



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
KHANEWAL**

AUDIT YEAR 2012-13

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
PREFACE	ii
EXECUTIVE SUMMARY	iii
SUMMARY TABLES AND CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit Observations Classified by Category	viii
Table 3: Outcome Statistics.....	ix
Table 4: Irregularities pointed out.....	x
CHAPTER 1	1
1.1 District Government Khanewal.....	1
1.1.1 Introduction	1
1.1.2 Comments on Budget and Accounts (Variance Analysis)	2
1.1.3 Brief Comments on the Status of Compliance with PACDirectives.....	5
1.2 AUDIT PARAS.....	6
1.2.1 Non-Production of Record	7
1.2.2 Irregularities and Non-Compliance	10
1.2.3 Performance	18
Annexures	24

ABBREVIATIONS AND ACRONYMS

ADP	Annual Development Programme
B&R	Building & Road
CCB	Citizen Community Board
CD	Community Development
C&W	Communication & Works Department
DAC	Departmental Accounts Committee
DCO	District Coordination officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DEO (EE-M)	District Education Officer (Elementary Education-Male)
DHQ	District Headquarters
DO	District Officer
DTL	Drug Test Laboratory
EDO	Executive District Officer
F&P	Finance and Planning
FD	Finance Department
LG&CD	Local Government & Community Development Department
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
OFWM	On Farm Water Management
P&D	Planning and Development
PDG	Punjab District Government
ESRP	Education Sector Reforms Programme
PFR	Punjab Financial Rules
PLGO	Punjab Local Government Ordinance
POL	Petroleum Oil and Lubricants
PDSSP	Punjab Devolved Social Sector Programme
PMU	Project Management Unit
SE	Superintending Engineer
S&GAD	Services and General Administration Department
SMC	School Management Council
THQ	Tehsil Head Quarter
TS	Technical Sanction
W&S	Works & Services

PREFACE

Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 and Section 115 of the Punjab Local Government Ordinance 2001, require the Auditor General of Pakistan to conduct the audit of receipts and expenditure of the District Fund and Public Account of the District Government.

The report is based on audit of District Government Khanewal for the year 2011-12. The Directorate General of Audit District Governments Punjab (South), Multan, conducted audit during 2012-13 on test check basis with a view to reporting significant findings to relevant stakeholders. The main body of Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-I of the Audit Report. The Audit observations listed in the Annexure-I shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observation will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

Most of the observations included in this Report have been finalized in the light of written responses and discussion with the management.

The Audit Report is submitted to the Governor of the Punjab in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance 2001, for causing it to be laid before the Provincial Assembly of the Punjab.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor-General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit (DGA), District Governments, Punjab (South), Multan, is mandated to carry out audit of the City District Governments and District Governments in Punjab (South). The Regional Directorate of Audit, District Governments Multan, a Field Audit Office of the DGA, District Governments, Punjab (South), Multan, carries out audit of District Governments Multan, Lodhran, Vehari, Sahiwal, Pakpattan and Khanewal.

The Regional Directorate of Audit has a human resource of 30 including 20 officers and other staff. Total mandays available were 7,575 and the budget amounted to Rs 11.029 million in audit year 2012-13. The office is mandated to conduct regularity (financial attest audit & compliance with authority audit) on test check basis and performance audit of the projects / programmes with a view to reporting significant findings to relevant stakeholders for taking appropriate actions and measures where required.

The District Government, Khanewal, conducts its operations under the Punjab Local Government Ordinance, 2001. The DCO is the Principal Accounting Officer of the District Government and carried out functions of the District Governments through group of officers as notified in PLGO. According to the Ordinance, the District Government Fund comprises District Local Fund and Public Account. Due to delay of electoral process Zila Nazim / Zila Council were not elected therefore the Annual Budget Statement was authorized by the DCO, who has been notified as Administrator by the Government of the Punjab in February, 2010.

District Khanewal is administratively divided into four Tehsils namely Khanewal, Kabirwala, Mianchannu and Jahanian.

a. Audit Objectives

Audit was conducted to ensure that:

1. Moneys shown as expenditure in the accounts were authorized for the purpose for which they were spent.

2. Expenditure incurred was in conformity with the laws, rules and regulations framed to regulate the expending of public money.
3. Every item of expenditure was incurred with the sanction of the competent authority in the Government.
4. Public money was not wasted.
5. The assessment and collection of revenue was made in accordance with the prescribed laws, rules and regulations and accounted for in the books of accounts of the District Governments.

b) Audit Methodology

Audit was carried out against the standards of financial propriety provided under various rules of the Punjab Local Government Ordinance, 2001 (as amended), PFR Vol-I and II, Delegation of Financial Powers and other relevant overriding laws.

Selection of formations for audit was made keeping in view significance of expenditure, risk areas and materiality. Samples were selected after prioritizing risk sensitivity by determining key controls.

Audit selected 20 formations including PAO out of total 358 formations in the District Government.

c) Audit of Expenditure and Receipts

Total non development budget of the District Government, Khanewal for the financial year 2011-2012, was Rs 5046.561 million against which total expenditure of Rs 4814.764 million was incurred showing savings of Rs 231.797 million. Similarly total development budget for the financial year was Rs 1007.640 million out of which expenditure of Rs 473.953 million was incurred showing savings / excess of Rs 533.687 million.

Audit of non development expenditure amounting to Rs 866.004 million was conducted which was 18% of the total expenditure whereas development expenditure of Rs 456.709 million was conducted which was 96% of the total development expenditure. Sample size selected for audit ranged from 25 % to 65% of total expenditure.

Total receipts of the District Government, Khanewal, for the financial year 2011-2012, were Rs 4711.830 million. RDA Multan audited receipts of Rs 1884.732 million which was 40% of total receipts.

d) Recoveries at the Instance of Audit

Recoverables of Rs 10.077 million were pointed out by Audit. The recoverable amount of Rs 8.985 million was not in the notice of the management before audit. And no amount was recovered and verified during year 2012-13 till the time of compilation of report.

e) Audit Methodology

Audit Methodology included Desk Audit which helped the Auditors in understanding the systems, procedures, environment of the entity and identification of high risk areas for additional compliance testing in the field. The Audit Command Language (ACL) was applied centrally on the Payroll part of appropriation accounts. On the spot examination and verification of record was also carried out in accordance against the applicable laws / rules and according to the INTOSAI auditing standards.

f) Key Audit Findings

- i. Non-production of record of Rs 23.636 million was noted in one case^{1*}
- ii. Irregularity and non-compliance amounting to Rs 215.258 million was noted in six cases².
- iii. Performance issues of Rs 7.185 million were noted in four cases³.
- iv. While analyzing the budget and expenditure, it was noticed that despite availability of budget in social and development sectors, funds were not utilized properly resulting in saving of Rs 428.781 million as indicated below:

-
1. Para 1.2.1.1
 2. Para 1.2.2.1 to 1.2.2.6
 3. Para 1.2.3.1 to 1.2.3.4

(Rs.in million)

Grant No.	Name of the Grant	Original Grant	Final Grant	Actual Expenditure	(+) Excess (-) Saving	Saving (%)
15	Education	3,826.254	3,826.254	3,699.066	(127.188)	-3%
16	Health Services.	601.378	668.188	650.206	(17.982)	-3%
24	Civil Works.	31.903	33.009	31.677	(1.332)	-4%
25	Communication s.	145.119	145.119	131.446	(13.673)	-9%
31	Miscellaneous.	28.010	28.010	16.368	(11.642)	-42%
Total Non-Development :		4,632.664	4,700.580	4,528.763	(171.817)	-4%
36	Development.	264.255	264.255	7.291	(256.964)	-97%
Total Development :		264.255	264.255	7.291	(256.964)	-97%
Grand Total :		4,896.919	4,964.835	4,536.054	(428.781)	-9%

Audit paras involving procedural violations including internal control weaknesses and other irregularities not considered worth reporting to the Public Accounts Committee were included in Memorandum of Departmental Accounts Committee (MFDAC) Annexure-A.

