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INTEROFFICE MEMORANDUM

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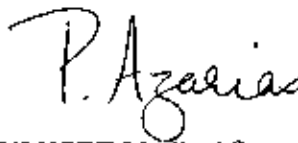
INTERNAL AUDIT DIVISION I  
OFFICE OF INTERNAL OVERSIGHT SERVICES

TO: Mr. Sukehiro Hasegawa,  
A: Special Representative of the Secretary General, UNMISSET

DATE: 16 May 2005

REFERENCE: AUD- <sup>7-5:66</sup> (029/05)

FROM: Patricia Azarias, Director,  
DE: Internal Audit Division I, OIOS



SUBJECT: OIOS Audit No. AP2005/682/02: UNMISSET Medical Store

OBJET:

1. I am pleased to present herewith our final report on the subject audit, which was conducted in February-March 2005.

2. We note from your response to the draft report that UNMISSET has generally accepted all recommendations. Based on the response, we are pleased to inform that we have closed recommendations 4, 5, 6 and 7. In order for us to close the remaining recommendations (1, 2, 3 and 8), we request that you provide us with additional information as indicated in the text of the report. Please refer to the recommendation number concerned to facilitate the monitoring of their implementation status.

3. IAD is assessing the overall quality of its audit process and kindly requests that you consult with your managers who dealt directly with the auditors and complete the attached client satisfaction survey form.

### INTRODUCTION

4. OIOS conducted an audit of Medical Store in the United Nations Mission of Support in East Timor (UNMISSET). The audit was conducted in accordance with the standards for the professional practice of internal auditing in United Nations organizations

5. The Medical Section of UNMISSET was operating only a medical clinic till June 2004, while the Thailand Contingent operated the UNMISSET Medical Hospital. After the repatriation of Thailand Contingent in June 2004, the Medical Hospital was handed over to the UNMISSET Medical Section, which is operating it since then. This Hospital has been providing services to the mission staff and also to other UN agencies. The budget for medical supplies was \$295,000, \$236,900 and \$112,000 for the financial years 2002/2003, 2003/2004 and 2004/2005 respectively.

6. The comments made by the Management of UNMISSET on the draft audit report have been included in the report as appropriate and are shown in italics.

## **II. AUDIT OBJECTIVES**

7. The main objective of this audit was to assess whether the Medical Store was managed efficiently and in accordance with sound management practices. Specific objectives included:

- a) To determine whether the procurement of medical supplies was well planned to minimize excess/shortage of stock;
- b) To ensure that medical stock was properly accounted for in inventory records and physically verified periodically; and
- c) To ascertain whether expired medicines were disposed of periodically in accordance with approved procedures.

## **III. AUDIT SCOPE AND METHODOLOGY**

8. The audit reviewed the inventory recording system, control on issuance of medical supplies and the disposal of expired medicines for the financial years 2003/2004 and 2004/2005. The audit did not cover the detailed procurement process as a separate audit on procurement contracts was conducted recently. However, the audit reviewed the need identification process relating to medical supplies during procurement planning. OIOS also conducted interviews with the concerned staff and reviewed relevant documentation.

## **IV. OVERALL ASSESSMENT**

9. The UNMISSET Medical Store was not maintaining proper inventory records showing the movement of stock. Receipt & Inspection (R&I) reports and issue requisitions were not being used as basis for updating inventory records. The Medical Store only maintained stock statements and the quantities in the statement were updated based on physical count without correlating to R&I reports and requisitions. Moreover, the stock statement did not include all medical supplies, it generally consisted only those items having expiry dates. Since the Medical Section spent substantial amount of its budget on medical supplies, there was a need to ensure proper inventory control. There was also no proper system to record and monitor expired medicines. Hence, there is a need to improve the inventory management of the Mission's Medical Store.

