



REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
**REGIONAL OFFICE NO. VI**  
Ungka 1, Pavia, Iloilo

**OFFICE OF THE REGIONAL DIRECTOR**

December 29, 2023

**Honorable ARTHUR R. DEFENSOR, JR.**

Governor

Province of Iloilo

Dear Governor Defensor:

We are pleased to transmit the Management Letter on the results of the Citizen Participatory Audit (CPA) on the provision and utilization of drugs and medicines in the Iloilo Provincial Hospital (IPH), Pototan, Iloilo for the period from January 1 to December 31, 2022, prepared by our CPA Team headed by Wenceslao P. Valaquio as CPA Team Supervising Auditor and Mary Grace E. Sevilla as CPA Team Leader, in compliance with Section 2, Article IX-D of the Philippine Constitution and Section 43 of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines.

Our audit was made to ascertain whether the drugs and medicines of the IPH are available and adequate for the efficient and effective delivery of services to the clientele.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and we believe that it provided a reasonable basis for the audit results.

The audit observations, together with the recommended courses of action are discussed in detail in the letter.

We request that the recommended measures be implemented and we will appreciate being informed of the actions taken thereon by submitting the duly accomplished Agency Action Plan and Status of Implementation (form attached) within 60 days from receipt hereof.

We acknowledge the cooperation and support that you and your staff extended to our CPA Team during the audit which facilitated the completion of this report.

Very truly yours,

**MARILOU M. RIZARRI**

Director IV

Regional Director



Copy Furnished:

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REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

**2022**

## **Citizen Participatory Audit Report**




**PROVISION AND UTILIZATION OF DRUGS AND MEDICINES  
IN THE ILOILO PROVINCIAL HOSPITAL  
PROVINCE OF ILOILO**

## AUDIT-IN-BRIEF

# PROVISION AND UTILIZATION OF DRUGS AND MEDICINES IN THE ILOILO PROVINCIAL HOSPITAL PROVINCE OF ILOILO

### 01 BACKGROUND



In consonance with Article IX-D of the Philippine Constitution and Section 43 of the Presidential Decree (P.D) No. 1445 or the State Audit Code of the Philippines, the Audit Team created under Commission on Audit (COA) RO VI Office Order No. 2023-0064 dated March 8, 2023, and the Citizen Auditors from Jaro Archdiocesan Social Action Center (JASAC) conducted a compliance audit on the Provision and Utilization of Drugs and Medicines (D&M) in the Iloilo Provincial Hospital (IPH), Province of Iloilo for the period January 1 to December 31, 2022.

### 05 AUDIT METHODOLOGY

The methodologies applied in the conduct of the CPA, with the participation of the representatives of the Civil Society Organization, were as follows:

- Review and analysis of documents and reports
- Walk-through, inspection, and observation of the processes and systems
- Interview and inquiry with the IPH and Iloilo Provincial Government officers and key personnel
- Conduct of survey on selected IPH patients



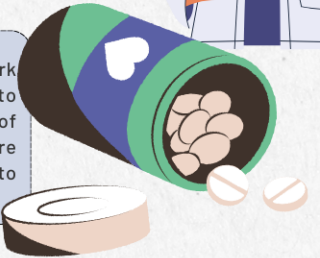
### 02 AUDIT FOCUS

In the selection of the projects/services in the conduct of Citizen Participatory Audit (CPA), the COA selected the Adequacy and Availability of D&M in IPH with the end view of improving the delivery of quality hospital services to the general population in the Province of Iloilo, through adequate and timely access to D&M.

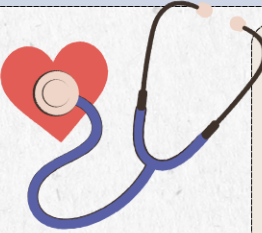


### 06 AUDIT PERIOD

The CPA Planning and fieldwork were conducted from March to October 2023. Analysis of documents and report writing were conducted from October to December 2023.




### 03 AUDIT OBJECTIVE



The CPA was conducted to determine whether the D&M in the IPH are available and adequate for the efficient and effective delivery of services to clientele.

### 07 AUDIT RESULTS



The sufficient level of stocks of D&M in the IPH was not fully maintained due to the (1) limited budget, (2) delayed procurement processes, and (3) failure of bidding; thus, adequate and timely access thereto by its clientele was not guaranteed.

### 04 AUDIT CRITERIA

The standards used in the audit of the Adequacy and Availability of D&M in IPH are as follows:

- Provincial Ordinance No. 2011-091 on the conversion and establishment of hospitals as economic enterprises
- Established policies and guidelines of the Iloilo Provincial Hospital
- Presidential Decree No. 1445 and GAAM Volume III
- The 2016 Revised Implementing Rules and Regulations of Republic Act No. 9184
- The Philippine Medicines Policy of the Department of Health
- COA Circular No. 97-002
- COA Circular No. 92-386
- 2017 Revised Revenue Code of Iloilo
- COA Circular No. 2015-009



### 08 AUDIT RECOMMENDATIONS

- Consider the available modes of procurement, the Early Procurement Activities, remedies, and options; and come up with concrete measures and actions to address the issues on procurement and the use of cash advances, taking into consideration the need for D&M and the requirements of laws, rules, and regulations, to harmonize the system and render government services effectively and efficiently.
- Revisit the policies and guidelines on the proper handling of expired D&M and henceforth, adhere to the prescribed procedures enumerated therein.
- Consider other appropriate measures on the receipt and utilization of donated D&M to maximize their uses and avoid wastage.
- Ensure that the receipts of donated D&M were documented and recorded in the books of the IPH and that the issuances of D&M were accurately reported.
- Discontinue the practice of charging the prior year's expenses to the current year's budget.
- Make representation and proposal on the determination of markup to be applied for the D&M and laboratory and medical supplies for consideration of the Sangguniang Panlalawigan.





REPUBLIC OF THE PHILIPPINES  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City

**HONORABLE ARTHUR R. DEFENSOR, JR.**  
Governor  
Province of Iloilo

**Citizen Participatory Audit Management Letter on the Provision and Utilization of  
Drugs and Medicines in the Iloilo Provincial Hospital, Pototan, Iloilo  
For the Period January 1, 2022 to December 31, 2022**

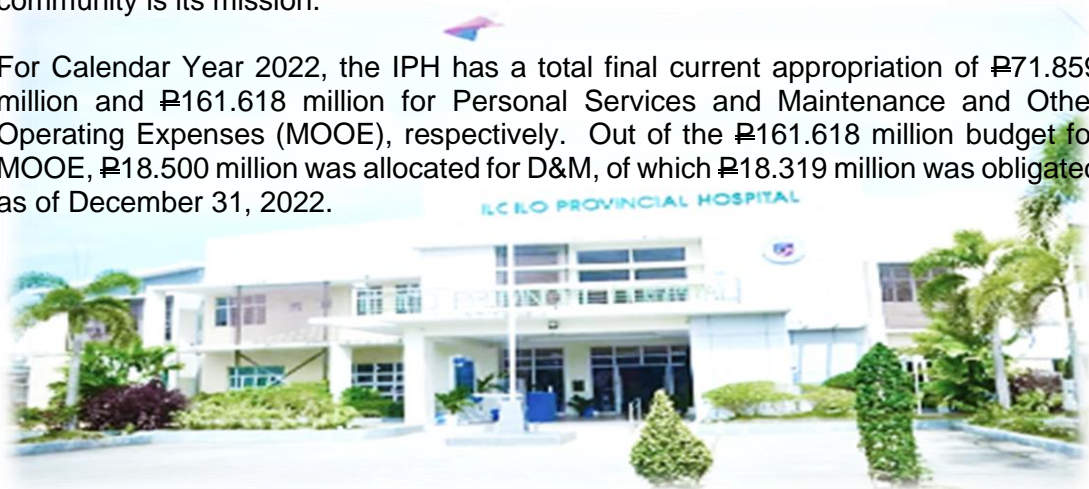
Dear Governor Defensor, Jr.:

1. In consonance with Section 2, Article IX-D of the Constitution of the Philippines and Section 43 of the Government Auditing Code of the Philippines (Presidential Decree No. 1445), the COA Audit Team created under Commission on Audit (COA) Regional Office No. VI Office Order No. 0064 dated March 8, 2023, and the Citizens Auditors from the selected Civil Society Organization, the Jaro Archdiocesan Social Action Center (JASAC), conducted a compliance audit on the provision and utilization of drugs and medicines (D&M) in the Iloilo Provincial Hospital (IPH), Pototan, Iloilo covering the period January 1 to December 31, 2022.
2. The Citizens' Participatory Audit (CPA) technique was adopted for increased transparency and citizen participation in governance. The overall objective of the CPA is to determine whether the D&M of the IPH are available and adequate for the efficient and effective delivery of services to the clientele.
3. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 4000), Compliance Auditing Standard. Those standards require that we plan and perform the audit to obtain a reasonable basis for our conclusions.
4. We have examined and evaluated documents and reports, observed, inspected, and walked-through the processes and systems, interviewed the Iloilo Provincial Government (IPG) and IPH management and key personnel, issued audit queries, and conducted a survey with the selected patients of IPH relative to D&M.
5. The audit observations and recommendations were discussed with the officers and key personnel of IPG and IPH in an exit conference conducted on December 15, 2023. Their responses were incorporated in the report where appropriate.

## I. Background



6. Section 17 of Republic Act No. 7160 also known as “The Local Government Code of 1991” allows local government units to exercise their powers and discharge their functions for the efficient and effective provision of basic services and facilities, such as health services which include hospitals and other tertiary health services, among others.
7. Under its corporate personality, the Province of Iloilo undertook the conversion of its hospitals into economic enterprises to increase their income and the hospitals to improve or enhance their services to respond to the health requirements of its constituents. Based on Provincial Ordinance No. 2011-091 dated December 2, 2011, the IPH was converted and established as one of the economic enterprises. As an economic enterprise, the hospital has these functions: a) provide quality hospital services to the general population; b) enhance hospital services to the indigents and marginalized sectors of the society; c) improve income capacities and upgrade hospital services; and d) provide the people better access to hospital services.
8. The IPH is classified as a Level I hospital with an authorized bed capacity of 175 as of December 31, 2022. Recently, its classification was upgraded to Level II. It offers general, orthopedic, and ophthalmology surgeries, ultrasound, plain X-rays, intravenous pyelogram, T-tube cholangiogram, adult medical care, obstetrical and gynecological care, and pediatric care. It has an animal bite treatment center and dental, TB Dots, eye, ENT, and rehabilitation clinics for consultation and minor surgeries/procedures, prenatal examination, and immunization. It has also a Molecular Laboratory (RT-PCR Tests), a Temporary Intensive Care Unit for COVID-19 patients, 2D Echo services, and laparoscopic surgery. Its pharmacy is open for 24 hours.
9. A community with immediate access to affordable and quality health services is the vision of the IPH and effective and efficient delivery of basic health services in partnership among local government units, non-government organizations and the community is its mission.
10. For Calendar Year 2022, the IPH has a total final current appropriation of ₱71.859 million and ₱161.618 million for Personal Services and Maintenance and Other Operating Expenses (MOOE), respectively. Out of the ₱161.618 million budget for MOOE, ₱18.500 million was allocated for D&M, of which ₱18.319 million was obligated as of December 31, 2022.



## II. Audit Focus



11. In selecting the audit area for CPA, the project/service of the government should have a high impact and value to the people because this involves the citizens. The IPH was selected for audit since it is the biggest district hospital managed by the Province of Iloilo and has the highest budget compared to the other district hospitals in the province. Because D&M are indispensable in all the services of the IPH, the audit was focused on its provision and utilization with the end view of improving the delivery of quality hospital services to the general population in the province, through adequate and timely access thereto.

## III. Audit Objectives



12. The CPA was generally conducted to determine whether the D&M in the IPH are readily available and adequate for the efficient and effective delivery of services to clientele, and specifically to determine whether:
  - 12.a Procurement of D&M is based on need and is properly planned.
  - 12.b D&M are procured/acquired as planned.
  - 12.c Procured/acquired D&M are fully delivered and on time.
  - 12.d D&M stocks are adequate to meet the needs of the clients.
  - 12.e The needs for D&M of indigent in-patients were fully provided.
  - 12.f D&M stocks are properly maintained and monitored.

## IV. Audit Criteria



13. The standards used in the audit of the adequacy and availability of D&M in IPH are as follows:
  - 13.a Established policies and guidelines of the IPH;
  - 13.b Department of Health (DOH) Procedures Manual for Government Hospitals;
  - 13.c The Philippine Medicines Policy (PMP) (2011-2016 and 2022-2023) of the DOH;

- 13.d The Generic Act of 1998;
- 13.e Philippine National Drug Formulary (PNDF);
- 13.f Universal Health Care Act or Republic Act (RA) No. 11223;
- 13.g Philippine Health Insurance Corporation (PHIC) Circular No. 2017-006 and other guidelines;
- 13.h Pertinent provisions of the 2016 Revised Implementing Rules and Regulations (RIRR) of RA No. 9184;
- 13.i Pertinent provisions of RA No. 7160;
- 13.j Provincial Ordinance No. 2011-091 dated December 2, 2011;
- 13.k 2017 Revised Revenue Code of Iloilo;
- 13.l COA Circular Nos. 92-386; 97-002; and 2015-009;
- 13.m COA Training Handbook on Property and Supply Management System (PSMS);
- 13.n Manual on the New Government Accounting System for Local Government Units (MNGAS for LGUs);
- 13.o Pertinent provisions of Presidential Decree (PD) No. 1445 and Government Accounting and Auditing Manual (GAAM) Volume III;
- 13.p Purchase Orders (POs); and
- 13.q Other relevant laws, rules, and regulations.

## V. Audit Methodology



- 14. The methodologies applied in the conduct of the CPA, with the participation of the representatives of the CSO, were as follows:
  - 14.a Review and analysis of documents and reports;
  - 14.b Walk-through, inspection, and observation of the processes and systems;
  - 14.c Interview and inquiry with the IPH and IPG officers and key personnel;
  - 14.d Survey of selected IPH patients; and
  - 14.e Conduct of other appropriate procedures and techniques.





**Planning and Preliminary Engagement Activities**



**Application of Different Audit Methodologies**



## VI. Audit Period



15. The CPA planning and fieldwork were conducted from March to October 2023. Analysis of documents and report writing were conducted from October to December 2023.

## VII. Audit Results



### ***Procurement of D&M not in Accordance with the Annual Procurement Plan (APP)***

16. **Some procurements of D&M did not follow the APP and mostly were made from Petty Cash Fund (PCF) due to limited budget, delayed procurement processes, and failure of bidding, inconsistent with Section 7.2 of the 2016 RIRR of RA No. 9184; thus, the governing principles of transparency and competitiveness in government procurement were disregarded, the best price was not assured, and adequate and timely access to D&M was not ensured.**
  - 16.1 Section 7.1 of the 2016 RIRR of RA No. 9184 (Updated as of 31 March 2021) requires that all procurement shall be within the approved budget of the Procuring Entity and should be meticulously and judiciously planned by the Procuring Entity. Section 7.2 thereof additionally states that no procurement shall be undertaken unless it is in accordance with the approved APP, including approved changes thereto. The APP must be consistent with the duly approved yearly budget of the Procuring Entity. Whereas, Section 7.3.2 of the same RIRR provides that in the preparation of the indicative APP, the end-user or implementing units of the Procuring Entity shall formulate their respective Project Procurement Management Plans (PPMP) for their different programs, activities, and projects.
  - 16.2 As provided in the PMP (2011-2016) of the DOH, annual government procurement of medicines shall be appropriately forecasted and planned using an acceptable formula that takes into account current morbidity/mortality data, the burden of disease, the annual growth rate of the population, the size of the population targeted to be served, current drug prices and latest consumption data, among others. It is also stated therein that the government shall ensure adequate, equitable and sustainable financing for medicines and provide entitlements for the poor with the strategy, among others, of increasing budget allocation. The national and local government agencies shall earmark an adequate budget for medicines appropriate to meet public health priorities.
  - 16.3 The new PMP covering the period 2022-2030 utilizes the ACCESS Medicines Framework encompassing six (6) major pillars to fulfill the goal of ensuring sustainable access to quality and affordable essential medicines and reducing out-of-pocket spending. "Collaboration on availability and affordability" is one

of the 6 pillars that aims to guarantee equitable and timely access to affordable and quality essential medicines at all points of healthcare for all Filipinos.

- 16.4 Provincial Ordinance No. 2011-091 converted and established the IPH as one of the economic enterprises for the Province of Iloilo to provide quality hospital services to the general population, enhance hospital services to the indigents and marginalized sectors of the society, improve income capacities and upgrade hospital services, and provide the people better access to hospital services.
- 16.5 The IPH offers various services including pharmacy as D&M is one of the most essential commodities/needs in a hospital. For IPH, the needed or planned procurement of D&M was based on the utilization/issuance thereof in the preceding year/s. Particularly included in the plan were those newly/recently used/prescribed D&M and excluded those no longer prescribed. However, with the limited budget, the plan might be adjusted, and not all quantities might be included or some items will no longer be considered.
- 16.6 For CY 2022, reports showed that IPH has a total final budget of ₱18.500 million for D&M, ₱18.319 million of which was obligated for the year, while ₱13.505 million was recorded as D&M expenses. The IPH originally allocated a total of ₱15.000 million appropriation for D&M but this was subsequently adjusted to ₱18.500 million. Only the original ₱15.000 million budget was supported by a total of ₱14.993 million PPMP and APP, while the increased/additional amount of ₱3.500 million was not. Based on the APP, competitive bidding was the identified mode of procurement. However, to support the recurring essential operating expenses and ensure the continuity of operations of the IPH, the cashier was authorized to draw a cash advance of ₱100,000.00 for D&M, among others.
- 16.7 Despite the identified mode of procurement in the PPMP and APP, verification disclosed that only a total of ₱5.038 million Purchase Requests (PR) for D&M, equivalent to 27.2 percent of the ₱18.500 million final budget, were submitted to the Bids and Awards Committee (BAC) of the Province of Iloilo to undergo the procurement processes based on RA No. 9184. Of this amount, only ₱1.669 million, or 9.0 percent of the final budget was procured through this process and successfully issued with POs for the year. The rest of the procured D&M during the year were through cash advances/PCF totaling ₱12.350 million. A comparison of the Budget, PPMP, PR, PO, and PCF is shown in Table 1.

Table 1. Comparison of the Budget, PPMP, PR, PO, and PCF

<u>Account</u>	<u>Final Budget</u>	<u>PPMP/APP</u>	<u>PR</u>	<u>PO</u>	<u>PCF</u>
D&M	18,500,000.00	14,992,947.28	5,039,565.74	1,669,364.00	12,350,465.39

- 16.8 As noted, not all planned procurements of D&M were included in the PR, and from the preparation of the first-semester PRs in January 2022 up to their receipt by the Hospital Management Office (HMO) in February and March 2022, two (2) to three (3) months had already lapsed from the start of the year

2022. While the POs were issued in July 2022, the receipts of D&M were only on the eighth (8<sup>th</sup>) month of the year and beyond, and for very minimal quantities and amounts. Whereas, no POs were issued for the second-semester PRs prepared in September 2022. The summary is shown in Table 2.