Recommendations

The Principal Accounting Officer should ensure that the rules, regulations, instructions and procedures as laid down are followed in letter and spirit besides compliance of the following recommendations:

- i. Conduct physical stock taking of the fixed and current assets.
- ii. Comply with the Punjab Public Procurement Rules for economical and rational purchases of goods and services.
- iii. Inquiries be held, responsibility fixed and appropriate disciplinary action taken against the person responsible for fraud, misappropriation, losses, theft and wasteful expenditure.

- iv. Efforts be made for expediting the realization of various Government receipts.
- v. Ensure establishment of internal control system and proper implementation of the monitoring system.
- vi. Take appropriate action against those persons held responsible for non-production of record and ensure providing record to Audit.
- vii. Rationalize budget with respect to utilization.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget
1	Total PAOs in Audit jurisdiction	01	5980.092
2	Total formations DAO/DDOs in audit jurisdiction	358	5980.092
3	Total entities (PAOs) audited	01	1991.128
4	Total formations DAO/DDOs audited	20	1991.128
5	Audit & Inspection Reports	20	1991.128
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports(relating to District Government)	-	-

Table 2: Audit Observations Classified by Category

(Rs. in million)

Sr. No.	Description	Amount under Audit Observation
1	Asset management	-
2	Financial management	192.484
3	Internal controls	-
4	Others	53.595
	Total	246.079

Table 3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Expenditure on Physical Assets	Salary	Non Salary	Civil Works	Receipts	Total current year	Total last Year
1	Outlays Audited	5.271	815.510	258.287	912.059	22.300	2,013.427	1044.798
2	Amount placed under audit observations / Irregularities pointed out	-	23.636	158.428	64.015	-	246.079	52.103
3	Recoveries pointed out at the instance of audit	-	-	4.992	2.193	-	7.185	7.960
4	Recoveries accepted / established at the instance of audit	-	-	4.992	2.193	-	7.185	7.960
5	Recoveries realized at the instance of audit	-	-	-	-	-	-	0.897

Table 4: Irregularities pointed out

(Rs. in million)

Sr. No.	Description	Amount under Audit Observation
1	Violation of rules and regulations and violation of principle of propriety and probity in public operations.	215.258
2	Reported cases of fraud, embezzlement, theft and misuse of public resources.	0
3	Accounting Errors (accounting policy departure from IPSAS*, misclassification, overstatement or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Quantification of weaknesses of internal control systems.	0
5	Recoverables and overpayments, representing cases of established overpayment or misappropriations of public monies	7.185
6	Non-production of record.	23.636
7	Others, including cases of accidents, negligence etc.	0
Total		246.079

¹ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan which are IPSAS (Cash) compliant.

CHAPTER 1

1.1 District Government Khanewal

1.1.1 Introduction

As per the Punjab Local Government Ordinance, 2001 the District Governmetns / Local Governments established under the Ordinance shall function within the provincial framework and adhere to the Federal and Provincial Laws. In performance of the functions, Local Governments carry out the functions devolved by the Provincial Government to the District Government level.

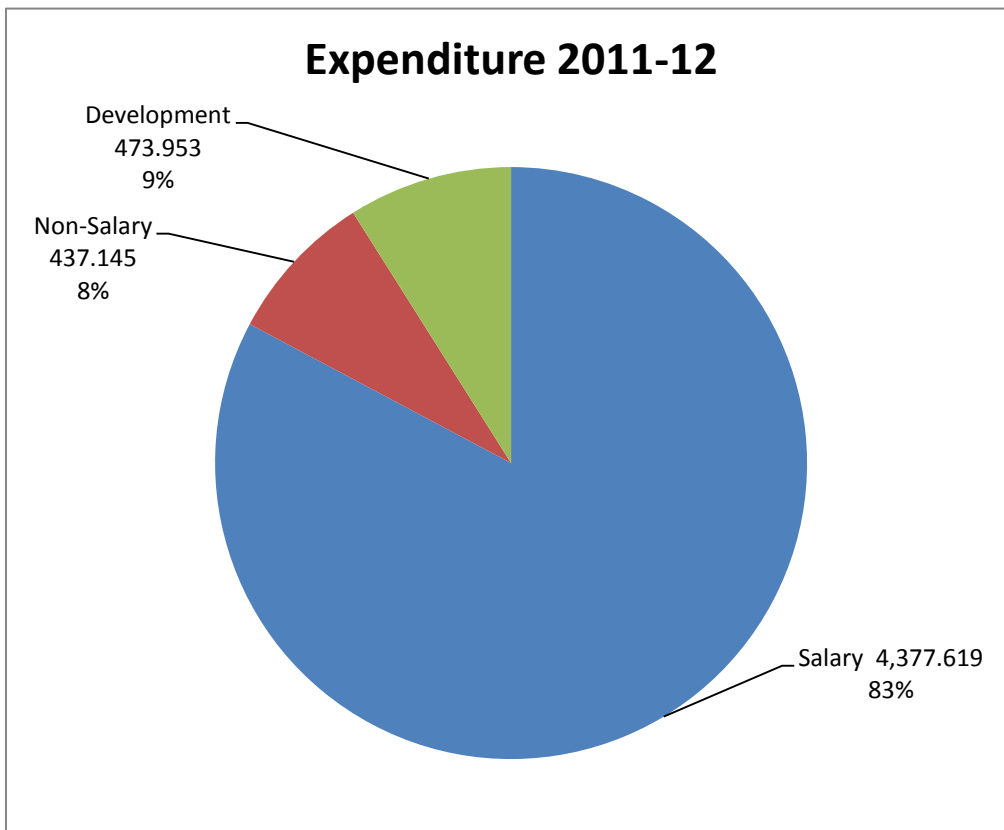
The District Government is headed by Zila Nazim / District Administrator. The District Government shall be competent to acquire, hold or transfer any property, moveable and immovable, to enter into contract and to sue or be sued in its name through District Coordination Officer. The authority of the District Government comprises the management and control of offices of the devolved departments which are decentralized or set up under the Ordinance. The District Governments exercise such authority within the District in accordance with general policy of the Government. The District Government is responsible to the people and the Government for improvement of governance and delivery of services within the ambit of authority decenetralized under this Ordinance.

The DCO is the Principal Accounting Officer of the District Government and is responsible to the Public Accounts Committee of the Provincial Assembly. He is responsible to ensure that the business of the District Coordination Group of Offices is carried out in accordance with the laws and coordinates the activities of the groups of offices for coherent planning, development, effective and efficient functioning of District Administration.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

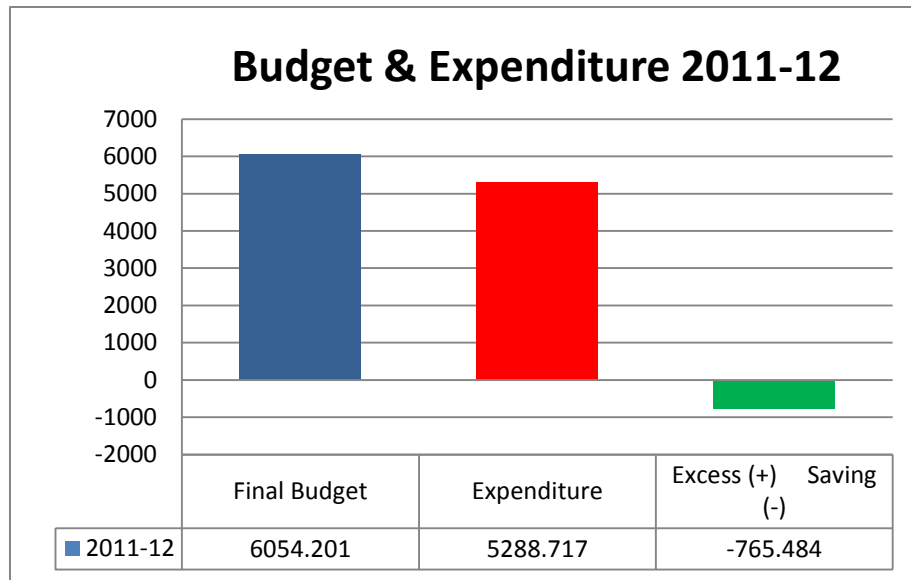
(Rs. in million)