## **V. AUDIT FINDINGS AND RECOMMENDATIONS**

### **A. Procurement planning**

10. The UNMISSET Medical Store prepared its annual procurement plan based on average patient cost as derived from past experience. However, procurement planning requires details of the items and quantities to be procured. The Mission's Medical Supply Officer (MSO) explained that he regularly keeps track of the stock and their shelf life, considering the stock position and expected consumption; he raised requisitions periodically in the Mercury system to initiate the procurement process. However, he did not document the quantities in stock and the expected

consumption to justify the quantities requisitioned. He further explained that he normally raises requisitions for the whole year's requirement.

11. Expired medicines result in financial loss to the Mission, additional costs may have to be incurred for their safe disposal. Therefore, procurement of medicines requires proper planning to determine the quantities to be procured and the shelf life of supplies. However, OIOS noted that the MSO generally did not state the required shelf life period in the purchase requisition. There were only two requisitions that had indicated the shelf life during July 2003 to January 2005 – requisition No 4 MED 05 stated 18 months and another requisition 4 MED 8 only stated that “long shelf life” was required. In other cases, the requisition did not state anything about shelf life. However, the MSO explained that he did consider shelf life offered by the suppliers at the time of technical evaluation and that the suppliers are aware that the Mission generally accepts medicines having at least 18 months' shelf life.

12. OIOS also noted that only 10 out of 49 purchase orders reviewed had indicated the required shelf life. In other cases, purchase orders were silent about it. R&I reports also generally did not indicate expiry dates unless they were specified in the related purchase order. So the actual expiry dates of medicines purchased were not documented in many cases.

13. The Medical Section had not determined the optimum stock level (minimum stock, reorder level and maximum stock), to avoid excess or out-of-stock situations. OIOS found that some items had a nil balance in the stock statements dated 25/8/2003 and 4/2/2005, which might have caused difficulty in supplying the medicines in case of need. OIOS also noticed that some medicines were purchased in large quantities compared to the consumption trend, as summarized in the table below. The MSO explained that the excess stock had arisen because the Thailand Contingent had also imported some of the medicine at their own cost and they did not use UNMISSET stock. Moreover, the excess stock for items 1 to 4 in the table all were old stock (prior to 2002) which were purchased as per the instructions of the Medical Section at Headquarters; the Mission's Medical Section was not involved in placing these orders.

Name	Expiry date	Stock as at 4 Feb 2005	Value (\$)	Remarks
1. Dacta Gold Cream	Mar 2005	556	11,092	Stock on 25/8/2003 was 1076 and only 520 units were consumed till 4/2/2005. So previously purchased quantity was quite large. The stock valued at \$11,092 had already expired.
2. Primalut N	Aug 2005	621	18,398	Stock on 25/8/2003 was 957 and only 336 units were consumed till 4/2/2005. So previously purchased quantity was quite large. It appears that only a small quantity is likely to be consumed before it expires.
3. Septrin	Dec 2005	1,500	8700	Stock on 25/8/2003 was 2,684 and only 1,184 units were consumed till 4/2/2005. So previously purchased quantity was quite large. Only small quantity is likely to be consumed

				before the expiry period.
4. Chloromycetin eye Ointment	Jan 2005	675	4,846	The stock valued at \$4,846 had already expired.
5. Klacid	Mar 2005	36	3,241	50 packets of Klacid were purchased for \$4,502 on 8/3/2004 having only 12 months' shelf life; only 14 packets were used and the balance stock valued \$3,241 had already expired.

### Recommendations 1 and 2

OIOS recommends that the UNMISSET Administration ensure that the Medical Section:

- (a) Prepares a detailed procurement plan identifying the quantities of medical supplies to be procured, as required by the Procurement Manual (AP2005/682/02/001); and
- (b) Determines the minimum shelf life required for each item of medical supplies and specifies it in the relevant purchase orders to enable the Receipt & Inspection Unit to prepare its reports duly recording the expiry date of each item at the time of their delivery in the Mission (AP2005/682/02/002).