Table 2. Summary of PRs, POs and Delivery

PR based on PPMP 2022		Actual PR 2022		July PO	Month PO	Amount
Schedule	Amount	Schedule	Amount	Amount	Delivered	
February	14,992,947.28	January	4,059,157.62	1,669,364.00	Aug. 2022	406,741.00
July		September	980,408.12		Sep. 2022	509,191.11
					Oct. 2022	113,977.85
					Nov. 2022	171,110.00
					Dec. 2022	422,568.00
					Jan. 2023	14,518.98
					Feb. 2023	24,974.40
<b>Total</b>	<b><u>14,992,947.28</u></b>		<b><u>5,039,565.74</u></b>	<b><u>1,669,364.00</u></b>		<b><u>1,663,081.34</u></b>

- 16.9 The IPH management explained that they could not submit all the PRs for the planned procurement due to past experiences of delayed/longer procurement processes or failure of bidding. With the immediate needs of D&M inherent in the operations of the hospital, they resorted to the use of cash advances/PCFs as the needs of patients outweigh the procedural aspects and the requirements of the guidelines. They further emphasized that even with this alternative, the hospital was still short of the ideal supply of D&M due to a limited budget.
- 16.10 The ideal supply and the availability of D&M in the IPH are truly challenged by the given reasons and the limited actual procurement presented in the Table. In fact, the survey conducted with patients of the IPH or their folks showed that while 13.5 percent and 63.7 percent of 193 respondents were very satisfied and satisfied with the services provided by the IPH, respectively, 37.3 percent and 40.9 percent of 193 respondents stated that the D&M were not available and not all were available in the IPH Pharmacy, respectively. The results of the survey are presented in Charts 1 and 2.

Chart 1. Result of Survey on How Satisfied the Patients with IPH Services

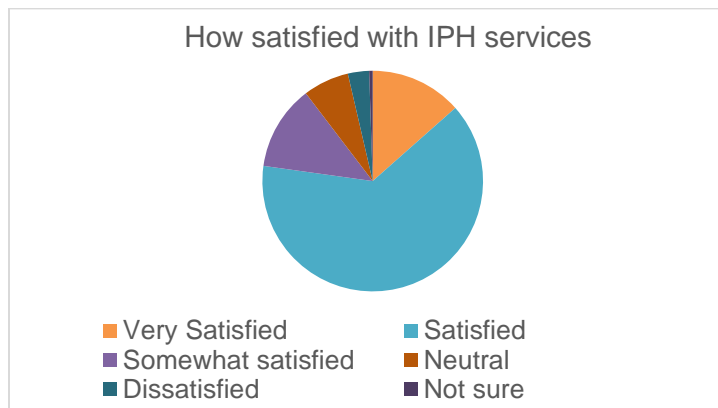
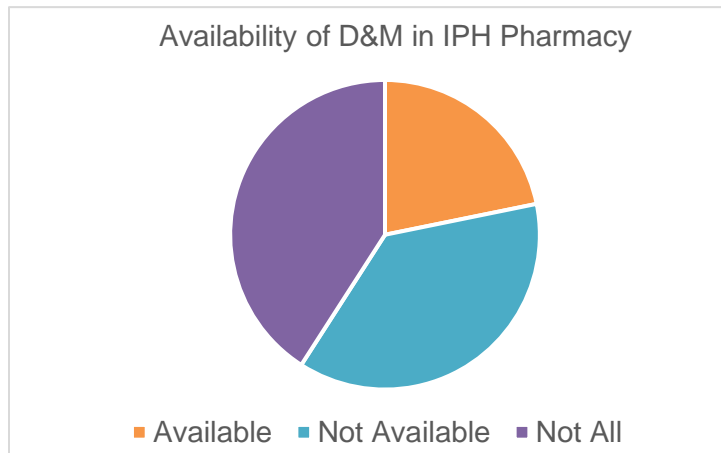


Chart 2. Result of Survey on Whether D&M Are Available in IPH Pharmacy



- 16.11 Further verification of the records also showed that there were prescribed D&M that were not provided by the IPH to the patients either because these were not available in the IPH Pharmacy, not listed in the PNDF, or could be obtained in the Rural Health Unit, as stated by the IPH Pharmacist.
- 16.12 In an inquiry on the procurement situation and the actions taken to resolve the delayed/longer procurement processes or failure of bidding, the BAC emphasized that in the purchase of D&M, the default method utilized by them is competitive line bidding, wherein different bidders may be awarded a contract. This results in a longer post-qualification process considering that all the bidders who submitted the bids are subjected to post-qualification. Further, for the procurement of D&M, the TWG in charge requires the submission of certain documents by the suppliers (one is the Certificate of Product Registration), which should be checked. Moreover, the BAC stated that the end-users were given a copy of the Notice of Award, PO, and Notice to Proceed for them to know the items that were awarded and that they may submit a new PR for the items that were not awarded, and sometimes reminded them to prepare a new PR for these although this was not part of their mandated function but was performed to facilitate the procurement. The BAC added that they follow the proper procedure and ensure that although the procurement was done through line bidding, the same was processed promptly.
- 16.13 While a cash advance/PCF for D&M was authorized, the modes of procurement based on RA 9184 remain the same and should still be observed. Procurement of D&M through cash advance/PCF is not a mode of procurement, although resorting to cash advance has been recognized as a facilitative tool in the financial operations of the government as stated in COA Circular No. 97-002, cash advance is primarily established due to the difficulty, impracticality, or impossibility to make payments by check. The cash advance is used for small payments for maintenance and operating expenses, which cannot be paid conveniently by check or are required to be paid immediately,

sufficient for the recurring expenses of the agency for one month, and for emergency purchases.

- 16.14 The procurement of D&M out of the PCF has disregarded the governing principles of transparency and competitiveness in government procurement. Also, the IPH was not assured of the lowest price when D&M was paid out of the PCF.
- 16.15 Although we agree with the management of the IPH that the needs for D&M of the patients are the utmost priority, this could be resolved and addressed without disregarding the procedures, rules, or guidelines on procurement. The RIRR of RA No. 9184 offers options to hasten procurement, like the Early Procurement Activities (EPA) and other alternative methods of procurement. The COA Training Handbook on SPMS is also a helpful guide on the Reorder Point System to avoid overage and shortage of stocks on hand of inventories like D&M. It is also provided in the handbook that agencies may be allowed to enter into contracts for the purchase of supplies and materials for one year subject to conditions. These provisions could help address the issues and smoothen the gaps.
- 16.16 On the other hand, further verification, scrutiny, and comparison of the PPMP and the procured D&M vis-à-vis regular procurement and from PCF, disclosed that some were not procured and for those procured, these were either not listed or more than the quantity and amount in the PPMP. The details are presented in Appendix A. This shows that not all the needed D&M were included in the plan for procurement in CY 2022 and some of those included in the plan were not needed. The management confirmed that there were procured D&M that were inadvertently not included in the PPMP. While for D&M that were not procured and those that differed in quantity and amount as planned, it was explained that some of the strength or dosage of the needed D&M were not available at the time of purchase, thus, a different dosage was purchased but quantities were correspondingly decreased or increased to conform with the budget/cost. These changes in the specification, quantity, and amount were not documented in a revised/amended PPMP/APP.

***PCF Utilized for Payments of Procured D&M on Credit and for More Than the Limit***

17. **The PCF was utilized to pay for D&M procured on credit and exceeded the one-month recurring expenses limit due to its insufficiency and quantity of D&M procured through public bidding inconsistent with IPH General Policy and COA Circular No. 97-002; thus, weakened the established internal control system.**
  - 17.1 To facilitate the availability of the needed D&M and be assured of continuous delivery of services to its stakeholders, the IPH was authorized to draw a cash advance in the amount of ₱100,000.00 for D&M.
  - 17.2 For the utilization of cash advance, the General Policies of the IPH mandate the supply officer to purchase D&M out of the PCF on a cash basis and liquidate to the cashier upon presentation of the Official Receipt (OR). On the other hand, Item 4.3.1 of COA Circular No. 97-002 stipulates that the cash

advance shall be sufficient for the recurring expenses of the agency for one month. Whereas, Item 4.1.7 limits the use of cash advance solely for the specific legal purpose for which it was granted and prohibits its use for the encashment of checks or for liquidation of a previous cash advance.

- 17.3 In CY 2022, D&M procured out of the PCF reached ₱12.350 million for 206 items, with average monthly utilization of ₱1.029 million, which exceeded the ₱100,000.00 monthly limit. In comparison, POs issued for the year for the procurement of D&M through competitive bidding amounted only to ₱5.040 million.
- 17.4 An analysis of the movement of PCF in CY 2022 revealed replenishments of up to 44 times for the month of December 2022 totaling ₱4.110 million with average replenishments of twice a day given a 22-working day per month. A summary of monthly replenishment is presented in Table 3.

Table 3. Summary of Monthly Replenishment of PCF

<u>Month of Replenishment</u>	<u>Amount Replenished</u>	<u>Date of OR Replenishment</u>	<u>No. of Replenishments</u>
January	₱ 99,219.75	January 2022	1
February	769,865.61	January and February 2022	8
March	772,337.08	January, February, and March 2022	8
April	482,462.13	February, March, and April 2022	5
May	571,655.10	March, April, and May 2022	6
June	372,568.34	May and June 2022	4
July	1,163,037.56	June and July 2022	12
August	884,826.20	July and August 2022	10
September	1,596,195.01	July, August, and September 2022	17
October	1,052,753.02	August, September, and October 2022	11
November	475,411.10	September, October, and November 2022	5
December	4,110,134.09	September, October, November, and December 2022	44
<b>Total</b>	<b>₱12,350,464.99</b>		<b>131</b>
<b>Monthly Average</b>	<b>₱ 1,029,205.42</b>		<b>11</b>

- 17.5 Based on documents and records, it takes two to three days to process the replenishments, thus, for 22 working days a month, 7 to 11 replenishments could be made. Unlike some months in Table 3, the number of replenishments was more than it could usually process, thus seemingly unusual. It was found out that some procurements of D&M were made on credit and payments were made 30 to 90 days after delivery. The replenishments of PCF for the month of December 2022 were much higher since these included procurements of D&M on credit for several months; and because before the end of the year, all procurements for the year need to be paid out of the PCF as the budget is only available for the given year and the PCF is only on cash basis, hence, those purchased on credit cannot be taken up as accounts payable.

- 17.6 The Head of the Pharmacy Department explained that some D&M were procured on credit because only a few were successfully procured through public bidding and the PCF was not enough to purchase those needed by the patients. This practice started sometime in 2019 when some procurements of D&M through public bidding were unsuccessful. She further explained that the supplier delivered D&M based on the delivery receipt (DR) or charge invoice with credit terms of 30 days, for instance.
- 17.7 On the other hand, further review of replenishments of PCF revealed payment of D&M using the debit card of a certain employee. It was learned that the debit card was tendered for payment in the drugstore as the intended cash was offered to an employee who was unable to make withdrawals from the offline Automated Teller Machine. Applying the provision of COA Circular No. 97-002 that prohibits the use of cash advances for the encashment of checks, cash from PCF should not also be used to exchange for payment through a debit card. The concerned employee and the management assured that the practice will be discontinued.
- 17.8 As stated in COA Circular No. 97-002, the cash advance system has been recognized as a facilitative tool in the financial operations of the government. As such, pertinent regulations are continuously updated to provide for more efficient and effective control over the granting, utilization, and liquidation of cash advances. It should be noted that cash advance is primarily established because of the difficulty, impracticality, or impossibility of making payments by check. It should be used for small payments for maintenance and operating expenses, which cannot be paid conveniently by check or are required to be paid immediately, sufficient for the recurring expenses of the agency for one month, and for emergency purchases.
- 17.9 Based on the replenishments summarized in the Table, although the payments out of PCF were for maintenance and operating expenses, these were not small payments and, while the amounts in the supporting receipts did not exceed the maximum of ₱15,000.00 per transaction, there were several purchases made in a day, and some similar items were split into several requests/receipts to avoid exceeding the ₱15,000.00 limit. Moreover, there was no indication that payments could not be paid by check and should be paid immediately, as in fact, purchases on credit had been practiced.
- 17.10 As stated, the POs issued for CY 2022 procurement of D&M through the regular mode under RA No. 9184 totaled ₱5.040 million only as compared to that purchased through PCF of ₱12.350 million. While it mitigated the gap between regular procurement, it disregarded the governing principles of transparency and competitiveness in government procurement.
- 17.11 While the IPH management acknowledged that their actions/steps are inconsistent with the existing guidelines, their primary concern is to provide the best service to the patients. With the inadequate quantities and items of D&M procured through bidding and the longer processes and delivery, which affect other requirements like the No Balance Billing, the cash advance provides the best option for the IPH to provide the needed D&M to the patients. Even with



the establishment of cash advance for the procurement of D&M, there were still instances that patients or their folks bought D&M outside the IPH Pharmacy.

- 17.12 The management further stressed that if only the procurement processes could be enhanced so that the requirements for D&M could readily be provided to patients and other clients of IPH, the use of cash advance for the procurement of D&M would be minimized.
- 17.13 We understand the concerns of the management and the need to provide the needed D&M; however, compliance with laws, rules, and regulations should also be considered for the efficient and effective delivery of government services because non-compliance weakened the internal control system.

### ***Variances in Quantities per Report and Supporting Documents not Detected***

18. **A net variance of 42,125 on the recorded quantities of D&M procured out of PCF with a total value of ₱0.637 million was not detected due to an inadequate system of recording and reporting inconsistent with the pertinent provisions of GAAM Volume III; thus, the reliability of the information on the availability of the needed D&M vital in decision-making was not assured.**
  - 18.1 Section 34 of the GAAM Volume III states that an adequate internal control system is essential in any organization. As stated in Section 32, internal control comprises the plan of organization and all the methods and measures adopted within an agency to ensure that resources are used consistent with laws, regulations and policies; resources are safeguarded against loss and misuse; financial and non-financial information are reliable, accurate and timely; and operations are economical, efficient and effective.
  - 18.2 A comparison of data in the documents attached to the replenishments of PCF and those in the IPH Monthly Report of D&M Procured out of PCF showed that of the total 206 items procured, 144 items contain variances. There were recorded quantities that were lesser by 61,880 with a total monetary value of ₱1.651 million and higher by 19,755 worth ₱1.014 million than the quantities in source documents (Appendix B), arriving at a net variance of 42,125 in quantities reported for a total value of ₱0.637 million (Appendix C).
  - 18.3 Based on the review and verification of documents and reports, and information from the Pharmacist, variances existed because of unrecorded items in the Reports, errors in posting D&M from other sources, and errors in recording deliveries of D&M procured on credit.
  - 18.4 Walk-through, observation, and inquiry in the IPH Pharmacy revealed that there was no established system for recording D&M procured. The pharmacist on duty or any available personnel in the Pharmacy records stocks procured out of the PCF in the logbook and the stock cards and encodes in the HOMS. The preparation and generation of monthly reports are assigned to two Contract of Service (COS) Pharmacists. The records and reports, however, were not regularly reviewed by the Pharmacist due to numerous duties and

responsibilities. Reliance was put on the reports prepared by the staff; hence, errors were not immediately detected, affecting the reliability of information on the availability of D&M vital for decision-making.

**Current Year PCF Utilized for Procured D&M in Prior Year**

19. **PCF for the current year was used to pay D&M delivered in the previous year inconsistent with Item 4.1.8 of COA Circular No. 97-002; thus, the budget for the current year was utilized for expenses incurred in the prior year.**

19.1 Item 4.1.8 of COA Circular No. 97-002 states that the Accountant shall obligate all cash advances granted. He shall see that cash advances for a particular year are not used to pay expenses of other years.

19.2 Scrutiny of some PCF replenishments for CY 2022 disclosed that some D&M delivered in CY 2021 totaling ₱6,641.85 were obligated and paid in CY 2022. Likewise, those delivered in CY 2022 totaling ₱105,295.00 were obligated and paid the following year. The details are shown in Table 4.

Table 4. Details of Deliveries in Prior Years Charged to Current Year Budget

<u>Date of Delivery</u>	<u>Reference</u>	<u>Particulars</u>	<u>Quantity</u>	<u>Amount</u>	<u>Date of Payment</u>	<u>OR No.</u>
<b>CY 2022 Charges</b>						
12/02/2021	DR Unnumbered	(Vat-Ex) Methyldopa 250mg Film Coated Tab 100's	500 pcs	3,177.50	01/25/2022	19157
12/06/2021	DR Unnumbered	Mefenamic Acid 500mg Capsule Megyxan 100's	6,000 pcs	4,956.00	01/17/2022	19000
12/06/2021	DR Unnumbered	Isoxsuprine 10mg tablet Isoprine Lloyd 40's	200 pcs	1,685.85	01/17/2022	19000
<b>Total</b>				<b><u>6,641.85</u></b>		
<b>CY 2023 Charges</b>						
12/13/2022	CSI No. 1148	Acetylcysteine (Cysaphteine-600) 600mg	53 bxs	14,840.00	01/09/2023	530
12/13/2022	CSI No. 1147	Acetylcysteine (Cysaphteine-600) 600mg	20 bxs	5,600.00	01/16/2023	2486
12/20/2022	CSI No. 1159	Ampicillin Sodium Sulbactam (Ampinex Plus) 500mg/250ml	330 vial	14,850.00	02/01/2023	902
09/23/2022	DR No. 1020	Carborost Trometamol (Evaprost)	90 amp	*14,630.00	10/22/2022	2282
				*5,390.00	11/23/2022	2368
				13,475.00	01/05/2023	383
12/20/2022	CSI No. 1161	Ketorolac (Furolac) 30mg/ml IV	330 amp	14,850.00	01/09/2023	521
12/06/2022	CSI No. 1096	Piperacillin + Tazobactam (Perzotam) 4.5G	41 vial	11,890.00	01/12/2023	531
12/20/2022	CSI No. 1157	Piperacillin + Tazobactam (Perzotam) 4.5G	51 vial	14,790.00	01/12/2023	2473
12/13/2022	CSI No. 1145	Tramadol HCl (Ambidol) 50mg/ml 2ml	190 amp	4,750.00	01/16/2023	2487

<u>Date of Delivery</u>	<u>Reference</u>	<u>Particulars</u>	<u>Quantity</u>	<u>Amount</u>	<u>Date of Payment</u>	<u>OR No.</u>
12/13/2022	CSI No. 1145	Tramadol HCl (Ambidol) 50mg/ml 2ml	410 amp	10,250.00	01/16/2023	2487
<b>Total</b>				<b>105,295.00</b>		

*\*Excluded from the Total*

*Charge Sales Invoice (CSI), Delivery Receipt (DR), Unit of Measure (UOM), Official Receipt (OR)*

- 19.3 As observed, except for one, the dates of delivery of the D&M in Table 4 fall in December, which is the last month of the year. Since the IPH procured D&M on credit and the payments usually took 30 to 90 days after delivery, the payments were extended to the next year since only at that time that the supporting ORs issued by the suppliers could be attached to the replenishments of the PCF. Every time the replenishment was made, an Obligation Request was attached, and the corresponding current budget was charged, which included the payments of the previous year's delivered D&M. It was learned further from the IPH management that extra quantities of D&M were procured on credit as buffer stock for January, pending the processing of procurement through public bidding.
- 19.4 As presented in Table 4, we noted a delivery made on September 23, 2022. The ORs and payments for the delivery of 90 ampules of a particular D&M were split into three (3), which clearly showed avoidance of the ₱15,000.00 limit per transaction as provided in COA Circular No. 97-002.
- 19.5 This practice contravenes the matching principle as the expenses of last year were not matched to the income within that same year.