2011-12	Budget	Expenditure	Excess (+) / Saving (-)	(%) Saving
Salary	4,561.292	4,377.619	(-)183.673	-4%
Non-salary	485.269	437.145	(-)48.124	-10%
Development	1,007.640	473.953	(-)533.688	-53%
Total	6,054.201	5,288.717	(-)765.485	-13%



Detail is given in Annexure-B

As per the Appropriation Account for financial year 2011-12 of District Government, Khanewal, total original budget (Development and Non-Development) was Rs 5980.092 million, supplementary grant of Rs 74.109 million was provided and the final budget was Rs 6054.201 million. Against the final budget, total expenditure of Rs 5288.717 million was incurred by District Government during 2011-12. (Annexure-C).



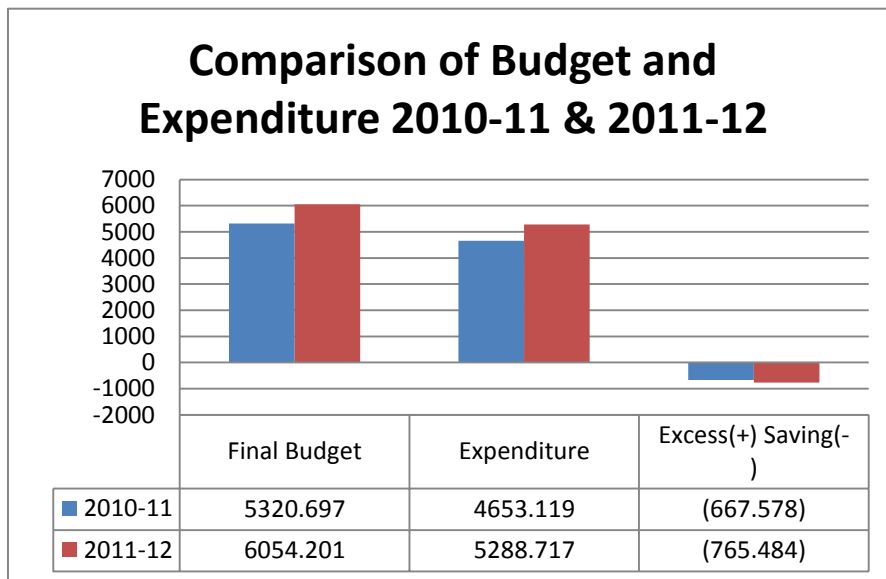
Due to ineffective financial management by the Principal Accounting Officer / DCO there was saving of Rs 151.604 million. Major portion of savings occurred in the offices of EDO (Education), EDO (Health) and EDO (Works & Services) as detailed below:

- (i) In various offices under EDO (Education) saving of Rs 127.188 million (03% of allocation) occurred by over estimating/releasing the budget against 1,984 vacant posts despite the fact that no recruitment against these vacant posts was made during the financial year 2011-12. Further funds of School Management Council (SMC) were not utilized despite availability. The same resulted into depriving the students / populace from necessary

facilities such as provision of furniture & fixture as well as provision of laboratory equipment.

- (ii) In Health Department saving of Rs 17.982 million (03% of allocation) occurred due to non-utilization of budget allocations made under SP-I and SP-II of PMDGP. Health Department delayed in finalization of rate contract, which resulted in non-utilization of budget for purchase of medicines. This resulted into depriving the populace from better health facilities.
- (iii) In Works & Services Department saving of Rs 6.434 million (04 % of allocation) occurred due to non-execution/completion of development schemes.

The comparative analysis of the budget and expenditure of current and previous financial years is depicted as under:



There were 14% increases in Budgets Allocated and Expenditures incurred respectively, while there were overall savings of Rs 765.484 million during 2011-12.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab but the Reports have not been examined by the Public Accounts Committee as yet.

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1	2002-03	26	Not convened
2	2003-04	13	Not convened
3	2004-05	12	Not convened
4	01/07/2005 to 31/03/2008 Special Audit Report*	111	Not convened
5	2009-10	28	Not convened
6	2010-11	35	Not convened
7	2011-12	46	Not convened
Total		271	

*Period covered in Special Audit for Financial Year 2005-08.

1.2 AUDIT PARAS

1.2.1 Non-Production of Record

1.2.1.1 Non-Production of Record – Rs 23.636 million

According to Section 115(6) of Punjab Local Government Ordinance 2001, the officials shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

District Office Building did not provide following auditable record despite various repeated requests during audit and intentionally wasted the precious time of Audit.

(Amount in rupees)

Sr. No.	Description	Amount
1	Monthly Payslips of audit period of Division as well as all other Sub Divisions	13,543,201
2	Record of Contingent Expenditure of Division Khanewal	8,717,223
3	Record of contingent of Sub Division Khanewal	1,301,244
4	Record of TA/DA expenditure & transport repair of sub division Mian Channu	74,719
5	Bank statements of all the D.D.O Accounts for audit period	0
6	Contractor enlistment/renewal along with fees receipt and engineering council certificate of all the contractor participated in tenders during 2011-12	0
7	Service books of Mr. Muhammad Abbas sub engineer, Shabbir Ahmad Niab Qasid, Mangoo Masih sweeper, Mr. Muhammad IQbal Sub Engineer, irza Muhammad Shafique sub engineer, Mr. Fazal Abbas Sub Engineer, Mr. Mukhtar Haide Shah Head clerk, Aga Asif Ali junior clerk, Muhammad Tahir Iqbal Driver	0
8	Personal files of all the staff working in division and sub division	0
9	Complete record of fans purchased during 2011-12 and their distribution record	0
Total		23,636,387

Audit is of the view that due to weak internal controls record was not produced to Audit.

Non-production of record may cause concealment of frauds / misappropriation.

The matter was reported to DO (Buildings) and the DCO during December, 2012. DO (Buildings) replied that all record was available in the Division office and could be verified at any time. The reply was not satisfactory as nothing was shown at the execution of audit. DAC, IN ITS MEETING, held in January, 2013, decided to send an Audit Party for audit of the record within three days. No further progress was intimated till the finalization of this Report.

Audit recommends strict action against concerned, besides production of complete record, under intimation to Audit.

[AIR Para No.39]

1.2.2 Irregularities and Non-compliance

1.2.2.1 Un-authorized Withdrawal of Funds due to Illegal Additional Charge and DDO Powers – Rs 123.477 million

According to Notification No. SORI (S&GAD) 16-70/77-1 dated 1st May 2000 of Government of Punjab and vide Notification No dated 17.05.1982 “appointment to higher posts even as a stop-gap arrangement should be made with the approval of the appointing authority i.e. Administrative Secretary for posts in grade 17 and Chief Secretary for posts in grade 18 and Governor for posts in grade 19 and above”. Further, according to Government of the Punjab Finance Department Notification No.FD/SRIV-8-1/76(PROV) dated 16/03/1988, shifting of headquarters of a civil servant can only be allowed for a period not exceeding three months with the prior approval of Finance Department.

