزام غلط اور بے بنیاد ہے۔

(۲) ڈسپوز ایبل سرٹیفکٹس پر درج ہیں اور تمام یونٹس کو Issue کیے گئے ہیں۔ (نقل رجسٹرڈ نمبر
مبلغ ہذا ہے)۔

(۳) مبلغ 10,34,000/- روپے کے انجکشن متعلقہ وارڈز کو Issue ہو چکے ہیں۔ (رجسٹرڈ نمبر مبلغ ہذا ہے)۔

PTC PPR 2

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- (۴) کاٹن رول Routine کے مطابق ایمر جنسی، آپریٹو، قہیڑ اور مختلف وارڈ زکو Issue، دے گئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۵) سیریل نمبر 5 میں مبلغ 12,21,000/- روپے کے Suture وارڈ زکو Issue ہوئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۶) مبلغ 2,40,000/- روپے کے Virkon کو آپریشن ٹھیڑ اور ایمر جنسی وارڈ زکو Issue کے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۷) مبلغ 0.150/- بلین روپے سیریل نمبر 3 کی طرح Issue ہوئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۸) مبلغ 0.175/- بلین روپے کی میڈیسن مختلف وارڈ زکو Issue ہوئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۹) مبلغ 15,47,000/- روپے کی ادویات MMC Properly کے مطابق Purchase کی ہیں۔ اور دوسری ادویات مبلغ 10,00,000/- روپے کی IDPs Flood Effectees/Terroristic Activities اور مخم الحرام کیلئے خریدی ہیں اور درج بالا کیلئے ڈسٹریبیوٹ گورنمنٹ سے فنڈز کے تحت Double drawal نہیں (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۱۰) مبلغ 0.366 روپے کی ادویات Purchase کی ہے۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۱۱) پیرا نمبر 11 سے سٹائن کا کوئی تعلق نہیں ہے۔
- (۱۲) مبلغ 0.210 روپے کی ادویات IDPs Flood Effectees کوڈ اکثر رضا آبادیان کے نتیجے کے مطابق Issue کئے ہوئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔
- (۱۳) Anti-D انجکشن مانہ ہسپتال کو Issue کئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔

۲۴/۱۲/۲۰۲۳

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(۱۳) پیرا نمبر 15, 16 سے سائل کا کوئی تعلق نہیں ہے۔

(۱۵) پیرا نمبر 17 میں مبلغ 10,00,000 روپے کے ادویات خرید کر مختلف وارڈز کو Issue کی ہے۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔

(۱۶) پیرا نمبر 18 میں مبلغ 4,49,000 روپے کے کاشن رول خرید کر متعلقہ وارڈز کو Issue کئے ہیں۔ (نقل صفحہ رجسٹر ساتھ لف ہے)۔

(۱۷) پیرا نمبر 19-1, 19-2 میں مبلغ 110 لاکھ 65 ہزار روپے کی ادویات MCC وارڈز کے مطابق خریدی ہے۔ دوران ادویات کی خریداری میں کوئی Over payment نہیں کی ہے۔

(۱۸) پیرا نمبر 20, 19 سے سائل کا کوئی تعلق نہیں ہے۔

(۱۹) پیرا نمبر 21 سے سائل کا کوئی تعلق نہیں ہے۔

(۲۰) پیرا نمبر 22 MCC وارڈز کے مطابق Insuline کے انجکشن خریدتے تھے اور ڈاکٹرز کے نسخوں کے مطابق Sugure کے مریضوں کو دیئے ہوئے۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔

(۲۱) پیرا نمبر 23, 24, 25 MCC وارڈز کے مطابق ادویات اور کاشن خرید کر مختلف وارڈز پر بٹوس کو Issue کئے ہیں۔ (نقل رجسٹر صفحہ ساتھ لف ہے)۔

(۲۲) پیرا نمبر 48 to 27 سے سائل کا کوئی تعلق نہیں ہے۔

لہذا استدعا ہے کہ سائل کے کیس کو فائل کرنے کے احکامات صادر فرمائیں۔

المرقوم

سائل نمبر حسین جے سی ٹی فار میڈیسی سرحد ہسپتال برائے ذہنی امراض پشاور۔

GOVERNMENT OF KHYBER PAKHTUNKHWA.
HEALTH DEPARTMENT.

Dated Peshawar the 27th February, 2013.

NOTIFICATION

NO.SOH(E.V)2-161/2007. WHEREAS, the following officer/official of the Health Department were proceeded against under Khyber Pakhtunkhwa Govt Servants (Efficiency & Discipline) Rules, 2011 for the charges of loss to the Govt exchequer mentioned in the charge sheets/statement of allegations.

- i. Dr Misal Khan (BS-19) Ex-MS DHQ Hospital, D.I.Khan (Now PMO CH Chodwan, D.I.Khan).
- ii. Mr Nazeer Hussain (BS-9) Ex Storekeeper, DHQ Hospital, D.I.khan (Now JCT Pharmacy, Sarhad Hospital for Psychiatric Diseases, Peshawar)

AND WHEREAS, an Enquiry Committee was constituted as provided under the aforementioned rules.