### **30.0 Percent Markup on the Cost of D&M for Sale Not Stipulated in Revenue Code**

20. **The 30.0 percent markup on the cost of D&M for sale by IPH was not stipulated in the Revenue Code of the Province of Iloilo which is inconsistent with the pertinent provision of Provincial Ordinance No. 2011-091; thus, the reasonable price of D&M and enhanced hospital services to the indigents and marginalized sectors of the society could be affected.**
- 20.1 Article VII of Provincial Ordinance No. 2011-091 provides that the rates of services and charges of the hospitals established as economic enterprises remain to be governed by the Revenue Code of the Province of Iloilo and subsequent enactments of the Sangguniang Panlalawigan.
- 20.2 A review of charges for D&M billed to patients by the IPH was made. Issuances by the Pharmacy to outpatients and the encoding of quantity and price in the HOMS were also observed. It was noted that the price of D&M sold to clients or charged to patients was marked up by 30.0 percent from its cost. The management informed that this markup is based on Memorandum Order No. 22, Series of 2019 dated May 22, 2019, issued by the HMO of the Province of Iloilo. However, upon examination of the 2017 Revised Revenue Code of Iloilo and subsequent enactments by the Sangguniang Panlalawigan, there was no provision on the rate of D&M for sale to the clients of the hospitals under the

economic enterprises of the Province of Iloilo. The rates and charges provided are for other hospital services like CT-Scan and radiology, among others.

- 20.3 The HMO personnel explained that the markup of 30.0 percent was based on the DOH Administrative Order. Under this Order, the end-user organizations shall be allowed to exact a markup not exceeding 30.0 percent of the transfer price from the DOH Retained Hospitals. The end-user organizations mentioned in the DOH Administrative Order are those that participated in the low-cost quality medicine project of the DOH, which requires procurement of D&M from them. With this provision, the markup does not apply to the IPH, moreover, it was not sanctioned by the Sangguniang Panlalawigan of the Province of Iloilo.
- 20.4 It was recognized by the HMO that the provision for markup on D&M as well as on supplies was not included in the Revenue Code of the Province of Iloilo. Nevertheless, they informed that a review of the Revenue Code to update some of the provisions is currently undergoing and this observation on markup was duly noted for inclusion in the update not only for D&M but also for laboratory and medical supplies.
- 20.5 Without undergoing the appropriate process of setting the rates of services charged to clients of the IPH, the reasonableness of the price of D&M and the objective of enhanced hospital services to the indigents and marginalized sectors of society were not guaranteed.
- 20.6 On the other hand, it was observed in the walk-through of dispensing procedures to clients that the price of D&M with markup was rounded down to the nearest peso and disregarded the centavo. The Pharmacist explained that there were times when the Cashier was short of change and most of the time the prices varied after the next deliveries of procured D&M, thus, to avoid inconvenience, the prices set were only up to the peso value. While the reduced price of D&M could benefit the clients of the IPH, this method, however, has no basis. The centavos that were not considered, if accumulated will have an impact on the income of the IPH. The foregone amount could have been used by the IPH for other beneficial purposes. Nonetheless, the management committed to enforcing the correct charging of D&M up to the nearest centavo.

#### ***Unrecorded D&M from Donations***

21. **Donations of 5,222 units/items of D&M totaling ₱197,015.82 and the corresponding issuances of 4,753 units/items totaling ₱137,157.72 were not recorded in the books of the IPH due to non-submission of the required documents contrary to Annex B of COA Circular No. 2015-009 and IPH Policies; thus, understated the accounts Merchandise Inventory by ₱59,858.10, Grants and Donations in Kind by ₱197,015.82, and Donations by ₱137,157.72, and affecting the reliability and accuracy of the financial reports vital for decision-making.**

- 21.1 The IPH Policies provide the following procedures and guidelines on donated D&M:
- 21.1.1 All donated D&M received by the Pharmacist and duly inspected by the inspection committee should be separated from the active stocks of the Pharmacy.
  - 21.1.2 All donated drugs/medicines are recorded properly and copy furnished to the Supply officer.
  - 21.1.3 Prescription should be signed by the Social Worker before dispensing to the patients.
- 21.2 Annex B of COA Circular No. 2015-009 describes Merchandise Inventory (Subsidiary Ledger 02-D&M) as an account used to record the cost of goods purchased/acquired that are intended for sale in the ordinary course of business and credited for their sale, transfer or write-down; whereas, Grants and Donations in Kind as an account used to record all grants and donations in kind received from other levels of government, private sector, or international institutions; and Donations as an account used to record the amount of aids/assistance to other levels of government/individuals/institutions.
- 21.3 In CY 2022, the IPH received a total of 5,222 units/items of D&M amounting to ₱197,015.82 as donations from various sources. During the year, a total of 4,753 units/items of these costing ₱137,157.72 were issued to patients and other clients of the IPH. The details are presented in Appendix D.
- 21.4 It was observed that the receipts of the donated D&M were only noted on a piece of paper, not marked as "Inspected", and were not furnished to the Supply Officer or the Accounting Department. Some donated D&M were left by medical representatives or agents in the Pharmacy without the supporting Acknowledgment Receipts. Thus, there was no basis for the Accounting Unit to record the receipt of these D&M as a debit to Merchandise Inventory and credit to Grants and Donations in Kind. However, these were recorded in the Monitoring of Daily Inventory of the Pharmacy.
- 21.5 Correspondingly, the issuances of the donated D&M were also not recorded in the books as a debit to Donations and credit to Merchandise Inventory due to the absence of documents furnished to the Accounting Department. Nevertheless, it is worth noting that the issuances to patients and other clients of the IPH were free of charge.
- 21.6 The Pharmacist admitted to non-compliance of the Hospital Policies on the inspection of donated D&M, as well as the non-furnishing of copies of Acknowledgment Receipts to the Supply Officer and Accountant for proper recording in the books since they were accustomed to the old practice of receiving these despite the absence of documents. However, the Pharmacist committed to comply with the Hospital policies and procedures in the preparation of the Acknowledgment Receipt, and the inspection and

submission of the required documents to the Supply Officer and the Accountant.

- 21.7 The non-compliance with the Hospital policies and procedures on inspection, and the non-recording of receipt of 5,222 items/units of donated D&M worth ₱197,015.82 and issuance of 4,753 items/units amounting to ₱137,157.72 resulted in the understatement of Merchandise Inventory, Grants and Donations in Kind, and Donations accounts by ₱59,858.72, ₱197,015.82, ₱137,157.72, respectively, hence, affected the reliability and accuracy of the financial reports vital for decision-making.

### ***Expired D&M***

22. **The 780 items/units of D&M received from different sources had expired due to non-issuance and non-replacement, some of these were not stored in a cabinet and labeled as expired due to lack of space, and some were not properly disposed of and adequately documented inconsistent with the IPH policies and procedures; thus, resulted in wastage, reduced the available D&M, weakened the safeguard thereof and diminished the accuracy and reliability of its records and reports.**

22.1 Section 123 of PD No. 1445 provides that internal control is the plan of organization and all the coordinate methods and measures adopted within an organization or agency to safeguard its assets, check the accuracy and reliability of its accounting data, and encourage adherence to prescribed managerial policies.

22.2 Title V of COA Circular No. 92-386 provides specific guidelines on the disposal of supplies or property of the LGUs. While, Section 125 of the MNGAS for LGUs, Volume I prescribes the use of Waste Materials Report (WMR) and the Inventory and Inspection Report of Unserviceable Property (IIRUP) for the disposal of supply or property.

22.3 On the other hand, the IPH established detailed policies on Returned, Damaged, and Expired Medicines (Safety Drug Disposal), to wit:

22.3.1 The Pharmacist segregates expired/damaged/rejected and returned stocks and keeps them in an enclosed cabinet with labels to avoid usage.

22.3.2 Expired drugs and medicines should be returned to the supplier three (3) months before the expiration date or depending on the supplier's return policy.

22.3.3 Damaged stocks, likewise, are returned to the supplier for pull-out and replacement.

22.3.4 If there are expired D&M, the pharmacist makes/fills out the WMR General Form No. 33 with their specification and value, after signing such form, the WMR is submitted to the Administrative Officer (AO).

- 22.3.5 The AO reviews and recommends the approval of the WMR to the Chief of Hospital (COH).
- 22.3.6 The COH approves and forwards WMR to the resident auditor.
- 22.3.7 The Resident Auditor verifies the actual condition of the D&M recommended for condemnation, recommends the proper way of disposal, and signs and returns WMR to the pharmacy for appropriate action.
- 22.3.8 The Pharmacist informs the disposal committee.
- 22.3.9 The disposal committee conducts proper disposal as recommended and forwards WMR to the accounting section for dropping from the books of accounts.
- 22.3.10 The Pharmacist drops from the records the quantity and value of the disposed D&M.
- 22.4 Sample physical counts of the D&M Inventory in the IPH Pharmacy conducted on September 19 and 20, 2023, and scrutiny of records disclosed the existence of expired D&M, as presented in Table 5.

Table 5. List of Expired D&M

Name of D&M and its Source	Date received	Expiration date	Qty	Total Amount	Remarks
<b>From HMO</b>					
1. Remdisivir (vial)	09/22/2021	06/2023	17	₱25,398.00	
2. Ampicillin 500mg vial	12/22/2022	03/30/2023	477		The transfer was not documented with Stock Transfer Report.
<b>From PCF</b>					
3. Methylergometrine maleate 125mg tablet	09/21/2022	08/2023	11	20.35	Loose tablets were found in the Pharmacy shelves and the unit cost was based on the cost of medicine purchased on 09/21/2022.
<b>From Charity</b>					
4. Amoxicillin 250mg/5ml suspension 60 ml	08/16/2021	01/31/2023	44		Items could no longer be found and were automatically deducted from the beginning balance as of February 1, 2023.
5. Human Insulin	03/26/2021	06/2023	14		No cost indicated
6. Dicycloverine	08/16/2021	05/2023	29		No cost as per STR
7. Epinephrine 1mg/ml ampule	09/19/2022	06/30/2023	188	12,398.32	Items could no longer be found and were automatically deducted from the beginning balance as of March 1, 2023.
<b>Total</b>			<b>780</b>	<b>₱37,816.67</b>	

- 22.5 It was noted during the count that although expired D&M were segregated from others, not all of them were stored in a cabinet and labeled as such since these could not be accommodated. Of the expired D&M, 11 loose tablets of methylergometrine maleate 125mg expired on August 31, 2023, were found on the Pharmacy shelves. In September 2023, six (6) of these loose tablets were inadvertently dispensed.

- 22.6 It was further observed that expired D&M were dropped from the inventory balance. However, no supporting documents were found on the authority and approval of its disposal. Based on the Table, 44 Amoxicillin 250mg/5ml suspension 60 ml, which expired on January 31, 2023, and 188 Epinephrine 1mg/ml ampule, which expired on June 30, 2023, were no longer in the custody of the Pharmacist. As per the Daily Inventory Report maintained by the Pharmacy, these medicines were automatically deducted from the beginning balance as of February 1, 2023 and March 1, 2023, respectively. No charge slips or WMRs were prepared to document the issuance or disposal. According to the Pharmacist, the amoxicillin was issued to a consultant doctor in the IPH before its expiration.
- 22.7 An increase of 4,452 items/units and a decrease of 781 items/units were likewise noted in the beginning balances of the succeeding Monthly Report of D&M compared to the ending balances of the previous month as shown in Appendix E. Since the expired D&M were automatically deducted, some of the variances can be attributed to this inaccurate practice. Whereas some of the variances were confirmed as returned and replacements of near-expiry D&M procured through PCF, it is probable that this is also the cause of some of the increases in the balances from the same source. However, these were not documented. On the contrary, the listed expired D&M in the Table were not returned and replaced.
- 22.8 It was learned from the Pharmacist that the listed expired D&M were not issued since these were not usually prescribed to patients, and due to their bulk, these could not be dispensed totally before their expiration. Further, the aforementioned D&M could not be replaced because there was no agreement between the donor and the IPH for their replacement when nearing the expiry.
- 22.9 The foregoing circumstances manifest deviations from the guidelines for the proper handling of expired D&M; thus, resulted in wastage of government funds, reduction of the available D&M, weakening of the safeguard, and diminution of the accuracy and reliability of its records and reports.

## VIII. Audit Conclusion



23. The sufficient level of stocks of D&M in the IPH was not fully maintained; thus, adequate and timely access thereto by its clientele was not guaranteed.
24. Not all the needed D&M were included in the plan and some of those included were actually not needed.
25. Not all prescribed D&M to patients were provided by the IPH.
26. D&M stocks were not fully monitored, and data and reports on the availability of the needed D&M were inaccurate; thus, the reliability of the information, which is vital in decision-making, was not assured.



## IX. Recommendations for Executive Action



27. For the procurement of D&M that was not in accordance with the APP, we recommended that IPH Management:
  - 27.a Consider, together with the BAC, the available modes of procurement and the Early Procurement Activities to hasten the procurement of D&M;
  - 27.b Revisit the guidelines on property and supply management and consider other options to secure the availability and sufficiency of D&M at all times;
  - 27.c Enhance its PPMP and properly observe the timelines, quantity, and amount in the PPMP and APP; and
  - 27.d Strictly observe the requirements and limitations on the use of cash advances/PCF.
28. For PCF paid for D&M on credit and utilized more than the limit, we recommended that management of the IPG, IPH, and HMO come up with concrete measures and actions by exhausting all available remedies and options to address the issues on procurement and the use of cash advances, taking into consideration the needs and the requirements of laws, rules, and regulations, to harmonize the system and render government services effectively and efficiently.
29. For variances in quantities per report and supporting documents that were not detected, we recommended that the IPH management improve the current system of recording and reporting D&Ms based on the appropriate guidelines and document the procedures for compliance by the concerned personnel.
30. For the current year PCF utilized for procured D&M in the previous year, we recommended that the IPH management discontinue the practice of charging the prior year's expenses to the current year's budget and henceforth, comply with the pertinent provisions of COA Circular No. 97-002 on the obligation and payment of expenses charged to PCF or cash advance.
31. For the 30.0 percent markup on the cost of D&M for sale that was not stipulated in the Revenue Code, we recommended that the Local Chief Executive direct the HMO to make representation and proposal on the determination of markup to be applied for the D&M and laboratory and medical supplies for consideration of the Sangguniang Panlalawigan.
32. For unrecorded D&M from donations, we recommended that the Pharmacist revisit the pertinent policies and guidelines and henceforth, adhere to the prescribed procedures enumerated therein, specifically, as follows:
  - 32.a Prepare the necessary Acknowledgment Receipts for donated D&M;

- 32.b Submit the Acknowledgment Receipts to the Inspection Committee for appropriate action;
  - 32.c Furnish a copy of the Acknowledgment Receipt to the Supply Officer and the Accountant; and
  - 32.d Furnish the Accountant a copy of the required documents on issuance of donated D&M.
33. We further recommended that the Accountant record the receipts and issuances of the donated D&M in the books of the IPH based on Annex B of COA Circular No. 2015-009.
34. For expired D&M, we recommended that the Pharmacist revisit the guidelines on its proper handling and henceforth, adhere to the prescribed policies and procedures enumerated therein, specifically, as follows:
- 34.a Segregate expired/damaged/rejected and returned stocks and keep them in an enclosed cabinet with labels;
  - 34.b Return expired D&M to the supplier three (3) months before the expiration date or depending on the supplier's return policy;
  - 34.c Fill out the appropriate form for disposal of expired D&M that were not replaced and submit to the AO for her review and approval of the COH;
  - 34.d Forward the approved form to the resident auditor;
  - 34.e Inform the disposal committee for the conduct of proper disposal;
  - 34.f Forward the form to the accounting section for dropping from the books of accounts; and
  - 34.g Drop from the records the quantity and value of the disposed D&M.
35. We further recommended that the management of the IPH consider other appropriate measures on the receipt and utilization of donated D&M to maximize their uses and avoid wastage.

## **X. Auditee's Comments on the Team's Recommendation**



36. In reply to the audit observation that the procurement of D&M was not following the APP, the BAC re-emphasized their comments to the audit query that they are responsible only for the procurement aspect of the project. This does not include the preparation and submission of the PR which initiates the procurement process. Hence, the BAC should not be held accountable for the failure of the Hospital to submit and prepare the PR for the purchase of D&M.

37. The BAC along with its Secretariat further emphasized that:
  - 37.a In the purchase of D&M, the default method of procurement being utilized is competitive line bidding.
  - 37.b Line bidding means that a different supplier or bidder may be awarded for each item in the PR, thus, resulting in multiple awards.
  - 37.c Line bidding results in a longer post-qualification process considering that all the suppliers who submitted their bids must be subjected to such to determine whether or not their bids are qualified.
  - 37.d In the case of D&M, the TWG in charge requires the submission of certain documents by the suppliers (Certificate of Product Registration, etc.).
  - 37.e The end-user unit is given a copy of the Notice of Award, PO, and Notice to Proceed where they can identify which of the items that were or were not awarded.
  - 37.f That it is incumbent for the end-user to submit a new PR for items that were not included in the award.
  - 37.g The BAC no longer has any obligation to inform the end-user to submit a new PR nor does the committee have to issue any more document for the End-User to submit a new PR.
38. The fact that the IPH only prepared the PR for ₱5.040 million out of the approved APP is outside the influence of the BAC. As to the alleged delay in the procurement of D&M, the BAC followed the proper procedures and ensured that even though it was done through line bidding, the same was processed in a timely manner, the end-user cannot just blame the BAC for its inaction.
39. The BAC, its Secretariat, and TWG collectively agreed and decided that actions would be taken so that the mentioned situation could be avoided and mitigated in the future. In a meeting, it was agreed that they will conduct a coordination meeting with the end-user specifically the hospitals so that this problem may be properly addressed.
40. During the exit conference, the Chief of Hospital (COH) reasoned that due to the history of the delay of the delivery of the D&M, they resorted to using the PCF to purchase the needed D&M. They are aware that procurement of D&M out of the PCF is not the proper mode, however, they have no choice because of the history of delays. He stressed that if they wait for the procurement, the D&M needed by the patients will not be provided. Even despite the available PCF, the hospital could not provide the complete D&M needed by the patients. He emphasized further that the root cause of the problem is the procurement. He added that if the procurement is enhanced, the services and management of the hospital will also improve. Hence, he strongly encouraged the resolution of the procurement problem.
41. The representative from the HMO stated that only a few suppliers joined the bidding for the procurement of D&M in the IPG.