EDO Education assigned the additional charge of Dy. DEO (EE-W) Jahanian more than three months to three Assistant Education officers (BPS-16) without prior approval of Secretary Schools Education i.e. Administrative Secretary of the department. Hence all the withdrawals of funds of Rs123.477 million sanctioned by these officers held irregular.

(Amount in rupees)

Name of Officer	Designation	Additional Charge As	Period	Sanctioned Amount (Rs)
Ch. Doulat Ali Wahla	AEO BS-16	Dy. DEO (EE-W) Jahanian BS-18	November 2008 to June 2009	48,048,312
Ch. Doulat Ali Wahla	AEO BS-16	...DO...	July 2009 to January 2010	44,483,290
			Sub-Total	92,531,602
Iqbal Akhtar	AEO BS-16	...DO...	April 2012 to June 2012	30,945,074
Sub-Total				30,945,074
Grand Total				123,476,676

Audit is of view that due to poor administration unauthorized additional charge and DDO powers were given.

Unauthorized additional charge and DDO powers resulted into unauthorized expenditure.

The matter was reported to the Dy. DEO (EE-W) Jahanian and the DCO during December, 2012. The Dy. DEO (EE-W) Jahanian replied that the DDO powers were granted by EDO (Education). DAC, IN ITS MEETING,, held in January, 2013, directed department to take actions against the concerned EDOs of the concerned periods and report within one month. No further progress was intimated till the finalization of this Report.

Audit recommends expenditure to be got condoned from Finance Department, besides fixing of responsibility, under intimation to Audit.

[AIR Para No. 02]

1.2.2.2 Unjustified Use of Powers of Sub-Division Officer without any Authorization and Unauthorized Expenditure – Rs 34.828 Million

According to Rule 2.33 of PFR Vol-I, every government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

District Officer (Road) made payment of Rs 34.828 million on the basis of bill checked and passed by Mr. Haq Nawaz Shah (Sub Engineer) as Sub-Division Officer. The Sub Engineer used such powers on the basis of Order No.15 issued by EDO (W&S) Khanewal vide letter NO.603 dated 19.09.2011 whereas EDO (W&S) was not competent authority to issue such orders. Hence whole of the expenditure was doubtful and unauthorized. **Annexure-D**

Audit is of the view that due to weak internal controls, irregular expenditure was incurred.

Irregular expenditure resulted in violation of government instructions.

The matter was reported to DO (Roads) and the DCO during December, 2012. DO (Roads) replied that EDO Works & Services Khanewal made an order of the DDO beyond the power vested by the Government in accordance with

business of rule 2001. DAC, in its meeting, held in January, 2013, directed DO (Roads) to get the whole expenditure condoned from the Finance Department. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for unauthorized use of powers of Sub-Division Officer as well as against the person who illegally authorized the Sub Engineer, besides condonation of the whole amount of unauthorized expenditure from Finance Division, under intimation to Audit.

[AIR Para No.03]

1.2.2.3 Fictitious Tendering due to Participation of Contractors without Purchase of Tender Forms for the Works – Rs 25.547 Million

According to Rule 2.33 of the PFR Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

District Officer (Roads) allowed participation of the contractors in competition who did not purchase tender forms for the development works of Rs 25.547 million during 2011-12. Further ratio of participation against the purchase of tender forms was very low. It revealed organized pooling as well as misappropriation of tender form fee by the concerned and it was proved that the excess tenders were being sold than the tenders entered in the tender sale register after the opening of tenders to allot the work to self favored contractors. The detail is given in **Annexure-E**.

Audit is of the view that due to weak internal controls, tender form fee was not deposited. Tendering process was defective due to participation of contractors without purchase of tender form for the same development scheme.

Misappropriation of tender fee resulted in loss to government and participation of contractors without purchase of tender form resulted in fictitious

pooled tendering as well as violation of government instructions regarding fair and transparent tendering process.

The matter was reported to DO (Roads) and the DCO during December, 2012. DO (Roads) replied that the forms were sold out to the contractors and omission for none entering the names of the contractor in the sale register was done due to the rush of work and limited time; whereas in the tender register the names were exhibited accordingly. Further replied that as the pool of tender was concerned, the department issued the tenders to the intending contractors, no pool of the tender process was done. The reply was not satisfactory as the tender sale register did not depict the names of the contractors. DAC, in its meeting, held in January, 2013, directed the EDO (W&S) for departmental inquiry against the responsible and report may be submitted within three weeks. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for fictitious tendering to oblige the favorite contractors and misappropriation of tender fee, besides strict actions against the responsible after holding department inquiry, under intimation to audit.

[AIR Para No.01]

1.2.2.4 Unjustified Purchase of Medicines without Obtaining Security Deposit – Rs 1.447 million

According to Rule 40(i) of the Purchase Manual, while placing the order, security deposit @ 5% from registered firms and 10% from unregistered firms should be obtained.

EDO (Health) purchased medicines from the firms without obtaining security deposit in violation of the rule mentioned above. Due to such violation of the rule, various firms did not supply the full quantity of medicines ordered. The suppliers were paid full without deducting the amount of security from the

payment. The detail of supply orders and security deposit amounts are as in **Annexure-F**.

Audit is of the view that due to weak financial management, medicines without obtaining security deposits were purchased.

Purchase of medicines without obtaining security deposits resulted in violation of government instructions.

The matter was reported to the EDO (Health) and the DCO during December, 2012. The EDO (Health) replied that security deposit were received in compliance of guide line of Health Department Punjab Lahore issued vide letter No. so (P-1)H/3-64/2008 dated 29-04-2010. Further, he replied that there was shortage of medicine, and that the firms were not willing for supply of medicine in the given period due to energy crisis. The reply was not satisfactory as no documentary evidence was provided in the support of the reply. DAC , held in January, 2013, directed the EDO (Health) to recover the 5% security from the contractor to whom partial payment was made and also conduct an inquiry against responsible for partial payment without deduction of security within three weeks. No further progress was intimated till the finalization of this Report.

Audit recommends expenditure to be got condoned from Finance Department, besides fixing of responsibility after departmental inquiry against the responsible, under intimation to Audit.

[AIR Para No. 11]

1.2.2.5 Unauthorized Issuance of Work Order on Excess Amount than Tender – Rs1.019 Million

According to Rule 2.33 of PFR Vol-I, every government servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

District Officer (Roads) gave undue favor to contractor at the time of issuance of work order of development scheme “Construction/Repair to road Abadi Mehar M. Afzal Hiraj Chak No.20/8-R”. The work was advertised for Rs 783,000. Audit compared the quantities and items of tender and work order issued to contractor and found that work order was issued for Rs 1,814,977 on 1.68% above rate whereas the tender of work was required to be given for Rs 796,154 at same rate of 1.68% above. Hence work order was given in excess of original tender for Rs 1,018,823. Further technical sanction estimate of Rs 783,000 on which tender was called, was not shown to Audit. The detail of excess quantities is as under: -

(Amount in rupees)

Sr. No.	Name of Item	Qty as per Tender	Unit	Qty as per Work Order	Difference of Qty	Rate	Excess Amount of Work Order
1	Earth work in ordinary soil for making embankment	33697	%0 Cft	38788	5091	2558	13024
2	P/L edging 3" wide 9" deep	1800	Per Rft	5200	3400	18	61370
3	P/L Base Course of crushed stone	3000	% Cft	8833	5833	6954	405654
4	TST 67 Lbs bitumen and 7.5 Cft bajri for 100 Sft area	9000	% Sft	26500	17500	3050	533836
5	Difference in the amount of culverts which was given						4939
Total Excess Work Order Issued							1018823

Audit is of the view that due to weak internal controls, work order was given on excess amount than the amount of tender.

Unauthorized issuance of work order on excess amount than amount of tender resulted in loss to government as well as violation of government instructions.