14. *UNMISSET accepted recommendation 1 and stated that it will be implemented after the arrival of the new Medical Supply Officer (MSO). The Mission also accepted recommendation 2 and stated that the new MSO will be briefed to insert the minimum shelf life on all new requisitions. Recommendations 1 and 2 remain open pending confirmation of their implementation by UNMISSET.*

### B. Inventory Accounting

15. The Medical Supply Cell of the Medical Section is managing its medical supply store at two levels. The bulk of medical supplies are stored in the Medical Store under the control of a MSO. The smaller quantities of medical supplies are stocked for two weeks' requirements in the Pharmacy Store. The Pharmacy Store distributes medicines to individual patients and also to Hospital Emergency Unit and Ward Unit as needed.

#### Inventory record does not show the movement of stock

16. The Medical Store maintained a stock statement as an Excel spreadsheet. It showed the stock balance of the main store of a particular date. The MSO periodically checked the stock and entered new quantity in the Excel Spreadsheet based on physical check and deleted the previous quantity. The MSO explained that he maintained this statement to know the status of physical stock. Based on this, he raised requisition to initiate the procurement process for the items whose stock were either nil or in low quantities.

17. The data shown in the stock statement was not based on the actual movement of the goods procured and issued. Although the MSO had kept a copy of R&I reports and issue requisitions, those were not taken as a basis to update the inventory record. Therefore, the reconciliation between the book balance and physical balance was never done. The system of erasing previous data and entering new data based on physical check had no audit trail to confirm the validity of data and assurance of proper control. This is a serious weakness in the inventory management of the Medical Store, as the current system is not able to detect any misappropriation of stock.

18. The MSO had only two stock statements dated 25 August 2003 and 4 February 2005 for the audit period from July 2003 to Feb 2005. He explained that he used to update the statement more regularly but neither soft copy nor hard copy was retained. Therefore, the information about the stock position on dates other than these two dates could not be ascertained.

19. The MSO compiled the receipts, issues and the balance of 27 items selected by OIOS as a sample. The results showed understatement of stock in the case of 24 items and overstatement in 3 items (see details at Annex-I). Since the MSO had erased the quantity of expired medicine, OIOS compared the difference with the expired quantities but still, the difference was significant. This could have been due to poor control on issues, expired stock taken out but not recorded in the expired stock statement, or quantity in stock statement not correctly recorded.

20. Upon repatriation in June 2004, the Thailand Contingent handed over various medical supplies of UNMISSET Hospital to the Medical Section. However, there was no proper handover note stating the type and quantity of medical supplies handed over to it. The Medical Section also did not prepare any list of medical supplies received from them. OIOS noticed that the Pharmacy Store had raised fewer requisitions during July and August 2004 because it took medicines from the stock left behind by the Thailand Contingent.

21. The generally accepted practice in inventory management requires that the inventory records should show the result of each transaction of receipt, issue and the balance in stock. Further, periodical physical check has to be done to ensure the balance shown in the inventory records match with physical stock, and also that they are in proper condition. Any discrepancies (excess/shortage) between the physical balance and book balance are documented and adjusted in the books explaining the reasons, along with the approval of authorized officials. However, this practice was not followed.

22. These issues were discussed with the Mission Management during the audit, and OIOS was pleased to note that Management has already taken immediate steps to maintain a proper inventory system. The Medical Store has access to the system, and the Supply Section has provided necessary training to the MSO to maintain inventory records in the system. The Medical Section is in the process of updating its inventory in the system.

23. OIOS also noted that currently, the Medical Store is managed by only one staff member, i.e. MSO. Considering his workload and other responsibilities involved, OIOS feels that an additional staff could be assigned for his assistance in order to improve the management of the Medical Store. Such arrangement will ensure the continuity of proper inventory management even

when the MSO is on leave. During the exit conference, UNMISSET Management agreed to make such an arrangement.

### **Recommendation 3**

OIOS recommends that the UNMISSET Administration update the records in the newly established inventory system for medical supplies and ensure that in future, the Medical Store records each transaction of receipt, issue and also the balance of stock (AP2005/682/02/003).