42. On the other hand, the management of the IPG, HMO and IPH collectively agreed in their reply to the audit observation that the HMO and IPH shall strengthen the internal policy on early preparation of PRs and proper forecasting of D&M. They shall continuously coordinate with the BAC and other offices to address issues and concerns on delays in the procurement process, and to identify and implement measures to maintain adequate stock level of D&M. Further, the IPH shall properly forecast the need for D&M and enhance its PPMP accordingly to ensure that all procurements, including purchases using PCF/cash advance, are included in the plan. It shall also strictly observe the requirements and limitations on the use of cash advances/PCF.
43. On the observation that the PCF was paid for the purchase of D&M on credit and utilized for more than the limit, the COH informed during the exit conference that ₱100,000.00 is insufficient to purchase all the needed D&M especially, for those with high value. He emphasized that the problem goes back to the delay in the procurement process.
44. In a reply to the audit observation, the management of the IPG, HMO, and IPH reiterated the agreement for the HMO and IPH to strengthen the internal policy on early preparation of PRs and to continuously coordinate with the BAC and other offices to address issues and concerns on delays in the procurement of D&M.
45. As to the variances in quantities of reported D&M procured out of PCF, the Pharmacist explained during the exit conference that the problem can be alluded to procurements on credit since the recording was based on the date of delivery while the OR was issued at a later date. The Accountant committed to look into the system of recording and inventory for its improvement.
46. The management of the IPG, HMO, and IPH, in their reply to the audit observation on variances, stated that the HMO and IPH will review hospital processes and implement important measures to eliminate lapses in the recording and reporting of D&M procured. They added that orientation and proper instructions will be provided to the personnel in charge to ensure the preparation of accurate and complete documentation. They also stated that the IPH shall review and reconcile variances in the inventory of D&M.
47. The IPH Management agreed during the exit conference to correct/stop the practice of charging the current year's budget for expenses incurred in the prior year. This was also agreed upon by the management of the IPG, HMO, and IPH as well as for the IPH to immediately discontinue purchasing D&M on credit using the PCF.
48. As to the 30.0 percent markup on the cost of D&M, the representative from the HMO informed during the exit conference that the proposed Revised Revenue Code includes the same markup and is pending review by the Committee on Ways and Means of the Sangguniang Panlalawigan of the Province of Iloilo and awaiting for instructions for the next steps for its approval. This information was also stated in the collective reply of the management of the IPG, HMO, and IPH.
49. When asked whether the markup is reasonable, the HMO representative stated during the exit conference that based on the assessment of the coordinators from all the

hospitals, the 30.0 percent markup is reasonable for the government hospital so the submitted proposal for the Revised Revenue Code remains for all D&M.

50. On the donated D&M, the Accountant agreed with the recommendations during the exit conference. Whereas, in a reply to the audit observation, the management of the IPG, HMO, and IPH informed that the HMO and IPH will review the policies on the proper handling, recording, and reporting of donations to ensure that the donated D&M are accounted and judiciously utilized. Reorientation on proper handling, recording and reporting of donations will be conducted by the HMO for pharmacists, supply officers and other concerned personnel. It was also stated that the IPH shall review, reconcile and update its records accordingly to include receipts and issuances of the donated D&M based on relevant COA rules.
51. On the expired D&M and in relation to donations, the representative from the HMO stated during the exit conference that since the IPG already has established procedures on the proper handling of donations, they are planning to conduct a re-orientation of the hospital staff on this matter. They committed to strengthen the monitoring of compliance with the pertinent established standards and rules on the handling of donations and expired D&M.
52. The Accountant, likewise, committed to formulate proper inventory, internal control, and tagging of D&M and to monitor those items which are near expiry. He also mentioned the use of bin cards to monitor receipts and issuances of D&M and the conduct of proper inventory of stocks. The COH agreed on the proper tagging of D&M.
53. On the other hand, the Accounting Staff voiced out that there was no proper recording of donations and the disposal of expired D&M because of a lack of information from the concerned office. While the Pharmacist informed that there were no documents for other donated D&M and that most of these were near expiry. She committed that starting next year, she will inform the Supply and Accounting Offices of receipts of donated D&M for proper recording.
54. The Supply Office also stated that usually the donated D&M were directly delivered to the pharmacy and that they were not informed about it.
55. Collectively, the management of the IPG, HMO, and IPG stated in their reply to the audit observation that policies on proper handling of expired D&M will be reviewed by the HMO and IPH, and will be improved accordingly to ensure compliance with existing rules and regulations, as well as to ensure completeness and accuracy of relevant reports. The IPH shall provide adequate and restricted storage space to safekeep expired D&M for disposal. Reorientation will also be conducted by the HMO for pharmacists, supply officers and other concerned personnel on proper handling of expired D&M. Moreover, the HMO shall strengthen its monitoring and oversight functions over hospital operations to ensure that timely compliance interventions and assistance are provided to hospitals.
56. The IPG appreciated the observations on the processes of the IPH, particularly relevant to its D&M. Moving forward, the IPG undertook to comply with the recommendations.

## XI. Audit Team's Evaluation and Rejoinder



57. We also emphasized that the IPG, HMO, and IPH management consider other available measures, options, and best practices implemented by other government agencies on the procurement of D&M to resolve these so that affordable D&M could be timely available for efficient and effective delivery of services to the IPH clientele.

## XII. Acknowledgement



58. We wish to express our appreciation to the Management and staff of the IPG and the IPH for the cooperation and assistance extended to our Audit Team during the audit.
59. We request that the appropriate actions be undertaken on our audit recommendation and that we be informed of the actions taken thereon by accomplishing the attached Agency Action Plan and Status of Implementation (AAPSI) form (Appendix F) and submit it to us (in hard and electronic copies) within 60 days from the receipt hereof.

Very truly yours,

**COMMISSION ON AUDIT**

By:

A handwritten signature in blue ink, appearing to be 'Wenceslao P. Valaquio', written over a faint circular stamp.

**WENCESLAO P. VALAQUIO**  
Supervising Auditor

December 29, 2023

## Appendices



Appendix A	Comparison of PPMP, PR, PO and PCF
Appendix B	Variances in Quantities of Procured D&M out of PCF
Appendix C	Comparison of Quantities of D&M Received Per Supporting Documents and IPH Records/Reports
Appendix D	Summary of Receipt and Issuance of Donated D&M
Appendix E	Summary of Variances Between the Ending Balances of the Previous Monthly Report of D&M for Calendar Year 2022 and the Beginning Balances of the Succeeding Monthly Report
Appendix F	AAPSI

Iloilo Provincial Hospital  
Comparison of PPMP, PR, PO and PCF  
CY 2022

Name fo D&M	PPMP		PR for Regular Procurement		PO		Petty Cash Fund		PR Exceeds PPMP	PO &/or PCF Exceeds PPMP	No PR & PCF	
	Quantity		Amount	Quantity	Amount	Quantity	Amount	Quantity				Amount
Acetylcysteine 600mg effervescent tab	3000	tab	83,160.00	6,500.00	122,850.00			7,853	216,724.25	Y	Y	
Activated Charcoal sachet	5	sachet	3,000.00					50	355.20		N	
Aluminum OH 225mg+Magnesium OH 200mg/5ml Susp. 60ml	65	bot	1,833.00	200.00	6,140.00			160	3,536.60	Y	Y	
Allopurinol 300mg	300	tab	600.00	500.00	1,000.00			1,000	1,821.04	Y	Y	
Amikacin 125mg/ml, 2ml	300	vial	12,759.00	500.00	10,670.00			660	31,755.00	N	Y	
Amiodarone HCl 50mg/ml, 3ml	50	amp	16,062.50	160.00	32,000.00			187	57,278.75	Y	Y	
Amiodarone HCl 200mg tablet	50	tab	1,775.00									Y
Amlodipine besylate 5mg/tab	2000	tab	5,360.00	3,500.00	1,365.00			9,500	7,886.31	N	Y	
Aminophylline 25mg/ml 10ml amp	500	amp	14,940.00	600.00	11,538.00			250	5,640.00	N	N	
Amoxicillin 500mg	2500	cap	3,750.00	1,300.00	1,950.00			2,300	3,708.75	N	N	
Ampicillin Na 500mg + Sulbactam 250mg vial	12000	vial	720,000.00	5,000.00	87,900.00			10,752	448,149.64	N	N	
Ampicillin Na 250mg	3000	vial	29,310.00	5,000.00	44,650.00			5,211	71,798.23	Y	Y	
Ampicillin Na 500mg	4500	vial	54,000.00	5,000.00	41,050.00			4,260	62,479.60	N	Y	
Anti-tetanus Serum (equine) 1500IU/ml, 1ml amp	550	vial	55,000.00	1,000.00	64,180.00			90	13,833.00	Y	N	
Antirabies vaccine (equine)200IU/ml,5ml vial	20	vial	27,000.00	40.00	29,200.00					Y	Not procured	
Ascorbic acid 100mg/5m Syrup, 60ml	30	bot	604.20					41,340	504,400.00		Y	
Atenolol 50mg	48	tab	161.76	200.00	358.00					Y	Not procured	
Aspirin 80mg/tab	188	tab	1,034.00					1,000	1,253.60		Y	
Atorvastatin 20mg tab.	700	tabs	3,850.00									Y
Atracurium Besilate 10mg/ml amp., 5ml	300	amp	120,000.00	300.00	23,352.00	200	79,600.00	273	78,290.25	N	N	
Atropine sulfate 1mg/ml, 1ml/amp	50	amp	1,325.00	200.00	2,076.00			150	14,310.00	Y	Y	
Azithromycin (as dihydrate) 500mg/tab	5000	tab	80,000.00	3,500.00	31,430.00			4,347	71,513.60	N	N	
Azithromycin 200mg/5ml susp.	100	bot	23,000.00	80.00	18,400.00			140	12,152.30	N	N	
Bethahistine 24mg tab	300	tab	9,000.00	600.00	18,000.00			1,600	30,801.88	Y	Y	
Bisacodyl 10mg (adult) supp	500	supp	14,870.00	450.00	8,743.50			513	31,517.75	N	Y	
Bisacodyl 5mg (pedia) supp	230	supp	7,498.00	150.00	231.00			66	4,026.00	N	N	
Bisacodyl 5mg tab	360	tab	4,860.00					100	73.00		N	
Budesonide 250mcg/ml, 2ml neb	1,500	neb	96,000.00	1,000.00	35,000.00			2,709	101,068.07	N	Y	
Bupivacaine 0.5% 4ml (heavy spinal) w/ 5% dextrose amp	700	amp	469,700.00	100.00	10,900.00			1,381	907,046.00	N	Y	
Bupivacaine 0.5% (isobaric) 5ml (spinal)(as HCl) amp	100	amps	36,500.00					51	21,409.16		N	
Butamirate citrate 50mg tab	9,500	tab	118,750.00	600.00	7,500.00			1,600	13,956.13	N	N	
Calcium carbonate (Equivalent to 500mg elemental calcium) tab	300	tab	900.00	500.00	750.00			1,800	1,033.16		Y	
Calcium Gluconate 10% 10ml amp/vial	100	vial	2,400.00	100.00	1,511.00			276	17,610.25		Y	
Captopril 25mg tablet	200	tab	450.00	100.00	80.00					N	Not procured	
Carboprost 125mcg/1ml Solution	150	amp	42,000.00	200.00	34,500.00			84	30,300.00	N	N	
Carvedilol 25mg tab.	200	tabs	2,000.00					100	485.00		N	
Cefalexin 500mg cap	4000	cap	12,360.00	4,500.00	11,925.00			2,600	8,830.57	N	N	
Cefazolin Na 1g vial	4000	vial	80,000.00	2,000.00	33,060.00			8,174	304,569.28	N	Y	
Cefixime 100mg/5ml granules bot. 30ml	50	bot	7,750.00	30.00	4,672.50					N	Not procured	
Cefotaxime (as sodium)500mg + 2ml diluent vial	4000	vial	240,000.00	1,500.00	73,155.00			100	5,800.00	N	N	
Ceftazidime (as pentahydrate) 1g vial	2500	vial	85,000.00	1,500.00	45,945.00			333	14,985.00	N	N	
Cefuroxime 500mg cap	6000	cap	62,460.00	6,000.00	54,000.00			8,181	113,348.89	N	Y	



Name fo D&M	PPMP			PR for Regular Procurement		PO		Petty Cash Fund		PR Exceeds PPMP	PO &/or PCF Exceeds PPMP	No PR & PCF
	Quantity		Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount			
Cefuroxime 750mg vial	5000	vial	125,000.00					1,110	34,841.40		N	
Celecoxib 200mg tab	1,000	tab	3,400.00	5,000.00	17,000.00			17,570	57,489.46	Y	Y	
Cetirizine (as diHCl) 10mg tab	600	tab	600.00					2,500	3,266.40		Y	
Cetirizine (as diHCl) 10mg/ml, drops, 10ml	150	bot	9,834.00	150.00	9,834.00			489	14,618.13	=	Y	
Cetirizine 5mg/5ml solution 30ml	300	bot	21,000.00	300.00	18,000.00			511	16,652.40	N	N	
Chlorphenamine maleate 10mg/ml, 1ml amp	230	amp	2,760.00	200.00	2,258.00			80	758.50	N	N	
Cinnarizine 25mg/tab	240	tab	288.00	3,100.00	3,720.00			1,100	1,058.42	Y	Y	
Ciprofloxacin (as HCl) 500mg tab	500	tab	1,500.00	800.00	1,040.00			1,805	4,220.76	N	Y	
Ciprofloxacin 2mg/ml, 200ml vial	30	vial	35,610.00									Y
Clarithromycin 125mg/5ml susp. 70ml	200	bot	35,270.00	200.00	28,800.00			265	42,507.93	N	Y	
Clarithromycin 500mg tab	1,000	tab	12,090.00	1,000.00	10,640.00			1,530	22,504.32	N	Y	
Clindamycin (as phosphate)150mg/ml, 4ml amp	800	amp	150,400.00	500.00	34,500.00	500	31,615.00	3,533	529,950.00	N	Y	
Clindamycin (as HCl) 300mg cap	200	cap	1,070.00	700.00	3,745.00			1,840	14,838.30	Y	Y	
Clonidine(as HCl) 150mcg/ml, 1ml/amp	2,000	amp	221,800.00	2,000.00	184,880.00	1000	79,980.00	301	47,794.50	N	N	
Clonidine(as HCl) 75mcg tab	500	tab	8,250.00	600.00	2,970.00			2,400	17,886.34	N	Y	
Clonidine(as HCl) 150mcg tab	300	tab	6,900.00	200.00	2,200.00					N	Not procured	
Clopidogrel 75mg tab	500	tab	1,400.00	1,000.00	1,110.00			3,400	6,931.05	N	Y	
Cloxacillin (as Sodium) 500mg cap	800	cap	3,480.00	700.00	1,946.00			1,200	3,646.22	N	Y	
Co-Amoxiclav 625mg tab	2500	tab	35,900.00	2,500.00	17,500.00			4,512	57,873.93	N	Y	
Colchicine tablet	500	tab	1,375.00	600.00	1,260.00			1,300	1,919.10	N	Y	
Dexamethasone (as sodium phosphate)4mg/ml, 2ml amp	500	amp	14,250.00	400.00	11,000.00			850	57,625.00	N	Y	
Digoxin 250mcg/ml 2ml amp	100	amp	17,800.00	100.00	10,834.00	100	10,624.00	140	32,239.80	N	Y	
Digoxin 250mcg tab	220	tab	1,100.00	300.00	1,191.00			500	3,250.00	Y	Y	
Diphenhydramine (as HCl) 50mg/ml, 1ml amp	200	amp	5,000.00	200.00	5,000.00	100	1,744.00	490	6,851.36	=	Y	
Diphenhydramine (as HCl) 12.5mg/5ml, syrup, 60ml	50	bot	1,500.00									Y
Diphenhydramine 25mg cap	96	tab	96.00	300.00	225.00			300	255.54	Y	Y	
Dobutamine 50mg/ml, 5ml amp	100	amp	5,000.00	100.00	17,089.00			364	124,228.54	Y	Y	
Domperidone 10mg tab	300	tab	300.00	600.00	1,200.00			1,700	1,690.47	Y	Y	
Doxycycline 100mg tab	200	tab	600.00					200	349.66		N	
Dydrogesterone 10mg tab	96	tab	4,800.00									Y
Enalapril 5mg tab	240	tab	840.00	500.00	1,430.00			700	1,723.00	Y	Y	
Ephedrine (as HCl) 50mg/ml, 1ml amp	300	amp	18,000.00	300.00	25,329.00			404	41,107.00	Y	Y	
Epinephrine (as HCl) 1mg/ml, 1ml amp	180	amp	4,500.00	100.00	2,191.00			908	39,523.50	N	Y	
Erythromycin ointment	300	tube	47,400.00	200.00	24,658.00			413	38,029.92	N	N	
Fentanyl (as citrate) 50mcg/ml, 2ml	100	vial	6,300.00	80.00	4,524.80			155	16,623.75	N	Y	
Ferrous Sulfate 325mg cap	2000	cap	4,000.00	1,500.00	1,500.00			6,800	7,432.76	N	Y	
Furosemide 10mg/ml, 2ml amp	4000	amp	40,000.00	5,000.00	50,000.00			2,950	46,710.00	Y	Y	
Furosemide 20mg tab	120	tab	240.00	200.00	300.00			3,795	32,722.39	Y	Y	
Gentamicin (as sulfate) 40mg/ml, 2ml amp	200	amp	2,400.00	200.00	680.00			470	5,546.00	N	Y	
Gliclazide 80mg tab	1000	tab	3,000.00	5,000.00	15,650.00			1,800	4,043.15	Y	Y	
Haloperidol 50mg/ml 1ml amp	8	amp	3,600.00	6.00	1,793.88					N	Not procured	
HTIG vial	100	vial	120,000.00	200.00	182,800.00			254	239,850.00	Y	Y	
Hydralazine (as HCl) 20mg/ml, 1ml amp	2000	amp	130,000.00	1,000.00	27,880.00	1,000	26,440.00	633	37,864.84	N	N	
Hydrocortisone 100mg vial	2100	vial	73,500.00	2,000.00	37,560.00			1,147	144,098.00	N	Y	
Hydrocortisone 250mg vial	1550	vial	124,000.00	500.00	27,160.00	500	25,890.00	201	54,114.00	N	N	
Hydroxyzine 25mg tab	150	tab	3,750.00									Y
Hyoscine-N-Butylbromide 10mg tab	50	tab	150.00					400	1,826.00		Y	
Hyoscine-N-Butylbromide 20mg/ml, 1ml amp	1350	amp	27,000.00	3,500.00	75,740.00	2000	37,980.00	1,128	27,417.00	Y	Y	