The matter was reported to DO (Roads) and the DCO during December, 2012. DO (Roads) replied in fact the tenders were invited through the leading news papers and the work amount in the notice of the invited tender was

exhibited amounting to Rs. 783,000 instead of 1,814,977 erroneously. The omission were rectified and substitute letter of award was issued to the contractor. However the payments were made to the contractor as per Administrative Approval accorded by the District Development committee Khanewal and TS estimate. The reply was not satisfactory as no record was shown in the support of the reply. DAC, IN ITS MEETING, held in January, 2013, directed DO (Roads) to produce complete record for verification within fortnight. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for unauthorized issuance of work order on excess amount than the amount of tender, besides condonation of the unauthorized payment, under intimation to Audit.

[AIR Para No.16]

1.2.3 Performance

1.2.3.1 Non Recovery of Risk & Cost Amount from the Supplier who failed to Supply the Medicines – Rs 3.900 million

According to Clause No. 10 of the terms and condition of the award letter, if the company fail to provide the items with the time limit given in the supply orders, the same will be purchased from the market at the risk and cost of company without any further notice and the difference will be recovered from the security / earnest money and pending bills / claims coupled with initiating other action under the rules involving black listing of the firms.

EDO (Health) issued supply order for the purchase of medicines to the firms out of which medicines valuing Rs 15.999 million were not supplied by the firms who were awarded rate contract. The government had to bear Rs 3.900 million extra cost on the purchase of medicines from the open market. No extra cost was recovered from the payment of the firms who supplied partial orders and from the security deposits of the firms who failed to supply the complete orders as required in the contract agreement as detailed in **Annexure-G**.

Audit is of the view that due to weak financial management, the purchase was not made on risk & cost basis and extra cost on the purchases was not recovered from the defaulting firms.

The non-recovery of amount of risk and cost from the payment of the firms who supplied partial medicines and from the security deposits of the firms who failed to supply complete medicines, resulted into loss to the government as well as violation of the terms of agreement.

The matter was reported to EDO (Health) and DCO in December, 2012. EDO (Health) replied that due to the shortage of time no order was placed to the 2nd lowest firm. The reply was not satisfactory. DAC, IN ITS MEETING, held in January, 2013, directed the EDO (Health) to recover the 5% security from the contractor to whom partial payment was made and also directed to conduct an inquiry against responsible for partial payment without deduction of security

within three weeks. No further progress was intimated till the finalization of this Report.

Audit recommends recovery of 5% security money from the defaulting firms, besides fixing of responsibility after departmental inquiry against persons at fault, under intimation to Audit.

[AIR Para No.10]

1.2.3.2 Recovery on Account of Excess Use of Steel from the Limit of Technical Sanction Estimate – Rs 1.166 million

According to T.S. estimate approved by the Chief Engineer District (S&M) Department Lahore, item No. 13, maximum steel limit was 6.75 Lbs per % cft. It is a maximum limit. Steel was not to be used more than this limit.

District Officer (Building) used excess quantities of steel in construction of Special Education Centre at Kabirwala than the provision of quantities in the T.S. Necessary detail is given below.

(Amount in rupees)

Name of item	Qty; Paid`	Qty; to be paid as per T.S estimate limit	Excess Qty; paid	Rate	Amount of recovery.
Fabrication of mild steel reinforcement for cement concrete i/c cutting bending laying in position i/c coat of deformed bars.	85373 K.G	74578 K.G for 24336 cft Rcc work	10795 K.G	10800	1,165,860
Total					1,165,860

Audit is of the view that due to financial mismanagement of the department excess quantities of the works were paid in excess of TS quantities.

This unauthorized payment of excess quantities than the TS resulted in the loss to government as well as violation of the government instructions regarding the control over the works payment.

The matter was reported to DO (Buildings) and the DCO during December, 2012. DO (Buildings) replied that the steel had been actually used as per design approved by the Design Directorate of Buildings Department Punjab Lahore; copy of the same attached. The reply was not satisfactory as no record was shown in support of the reply. DAC, IN ITS MEETING, held in January, 2013, directed the EDO (W&S) to conduct an inquiry for fixing of responsibility within three weeks. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for unauthorized payment of excess quantities than TS, besides fixing of responsibility through conducting of an inquiry and condonation of the unauthorized payment, under intimation to Audit.

[AIR Para No.13]

1.2.3.3 Unauthorized Retention of Development Fund with NLC – Rs 1.092 million

According to Rule 2.33 of the PFR, Vol-I, every Government servant should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

EDO (Education) did not recover the remaining balance of Rs 1.092 million from NLC which was given for the 107 various types of development schemes. All the schemes were completed by NLC and all handing and taking over was made. Last handing over was made on 24.09.10 but the remaining balance could not be obtained from NLC which remained with NLC without any authorization. The detail of the total funds and expenditures by NLC is given below:

(Rupees in million)

Funds with NLC	Total Funds Transferred	Total Bill of Expenditure given by NLC	Balance amount
Total	184.195	183.103	1.092

Audit is of the view that due to financial mismanagement of the department the funds could not be refunded from the NLC and the same remained with the NLC.

This non-refunding of the remaining balance and retention of unspent balance/loss to government with NLC resulted into unauthorized blockage of government funds.

The matter was reported to the EDO (Education) and the DCO during December, 2012. EDO (Education) replied that NLC had been directed to hand over the remaining balance and the matter was under process. DAC, in its meeting, held in January, 2013, directed the EDO (Education) to take up the case with NLC through DCO office for the recovery of the remaining amount. No further progress was intimated till the finalization of this Report.

Audit recommends strict action for the refund of the unspent balance from NLC, besides fixing of responsibility against concerned, under intimation to Audit.

[AIR Para No.10]

1.2.3.4 Recovery on Account of Payments to Contractor against the Provision of Technical Sanction Estimate – Rs 1.027 million

According to Secretary (C&W) Department Lahore letter No. SOR-I (C&W) 1-42 (Misc) dated 30-07-1997, the work may be executed strictly according to scope and provision of the technically sanctioned estimates. Items of work executed in violation of the provision of the sanctioned estimate will not be entertained.

District Officer (Building) made payments of quantities of various items of works in excess than the provision of quantities in the TS of Rs 1.027 million in the work “Construction of C.M.W. School in D.H.Q hospital Khanewal”. Detail is given in **Annexure – H**.

Audit is of the view that due to financial mismanagement of the department excess quantities of the works were paid in excess of TS quantities.

This unauthorized payment of excess quantities than the TS resulted in loss to government as well as violation of the government instructions regarding the control over the works payment.

The matter was reported to DO (Buildings) and the DCO during December, 2012. DO (Buildings) replied that the variation in quantities of items occurred as per site requirement and were justified as per clause-41 of agreement & 3.114 of B&R code and the same would be condoned through revision of estimate. The reply was not satisfactory as no record was shown in support of the reply. DAC, in its meeting, held in January, 2013, directed the EDO (W&S) to conduct an inquiry for fixing of responsibility within three weeks. No further progress was intimated till the finalization of this Report.

Audit recommends action against concerned for unauthorized payment of excess quantities than TS, besides fixing of responsibility through inquiry and condonation of the unauthorized payment, under intimation to Audit.