24. *UNMISSET accepted recommendation 3 and stated that inventory software has already been installed. All data entry should be completed by 18 April 2005 and the data will be kept up to date. Recommendation 3 remains open pending confirmation by UNMISSET that it has been fully implemented.*

### Records of the Pharmacy Store

25. The Pharmacy Store neither maintained inventory ledger of medicines nor prepared any stock statement. Generally, it raised issue requisitions on a fortnightly basis and additional requisitions as needed. It distributed medicines in accordance with the doctor's prescription and kept those prescriptions in boxes. Requisitions were kept in a separate file. However, no further data processing was carried out to show the stock balance in order to compare with physical balance and also to identify any discrepancies. The Pharmacy Store was run by various staff members (nurses). Although one nurse was assigned as in-charge, she was also assigned periodically to ward duty. At such times, she gives the key to others assigned staff to handle the inventory during her absence.

### **Recommendation 4**

OIOS recommends that the UNMISSET Administration ensure that Pharmacy Store maintains record of medicines received and issued and also the balance in stock (AP2005/682/02/004).

26. *UNMISSET accepted recommendation 4 and stated that the system has been established in the pharmacy. A record of all stock received and issued is being maintained and physical checks to verify the balance of stock will take place on a regular basis. In view of the action taken by the Mission, OIOS has closed recommendation 4.*

### Expired medicines

27. The MSO periodically identified expired medicines through physical check and removed them from the good stock to keep separately in the store. In the stock statement, those removed items were erased without maintaining any records of the expired items. Similarly, he received expired stock returned from the Pharmacy Store periodically. However, he did not keep any record of total expired stock at his disposal. Therefore, the information on expired medicine stock was not available. Previously, the Medical Section had disposed of expired medicines for the period

January 2001 to May 2002 costing \$64,874 with the approval of the Local Property Survey Board (LPSB) on 21 August 2002. After that, the Medical Section has not disposed of any expired medicines.

28. The MSO prepared a list of expired medicines having a total value of \$31,043 as on 24 February 2005. Particularly, OIOS noted that the list provided by the MSO contained items expired mainly in 2004, and there was only one item that had expired in 2003. OIOS noted that there were many items returned by Pharmacy Store but those were not included in the expired stock statement. Also, 23 out of 32 items shown in Annex-II had expired in 2003. Further, the Medical Store could have identified some other items expired in 2003 and removed from good stock. Therefore, the list of expired medicine was not complete, which indicated poor control on tracking and disposal of expired medicines.

29. The Medical Store received medicines from the Thailand Contingent at the time of handing over UNMISSET Hospital in June 2004. These included various items imported directly by the contingent and some of them were not in usable condition. Those unusable items are kept in various boxes without preparing any detailed list. Such items have occupied a lot of space in the Medical Store. The MSO needs to prepare a complete list of disposable items and initiate steps for their disposal.

#### **Recommendation 5**

OIOS recommends that the UNMISSET Medical Supply Officer maintain proper records of expired medicines and initiate action for the disposal of expired medicines and other unusable medical supplies lying in the store (AP2005/682/02/005).

30. *UNMISSET accepted recommendation 5 and stated that a record of expired medicines is being maintained. Action on disposal of expired medicines had been initiated as of 12 April 2005.* In view of the action taken by UNMISSET, OIOS has closed recommendation 5.

#### Physical verification

31. OIOS conducted the physical verification of ten sampled items in the Medical Store on 7 March 2005. The physical balance matched with the stock statement for only one item; discrepancies included shortage in five items, excess in three items and one item was not recorded in the stock statement (see details in Annex-III) although the stock statement was updated recently on 4 February 2005.

32. One item (Ankle Support-50 Nos. of UNMISSET purchased stock and 14 Nos. of Thailand Contingent's returned stock) was not listed in the stock statement. The MSO explained that he maintained stock statements only for medical supplies having limited shelf life. He further explained that he could not maintain inventory record of other items due to lack of manpower. OIOS noted that the Mission had purchased Ankle Support, Knee Support, and Wrist Support costing \$2,343 in November 2003, but they were not included in the stock statement. Similarly, other items like bandage and syringes were kept in store without having a proper stock record.