Name fo D&M	PPMP			PR for Regular Procurement		PO		Petty Cash Fund		PR Exceeds PPMP	PO &/or PCF Exceeds PPMP	No PR & PCF
	Quantity		Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount			
Ipratropium bromide 500mcg+Salbutamol 2.5mg/ml neb	1000	neb	75,000.00	5,000.00	65,900.00			9,805	218,552.36	N	Y	
Isosorbide dinitrate 5mg/tab (SL)	100	tab	1,800.00					100	2,000.00		Y	
Isosorbide-5- mononitrate 60mg tab	100	tab	1,800.00					980	9,749.82		Y	
Isosuprine (as HCl) 5mg/ml, 2ml amp	1500	amp	220,500.00	2,000.00	312,000.00			1,112	228,192.50	Y	Y	
Isosuprine 10mg tab	500	tab	7,500.00					1,380	6,357.82		N	
Ketamine (as HCl) 50mg/ml vial	50	vial	27,400.00	40.00	17,572.00			8	4,278.76	N	N	
Ketorolac (tromethamol) 30mg/ml, 1ml amp	4000	amp	64,000.00	2,000.00	28,840.00			5,530	167,519.50	N	Y	
Lactulose 3.3g/5ml (66% syrup) 120ml	600	bot	84,000.00					631	104,564.14		Y	
LAGUNDI LEAF Vitex Negundo 300mg syrup	60	bot	2,400.00									Y
LAGUNDI LEAF Vitex Negundo 600mg tablet	60	tab	120.00									Y
Levofloxacin 500mg tab	500	tab	7,500.00									Y
Lidocaine (as HCl) 2% polyamp 5ml	2000	amp	108,000.00	1,000.00	10,270.00			282	8,783.76	N	N	
Lidocaine (as HCl) 2% 50ml vial	500	vial	18,000.00	600.00	22,146.00			307	29,774.00	Y	Y	
Lidocaine 2% 1.8 ml with Epinephrine (Dental Analgesic) amp	152	amp	3,496.00	200.00	4,180.00			1	2,643.75	Y	N	
Losartan (as potassium) 50mg tab	1000	tab	2,000.00					12,350	19,664.11		Y	
Loratadine 10mg tab	120	tab	1,560.00									Y
Mebendazole 100mg tablet	100	tab	600.00									Y
Mefenamic acid 500mg cap	5000	cap	5,000.00					13,200	12,018.00		Y	
Meperidine 100mg vial	8	vial	4,000.00									Y
Metformin HCl 500mg tab	2000	tab	8,000.00					10,900	8,475.91		Y	
Methyldopa 250mg tab	1000	tab	15,000.00					3,400	18,226.00		Y	
Methylergometrine maleate 125mcg tab	500	tab	3,500.00					400	762.00		N	
Methylergometrine maleate 200mcg/ml, 1ml amp	320	amp	32,000.00	100.00	1,379.00			245	9,063.40	N	N	
Methylprednisolone 4mg tab	100	tab	500.00					60	2,040.00		Y	
Metoclopramide 10mg amp	1000	amp	2,000.00	1,200.00	4,764.00	600	6,198.00	1,876	24,739.90	Y	Y	
Metoprolol (as tartrate) 50mg tab	396	tab	396.00					700	827.66		Y	
Metronidazole 125mg/5ml susp, 60ml bottle	50	bot	1,000.00					10	230.00		N	
Metronidazole 500mg tab	500	tab	500.00					1,730	16,355.80		Y	
Metronidazole 500mg/ml 100ml vial	4000	vial	140,000.00	4,000.00	58,760.00	4000	57,960.00	1,778	62,230.00	N	N	
Montelukast 10mg tab	300	tab	2,400.00					800	4,626.90		Y	
Morphine sulfate 10mg/ml 1ml amp	50	amp	7,500.00					10	935.00		N	
Multivitamins+mineral tab/cap	3790	tab/cap	7,580.00					10,500	11,349.30		Y	
Mupirocin ointment 2% 15g tube	800	tube	116,000.00					1,364	119,974.56		Y	
Nicardipine HCl 1mg/ml, 2ml amp	200	amp	16,400.00	100.00	8,050.00	100	7,900.00	416	117,883.90	N	Y	
Nifedipine 5mg tab	200	tab	600.00					300	708.72		Y	
Noradrenaline/Norepinephrine 1mg/ml, 2ml amp	50	amp	22,500.00	12.00	1,167.96			2,194	1,183,685.11	N	Y	
Omeprazole 40mg cap	5000	cap	25,000.00					6,384	33,202.64		Y	
Omeprazole 40mg vial +10ml solvent amp	5000	amp	250,000.00	5,000.00	121,050.00	5000	119,900.00	4,564	270,528.48	N	Y	
Oxacillin Na 500mg vial	500	vial	17,500.00					200	5,850.00		N	
Oxytocin 10IU/ml, 1ml amp	6000	amp	180,000.00	4,000.00	28,480.00			8,240	195,838.00	N	Y	
Paracetamol 100mg/ml drops 15ml (alcohol free)	130	bot	2,600.00					300	4,995.00		Y	
Paracetamol 250mg/5ml susp, 60ml	150	bot	3,750.00					325	7,075.55		Y	
Paracetamol 150mg/ml, 2ml amp	3000	amp	36,000.00	5,000.00	20,600.00			7,565	75,099.24	N	Y	
Paracetamol 500mg tab	500	tab	500.00					1,500	1,190.00		Y	
Penicillin G Sodium 1ml vial	340	vial	6,800.00	300.00	2,436.00			461	9,152.00	N	Y	
Penicillin G Sodium 5ml vial	380	vial	10,640.00	300.00	5,433.00					N	Not procured	
Phenobarbital 60mg tab.	500	tab	2,000.00					10	41.50		N	
Phenytoin (as sodium) 50mg /ml, 2ml amp	200	amp	64,000.00	20.00	4,600.00	10	2,270.00	377	83,189.24	N	Y	

Name fo D&M	PPMP			PR for Regular Procurement		PO		Petty Cash Fund		PR Exceeds PPMP	PO &/or PCF Exceeds PPMP	No PR & PCF
	Quantity		Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount			
Phytonadione 10mg/ml, 1ml amp (as mixed micelle)	2000	amp	100,000.00	1,500.00	25,155.00			1,150	46,500.00	N	N	
Piperacilin+Tazobactam 4.5g vial	3000	vial	1,170,000.00	5,000.00	575,000.00	5000	412,250.00	4,548	1,288,238.50	N	Y	
Potassium Chloride 750mg	200	tab	4,000.00					1,112	58,619.00		Y	
Prednisone 20mg tab	300	tab	900.00					1,000	2,886.90		Y	
Propranolol 10mg tab	100	tab	600.00					400	417.40		N	
Propofol 10mg/ml vial/amp, 20ml	500	vial/amp	175,000.00	100.00	6,500.00	100	6,498.00	265	60,552.00	N	N	
Purified Chick Embryo cell rabies vaccine 2.5IU, 1ml+1ml dil	30	vial	60,000.00									Y
Ranitidine HCl 25mg/2ml amp	12,000	amp	36,000.00					230	6,615.88		N	
Ranitidine HCl 150mg tab	300	tab	300.00					600	849.12		Y	
Salbutamol (as sulfate) 1mg/ml 2.5ml neb	10,000	neb	80,000.00	5,000.00	33,850.00	3000	20,220.00	3,600	47,600.00	N	N	
Sambong 500mg tab	350	tab	1,750.00					1,100	4,688.85		Y	
Sevoflurane 250ml	100	bot	1,200,000.00					65	319,238.40		N	
Simvastatin 20mg tab	550	tab	1,650.00					1,900	3,590.96		Y	
Sodium Bicarbonate (1mEq/ml)soln for infusion vial	1000	vial	99,000.00	500.00	34,115.00	500	99,050.00			N	Y	
Spinorolactone 25mg tab	200	tab	4,000.00					1,000	4,760.00		Y	
Succinyl Choline (Suxamethonium) 20mg/ml 10ml vial	50	vial	7,412.00	200.00	31,348.00			110	60,597.20	Y	Y	
Sulfamethoxazole+Trimethoprim 800/160mg tab	120	tab	120.00									Y
Sulfamethoxazole 400mg+Trimethoprim 80mg/5ml susp. 60ml	30	bot	450.00									Y
Telmisartan 40mg/tab	500	tab	8,500.00					1,300	4,640.00		N	
Tetanus toxoid 0.5ml amp	1000	amp	90,000.00	1,000.00	42,770.00	500	20,620.00	250	22,682.60	N	N	
Tramadol HCL 50mg cap	1000	cap	5,000.00					5,100	14,322.12		Y	
Tramadol HCL 50mg/ml, 2ml amp	4800	amp	384,000.00					5,950	78,995.22		N	
Tranexamic Acid 1000mg/ml, 5ml amp	4000	amp	240,000.00	2,000.00	27,960.00	1000	39,240.00	2,623	98,647.40	N	N	
Tranexamic Acid 500mg cap	500	cap	7,000.00					1,825	15,512.38		Y	
Trimetazidine 35mg tab	1000	tab	7,000.00					7,790	34,333.50		Y	
Verapamil (as HCl) 2.5mg/ml, 2ml amp	10	amp	1,260.00	60.00	6,744.00			42	8,898.25	Y	Y	
Vitamin B Complex tab	1000	tab	3,000.00					10,400	20,297.80		Y	
Vitamin B Complex 100mg B1+100mg B2+50mg B12 per 3ml amp	150	amp	9,000.00					190	5,130.00		N	
Warfarin 2.5 mg tab	120	tab	1,320.00									Y
Zinc Sulfate syrup, 60ml	490	bot	24,990.00					426	16,757.34		N	
Zinc Sulfate drops 15ml	200	bot	10,000.00					194	5,782.41		N	
0.9% Sodium Chloride 1L	15000	bot	675,000.00	17,000.00	520,590.00	15000	258,000.00	1,671	99,252.00	N	N	
Bal. multiple maint. Soln. w/ 5% dextrose (pedia) (D5INMB) 500ml	500	bot	22,500.00									Y
Bal. multiple maint. Soln. w/ dextrose (adult) (D5NM) 1L	1000	bot	45,000.00									Y
Dextrose 5% 0.3 Sodium Chloride 500ml	2000	bot	90,000.00									Y
Dextrose 5% 0.9 Sodium Chloride 1L (D5NSS)	1500	bot	67,500.00	800.00	30,881.00	500	10,595.00	142	9,940.00	N	N	
Dextrose 5% in Lactated Ringers Sol. 1L	15000	bot	675,000.00	5,000.00	146,000.00			3,192	165,303.50	N	N	
Dopamine Hydrochloride 1.6mg/ml, 250ml Dextrose 5%	1000	bot	320,350.00									Y
Glucose (Dextrose) 50%, 50ml	1000	bot	34,150.00	1,500.00	59,060.00	1000	69,890.00			Y	Y	
Lactated Ringers Soln. 1L	8000	bot	360,000.00	3,000.00	98,300.00	2000	51,600.00			N	N	
Magnesium sulfate 250mg/ml, 20ml vial	2000	vial	69,620.00	1,000.00	21,000.00	1000	25,400.00			N	N	
PNSS 20ml vial	2000	vial	42,840.00									Y
Potassium Chloride 2meq/ml, 20ml	3000	vial	80,340.00	1,500.00	38,950.00					N	Not procured	
Sodium Chloride 2.5 Meq/ml, 20ml vial	2000	vial	56,000.00	1,300.00	26,260.00			1,096	73,866.06	N	Y	
Sterile Water for injection 50ml vial	3000	vial	61,350.00	1,000.00	19,230.00	1000	17,440.00	228	12,148.25	N	N	
5% Dextrose in water 500ml bottle	5000	bots	225,000.00	6,000.00	224,080.00	4000	85,280.00	64	4,416.00	N	N	
Mannitol 20%, 500ml bottele	500	bots	42,135.00	1,300.00	92,306.00	500	29,890.00			Y	N	
6% Dextran 70% in 5% Dextrose 500ml	100	bots	53,560.00	150.00	59,800.00					Y	Not procured	

Name fo D&M	PPMP			PR for Regular Procurement		PO		Petty Cash Fund		PR Exceeds PPMP	PO &/or PCF Exceeds PPMP	No PR & PCF
	Quantity		Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount			
5% Dextrose in Water 250ml. Bot.	50	bots	5,550.00									Y
Atenolol 50mg tab	50	tab	99.50									Y
Ampicillin Na 1g vial	800	vial	19,840.00	1,000.00	11,190.00					N	Not procured	
Bupivacaine (as HCl)0. 5% (Isobaric) 5ml	10	amp	1,203.80					60	21,600.00		Y	
Butorphanol (as tartrate)2mg/ml, 1ml	10	vial	4,400.00									Y
Carvedilol 6.25mg tab	50	tab	73.50									Y
Enoxaparin 100mg/ml. prefilled syringe(as sod. salt), 0.4ml	90	syringe	67,500.00	90.00	67,500.00	45	8,429.85			=	N	
Enoxaparin 100mg/ml. prefilled syringe(as sod. salt), 0.6ml	90	syringe	81,000.00	90.00	81,000.00	45	10,309.05			=	N	
Esmolol (as HCl) 10mg/ml., 10ml vial	5	vial	5,076.50									Y
Naloxone (as HCl) 400mEq/ml, 1ml amp	8	amp	2,704.32									Y
Paracetamol 10mg/ml, 100ml sol'n	50	vial	9,524.00									Y
Rifaximin 200mg tab	200	tab	10,000.00									Y
Rocuronium (as bromide)10mg/ml, 5ml amp	10	vial	2,198.70									Y
Silver Sulfadiazine topical cream 1%, 25g tube	500	tube	43,935.00									Y
Terbutaline (as sulfate) 500mcg/ml, 1 ml	10	amp	471.70									Y
Chlorhexidine Diglyconate 4% Skin Cleaner, 60ml	200	bot	43,600.00									Y
Nifedepine 20mg tab	300	tab	9,000.00									Y
Nifedepine 30mg tab	300	tab	10,500.00									Y
Phenobarbital 30mg tab.	200	tab	1,200.00									Y
Medical Oxygen	7333	tanks	2,199,900.00									Y
Diazepam 5mg./ml., 2ml.	500	amp	89,000.00	450.00	36,382.50					N	Not procured	
Midazolam 5mg./ml., 1ml.	500	amp	76,000.00	450.00	30,742.50			855	90,074.25	N	Y	
Midazolam 5mg./ml., 5ml.	500	amp	80,000.00									Y
Nalbuphine 10mg./ml., 1 ml.	300	amp	30,000.00	450.00	24,574.50			655	95,801.55	N	Y	
Ephedrine Sulfate 5mg/ml, 1ml	300	amp	30,000.00									Y
Neostigmine500mcg/ml, 1ml.amp (Asmethyl sulfate)	100	amp	12,000.00									Y
Methylprednisolone 40mg soln. as Sod. Succinate vial	10	vials	8,760.00									Y
												Y
<b>Procured out of PCF, Not in the PPMP</b>												
Allopurinol 100mg tablet								200	170.00			
Adenosine								4	1,088.80			
Amikacin 50mg/ml								656	28,325.30			
Amikacin 100mg								323	14,535.00			
Ampicillin Sodium 1g								2,180	37,388.35			
ATS 1500								120	18,444.00			
Betahistine 16mg								800	4,536.00			
Carvedilol 6.25mg								1,760	4,208.87			
Cefotaxime 1G								2,123	116,408.77			
Ceftriaxone 1g								1,784	93,541.08			
Cotrimoxazole tablet								200	345.50			
Diazepam 10mg								204	20,724.12			
Dobutamine 250mg								430	135,853.91			
Dopamine								785	74,175.00			
Enoxaparin 0.4ml								227	105,645.00			
Fluconazole								4	3,196.00			
Hepabig 100 IU								1	2,700.00			
Heparin Sodium								2	163.64			
Albumin 10%								74	206,500.00			

Name fo D&M	PPMP		PR for Regular Procurement		PO		Petty Cash Fund		PR Exceeds PPMP	PO &/or PCF Exceeds PPMP	No PR & PCF
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount			
Human Tetanus Toxoid							15	14,250.00			
Insulin Isophane							1	135.00			
Isosorbide Dinitrate							200	300.00			
Mannitol 500ml							178	26,907.64			
Meropenem 1g							13	22,814.00			
Normix 200mg							900	7,110.00			
NSS for Irrigation							36	4,320.00			
Phenobarbital 30mg tablet							10	30.50			
Phenobarbital 90mg tablet							10	53.50			
Phenytoin 100mg							367	29,596.56			
Propylthiouracil 50mg							150	1,700.00			
Ranitide 50g							730	13,978.58			
Regular Insulin							6	810.00			
Silver Sulfadiazine							75	7,063.00			
Sodium Bicarbonate 20ml amp							189	41,954.00			
Sodium Bicarbonate amp							190	39,750.00			
Sodium Bicarbonate amp							404	83,700.00			
Sodium Bicarbonate 50ml							33	4,950.00			
Sodium Bicarbonate 100ml							9	4,680.00			
Sodium Chloride							261	20,698.00			
VOLUVEN							113	93,097.00			
D50Water 50ml							561	33,916.00			
Dextrose 50ml							92	4,968.00			
PNSS 1L							1,346	82,180.00			
<b>Total Amount per Item</b>											
			14,993,551.48	4,826,137.14			1,652,812.90	12,350,465.39			
<b>Total Amount per Total</b>			14,992,947.28	5,039,565.74			1,669,364.00				
<b>Difference</b>			604.20	- 213,428.60			- 16,551.10				