[AIR Para No.26]

Annexures

Annexure-1

Sr. No.	Name of Formation	AP No.	Title of Para	Amount of Audit Observation	Nature of Audit Observation.
1	EDO (F&P)	6	Unjustified purchase of batteries – Rs 228,845	0.229	Non Compliance/Irregularity
2	DO(Roads)	8,12	Excess Payment of Bitumen due to decrease in price of -Rs 176,064	0.176	Internal Control Weaknes
3		18	Loss to Government due to excess rates to contractor - Rs 93,024	0.093	Internal Control Weaknes
4	EDO (Health)	2	Unjustified expenditures on purchase of X-Ray films by splitting up the value of indent of Rs 865,900	0.866	Non Compliance/Irregularity
5		7	Unjustified Purchase of Inferior Quality Oxygen Regulator - Rs 279,500	0.28	Internal Control Weaknes
6	DO Health	7	Unjustified misclassification of Expenditure Rs. 115,272	0.115	Non Compliance/Irregularity
7	THQ Kabirwala	8	Un-Authorized Withdrawal of Health Sector Reform Allowance - Rs 384,000	0.384	Internal Control Weaknes
8	RHC Tulamba	6	Unauthorized Withdrawal of 50% Adhoc Relief Allowance of - Rs. 108,885	0.109	Internal Control Weaknes
9		2	Loss to government Due to Over Payment on Account of PHSRP Allowance Rs 667,233	0.667	Internal Control Weaknes
10	DO Forest	1,2	Loss to government due to Non-collection /deposit of fine from forest offender – Rs 276,800	0.277	Performance
11	Dy. DO Agri	1	Unjustified Payment of Conveyance Allowance –	0.06	Internal Control Weaknes

	Kabirwala		Rs 59,520		
12		4	Unjustified Payment of TA/DA to Field Assistant and Baildar of-Rs.513,000	0.513	Non Compliance/Irregularity
13	EDO Education	3	Unauthorized running of private schools without registration – Rs 451,000	0.451	Performance
14	Dy. DEO (EE-M) Kabirwala	1	Unauthorized payment of inadmissible Pay – Rs 192,050	0.192	Internal Control weakness
15		5	Loss to government due to over payment of Social Security Benefit after Regularization – Rs 179,766	0.18	Internal Control weakness
16		8	Non-collection of Income Tax and sales tax – Rs 146,250	0.146	Internal Control weakness
17		9	Unjustified purchase of furniture without advertisement – Rs 750,000	0.75	Non Compliance/Irregularity
18		4,17	Loss to Government due to Non-Deduction of Conveyance / Mobility Allowance during Leave – Rs 626,159	0.626	Internal Control weakness
				6.114	

Annexure – A

MFDAC Paras

(Rupees in million)

Sr. No.	Formations	AIR Para No.	Subject	Amount
1	EDO (Education)	11	Non-Conducting of Physical Verification	0
2	DEO (EE-W) Khanewal	1	appointment in violation of merit and vacancy involving expenditure	0.411
3		2	award of bps-16 under pay package scheme by tempering date of joining resulting in loss to government	0.04
4		3	unjustified deferring senior and awarding the upward mobility package to junior teachers	0
5		4	award of upward mobility package without satisfactory performance resulting loss to public exchequer	0.402
6		2	Irregular retention of closing balances	0.611
7	DY. District Officer (EE-M) Kabirwala	3	Irregular payment of charge allowance to head teachers	0.675
8		6	Unauthorized payment of inadmissible allowances	4.175
9		7	Irregular expenditure without any stock entry in the respective stock registers	2.106
10		10	Illegal/Unjustified withdrawal of integrated allowance	0.486
11		11	Non deduction of Benovolent fund and Group Insurance from salaries	0.134
12		12	Non-utilization of Development funds for furniture	1.884
13		13	Lapse of Non-Development Budget	1.282
14		14	Irregular appointment involves heavy expenditure on account of pay and allowances	0
15		15	Inefficiency of the office in updating the employees record and loss to the employees	0
16		16	Illegal occupation of Various Schools and non-vacation of Schools	0

17		18	Unauthorized regularization of the teachers	0
18		19	Non-Production Of Various Records	0
19		20	Non-recovery of GP Fund Advance from the teachers	0.37
20	Principal Nursing School	2	Recovery of Inadmissible Allowances	0.222
21		6	Non-Verification of Deposit of General Sales Tax	0.113
22	THQ Hospital Kabirwala,	4	Non-Forfeiture of Security Deposit Due to Non-Supply of Medicines	0.102
23		5	Unauthorized Withdrawal of Pay and Allowances of the Staff on General Duty	0.45
24		6	Irregular Payment of Pending Liabilities of Previous Year	0.417
25		10	Recovery of Conveyance Allowance from Employee Residing in Residential Colony situated within Work Premises	0.28
26		16	Non Deduction of 5% House Maintenance Charges	0.098
27	Executive District Officer Health	7	Time over-run of pmdgp program	0
28		8	Loss to government due to cost over run	69.791
29		9	Non-recovery of license renewal fee from medical stores	0.087
30	District Headquarter Hospital	1	unjustified payment of conveyance allowance.	1.166
31		12	Un-authorized usage of electricity without any charges	0
32	Tehsil Headquarter Hospital Jahanian	3	Unjustified withdrawal of conveyance allowance & hsra during leave period	0.059
33		5	non deduction of 5% maintenance charges	0.435
34		6	Unjustified withdrawal of social security benefit	0.027
35		7	Irregular advance withdrawal prior to dtl reports	0.516

36		9	Loss of government due to non collection of liquidated damage	0.044
37		10	Non production of laboratory fee record	0
38	DO Civil Defence	12	non-accountal of pol	0.046
39	EDO (F&P)	2	time over-run of pmdgp program	183.083
40		14	un-justification budget allocation of adhoc releif to special education department	0.155
41	Dy. DEO (EE-W) Jahanian	3	Irregular regularization of services and withdrawal of pay and allowances	1.631
42		5	Irregular regularization of services and withdrawal of pay and allowances	1.759
43		6	Irregular regularization of services and withdrawal of pay and allowances	1.769
44		7	Irregular regularization of services and withdrawal of pay and allowances	1.677
45		8	Irregular regularization of services and withdrawal of pay and allowances	1.813
46		9	Irregular posting of DDO and irregular expenditure	132.119
47		11	Irregular posting of DDO and irregular expenditure	106.873
48		15	Non-deduction of Conveyance Allowance during leave period of 58 teachers	0
49	Deputy District Officer Agriculture Extension Kabirwala	2	Non-disposal of trees and loss to Government	0.163
50		7	Irregular withdrawal of science and technology allowance/ PHD allowance	0.253
51	tehsil head quarters hospital mian chanu	2	NON-DEDUCTION OF MAINTENANCE CHARGES FROM THE STAFF LIVING IN OFFICAL RESIDENCE	0.143
52		3	Non-recovery of penal rent due to unauthorized occupation of government residence	0.18
53		4	Non-recovery of penal rent due to unauthorized occupation of government residence	0.318

54		5	Illegal occupation of additional accomodation and recovery of house rent and maintenece charges	0.145
55	SMO Rural Health Center Tulamba	5	Non-recovery of Repair & Maintenance Charges on accommodation	0.191
56		7	Non-verification of GST deposit into government treasury	0.044
57	DISTRICT OFFICER (HEALTH)	5	Irregular payment of arrears of Electricity Charges	0.515
58		6	Non-verification of GST deposit into government treasury	0.232
59	DO (Roads)	2	Unauthorized Release of Securities and Non Forfeiture of Call Deposit despite Contractors Declared as Defaulters	0.187
60		4	Doubtful Difference between Departmental Expenditure Statement and FI Data Maintained in District Accounts Office	9.192
61		6	Penalty for Non-Completion of work within Time Limit	0.995
62		7	Recovery of Conveyance Allowance from Employee Residing in Residential Colony situated within Work Premises	0.165
63		14	Non Recovery of Lease of Petrol Pumps Approaches	1.25
64		15	Non Recovery of Professional Tax	0.125
65		20	Doubtful Late Submission of Final Bill of Contractors	13.844
66		DISTRICT OFFICER (BUILDING)	1	Excess rate charged from the schedule of rate. (Construction of special education centre Kabir wala
67	2		. Unjustified payment of barrow pit excavation undressed lead up to ½ mile	0.111
68	3		payments to contractor against the provision of Technical sanction estimate. (Construction of residences at chak No.28/10-R).	0.53
69	5		unjustified payment of conveyance allowance.	0.153
70	6		excess rate charged from the schedule of rate	0.11