AND WHEREAS, the Enquiry Committee, after having examined the charges, evidence on record and explanation of the above mentioned accused officer/official, submitted its report and recommendations.

AND WHEREAS, the charges of loss to the Govt exchequer worth Rs. 18.785 million and Rs.17.411 million on account of corruption, were proved against Dr Misal Khan and Mr Nazeer Hussain respectively.

AND WHEREAS, show cause notices were served upon the aforementioned accused officer/official to which they replied.

NOW THEREFORE, in exercise of powers conferred under the aforementioned rules the Competent Authority, after having examined the charges, findings/recommendations of the Committee, evidence on record and explanations of the accused officer/official, is pleased to impose the penalties upon both the accused in the following manner:-

S.No.	Name of accused	Penalties imposed.
1.	Dr Misal Khan -(BS-19) Ex MS DHQ Hospital D.I.Khan(Now PMO CH Chodwan, D.I.Khan)	i. Removal from Service ii. Recovery of Rs.18.785 million.
2.	Mr Nazeer Hussain (BS-9) Ex-Storekeeper DHQ Hospital D.I.Khan (Now JCT Pharmacy, Sarhad Hospital for Psychiatric Diseases, Peshawar)	i. Removal from Service ii. Recovery of Rs.17.411 million.

SECRETARY TO GOVERNMENT OF KHYBER PAKHTUNKHWA
HEALTH DEPARTMENT.

OFFICE OF THE DG HEALTH SERVICES, KHYBER PAKHTUNKHWA PESHAWAR.

No. 8625-34 /E.I, Dated Pesh: the 03/04/2013.

Copy to the :-

01. AG, Khyber Pakhtunkhwa Peshawar.
02. DHO, D.I.Khan.
03. MS DHQ Hospital D.I.Khan.
04. MS Sarhad Hospital for Psychiatric Diseases, Peshawar.
05. DAO, D.I.Khan.
06. Regd: Dr. Misal Khan S/O Muhammad Asad Khan C/O MS DHQ Hospital D.I.Khan with the request to make it sure the service of the instant Notification upon the doctor concerned.
07. Regd: Mr. Nazir Hussain S/O Wazir Muhammad Ex-JCT (Pharmacy) at RHC Kotjai, Teh: Pahar Pur District D.I.Khan.
08. P/file of Mr. Nazir Hussain, JCT Pharmacy, Sarhad Hospital for Psychiatric Diseases, Peshawar.
09. AE-I,
10. AE-II, DGHS Office Peshawar
11. AE-IV,

For information and n/action.

ASSISTANT DIRECTOR (P-I)
DGHS KPK, PESHAWAR.

To

The Honourable Chief Minister
Khyber Pukhtoonkhwa
Peshawar

R
K
ANNEX
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Subject: REVIEW PETITION

Respect fully it is stated that we have been served with a penalties notification order NO.SOH(E.V) 2-161/2007. Dated Peshawar 27/02/2013 which we have received by hand on 04/03/2013 forenoon.

Respected Sir,

Brief facts of the review are as under:

1. That the reviewer is BPS-19 Officer of the Health Department and while was posted as MS DHQ teaching Hospital DIKhan. I was transferred to civil hospital Chodhwan vide order dated: 14/09/2011 prematurely and duty political basis, copy of the order is attached as Annexure A. I knock the door of Court for Justice and adapted the routine procedure before filing the case in the service tribunal Peshawar. The service tribunal KPK passed status quo order in favor of me, on the very first day of hearing. Copy of the judgment is attached as annexure B. The status quo order was not endorsed by secretary health. When I reach the DHQ hospital DIKhan requesting the MS DIK Khalid Aziz to please obey the court order. He not only refuse to obey the order he call the local police and I was arrested before registering the FIR. Later on the FIR was registered in Police Station Cantt. Which was too malafied one because section 506 needs inquiry before register the case, but the local police do not do as above.

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2. When I was bail out, I filed quash petition in the honorable High Court Peshawar DIKhan Bench. The Hon; High Court quash the FIR on the very first day of hearing, Indicating that the FIR was bogus.
3. That the service tribunal KPK "Set-a-Side" the order dated: 14/09/2011. Copy of judgment is attached as annexure C. But again the secretary health refused to obey the judgment of court and I filed an execution petition in the service tribunal Peshawar. Copy of the petition is attached as annexure D.
4. The secretary Health restore the petition only for one rather for 1/2 day and on the same day that is to say 04/01/2013 I was retransferred to Civil Hospital Chowdhwan without preparing a summary for the competent authority i.e CM. KPK it was very much malafide order because BPS-19 and above cannot be transferred in 1/2 day procedure. The summary is essential for CM which was not put up by the health secretary to CM. Also it was a case of contempt of court. Because the notification order dated: 27/12/2012 provided to the court on 04/01/2013 was already cancelled it means that the secretary Health contempt the court very badly and deceive the Court by providing the cancelled order the Court. Copy of the order dated: 27/12/2012 is attached as annexure E. That the Govt. of Health Department filed a petition in Supreme Court of Pakistan, in which audit para's taken by the auditor were also produced in Supreme Court of Pakistan, amounting to rupees 64455599/- showing as corruption but the appeal filed by the Government of Health Department was dismissed on 15/11/2012 and did not consider these para's amounting to rupees 64455599/- as corruption. Judgment of Supreme Court annexure F.
5. That during the court proceeding I was suspended on these audit para's in order to keep me away from the post of MS DHQ DIK. Keeping in view during the Court proceeding the government cannot take any decision