33. OIOS noted that a medicine having different expiry dates were not kept separately. For example, 25 ampules of Buscopan Injection expired in October 2003 and 525 ampules expired in February 2005, but they were mixed with other stock having different expiry dates (March/July 2005 and April/October 2006). Therefore, the medicine was not properly stacked according to their expiry dates; as a result there might be cases that short life medicines were not issued first on a first-in-first-out (FIFO) basis, which may have contributed to increased stock of expired medicines. Moreover, the expired stock of Buscopan Injection as stated above and another item (591 Nos. of Chloromycitin Eye Ointment which had expired in January 2005) were not taken out from good stock.

#### **Recommendations 6 and 7**

OIOS recommends that the UNMISSET Medical Supply Officer:

- (a) Periodically conduct physical verification of the Medical Store inventory, reconcile the physical balance with book balance, investigate any discrepancies and adjust the inventory records with the approval of the Chief, Medical Section (AP2005/682/02/006); and
- (b) Streamline inventory storage by proper stacking of various batches of medicine to ensure that batches having a shorter shelf life are issued first, and expired medicines are taken out and stored separately (AP2005/682/02/007).

34. *UNMISSET accepted recommendations 6 and 7 and stated that both recommendations have already been implemented.* Based on the Mission's response, OIOS has closed recommendations 6 and 7.

#### **C. Control on issues**

35. The Medical Store mainly issues medical supplies to the Pharmacy Store; previously it was also issuing to UNMISSET Hospital operated by Thai Contingent, Slovak Hospital and Brazilian Contingent as needed. The Medical Store had a proper system to receive requisitions from the above-mentioned medical units. The MSO reviewed these requisitions and issued medical supplies to them. However, the MSO did not maintain a proper inventory recording system – rather, he just kept those requisitions in separate files without any further processing.

36. The Pharmacy Store issued medical supplies to individual patients against the prescription of the doctor and these prescriptions were kept in boxes as a record of distribution. It also supplied medicines to the Emergency Unit and Ward Unit against the requisitions raised by those Units. It also kept a copy of the requisitions sent to the Medical Store against which the medical supplies were received from the Medical Store. However, it did not maintain any inventory record to show the movement of medical supplies (quantities received, issued and balance). Further, it also did not have any record of stock balance of any date for the period under review. MSO had issued medicines to the Pharmacy Store on an ad hoc basis, so the actual consumption may vary and it



would have impact of increase or decrease on stock level. However, there was no mechanism to confirm the receipts, issues and balance on any date.

37. The MSO explained that the Pharmacy Store had taken into account its stock balance while raising requisitions. Moreover, he further inquired orally for any items if he felt the requisitioned quantity was higher. However, he confirmed that he had never checked issues with the supporting documents for any period. OIOS considers that there was a lack of proper monitoring and control issues, as verbal inquiry without keeping stock records does not constitute an effective method. OIOS is of the opinion that the MSO should periodically test-check the inventory to ensure that adequate controls are in place over the issues of medical supplies.

38. The Terms of Reference of the MSO requires that he should prepare a monthly consumption report and submit it to the Chief of Medical Section. However, he did not prepare such statements due to lack of manpower, as he was alone in the Medical Store. In the absence of such reports, the Medical Section Chief was not fully aware of the consumption and stock position. Consequently, he was in no position to suggest ways to improve the system.

#### **Recommendation 8**

OIOS recommends that the UNMISSET Medical Supply Officer process the data relating to medicines issued from stock, and submit periodic consumption reports to the Chief of Medical Section (AP2005/682/02/008).

39. *UNMISSET accepted recommendation 8 and stated that the new MSO will be instructed to provide periodic consumption reports.* Recommendation 8 remains open pending confirmation by UNMISSET that it has been fully implemented.