71		14	excess rate charged from the schedule of rate. (Construction of special education centre Mian Channu and Jahanian.)	0.128
72		16	unjustified payment of 20 % contractor profit and over head charges	0.749
73		22	excess use of steel from the limit of Technical sanction estimate. (Establishment of community Midwifery school & hostel in D.H.Q Hospital Khanewal	0.2
74		27	excess rate charged from the schedule of rate	0.129
75		28	Unjustified payment of price variation (Establishment of community Midwifery school & hostel in D.H.Q Hospital Khanewal	0.312
76		29	Unjustified payment of price variation in Construction of Civil Vetenary Dispensary at Abdul Hakeem Kabirwala	0.269
77		30	excess rate charged from the schedule of rate. (Construction of 14 No's class rooms in Govt; Girls High school at Khanewal	0.121
78		37	Unjustified transfer of contractor securities in to bank	2.213
79		2	unjustified payment of 20 % contractor profit and over head charges.	0.749
80		4	Unjustified payment on account of payments to contractor against the provision of Technical sanction estimate. (Construction of Special Education Centre at Mian channu	4.966
81	5	Unjustified revision of Technical Sanction estimate after release of payments in work up gradation of Government Girls High school to Higher Secondary school 23/10-R Khanewal.	0	
TOTAL				556.615

Annexure-B

Budget and Expenditure Summary of Financial Year 2011-12

(Amount in Rupees)

Name of Office	Budget			Expenditure			Excess(+) Savings(-)	%
	Salary	Non-Salary	Total	Salary	Non-Salary	Total		
Zila Nazim	3,034,200	458,600	3,492,800	2,949,664	431,877	3,381,541	(111,259)	-3%
Zila Naib Nazim	5,897,904	1,618,000	7,515,904	5,141,097	900,696	6,041,793	(1,474,111)	20%
DCO	16,685,480	37,686,373	54,371,853	18,406,797	34,649,428	53,056,225	(1,315,628)	-2%
EDO (F&P)	11,331,936	3,635,100	14,967,036	8,842,381	2,523,499	11,365,880	(3,601,156)	24%
EDO (Revenue)	13,077,312	2,140,400	15,217,712	10,582,207	1,512,023	12,094,230	(3,123,482)	21%
EDO (W&S)	65,821,423	103,735,773	169,557,196	62,735,569	100,387,159	163,122,728	(6,434,468)	-4%
EDO (Education)	3,697,496,894	128,756,918	3,826,253,812	3,656,421,460	42,644,596	3,699,066,056	(127,187,756)	-3%
EDO (Health)	546,102,612	122,085,348	668,187,960	548,412,140	101,793,554	650,205,694	(17,982,266)	-3%
EDO (CD)	37,574,311	5,401,898	42,976,209	35,197,145	3,431,043	38,628,188	(4,348,021)	10%
EDO (Agriculture)	162,255,234	79,232,320	241,487,554	26,943,562	148,511,328	175,454,890	(66,032,664)	27%
Municipal Services	2,014,294	518,342	2,532,636	1,987,039	359,582	2,346,621	(186,015)	-7%
Total Current Expenditure	4,561,291,600	485,269,072	5,046,560,672	4,377,619,061	437,144,785	4,814,763,846	(231,796,826)	-5%
Development			264,255,000			7,290,849	(256,964,151)	97%
Roads & Bridges			29,021,000			10,202,901	(18,818,099)	65%
Tied Up Grant (Development)			714,364,000			456,458,771	(257,905,229)	36%
Development Expenditure			1,007,640,000			473,952,521	(533,687,479)	53%
Grant Total of Expenditure			6,054,200,672			5,288,716,367	(765,484,305)	13%

Annexure - C

**Summary of Appropriation Accounts by Grants and Appropriations for the
Financial Year 2011-12**

(Amount in Million)

Grant No.	Name of the Grant	Voted / Charged	Original Grant	Supplementary Grant	Final Grant	Actual Expenditure	Variation
							(+) Excess
							(-) Saving
1	2	3	4	5	6	7	8
			Rs.	Rs.	Rs.	Rs.	Rs.
NON-DEVELOPMENT							
3	Provincial Excise.	Voted	5,414	0.356	5,770	4,135	(1,635)
5	Forests.	Voted	18,735	0.813	19,548	17,786	(1,762)
7	Charges on A/c of Motor Vehicles Act.	Voted	1,389	-	1,389	1,289	(0,100)
8	Other Taxes & Duties.	Voted	8,059	-	8,059	6,670	(1,389)
10	General Administration.	Voted	98,944	-	98,944	61,555	(37,389)
		Charged	7,708	-	7,708	6,042	(1,666)
15	Education.	Voted	3,826.254	-	3,826.254	3,699.066	(127,188)
16	Health Services.	Voted	601,378	66,810	668,188	650,206	(17,982)
17	Public Health.	Voted	2,533	-	2,533	2,347	(0,186)
18	Agriculture.	Voted	98,121	3,063	101,184	97,555	(3,629)
19	Fisheries.	Voted	2,651	-	2,651	2,020	(0,631)
20	Veterinary.	Voted	59,033	0,798	59,831	58,094	(1,737)
21	Co-operative.	Voted	20,329	1,163	21,492	20,622	(0,870)
22	Industries.	Voted	1,541	-	1,541	1,224	(0,317)
23	Miscellaneous Departments.	Voted	3,261	-	3,261	2,435	(0,826)
24	Civil Works.	Voted	31,903	1,106	33,009	31,677	(1,332)
25	Communications.	Voted	145,119	-	145,119	131,446	(13,673)
31	Miscellaneous.	Voted	28,010	-	28,010	16,368	(11,642)
32	Civil Defence.	Voted	12,070	-	12,070	4,227	(7,843)

Total Non-Development :			4,972,452	74,109	5,046,561	4,814,764	(231,797)
DEVELOPMENT							
36	Development.	Voted	264,255	-	264,255	7,291	(256,964)
41	Road & Bridges.	Voted	29,021	-	29,021	10,203	(18,818)
	Tied Up Grant (Development).	Voted	714,364	-	714,364	456,459	(257,905)
Total Development :			1,007,640	-	1,007,640	473,953	(533,687)
Grand Total :			5,980,092	74,109	6,054,201	5,288,717	(765,484)

Annexure-D**[Para No.1.2.2.2]****Unjustified use of Powers of Sub-Division Officer without any Authorization and Unauthorized Expenditure – Rs 34.828 Million****(Amount in Rupees)**