ILOILO PROVINCIAL HOSPITAL  
Variances in Quantities of D&M  
Calendar Year 2022

NAME OF DRUGS and MEDICINES	Should be Total Quantity Received	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	SHORTAGE			OVERAGE		
					Quantity	Average cost/unit	Monetary Value	Quantity	Average Cost /unit	Monetary Value
1 Acetylcysteine 600mg tablet and sachets	7,853.00	7,267.00	586.00	16,172.43	586.00	27.60	16,172.43			-
2 Activated Charcoal Sachet (PER GRAM)	50.00	-	50.00	355.20	50.00	7.10	355.20			-
3 Adenosine	4.00	4.00	-	-			-			-
4 Aluminum Magnesium 200mg/100mg Susp. 60mL	160.00	160.00	-	-			-			-
5 Allopurinol 100 mg Tablet	200.00	200.00	-	-			-			-
6 Allopurinol 300 mg Tablet	1,000.00	1,000.00	-	-			-			-
7 Amikacin, 50mg/ml, 2 ml vial	979.00	788.00	191.00	8,247.19	191.00	43.18	8,247.19			-
8 Amikacin, 125mg/2ml	660.00	600.00	60.00	2,886.60	60.00	48.11	2,886.60			-
9 Aminophylline 250mg ampule	250.00	303.00	-53.00	1,195.68			-	53.00	22.560	1,195.68
10 Amiodarone HCl 150mg/3mL, Ampule	187.00	161.00	26.00	7,963.80	26.00	306.30	7,963.80			-
11 Amlodipine 5 mg Tablet	9,500.00	9,500.00	-	-			-			-
12 Amoxicillin 500 mg tablet	2,300.00	2,300.00	-	-			-			-
13 Ampicillin 500 mg Vial	4,260.00	4,233.00	27.00	396.01	27.00	14.67	396.01			-
14 Ampicillin 500mg + Sulbactam 250mg vial	10,752.00	11,956.00	-1,204.00	50,182.72			-	1,204.00	41.680	50,182.72
15 Ampicillin 1G vial	2,180.00	400.00	1,780.00	6,860.40	400.00	17.15	6,860.40			-
16 Ampicillin, 250mg vial	5,211.00	5,511.00	-300.00	4,133.40			-	300.00	13.778	4,133.40
17 Antitetic Anitoxin	90.00	60.00	30.00	4,611.00	30.00	153.70	4,611.00			-
18 Ascorbic + Zinc Tablet	41,340.00	13,400.00	27,940.00	340,895.94	27,940.00	12.20	340,895.94			-
19 Aspirin, 80mg tablet	1,000.00	900.00	100.00	125.00	100.00	1.25	125.00			-
20 Atracurium Besylate	273.00	273.00	-	-			-			-
21 Atropine SO4 1mg/ampule	150.00	140.00	10.00	954.00	10.00	95.40	954.00			-
22 ATS 1500	120.00	350.00	-230.00	35,351.00			-	230.00	153.700	35,351.00
23 Azithromycin 200mg/5ml, suspension	140.00	130.00	10.00	868.00	10.00	86.80	868.00			-
24 Azithromycin 500 mg Tablet	4,347.00	4,347.00	-	-			-			-
25 Betahistine 16mg tablet	800.00	800.00	-	-			-			-
26 Betahistine 24mg tablet	1,600.00	1,300.00	300.00	5,775.00	300.00	19.25	5,775.00			-
27 Bisacodyl 10 mg Suppository (ADULT)	513.00	513.00	-	-			-			-
28 Bisacodyl Suppository (PEDIA)	66.00	53.00	13.00	793.00	13.00	61.00	793.00			-
29 Bisacodyl 5 mg Tablet	100.00	200.00	-100.00	73.00			-	100.00	0.730	73.00
30 Blumae Balsamifera (sambong)	1,100.00	1,100.00	-	-			-			-
31 Budesonide 250mcg nebule	2,709.00	3,759.00	-1,050.00	39,173.40			-	1,050.00	37.308	39,173.40
32 Bupivacaine 5% HEAVY 5ml ( Sensorcaine)	1,381.00	1,355.00	26.00	17,076.80	26.00	656.80	17,076.80			-
33 Bupivacaine 5% HEAVY 5ml ( Rovacaine)	60.00	60.00	-	-			-			-
34 Bupivacaine Isobaric 10ml	51.00	51.00	-	-			-			-
35 Butamirate Citrate 50mg tablet	1,600.00	1,100.00	500.00	4,390.00	500.00	8.78	4,390.00			-
36 Calcium 500mg Tablet	-	1,300.00	-1,300.00	741.00			-	1,300.00	0.570	741.00
37 Calcium Carbonate	1,800.00	-	1,800.00	1,033.20	1,800.00	0.57	1,033.20			-
38 Calcium Gluconate	276.00	276.00	-	-			-			-
39 Carproprost 125mcg ampule	84.00	122.00	-38.00	13,707.09			-	38.00	360.713	13,707.09
40 Carvedilol 25 mg tablet	100.00	100.00	-	-			-			-
41 Carvedilol 6.25mg tablet	1,760.00	1,560.00	200.00	478.20	200.00	2.39	478.20			-
42 Cefalexin 500mg	2,600.00	3,500.00	-900.00	3,056.40			-	900.00	3.396	3,056.40
43 Cefazolin, 1g	8,174.00	6,765.00	1,409.00	52,500.75	1,409.00	37.26	52,500.75			-
44 Cefotaxime 1g	2,123.00	2,153.00	-30.00	1,644.97			-	30.00	54.832	1,644.97
45 Cefotaxime 500 g	100.00	-	100.00	5,800.00	100.00	58.00	5,800.00			-
46 Cefazidime, 1g	333.00	333.00	-	-			-			-
47 Ceftriaxone Sodium 1g	1,784.00	1,030.00	754.00	39,534.48	754.00	52.43	39,534.48			-
48 Cefuroxime 500mg capsule	8,181.00	8,781.00	-600.00	8,313.00			-	600.00	13.855	8,313.00

NAME OF DRUGS and MEDICINES	Should be Total Quantity Received	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	SHORTAGE			OVERAGE		
					Quantity	Average cost/unit	Monetary Value	Quantity	Average Cost /unit	Monetary Value
49 Cefuroxime 750mg vial	1,110.00	1,520.00	- 410.00	12,869.49			-	410.00	31.389	12,869.49
50 Celecoxib 200 mg	17,570.00	17,570.00	-	-			-			-
51 Ceterizine, 10mg tablet	2,500.00	2,500.00	-	-			-			-
52 Ceterizine, 5mg/5ml, Syrup	511.00	511.00	-	-			-			-
53 Cetirizine Drops	489.00	456.00	33.00	986.47	33.00	29.89	986.47			-
54 Chlorpheniramine 10mg/mL	80.00	80.00	-	-			-			-
55 Cinnarizine 25mg	1,100.00	1,100.00	-	-			-			-
56 Ciprofloxacin 500mg	1,805.00	2,002.00	- 197.00	460.59			-	197.00	2.338	460.59
57 Clarithromycin, 125mg/5ml	265.00	235.00	30.00	4,812.30	30.00	160.41	4,812.30			-
58 Clarithromycin 500mg	1,530.00	1,370.00	160.00	2,353.60	160.00	14.71	2,353.60			-
59 Clindamycin 300mg	1,840.00	1,217.00	623.00	5,023.87	623.00	8.06	5,023.87			-
60 Clindamycin, 150mg/ml, 600mg/4ml ampule	3,533.00	3,356.00	177.00	26,550.00	177.00	150.00	26,550.00			-
61 Clonidine 75mcg	2,400.00	2,000.00	400.00	2,980.80	400.00	7.45	2,980.80			-
62 Clonidine 150mcg ampule	301.00	213.00	88.00	13,973.17	88.00	158.79	13,973.17			-
63 Clopidogrel 75mg	3,400.00	3,000.00	400.00	815.60	400.00	2.04	815.60			-
64 Cloxacillin 500mg	1,200.00	1,000.00	200.00	607.80	200.00	3.04	607.80			-
65 Co-Amoxiclav 625mg	4,512.00	3,633.00	879.00	11,274.93	879.00	12.83	11,274.93			-
66 Colchicine 500mcg	1,300.00	800.00	500.00	738.00	500.00	1.48	738.00			-
67 Cotrimoxazole, 80mg	200.00	-	200.00	-			-			-
68 Cotrimoxazole, 800mg/160 mg tablet	-	200.00	- 200.00	-			-			-
69 Dexamethasone 4mg ampule	850.00	450.00	400.00	27,116.00	400.00	67.79	27,116.00			-
70 Diazepam 5mg/ml ampule	204.00	204.00	-	-			-			-
71 Digoxin 250mcg/mL, 2ml ampule	140.00	90.00	50.00	2,772.50	50.00	55.45	2,772.50			-
72 Digoxin 250mcg/mL tablet	500.00	500.00	-	-			-			-
73 Diphenhydramine HCl 50mg tablet	-	500.00	- 500.00	426.00			-	500.00	0.852	426.00
74 Diphenhydramine HCl 50mg ampule	490.00	390.00	100.00	1,398.20	100.00	13.98	1,398.20			-
75 Diphenhydramine HCl 500mg capsule	300.00	-	300.00	255.60	300.00	0.852	255.60			-
76 Dobutamine, 12.5mg ampule	364.00	-	364.00	124,229.00	364.00	341.29	124,229.00			-
77 Dobutamine 250mg vial	430.00	552.00	- 122.00	38,544.59			-	122.00	315.939	38,544.59
78 Domperidone 10mg tablet	1,700.00	1,600.00	100.00	99.40	100.00	0.99	99.40			-
79 Dopamine HCl 40mg/ml	785.00	910.00	- 125.00	11,811.25			-	125.00	94.490	11,811.25
80 Dopamine HCl 40mg/mL, I200mg/5mLl Amp	-	50.00	- 50.00	4,724.50			-	50.00	94.490	4,724.50
81 Doxycycline 100mg capsule	200.00	200.00	-	-			-			-
82 Enalapril 5mg tablet	700.00	600.00	100.00	246.00	100.00	2.46	246.00			-
83 Enoxaparin 0.4ml	227.00	177.00	50.00	23,269.75	50.00	465.40	23,269.75			-
84 Enoxaparin 60mg/0.6mL Prefillef syringe	-	45.00	- 45.00	20,942.78			-	45.00	465.40	20,942.78
85 Ephedrine Sulfate ampule	404.00	370.00	34.00	3,459.50	34.00	101.75	3,459.50			-
86 Epinephrine 1mg/ml ampule	908.00	868.00	40.00	1,741.12	40.00	43.53	1,741.12			-
87 Erythromycin ophthalmic ointment	413.00	280.00	133.00	12,246.91	133.00	92.08	12,246.91			-
88 Fentanyl, Sulfate ampule	155.00	133.00	22.00	2,359.50	22.00	107.25	2,359.50			-
89 Ferrous Sulfate tablet	6,800.00	6,822.00	- 22.00	24.05			-	22.00	1.093	24.05
90 Fluconazole 200mg	4.00	-	4.00	3,196.00	4.00	799.00	3,196.00			-
91 Furosemide 10mg ampule	2,950.00	4,875.00	- 1,925.00	30,480.45			-	1,925.00	15.834	30,480.45
92 Furosemide 20mg tablet and ampule	3,795.00	1,300.00	2,495.00	21,511.89	2,495.00	8.62	21,511.89			-
93 Gentamycin 80mg	470.00	570.00	- 100.00	1,300.00			-	100.00	13.000	1,300.00
94 Gliclazide 80mg tablet	1,800.00	1,800.00	-	-			-			-
95 Heparin 100 IU	1.00	-	1.00	2,700.00	1.00	2,700.00	2,700.00			-
96 Heparin Sodium	2.00	2.00	-	-			-			-
97 HTIG 250 I.U. Vial	254.00	217.00	37.00	34,938.78	37.00	944.29	34,938.78			-
98 Human Albumin 20%	74.00	69.00	5.00	13,952.71	5.00	2,790.54	13,952.71			-
99 Human Tetanus Toxoid	15.00	-	15.00	14,250.00	15.00	950.00	14,250.00			-
100 Hydralazine 20mg ampule	633.00	923.00	- 290.00	17,347.22			-	290.00	59.818	17,347.22
101 Hydrocortisone Na Succinate 100mg Vial	-	950.00	- 950.00	119,348.79			-	950.00	125.630	119,348.79
102 Hydrocortisone Na Succinate 250mg Vial	-	140.00	- 140.00	37,691.35			-	140.00	269.224	37,691.35
103 Hydrocortisone, 100mg vial	1,147.00	224.00	923.00	115,956.49	923.00	125.63	115,956.49			-
104 Hydrocortisone 250mg vial	201.00	58.00	143.00	38,499.03	143.00	269.22	38,499.03			-
105 Hyoscine N-Butylbromide 10mg tablet	400.00	300.00	100.00	456.50	100.00	4.57	456.50			-

NAME OF DRUGS and MEDICINES	Should be Total Quantity Received	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	SHORTAGE			OVERAGE		
					Quantity	Average cost/unit	Monetary Value	Quantity	Average Cost /unit	Monetary Value
106 Hyoscine N-Butylbromide 20 mg ampule	1,128.00	1,128.00	-	-						
107 Insulin Isophane	1.00	-	1.00	135.00	1.00	135.00	135.00			
108 Ipratropium + Salbutamol nebule	9,805.00	9,015.00	790.00	17,609.10	790.00	22.29	17,609.10			
109 Isosorbide Dinitrate 5mg/tablet	100.00	100.00	-	-						
110 Isosorbide Dinitrate 10mg/tablet	200.00	200.00	-	-						
111 Isosorbide Mononitrate 60mg tablet	980.00	840.00	140.00	1,392.86	140.00	9.95	1,392.86			
112 Isoxsuprine 10mg tablet	1,380.00	660.00	720.00	3,317.04	720.00	4.61	3,317.04			
113 Isoxsuprine 5mg/ml ampule	1,112.00	950.00	162.00	33,244.02	162.00	205.21	33,244.02			
114 Ketamin HCl 50mg/vial, 10ml vial	8.00	4.00	4.00	2,139.38	4.00	534.85	2,139.38			
115 Keterolac 30mg	5,530.00	5,550.00	-20.00	605.85				20.00	30.293	605.86
116 Lactulose 3.35g/mL Syrup 120ML.	631.00	734.00	-103.00	17,068.32				103.00	165.712	17,068.32
117 Lidocaine 20mg/ml, 50ml vial	307.00	345.00	-38.00	3,685.39				38.00	96.984	3,685.39
118 Lidocaine HCl 2% 5ml ampule	282.00	-	-	-						
119 Lidocaine HCl 10mg/dose pump spray	1.00	1.00	-	-						
120 Losartan Potassium 50mg	12,350.00	11,350.00	1,000.00	1,592.20	1,000.00	1.59	1,592.20			
121 Mannitol 500 ml	178.00	178.00	-	-						
122 Mefenamic Acid 500mg	13,200.00	7,200.00	6,000.00	5,462.73	6,000.00	0.91	5,462.73			
123 Meropenem 1g	13.00	11.00	2.00	3,509.85	2.00	1,754.92	3,509.85			
124 Metformin 500mg	10,900.00	10,900.00	-	-						
125 Methyldopa 250mg	3,400.00	2,900.00	500.00	2,680.30	500.00	5.36	2,680.30			
126 Methylergometrine Maleate 125mg tablet	400.00	400.00	-	-						
127 Methylergometrine 200mg ampule	245.00	255.00	-10.00	2,450.00				10.00	245.000	2,450.00
128 Methyprenisolone 16 mg tablet	60.00	60.00	-	-						
129 Metoclopramide 5mg/ml	1,876.00	1,876.00	-	-						
130 Metronidazole, 500 mg bottle	1,778.00	2,178.00	-400.00	14,000.00				400.00	35.000	14,000.00
131 Metronidazole 500mg tablet	1,730.00	1,100.00	630.00	5,956.16	630.00	9.45	5,956.16			
132 Metronidazole 125mg/5ml suspension	10.00	-	10.00	230.00	10.00	23.00	230.00			
133 Metoprolol 50mg tablet	700.00	500.00	200.00	236.40	200.00	1.18	236.40			
134 Midazolam 5mg/mL (Dormicum)	855.00	849.00	6.00	632.10	6.00	105.35	632.10			
135 Montelukast, 10mg tablet	800.00	800.00	-	-						
136 Morphine ampule	10.00	10.00	-	-						
137 Multivitamins	10,500.00	8,700.00	1,800.00	1,945.42	1,800.00	1.08	1,945.42			
138 Mupirocin Ointment	1,269.00	1,219.00	50.00	4,315.39	50.00	86.31	4,315.39			
139 Nalbuphine 10mg ampule	655.00	651.00	4.00	585.05	4.00	146.26	585.05			
140 Nicardepine 10mg	416.00	416.00	-	-						
141 Nicardepine 1 mg ampule	-	100.00	-100.00	28,337.48				100.00	283.375	28,337.48
142 Nifedipine 5mg tablet/ capsule	300.00	300.00	-	-						
143 Norepinephrine 4mg/ml	2,194.00	2,189.00	5.00	2,697.55	5.00	539.51	2,697.55			
144 Normix, 200mg	900.00	90.00	810.00	6,399.00	810.00	7.90	6,399.00			
145 NNS for Irrigation	36.00	-	36.00	4,320.00	36.00	120.00	4,320.00			
146 Omeprazole (40mg) tablet	6,384.00	6,384.00	-	-						
147 Omeprazole 40mg vial +10ml solvent	4,564.00	4,564.00	-	-						
148 Oxacillin 500mg	200.00	200.00	-	-						
149 Oxytocin 10 I.U	8,240.00	7,640.00	600.00	14,260.05	600.00	23.77	14,260.05			
150 Paracetamol, 150mg/5ml ampule	7,565.00	7,565.00	-	-						
151 Paracetamol 250mg/5ml	325.00	275.00	50.00	1,088.50	50.00	21.77	1,088.50			
152 Paracetamol 500mg	1,500.00	1,500.00	-	-						
153 Paracetamol Drops 100mg/ml	300.00	300.00	-	-						
154 Penicillin G 1M Vial	461.00	420.00	41.00	813.93	41.00	19.85	813.93			
155 Penicillin G 5M Vial	-	80.00	-80.00	4,480.00				80.00	56.000	4,480.00
156 Phenobarbital 30mg	10.00	10.00	-	-						
157 Phenobarbital 60mg	10.00	10.00	-	-						
158 Phenobarbital 90mg	10.00	10.00	-	-						
159 Phenytoin 50mg ampule	377.00	565.00	-188.00	41,484.29				188.00	220.661	41,484.29
160 Phenytoin, 100mg capsule and ampule	367.00	180.00	187.00	15,080.43	187.00	80.64	15,080.43			
161 Phytomenadione 10mg ampule	1,150.00	1,150.00	-	-						
162 Piperacillin + Tazobactam 4.5G	4,548.00	3,810.00	738.00	209,041.30	738.00	283.25	209,041.30			