#### **VI. ACKNOWLEDGEMENT**

40. We wish to express our appreciation to the Management and staff of UNMISSET for the assistance and cooperation extended to the auditor during this assignment.

Copy to: Mr. Jean-Marie Guéhenno, Under-Secretary-General for Peacekeeping Operations  
Ms. Hazel Scott, Director, ASD/DPKO  
Ms. Margaret Simon, Officer-in-Charge of Administration, UNMISSET  
UN Board of Auditors  
Programme Officer, OIOS  
Mr. Nawal Yadav, Chief Resident Auditor, UNMISSET

**Annex-I: Statement showing comparison of stock balance**

Name	Stock at 25 August 2003	Purchases (R&I)	Total	Issue (Requisition)	Stock to be on 4 February 2005	As per Stock Statement	Difference	Expired Qty	Net Over / (under)
Alphamox 500 mg-20/pk	783	1000	1783	1091	692	507	185		(185)
Benadryl Cough Syrup	69	1280	1349	780	569	227	342		(342)
Benzathine Penicillin Inj	2	180	182	110	72	0	72	71	(1)
Bustopan 10mg-100/pk	60	100	160	42	118	49	69		(69)
Ciprofloxacin-14/pk	-	300	300	431	-131	37	-168		168
Clarlacyn 10mg-30/pk	1106	600	1706	636	1070	298	772	84	(688)
Cream Dakta-gold-10pk	1074	0	1074	560	514	556	-42		42
Cream Neosporin-12/pk	181	300	481	428	53	0	53	12	(41)
Diclofenac Didhy Gel	-	1620	1620	1501	119	120	1		(1)
Flucloxacilin-24/pk	102	400	502	470	32	5	27		(27)
Ibuprofen 400 mg-50/pk	-	1000	1000	590	410	297	113		(113)
Itraconazole-28/pk	19	50	69	56	13	0	13		(13)
Klacid HP7 Tripple pack	-	50	50	10	40	36	4		(4)
Logcin lozenges-16/pk	30	1500	1530	1296	234	3	231		(231)
Mefloquine Hydro -8/pk	30	250	280	215	65	1	64		(64)
Multivitamin-100/pk	16	650	666	405	261	170	91		(91)
Nifedipine-60/pk	101	200	301	165	136	108	28	10	(18)
Omeprazole, 20mg-30/pk	41	470	511	346	165	156	9		(9)
Primaquine Phosphate-56/bot	-	60	60	61	-1	19	-20		(20)
Primolut N 5 mg-30/pk	957	0	957	16	941	621	320		(320)
Ranitidine 300mg-30/pk	-	350	350	210	140	128	12		(12)
Rid Reppelliant	667	1440	2107	1252	855	318	537		(537)
Septin 480mg-10/pk	2864	0	2864	1360	1504	1500	4		(4)
Simvastatin 10mg-30/pk	-	100	100	34	66	51	15		(15)
Suctafed-30/pk	-	1000	1000	736	264	259	5		(5)
Vicks Cough Syrup	2	980	982	745	237	54	183		(183)
Zentel 200mg -6/pk	14	100	114	40	74	84	-10		10