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against the petitioner before the final decision. But I was suspended by the Government of KPK illegally.

6. That the Dr. Khalid Aziz MS DHQT DIKhan who was transferred in placed of petitioner with ulterior motives also raised some about more than 50 audit para's just to indulged the petitioner in other heart ship and agonies. Copies of the audit para's are attached as annexure G 01 to 53.
7. That on the basis these audit para's a fact finding inquiry was also constituted by the secretary health who without taken of the statement of me and confronting any other documentary evidence, just copied the para's by the process of cut and paste held the petitioner responsible. This is evidence from para 01 of D A C audit para 32 a fact finding para's. Copies of the fact finding E-1 to E-48.
8. That without referring the audit paras to D A C the authority served the petitioners with to charge sheets on 24/02/2012 in violation of audit procedure. Copy of the charge sheet of annexure F and G. While the secretary health issued letter dated: 17/01/2013 demanding the MS DHQ DIKhan Dr. Khalid Aziz to prepare working paper on the above taken audit para's while reviewer punished before D A C and P A C which is malafide decision before preparing the working papers for D A C and P A C, the health secretary prepare the summary of inquiry to the CM for approval. Which is an illegal process against us and your excellency approved the same as such.
9. That the reviewer having no other remedy against the illegal process and procedure, is constrained to file a review petition to the CM on the following

Ground

The inquiry is biased.


1. That because anticorruption audit report is quite different from the report prepared by the inquiry committee. The audit report of the anti-

corruption auditor's report is valid because they know to settle the audit para's in a technical way they therefore in their opinion they show no loss to Government almost in front of every para that is to say 01 to 53. Copy of the anticorruption audit report on the audit para's taken by the external auditor and later on copied by the fact finding inquiry committee is attached.

2. That the evidences were not produced before us, for cross question because those evidences were pressurized by the Doctor Khalid Aziz MS DHQT DIK to submit a written proof to the inquiry committee as well as to the external auditor but both Dr. Khalid Aziz MS DHQT DIK and the inquiry committee failed to provide the female evidence in front of us for cross question. Therefore the written proof of female/ lady doctors/ nurses/ paramedics etc, are malafide.
3. That the Chairman of inquiry committee Mr. Dr. Arshad Javed BPS-21 Chief Executive LRH did not paid a single visit to DHQT DIKhan to check the equipment/ instrument/ medicines stores/sub medical store of each unit of DHQT DIKhan. The equipment's were installed in their respective unit which are working satisfactorily for the last two years of installment. The medicine purchased was properly entered in their stock registers and issuance to concerned units which were not checked by the Chairman of the inquiry committee. Because he was the only technical person to know the quality of equipment, the process of purchasing and their installments in different units and how they are working. He also knows that these medicines are according to MCC list/ Green pack/ Short Expiry and according to the demands of H O D's .
4. That the other committee member Mr. Gulzeb Khan was OSD at that time and he was not a technical person for the above cause high level inquiry which can serve our career badly.

5. That it is very much important to note please that such type of inquiry on audit para's never been heard nor noted through out the world so it is a unique inquiry proceeding against us. Showing a personal interest of health Minister Mr. Zahir Ali Shah and the Health Secretary Mr. Muhammad Ishfaq Khan, - because both of them are opposing us on each occasion even the judgment of the Supreme Court was not obeyed by them.
6. That it is very much interested to note that the total allotment of budget to the DHQT DIKhan hospital is Rs.4,68,00000/- and the penalty/ recovery 3,51,00000/- which clearly indicates that neither the equipment's were purchased, nor installed in various units, while the equipment's purchase working satisfactory for the last two years and no complaints from the HOD's put up to the incharge of organization so far. If the CM KPK does not believe on our statement he has the authority to send the most senior and most honest persons to depute for this re-inquiry so that the facts are known to your excellency.

Therefore it is requested that the above inquiry proceeding based on malafide, intension and a biased one, to please reinstate us and referring the audit para's to DAC and PAC for final settlement. Issue a directive to stop the recovery proceeding.


Nazeer Hussain
Ex-Store Keeper/ JCT Pharmacy
DHQ DIKHAN

No 444 Dated 28-3-013DIK