NAME OF DRUGS and MEDICINES	Should be Total Quantity Received	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	SHORTAGE			OVERAGE		
					Quantity	Average cost/unit	Monetary Value	Quantity	Average Cost /unit	Monetary Value
163 Potassium Chloride vial	1,112.00	1,112.00	-	-						
164 Prednisone, 20mg	1,000.00	1,000.00	-	-						
165 Propofol ampule	265.00	265.00	-	-						
166 Propranolol 10mg tablet	400.00	300.00	100.00	104.35	100.00	1.04	104.35			
167 Propylthiouracil 50mg	150.00	250.00	-100.00	1,133.30				100.00	11.333	1,133.30
168 Rantidine 150mg tablet	600.00	600.00	-	-						
169 Rantidine 25mg	230.00	-	230.00	-						
170 Rantidine 50g	730.00	960.00	-230.00	-						
171 Regular Insulin	6.00	5.00	1.00	135.00	1.00	135.00	135.00			
172 Salbutamol nebule	3,600.00	3,720.00	-120.00	1,586.64				120.00	13.222	1,586.64
173 Sevoflurane 250ml vial	65.00	62.00	3.00	14,734.08	3.00	4,911.36	14,734.08			
174 Silver Sulfadiazine cream	75.00	75.00	-	-						
175 Simvastatin 20mg	1,900.00	1,900.00	-	-						
176 Sodium Bicarbonate	189.00	-	189.00	41,953.84	189.00	221.98	41,953.84			
177 Sodium Bicarbonate 84mg ampule	190.00	-	190.00	39,749.90	190.00	209.21	39,749.90			
178 Sodium Bicarbonate 20ml	404.00	861.00	-457.00	94,680.44				457.00	207.178	94,680.44
179 Sodium Bicarbonate 50ml	33.00	-	33.00	4,950.00	33.00	150.00	4,950.00			
180 Sodium Bicarbonate 100ml	9.00	-	9.00	4,680.00	9.00	520.00	4,680.00			
181 Sodium Chloride 20ml ampule	261.00	-	261.00	20,698.00	261.00	79.30	20,698.00			
182 Spironolactone 25mg	1,000.00	1,000.00	-	-						
183 Suxamethonium	110.00	78.00	32.00	17,628.28	32.00	550.88	17,628.28			
184 Telmisartan 40mg tablet	1,300.00	1,300.00	-	-						
185 Tetanus Toxoid	250.00	260.00	-10.00	907.30				10.00	90.730	907.30
186 Tramadol 50mg capsule	5,100.00	5,100.00	-	-						
187 Tramadol 50mg ampule	5,950.00	6,550.00	-600.00	7,968.00				600.00	13.280	7,968.00
188 Tranexamic Acid, 500mg ampule	2,623.00	2,603.00	20.00	752.17	20.00	37.61	752.17			
189 Tranexamic Acid, 500mg capsule	1,825.00	1,100.00	725.00	6,162.43	725.00	8.50	6,162.43			
190 Trimetazidine 35mg	7,790.00	7,490.00	300.00	1,322.10	300.00	4.41	1,322.10			
191 Verapamil 5mg/2ml ampule	42.00	41.00	1.00	211.86	1.00	211.86	211.86			
192 Vitamin B Complex	10,400.00	12,200.00	-1,800.00	3,513.06				1,800.00	1.952	3,513.06
193 Vitamin B1 100mg+B6 100 mg+B121mg ampule	190.00	190.00	-	-						
194 Voluven 6%	113.00	113.00	-	-						
195 Zinc drops 15ml	194.00	194.00	-	-						
196 Zinc Syrup 60ml	426.00	376.00	50.00	1,967.00	50.00	39.34	1,967.00			
197 .9% Sodium Chloride 1L, PNSS	1,671.00	2,622.00	-951.00	56,486.55				951.00	59.397	56,486.55
198 D50 Water Vial	561.00	653.00	-92.00	5,561.95				92.00	60.456	5,561.95
199 D5 NSS	142.00	-	142.00	9,940.00	142.00	70.00	9,940.00			
200 NaCl 2.5mg/ml 20 ml vial	1,096.00	829.00	267.00	17,654.31	267.00	66.12	17,654.31			
201 5% Dextrose in Water 500ml (DSW)	64.00	4,064.00	-4,000.00	276,000.00				4,000.00	69.000	276,000.00
202 5% Dextrose in Water 250mL (DSW)	-	5.00	5.00	555.00				5.00	111.000	555.00
203 D5LR	3,192.00	3,024.00	168.00	8,700.22	168.00	51.79	8,700.22			
204 Sterile water for injection	228.00	201.00	27.00	1,438.61	27.00	53.28	1,438.61			
205 Dextrose 50ml	92.00	-	92.00	4,968.00	92.00	54.00	4,968.00			
206 PNSS 1L	1,346.00	-	1,346.00	82,180.03	1,346.00	61.06	82,180.03			
<b>GRAND TOTAL</b>	<b>382,438.00</b>	<b>340,313.00</b>	<b>42,125.00</b>	<b>637,056.07</b>	<b>61,880.00</b>		<b>1,651,102.34</b>	<b>19,755.00</b>		<b>1,014,046.28</b>

## ILOILO PROVINCIAL HOSPITAL

Comparison of Quantities of D&M Received Per Supporting Documents in PCF Replenishments and IPH Records/Reports  
For the period January 1 to December 31, 2022

	NAME OF DRUGS and MEDICINES	TOTAL Quantity Received Per Replenishments	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	Reasons for the Variance
1	Acetylcysteine 600mg tablet and sachets	7,853.00	7,267.00	586.00	16,172.43	Some of the stocks might have been delivered in CY 2021 but paid in CY 2022.
2	Activated Charcoal Sachet (PER GRAM)	50.00	-	50.00	355.20	Not reported in IPH Report
3	Adenosine	4.00	4.00	-	-	
4	Aluminum Magnesium 200mg/100mg Susp. 60mL	160.00	160.00	-	-	
5	Allopurinol 100 mg Tablet	200.00	200.00	-	-	
6	Allopurinol 300 mg Tablet	1,000.00	1,000.00	-	-	
7	Amikacin, 50mg/ml, 2 ml vial	979.00	788.00	191.00	8,247.19	Ongoing reconciliation
8	Amikacin, 125mg/2ml	660.00	600.00	60.00	2,886.60	Error in posting, should be 125mg/vial
9	Aminophylline 250mg ampule	250.00	303.00	(53.00)	(1,195.68)	Replacement from near expiry stock to a new stock
10	Amiodarone HCl 150mg/3mL, Ampule	187.00	161.00	26.00	7,963.80	Ongoing reconciliation
11	Amlodipine 5 mg Tablet	9,500.00	9,500.00	-	-	
12	Amoxicillin 500 mg tablet	2,300.00	2,300.00	-	-	
13	Ampicilin 500 mg Vial	4,260.00	4,233.00	27.00	396.01	Ongoing reconciliation
14	Ampicillin 500mg + Sulbactam 250mg vial	10,752.00	11,956.00	(1,204.00)	(50,182.72)	Ongoing reconciliation
15	Ampicillin 1G vial	2,180.00	1,780.00	400.00	6,860.40	Ongoing reconciliation
16	Ampicillin, 250mg vial	5,211.00	5,511.00	(300.00)	(4,133.40)	Ongoing reconciliation
17	Antitietanic Antitoxin	90.00	60.00	30.00	4,611.00	Ongoing reconciliation
18	Ascorbic + Zinc Tablet	41,340.00	13,400.00	27,940.00	340,895.94	Ongoing reconciliation
19	Aspirin, 80mg tablet	1,000.00	900.00	100.00	125.00	Ongoing reconciliation
20	Atracurium Besylate	273.00	-	-	-	
21	Atropine SO4 1mg/ampule	150.00	140.00	10.00	954.00	Ongoing reconciliation
22	ATS 1500	120.00	350.00	(230.00)	(35,351.00)	Ongoing reconciliation
23	Azithromycin 200mg/5ml, suspension	140.00	130.00	10.00	868.00	Ongoing reconciliation
24	Azithromycin 500 mg Tablet	4,347.00	4,347.00	-	-	
25	Betahistine 16mg tablet	800.00	800.00	-	-	
26	Betahistine 24mg tablet	1,600.00	1,300.00	300.00	5,775.00	Ongoing reconciliation
27	Bisacodyl 10 mg Suppository (ADULT)	513.00	513.00	-	-	
28	Bisacodyl Suppository (PEDIA)	66.00	53.00	13.00	793.00	Ongoing reconciliation
29	Bisacodyl 5 mg Tablet	100.00	200.00	(100.00)	(73.00)	Ongoing reconciliation
30	Blumae Balsamifera (sambong)	1,100.00	1,100.00	-	-	
31	Budesonide 250mcg nebule	2,709.00	3,759.00	(1,050.00)	(39,173.40)	Ongoing reconciliation
32	Bupivacaine 5% HEAVY 5ml ( Sensorcaine)	1,381.00	1,355.00	26.00	17,076.80	Ongoing reconciliation
33	Bupivacaine 5% HEAVY 5ml ( Rovacaine)	60.00	60.00	-	-	
34	Bupivacaine Isobaric 10ml	51.00	51.00	-	-	
35	Butamirate Citrate 50mg tablet	1,600.00	1,100.00	500.00	4,390.00	Ongoing reconciliation
36	Calcium 500mg Tablet	-	1,300.00	(1,300.00)	(741.00)	Ongoing reconciliation
37	Calcium Carbonate	1,800.00	-	1,800.00	1,033.20	Ongoing reconciliation
38	Calcium Gluconate	276.00	276.00	-	-	
39	Carboprost 125mcg ampule	84.00	122.00	(38.00)	(13,707.09)	Ongoing reconciliation
40	Carvedilol 25 mg tablet	100.00	100.00	-	-	
41	Carvedilol 6.25mg tablet	1,760.00	1,560.00	200.00	478.20	Ongoing reconciliation
42	Cefalexin 500mg	2,600.00	3,500.00	(900.00)	(3,056.40)	Ongoing reconciliation
43	Cefazolin, 1g	8,174.00	6,765.00	1,409.00	52,500.75	Ongoing reconciliation
44	Cefotaxime 1g	2,123.00	2,153.00	(30.00)	(1,644.97)	Error in posting, posted vials in September is 697 instead of 667
45	Cefotaxime 500 g	100.00	-	100.00	5,800.00	Not posted in IPH Records
46	Ceftazidime, 1g	333.00	333.00	-	-	
47	Ceftriaxone Sodium 1g	1,784.00	1,030.00	754.00	39,534.48	
48	Cefuroxime 500mg capsule	8,181.00	8,781.00	(600.00)	(8,313.00)	Reported in IPH report but might not be paid in the a particular month
49	Cefuroxime 750mg vial	1,110.00	1,520.00	(410.00)	(12,869.49)	Ongoing reconciliation
50	Celecoxib 200 mg	17,570.00	17,570.00	-	-	
51	Ceterizine, 10mg tablet	2,500.00	2,500.00	-	-	
52	Ceterizine, 5mg/5ml, Syrup	511.00	511.00	-	-	
53	Cetirizine Drops	489.00	456.00	33.00	986.47	Ongoing reconciliation
54	Chlorpheniramine 10mg/mL	80.00	80.00	-	-	
55	Cinnarizine 25mg	1,100.00	1,100.00	-	-	
56	Ciprofloxacin 500mg	1,805.00	2,002.00	(197.00)	(460.59)	Ongoing reconciliation
57	Clarithromycin, 125mg/5ml	265.00	235.00	30.00	4,812.30	The purchased stock was only 10, not 40 bots. OR # 7504 dated 1/14/2022
58	Clarithromycin 500mg	1,530.00	1,370.00	160.00	2,353.60	
59	Clindamycin 300mg	1,840.00	1,217.00	623.00	5,023.87	
60	Clindamycin, 150mg/ml, 600mg/4ml ampule	3,533.00	3,356.00	177.00	26,550.00	
61	Clonidine 75mcg	2,400.00	2,000.00	400.00	2,980.80	

	NAME OF DRUGS and MEDICINES	TOTAL Quantity Received Per Replenishments	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	Reasons for the Variance
62	Clonidine 150mcg ampule	301.00	213.00	88.00	13,973.17	
63	Clopidogrel 75mg	3,400.00	3,000.00	400.00	815.60	
64	Cloxacillin 500mg	1,200.00	1,000.00	200.00	607.80	Error in Addition
65	Co-Amoxiclav 625mg	4,512.00	3,633.00	879.00	11,274.93	
66	Colchicine 500mcg	1,300.00	800.00	500.00	738.00	Wrong posting
67	Cotrimoxazole, 80mg	200.00	-	200.00	-	
68	Cotrimoxazole, 800mg/160 mg tablet	-	200.00	(200.00)	-	Posted in cotrimoxazole 80mg
69	Dexamethasone 4mg ampule	850.00	450.00	400.00	27,116.00	Overposting, no purchases made in Jan 2022.
70	Diazepam 5mg/ml ampule	204.00	204.00	-	-	
71	Digoxin 250mcg/mL, 2ml ampule	140.00	90.00	50.00	2,772.50	Ongoing reconciliation
72	Digoxin 250mcg/mL tablet	500.00	500.00	-	-	
73	Diphenhydramine HCl 50mg tablet	-	500.00	(500.00)	(426.00)	Ongoing reconciliation
74	Diphenhydramine HCl 50mg ampule	490.00	390.00	100.00	1,398.20	Ongoing reconciliation
75	Diphenhydramine HCl 500mg capsule	300.00	-	300.00	255.60	Misposting in IPH report
76	Dobutamine, 12.5mg ampule	364.00	-	364.00	124,229.00	Ongoing reconciliation
77	Dobutamine 250mg vial	430.00	552.00	(122.00)	(38,544.59)	Ongoing reconciliation
78	Dompemidone 10mg tablet	1,700.00	1,600.00	100.00	99.40	Ongoing reconciliation
79	Dopamine HCl 40mg/ml	785.00	910.00	(125.00)	(11,811.25)	Ongoing reconciliation
80	Dopamine HCl 40mg/mL 1200mg/5mL Amp	-	50.00	(50.00)	(4,724.50)	Ongoing reconciliation
81	Doxycycline 100mg capsule	200.00	200.00	-	-	Ongoing reconciliation
82	Enalapril 5mg tablet	700.00	600.00	100.00	246.00	Ongoing reconciliation
83	Enoxaparin 0.4ml	227.00	177.00	50.00	23,269.75	Ongoing reconciliation
84	Enoxaparin 60mg/0.6mL Prefilled syringe	-	45.00	(45.00)	(20,942.78)	Ongoing reconciliation
85	Ephedrine Sulfate ampule	404.00	370.00	34.00	3,459.50	Ongoing reconciliation
86	Epinephrine 1mg/ml ampule	908.00	868.00	40.00	1,741.12	Ongoing reconciliation
87	Erythromycin ophthalmic ointment	413.00	280.00	133.00	12,246.91	Ongoing reconciliation
88	Fentanyl Sulfate ampule	155.00	133.00	22.00	2,359.50	Ongoing reconciliation
89	Ferrous Sulfate tablet	6,800.00	6,822.00	(22.00)	(24.05)	Ongoing reconciliation
90	Fluconazole 200mg	4.00	-	4.00	3,196.00	Ongoing reconciliation
91	Furosemide 10mg ampule	2,950.00	4,875.00	(1,925.00)	(30,480.45)	Ongoing reconciliation
92	Furosemide 20mg tablet and ampule	3,795.00	1,300.00	2,495.00	21,511.89	Ongoing reconciliation
93	Gentamycin 80mg	470.00	570.00	(100.00)	(1,300.00)	Ongoing reconciliation
94	Gliclazide 80mg tablet	1,800.00	1,800.00	-	-	
95	Hepabig 100 IU	1.00	-	1.00	2,700.00	Ongoing reconciliation
96	Heparin Sodium	2.00	-	2.00	-	
97	HTIG 250 I.U. Vial	254.00	217.00	37.00	34,938.78	Ongoing reconciliation
98	Human Albumin 20%	74.00	69.00	5.00	13,952.71	Ongoing reconciliation
99	Human Tetanus Toxoid	15.00	-	15.00	14,250.00	Ongoing reconciliation
100	Hydralazine 20mg ampule	633.00	923.00	(290.00)	(17,347.22)	Ongoing reconciliation
101	Hydrocortisone Na Succinate 100mg Vial	-	950.00	(950.00)	(119,348.79)	Ongoing reconciliation
102	Hydrocortisone Na Succinate 250mg Vial	-	140.00	(140.00)	(37,691.35)	Ongoing reconciliation
103	Hydrocortisone, 100mg vial	1,147.00	224.00	923.00	115,956.49	Ongoing reconciliation
104	Hydrocortisone 250mg vial	201.00	58.00	143.00	38,499.03	Ongoing reconciliation
105	Hyoscine N-Butylbromide 10mg tablet	400.00	300.00	100.00	456.50	Ongoing reconciliation
106	Hyoscine N-Butylbromide 20 mg ampule	1,128.00	1,128.00	-	-	
107	Insulin Isophane	1.00	-	1.00	135.00	Ongoing reconciliation
108	Ipratropium + Salbutamol nebule	9,805.00	9,015.00	790.00	17,609.10	Ongoing reconciliation
109	Isosorbide Dinitrate 5mg/tablet	100.00	100.00	-	-	
110	Isosorbide Dinitrate 10mg/tablet	200.00	200.00	-	-	
111	Isosorbide Mononitrate 60mg tablet	980.00	840.00	140.00	1,392.86	Ongoing reconciliation
112	Isoxsuprine 10mg tablet	1,380.00	660.00	720.00	3,317.04	Ongoing reconciliation
113	Isoxsuprine 5mg/ml ampule	1,112.00	950.00	162.00	33,244.02	Ongoing reconciliation
114	Ketamin HCl 50mg/vial, 10ml vial	8.00	4.00	4.00	2,139.38	Ongoing reconciliation
115	Keterolac 30mg	5,530.00	5,550.00	(20.00)	(605.85)	Ongoing reconciliation
116	Lactulose 3.35g/mL Syrup 120ML	631.00	734.00	(103.00)	(17,068.32)	Ongoing reconciliation
117	Lidocaine 20mg/ml, 50ml vial	307.00	345.00	(38.00)	(3,685.39)	Ongoing reconciliation
118	Lidocaine HCl 2% 5ml ampule	282.00	282.00	-	-	
119	Lidocaine HCl 10mg/dose pump spray	1.00	1.00	-	-	
120	Losartan Potassium 50mg	12,350.00	11,350.00	1,000.00	1,592.20	CY 2021 deliveries
121	Mannitol 500 ml	178.00	178.00	-	-	
122	Mefenamic Acid 500mg	13,200.00	7,200.00	6,000.00	5,462.73	Misposting, CY 2021 deliveries
123	Meropenem 1g	13.00	11.00	2.00	3,509.85	Ongoing reconciliation
124	Metformin 500mg	10,900.00	10,900.00	-	-	
125	Methylolpa 250mg	3,400.00	2,900.00	500.00	2,680.30	CY 2021 deliveries
126	Methylergometrine Maleate 125mg tablet	400.00	400.00	-	-	
127	Methylergometrine 200mg ampule	245.00	255.00	(10.00)	(2,450.00)	Ongoing reconciliation
128	Methylprenisolone 16 mg tablet	60.00	60.00	-	-	
129	Metoclopramide 5mg/ml	1,876.00	1,876.00	-	-	
130	Metronidazole, 500 mg bottle	1,778.00	2,178.00	(400.00)	(14,000.00)	Not in IPH Report
131	Metronidazole 500mg tablet	1,730.00	1,100.00	630.00	5,956.16	Ongoing reconciliation
132	Metronidazole 125mg/5ml suspension	10.00	-	10.00	230.00	Not in IPH Report
133	Metroprolol 50mg tablet	700.00	500.00	200.00	236.40	CY 2021 deliveries