**Annex-II: Expired medicines returned by Pharmacy Store**

<b>SN</b>	<b>Name</b>	<b>Unit</b>	<b>Expired on</b>	<b>Return date</b>	<b>Qty</b>
1	Dormium 15mg-78 amples	5/Pkt	Dec-04	17/02/2005	15
2	Hyosmin-342 Tabs	10/Pkt	Apr-00	17/02/2005	34
3	Tinaderm Cream 20 gram-41 tubes	12/pkt	Jan-04	04/02/2004	3
4	Claratyne 10 mg-	30/pkt	Sep-03	26/11/2003	4
5	Methyldopa tab	100/tin	Apr-04	16/06/2004	20
6	Soframycin ear/eye drop ointment-46 tub	10/Pkt	Feb-04	16/06/2004	4
7	Gricovin 500 mg 18 pkt+70 tubes	28/pkt	Apr-04	16/06/2004	20
8	Sudafed	30/pkt	Mar-04	16/06/2004	1
9	Dexamethazone 0.5mg-163 pkt	10/Pkt	Jul-04	16/06/2004	16
10	Losee 40gm	5/Pkt	Sep-04	19/06/2004	7
11	Chloromycetin 250mg	16 bot/pkt	Sep-03	04/11//2003	2
12	Resprim Forte-87 pkts	10/Pkt	Sep-03	04/11//2003	8
13	Ralovera 5mg	50/pkt	Sep-03	04/11//2003	17
14	Inj. Liguacaine 2%	5ml/amp	Jul-03	26/11//2003	12
15	Minims eye drop	20/pkt	Aug-03	26/11//2003	13
16	Inj. Phenargan 25mg	5amp/pkt	Sep-03	26/11//2003	20
17	Syp. Phenargan 100ml	bottle	Oct-03	26/11//2003	12
18	Buscopan 20 mg	5/Pkt	Sep-03	26/11//2003	18
19	Canesten(vaginal) tab	6/pkt	Sep-03	26/11//2003	28
20	Tinaderm spray-78	12/pkt	Oct-03	26/11//2003	78
21	Savlon Cream 30gm	6/pkt	Oct-03	26/11//2003	30
22	Bislovon -2972 tab	100/pkt	Apr-03	01/05/2003	29
23	Propranolol 10mg	100/pkt	Apr-03	01/05/2003	48
24	Chlorogic eye drop	1/pkt	May-03	02/06/2003	155
25	Prepulgid 10gm-3704	90/pkt	Jun-03	31/07/2003	411
26	Ugnocivin 100mg	40/pkt	Jul-03	31/07/2003	1
27	Dalneir vag Cream 20%	1/pkt	Feb-03	03/04/2003	56
28	Bisalax 5mg	200/pkt	Mar-03	03/04/2003	36
29	Zinnat 250mg-1838 tab	14/pkt	Feb-03	05/03/2003	131
30	Atchoxal/Atanolol 50 mg-2245	30/pkt	Feb-03	05/03/2003	75
31	Stemzin 5mg-907tab	25/pkt	Feb-03	05/03/2003	36
32	Cansesten Vag cream-70 tube	3/pkt	Feb-03	05/03/2003	23

**Annex-III: Summary of Physical Verification**

No.	Name	Unit	Expiry date	Physical Balance	Balance as per stock statement	Excess/ (shortage)	Remarks
1	Dacta Gold Cream	1/pkt	Mar 05	497	506	(9)	Expired medicine not taken out
2	Chloromycitin Eye Ointment	1/pkt	Jan 05	591	675	(84)	Expired medicine not taken out
3	Claratyne 10 mg tab	30/pkt	Aug 06	240	274	(34)	
4	Xylocaine	1/pkt	Oct 06	100	90	10	
5	Ciproxin/Bayer 200mg	14/pkt	Feb 07	10	200	(190)	MSO explained only 10 Nos. were purchased vide PO 227 but wrongly entered as 200 in stock statement.
6	Klacid HP7	1/pkt	Mar 05	37	36	1	
7	Buscopan Inj 20mg	1/pkt	Oct 03 Feb 05 Mar 05 Jul 05 Apr 06 Oct 06	25 525 35 270 50 <u>50</u> 955	955	-	Expired medicine not taken out. Stock having different expiry date were not kept separately to issue on FIFO basis
8	Ankle Support	1/pkt	Apr 06	70	-	70	Not recorded in stock statement
9	Japanese Encephalitis	1/ample	Apr 06	385	351	34	
10	Chloromycitin Eye Drop	1/pkt	July 05 Sep 06	32 <u>96</u> 128	29	99	MSO explained 100 Nos. were delivered on 28/1/05 but was not included in 4/2/05