NAME OF DRUGS and MEDICINES	TOTAL Quantity Received Per Replenishments	Total Quantity Received per IPH Records	Variance Shortage/ (Overage)	Monetary Value	Reasons for the Variance
134 Midazolam 5mg/mL (Dormicum)	855.00	849.00	6.00	632.10	Ongoing reconciliation
135 Montelukast, 10mg tablet	800.00	800.00	-	-	
136 Morphine ampule	10.00	10.00	-	-	
137 Multivitamins	10,500.00	8,700.00	1,800.00	1,945.42	Ongoing reconciliation
138 Mupirocin Ointment	1,269.00	1,219.00	50.00	4,315.39	Ongoing reconciliation
139 Nalbuphine 10mg ampule	655.00	651.00	4.00	585.05	Ongoing reconciliation
140 Nicardepine 10mg	416.00	416.00	-	-	
141 Nicardepine 1 mg ampule	-	100.00	(100.00)	(28,337.48)	Ongoing reconciliation
142 Nifedipine 5mg tablet/ capsule	300.00	300.00	-	-	
143 Norepinephrine 4mg/ml	2,194.00	2,189.00	5.00	2,697.55	Ongoing reconciliation
144 Normix, 200mg	900.00	90.00	810.00	6,399.00	Ongoing reconciliation
145 NSS for Irrigation	36.00	-	36.00	4,320.00	Ongoing reconciliation
146 Omeprazole (40mg) tablet	6,384.00	6,384.00	-	-	
147 Omeprazole 40mg vial +10ml solvent	4,564.00	4,564.00	-	-	
148 Oxacillin 500mg	200.00	200.00	-	-	
149 Oxytocin 10 IU	8,240.00	7,640.00	600.00	14,260.05	Ongoing reconciliation
150 Paracetamol, 150mg/5ml ampule	7,565.00	7,565.00	-	-	
151 Paracetamol 250mg/5ml	325.00	275.00	50.00	1,088.50	Ongoing reconciliation
152 Paracetamol 500mg	1,500.00	1,500.00	-	-	
153 Paracetamol Drops 100mg/ml	300.00	300.00	-	-	
154 Penicillin G 1M vial	461.00	420.00	41.00	813.93	Ongoing reconciliation
155 Penicillin G 5M Vial	-	80.00	(80.00)	(4,480.00)	Misposting, should be recorded in General Fund
156 Phenobarbital 30mg	10.00	10.00	-	-	
157 Phenobarbital 60mg	10.00	10.00	-	-	
158 Phenobarbital 90mg	10.00	10.00	-	-	
159 Phenytoin 50mg ampule	377.00	565.00	(188.00)	(41,484.29)	Ongoing reconciliation
160 Phenytoin, 100mg capsule and ampule	367.00	180.00	187.00	15,080.43	Ongoing reconciliation
161 Phytomenadione 10mg ampule	1,150.00	1,150.00	-	-	
162 Piperacillin + Tazobactam 4.5G	4,548.00	3,810.00	738.00	209,041.30	Ongoing reconciliation
163 Potassium Chloride vial	1,112.00	1,112.00	-	-	
164 Prednisone, 20mg	1,000.00	1,000.00	-	-	
165 Propofol ampule	265.00	265.00	-	-	
166 Propranolol 10mg tablet	400.00	300.00	100.00	104.35	Ongoing reconciliation
167 Propylthiouracil 50mg	150.00	250.00	(100.00)	(1,133.30)	Ongoing reconciliation
168 Ranitidine 150mg tablet	600.00	600.00	-	-	
169 Ranitidine 25mg	230.00	-	230.00	-	Ongoing reconciliation
170 Ranitidine 50g	730.00	960.00	(230.00)	-	Ongoing reconciliation
171 Regular Insulin	6.00	5.00	1.00	135.00	Ongoing reconciliation
172 Salbutamol nebule	3,600.00	3,720.00	(120.00)	(1,586.64)	Ongoing reconciliation
173 Sevoflurane 250ml vial	65.00	62.00	3.00	14,734.08	Ongoing reconciliation
174 Silver Sulfadiazine cream	75.00	75.00	-	-	
175 Simvastatin 20mg	1,900.00	1,900.00	-	-	
176 Sodium Bicarbonate	189.00	-	189.00	41,953.84	Ongoing reconciliation
177 Sodium Bicarbonate 84mg ampule	190.00	-	190.00	39,749.90	Ongoing reconciliation
178 Sodium Bicarbonate 20ml	404.00	861.00	(457.00)	(94,680.44)	Ongoing reconciliation
179 Sodium Bicarbonate 50mL	33.00	-	33.00	4,950.00	Ongoing reconciliation
180 Sodium Bicarbonate 100ml	9.00	-	9.00	4,680.00	Ongoing reconciliation
181 Sodium Chloride 20ml ampule	261.00	-	261.00	20,698.00	Ongoing reconciliation
182 Spironolactone 25mg	1,000.00	1,000.00	-	-	
183 Suxamethonium	110.00	78.00	32.00	17,628.28	Ongoing reconciliation
184 Telmisartan 40mg tablet	1,300.00	1,300.00	-	-	
185 Tetanus Toxoid	250.00	260.00	(10.00)	(907.30)	Ongoing reconciliation
186 Tramadol 50mg capsule	5,100.00	5,100.00	-	-	
187 Tramadol 50mg ampule	5,950.00	6,550.00	(600.00)	(7,968.00)	Ongoing reconciliation
188 Tranexamic Acid, 500mg ampule	2,623.00	2,603.00	20.00	752.17	Ongoing reconciliation
189 Tranexamic Acid, 500mg capsule	1,825.00	1,100.00	725.00	6,162.43	Ongoing reconciliation
190 Trimetazidine 35mg	7,790.00	7,490.00	300.00	1,322.10	Ongoing reconciliation
191 Verapamil 5mg/2ml ampule	42.00	41.00	1.00	211.86	Ongoing reconciliation
192 Vitamin B Complex	10,400.00	12,200.00	(1,800.00)	(3,513.06)	Ongoing reconciliation
193 Vitamin B1 100mg+B6 100 mg+B121mg ampule	190.00	190.00	-	-	
194 Voluven 6%	113.00	113.00	-	-	
195 Zinc drops 15ml	194.00	194.00	-	-	
196 Zinc Syrup 60ml	426.00	376.00	50.00	1,967.00	Ongoing reconciliation
197 .9% Sodium Chloride 1L, PNSS	1,671.00	2,622.00	(951.00)	(56,486.55)	Ongoing reconciliation
198 D50 Water Vial	561.00	653.00	(92.00)	(5,561.95)	Ongoing reconciliation
199 D5 NSS	142.00	-	142.00	9,940.00	Ongoing reconciliation
200 NaCl 2.5mg/ml 20 ml vial	1,096.00	829.00	267.00	17,654.31	Ongoing reconciliation
201 5% Dextrose in Water 500ml (DSW)	64.00	4,064.00	(4,000.00)	(276,000.00)	Ongoing reconciliation
202 5% Dextrose in Water 250mL (D5W)	-	5.00	(5.00)	(555.00)	Ongoing reconciliation
203 DSLR	3,192.00	3,024.00	168.00	8,700.22	Ongoing reconciliation
204 Sterile water for injection	228.00	201.00	27.00	1,438.61	Ongoing reconciliation
205 Dextrose 50ml	92.00	-	92.00	4,968.00	Ongoing reconciliation
206 PNSS 1L	1,346.00	-	1,346.00	82,180.03	Ongoing reconciliation
<b>GRAND TOTAL</b>	<b>382,438.00</b>	<b>340,313.00</b>	<b>42,125.00</b>	<b>637,056.07</b>	

**Iloilo Provincial Hospital**  
 Summary of Receipt and Issuance of Donated Drugs and Medicines  
 For Calendar Year 2022

Particulars	Date Received	Received CY 2022			Issued			Balance, Dec. 31, 2022		With documents		Remarks
		Qty	Unit cost	Total amount	Qty	Unit Cost	Total amount	Qty	Total amount	Yes	No	
Biphasic Isophane Human Insulin 70/30	3/25/2022	100.00	19.00	1,900.00	100.00	19.00	1,900.00	-	-	✓		
Biphasic Isophane Human Insulin 70/30	8/18/2022	100.00	35.00	3,500.00	98.00	35.00	3,430.00	2.00	70.00	✓		
Cefuroxime 750 mg Vial	1/26/2022	40.00	23.77	950.80	40.00	23.77	950.80	-	-	✓		Cost is based on the average cost purchased in CY 2022
Cefuroxime 750 mg Vial	1/20/2022	1,210.00	23.77	28,761.70	1,210.00	23.77	28,761.70	-	-	✓		
Clindamycin 150mg/mL, 300mg/2mL Amp	2/4/2022	20.00	150.00	3,000.00	20.00	150.00	3,000.00	-	-	✓		Cost is based on the cost provided in the Monthly report of D&M
Clindamycin 150mg/mL, 600mg/4mL Amp	2/4/2022	60.00	150.00	9,000.00	60.00	150.00	9,000.00	-	-	✓		Cost is based on the cost provided in the Monthly report of D&M; Recorded as 190 ampule in the Monthly Report of the Pharmacy
Diphenhydramine HCl 50mg/mL Ampule	7/19/2022	130.00	14.78	1,921.40	130.00	14.78	1,921.40	-	-	✓		Bookkeeper affixed her signature on the Acknowledgment Receipt
Epinephrine 1mg/mL Ampule	7/19/2022	800.00	140.89	112,712.00	376.00	140.89	52,974.64	424.00	59,737.36	✓		Bookkeeper affixed her signature on the Acknowledgment Receipt
Hydrocortisone Na Succinate 100mg Vial	8/24/2022	30.00	125.63	3,768.90	30.00	125.63	3,768.90	-	-	✓		Based on average cost as per purchases made in CY 2022
Hyoscine 20mg/ml, 1ml ampule	3/25/2022	200.00	16.39	3,278.00	200.00	16.39	3,278.00	-	-	✓		
Medroxyprogesterone (Lyndavel)	2/15/2022	50.00		-	50.00		-	-	-	✓		No basis for cost since no purchases made in CY 2022 (Issued outright to the OPD Family planning)
Metoprolol 50mg Tablet	3/8/2022	100.00	1.18	118.00	57.00	1.18	67.26	43.00	50.74	✓		Based on average cost as per purchases made in CY 2022/Deleted from the beginning bal as of July 1, 2022
Omeprazole vial	3/8/2022	36.00	98.00	3,528.00	36.00	98.00	3,528.00	-	-	✓		Based on average cost as per purchases made in CY 2022
Oral Rehydration Salt	2/15/2022	50.00		-	50.00		-	-	-	✓		No basis for cost since no purchases made in CY 2022
Oral Rehydration Salt	6/24/2022	880.00		-	880.00		-	-	-	✓		No cost available from the purchases made in CY 2022
Paracetamol 100mg/mL Oral Drops	2/25/2022	252.00	16.65	4,195.80	252.00	16.65	4,195.80	-	-		✓	Based on average cost as per purchases made in CY 2022
Potassium Chloride 20ml vial	5/31/2022	15.00	52.71	790.65	15.00	52.71	790.65	-	-	✓		Based on average cost as per purchases made in CY 2022
Ranitidine 150mg tablet	3/8/2022	80.00	1.42	113.22	80.00	1.42	113.22	-	-	✓		
Ranitidine 50mg Ampule	1/26/2022	850.00	19.15	16,277.50	850.00	19.15	16,277.50	-	-	✓		Cost is based on the average cost purchased in CY 2022
Ranitidine 50mg Ampule	5/31/2022	19.00	19.15	363.85	19.00	19.15	363.85	-	-	✓		Based on average cost as per purchases made in CY 2022
Tramadol 50mg Ampule	1/26/2022	200.00	14.18	2,836.00	200.00	14.18	2,836.00	-	-	✓		Cost is based on the cost provided in the Monthly report of D&M
<b>Total</b>		<b>5,222.00</b>		<b>197,015.82</b>	<b>4,753.00</b>	<b>921.67</b>	<b>137,157.72</b>	<b>469.00</b>	<b>59,858.10</b>			

## Iloilo Provincial Hospital (Pharmacy)

## Summary of Variances Between the Ending Balances of the Previous Monthly Report of Drugs and Medicines (D&amp;M) for Calendar Year 2022 and the Beginning Balances of the Succeeding Monthly Report

Particulars	Ending Balance in Quantity	Beginning Balance in Quantity	Increase/ (Decrease)	Period of Variances	
				Ending Balance	Beginning Balance
<b>D&amp;M from Petty Cash Fund</b>					
Ascorbic Acid + Zinc Tablet	324.00	384.00	60.00	Jan 2022	Feb 2022
Mannitol 200mg/mL 120%w/vl Bottle	31.00	59.00	28.00	Jan 2022	Feb 2022
Cetirizine HCl 5mg/5mL SYRUP	59.00	80.00	21.00	Feb 2022	Mar 2022
Propranolol 10mg Tablet	64.00		(64.00)	Feb 2022	Mar 2022
		64.00	64.00	Mar 2022	Apr 2022
	26.00	0.00	(26.00)	Apr 2022	May 2022
	0.00	99.00	99.00	May 2022	Jun 2022
Butamirate Citrate 50 mg Tablet	216.00	0.00	(216.00)	Apr 2022	May 2022
	0.00	425.00	425.00	May 2022	Jun 2022
Cefixime Trihydrate 100mg/5mL, Susp. 60mL	25.00	0.00	(25.00)	Apr 2022	May 2022
	0.00	25.00	25.00	May 2022	Jun 2022
Cefotaxime 1G Vial	214.00	314.00	100.00	Apr 2022	May 2022
Acetylcysteine 600 mg Tablet	502.00	500.00	(2.00)	May 2022	Jun 2022
Clindamycin 150mg/mL, 600mg/4mL Amp		12.00	12.00	May 2022	Jun 2022
Midazolam 5mg/mL, 1mL/Ampule (Dormicum)	80.00	0.00	(80.00)	May 2022	Jun 2022
5% Dextrose in Water 500mL (D5W)	72.00	17.00	(55.00)	May 2022	Jun 2022
Antitetanic Serum 1,500 IU/mL (ATS)	214.00	14.00	(200.00)	Jun 2022	Jul 2022
Fentanyl Sulfate Ampule		9.00	9.00	Jun 2022	Jul 2022
Norepinephrine 4mg/mL Ampule		42.00	42.00	Jun 2022	Jul 2022
0.9% Sodium Chloride 1L (PNSS)		4.00	4.00	Jul 2022	Aug 2022
Bisacodyl 5 mg Suppository (PEDIA)	13.00		(13.00)	Aug 2022	Sept 2022
		20.00	20.00	Sep 2022	Oct 2022
Metronidazole 125mg/5mL Suspension	57.00		(57.00)	Aug 2022	Sept 2022
Cefotaxime 1G Vial	423.00	4237.00	3,814.00	Sep 2022	Oct 2022
Epinephrine 1mg/mL Ampule	195.00	185.00	(10.00)	Sep 2022	Oct 2022
Propylthiouracil 50mg tablet	100.00	0.00	(100.00)	Sep 2022	Oct 2022
Phenytoin 50mg/mL Ampule	146.00	16.00	(130.00)	Oct 2022	Nov 2022
Ceftriaxone 1G Vial	219.00		(219.00)	Nov 2022	Dec 2022
Clindamycin 300mg Capsule		318.00	318.00	Nov 2022	Dec 2022
Fentanyl Sulfate Ampule	8.00	17.00	9.00	Nov 2022	Dec 2022
Penicillin G 1M Vial	46.00		(46.00)	Nov 2022	Dec 2022
<b>Total</b>	<b>3034.00</b>	<b>6841.00</b>	<b>3,807.00</b>		
<b>D&amp;M from General Fund</b>					
Penicillin G 1M Vial	62.00		(62.00)	May 2022	Jun 2022
Antitetanic Serum 1,500 IU/mL (ATS)	0.00	200.00	200.00	Jun 2022	Jul 2022
	167.00	164.00	(3.00)	Aug 2022	Sep 2022
Atracurium Besylate 10mg/2mL, 2.5mL Ampule	200.00	0.00	(200.00)	Sep 2022	Oct 2022
	200.00	0.00	(200.00)	Oct 2022	Nov 2022
<b>Total</b>	<b>629.00</b>	<b>364.00</b>	<b>(265.00)</b>		

Particulars	Ending Balance in Quantity	Beginning Balance in Quantity	Increase/ (Decrease)	Period of Variances	
				Ending Balance	Beginning Balance
<b>D&amp;M from PRRMO</b>					
Bupivacaine 5% HEAVY	293.00	0.00	(293.00)	Apr 2022	May 2022
Sterile Water for Injection 50mL	223.00		(223.00)	Aug 2022	Sep 2022
<b>Total</b>	<b>516.00</b>	<b>0.00</b>	<b>(516.00)</b>		
<b>D&amp;M from Charity</b>					
Clindamycin	97.00	93.00	(4.00)	Feb 2022	Mar 2022
Ranitidine 150mg tablet	417.00	-	(417.00)	Mar 2022	Apr 2022
Ranitidine 50mg Ampule	254.00	163.00	(91.00)	Mar 2022	Apr 2022
Metropolol 50mg tablet	43.00	-	(43.00)	Jun 2022	Jul 2022
Oral Rehydration Salt		852.00	852.00	Jun 2022	Jul 2022
<b>Total</b>	<b>811.00</b>	<b>1108.00</b>	<b>297.00</b>		
<b>D&amp;M from Borrowed</b>					
	50	-	(50.00)	Jan 2022	Feb 2022
Diphenhydramine HCl 50mg/mL Ampule	-	50	50.00	Feb 2022	Mar 2022
Oxacillin 500mg Vial	15	69	54.00	Mar 2022	Apr 2022
Piperacillin + Tazobactam (TAMBACIN) 4.5G		200	200.00	Mar 2022	Apr 2022
Metronidazole 500mg IV, 100ml Bottle	374		(374.00)	Apr 2022	May 2022
		374	374.00	May 2022	Jun 2022
NaCl 2.5mEq/mL 20ml vial	6		(6.00)	Apr 2022	May 2022
Gentamycin 80mg Ampule		100	100.00	Jul 2022	Aug 2022
<b>Total</b>	<b>445.00</b>	<b>793.00</b>	<b>348.00</b>		

**Summary**

Source of D&M	Variance in balances	
	Increase	(Decrease)
Petty Cash fund	3,807.00	
General Fund		(265.00)
PRRMO		(516.00)
HMO	-	
Charity	297.00	
Borrowed	348.00	
<b>Total</b>	<b>4,452.00</b>	<b>(781.00)</b>