Vr. No	Date	Name of Work	Tehsil	Bill No.	Passed For	Cheque Net Paid
7	06.10.2011	S/R of Tariq abad to kamboh Chowk road	Khanewal	2nd & R. Bill	470474	395199
11	06.10.2011	S/R of M/Road from Makhdoompur Khaliq abad Phase-II Treated Length:0.75-Km.	Khanewal	4th & R. Bill	356666	299599
16	12.10.2011	Supply of Material at Highway	Khanewal	2nd & Final Bill	249931	0
21	15.10.2011	S/R to M/R from Pull 106/10-R to Chak No.174/10-R Via Chak No.149/10-R, 150/10-R Chak No.153/10-R, 154/10-R Chak No.156/10-R	Jahanian	2nd & R. Bill	698806	636997
22	15.10.2011	S/R of M/Road Chak No.164/10-R	Khanewal	1st & R. Bill	599370	502320
28	20.10.2011	S/R of M/R from Railway Crossing Pervaiz Wala to Chak No.151/10-R	Jahanian	2nd & R. Bill	1971189	1513046
31	27.10.2011	S/R to Metalled Road from Chak No.106/10-R to 174/10-R via 149/10-R	Jahanian	2nd & Final Bill	1800000	0
32	28.04.2011	S/R of Road (Const: of 2 No. 2' Span Culvert RCC in KM No.2&7) at Chak No.160/10-R More to Dillo More Road	Jahanian	1st & Final Bill	80683	71283
33	28.10.2011	S/R of Tariq abad to kamboh Chowk road	Khanewal	2nd & R. Bill	423426	313677
34	29.10.2011	Const: of M/R from Chak No.4/9-R (Remaining portion) from Pull 18/9-R	Khanewal	6th & Final Bill	208071	162238
2	01.11.2011	S/R of Dunya Pur Multan Road to Chak No.133/10-R	Jahanian	2nd & Final Bill	1288320	0
11	02.11.2011	S/R to M/R from Railway Crossing Pervaiz Wala to Chak No.151/10-R	Jahanian	3rd & Final Bill	200000	166000
20	04.11.2011	S/R of road from Pull Baroon Chak No.17/9-R to Pull Hamid Shah Makhdoompur Road	Khanewal	1st & R. Bill	776722	622047
21	15.11.2011	S/R of Road (Const: of 2 No. 2'	Khanewal	2nd &	91478	25600

		Span Culvert RCC in KM No.2&7) at Chak No.160/10-R More to Dillo More Road		Final Bill		
22	15.11.2011	S/R of Road from Chak No.123/10-R to Chak No.118/10-R	Jahanian	1st & R. Bill	1028497	887937
31	25.11.2011	S/R of M/R from Makhdoompur to Khaliqabad (Phase-II)	Khanewal	5th & R. Bill	138781	116576
2	01.12.2011	S/R of Haleem Chowk to Jamal Chowk road	Khanewal	1st & R. Bill	446670	375203
3	07.12.2011	S/R of M/R Chak No.164/10-R	Khanewal	3rd & Final Bill	999530	0
15	16.12.2011	S/R of Tariq abad to kamboh Chowk road	Khanewal	4th & R. Bill	50000	42000
14	14.01.2012	S/R of M/R Chak No.23/10-R Khanewal	Khanewal	4th & Final Bill	914698	0
15	17.01.2012	Const: of M/R Chak No.118/10-R	Jahanian	2nd & Final Bill	1184820	0
19	23.01.2012	S/R of Road N-5 Qasim Bagh to James Abad Raod Tehsil Khanewal	Khanewal	3rd & Final Bill	1392267	0
21	24.01.2012	S/R of Dunya Pur Multan Road to Chak No.128/10-R Tehsil Jahnian	Jahanian	3rd & Final Bill	2113648	0
22	23.02.2012	Const: of M/R Ali Sher Wahan (Basti Khushi Muhammad Wali) Mouza Ali Sher Wahan	Jahanian	4th & Final Bill	2371124	0
9	08.03.2012	S/R of Road from Chak No.123/10-R to Chak No.118/10-R	Jahanian	2nd & Final Bill	1028497	0
13	08.03.2012	Const: of M/R fro (N-5) Kacha Khuh to Tibba Muhammad Pur	Khanewal	1st & R. Bill	1093978	918240
21	19.03.2012	S/R of Kashmir Road Canal Bank Road	Jahanian	3rd & Final Bill	1729846	0
22	19.03.2012	S/R to M/R from Pull 106/10-R to Chak No.174/10-R Via Chak No.149/10-R, 150/10-R Chak No.153/10-R, 154/10-R Chak No.156/10-R	Jahanian	3rd & Final Bill	1992257	0
8	113.04.2012	Const: of M/R from N-5 Kacha Khuh to Tibah Muhammad Pur	Khanewal	2nd & R. Bill	1675534	1407449
10	11.04.2012	S/R of M/R Adda Chak No.28/10-R to Chak No.28/10-R	Khanewal	1st & R. Bill	227311	148942
13	14.04.2012	Const: of M/R from Chak No.10/AH to Chak No.7/V	Khanewal	8th & R. Bill	660052	554444
16	19.04.2012	Supply of Material at Highway Store Jahanian	Jahanian	2nd & R. Bill	184176	154708
18	23.04.2012	Const: of M/R from N-5 Kacha Khuh to Tibah Muhammad Pur	Khanewal	3rd & R. Bill	1541613	1179264
20	26.04.2012	Const: of M/R from Pirowal	Khanewal	4th &	1451787	0

		Makhdoompur Road to Mian Shameer Railway Station		Final Bill		
5	03.05.2012	Dualization of road from Lahore More to Ayub Chowk Through Railway under Pass	Khanewal	10th & Final Bill	343383	305611
6	04.05.2012	Const: of M/R from Kassi Namdar to Mohripur Length:3600-Rft (balance work)	Khanewal	3rd & R. Bill	1286299	1080491
7	04.05.2012	S/R of Road Chak No.169/10-R Khanewal	Khanewal	2nd & R. Bill	408255	342935
23	14.05.2012	Const: of M/R Street No.Nasirwali Colony No.3, Khanewal (Balance work)	Khanewal	1st & R. Bill	422423	343560
27	17.05.2012	S/R of Metalled Road from Makhdoompur to Khaliqabad Road (phase-I)	Khanewal	2nd & R. Bill	709069	595618
32	21.05.2012	Const: of M/R from Chak No.10/AH to Chak No.7/V	Khanewal	9th & Final Bill	116610	103782
34	22.05.2012	S/R to M/R from Piara Pully to Chak No.120/10-R via Chak No.139/10-R, 123/10-R, Chak No.122/10-R Tehsil Jahanian	Jahanian	1st & R. Bill	1000000	840000
35	22.05.2012	S/R of M/R of District Headquarter Hospital	Khanewal	1st & R. Bill	1818905	1577880
40	24.05.2012	S/R to M/R from Makhdoompur to Khaliqabad (phase-II)	Khanewal	1st & R. Bill	1376553	1156305
51	30.05.2012	S/R of M/R from N-5 to Khanewal Kabirwala along Nanakpur Minor Treated length 0.50-km	Khanewal	1st & R. Bill	500000	420000
55	31.05.2012	S/R of M/R from Khanewal Lodhran Road to Naimat Wala Chak No.115/10-R Jahanian	Jahanian	1st & R. Bill	495678	416249
56	31.05.2012	S/R of M/R from Jungle Maryala to Chak No.162/10-R treated length: 0.33-km	Khanewal	1st & R. Bill	498917	419090
3	02.06.2012	S/R of M/R from Adda Gull abad to Chak No.14/8-R Sharqi	Khanewal	1st & R. Bill	998984	859147
7	05.06.2012	S/R of Adda Mehar Shah to Chak 166/10-R	Khanewal	1st & R. Bill	693441	608851
11	08.06.2012	S/R of M/R from Abdul Hakim Katcha Khu to Balochiwala	Khanewal	4th & Final Bill	250224	209689
21	14.06.2012	S/R of M/R from Makhdoompur to Khaliqabad	Khanewal	3rd & R. Bill	1009277	837502
22	14.06.2012	S/R of M/R from Niazi Chowk to DO Pullan	Khanewal	1st & R. Bill	499344	429449
26	14.06.2012	Re-Const: of 2' Span RCC Slab Culvert at Khanewal Makhdoompur Road in KM No.1	Khanewal	1st & R. Bill	72594	62529
27	15.06.2012	S/R of Road Adda Mehar Shah to	Khanewal	1st & R.	429559	1000

		Chak No.166/10-R		Bill		
28	16.06.2012	S/R of M/R from Adda Pirowal to Makhdoompur Railway Station Road Treated	Khanewal	1st & R. Bill	699582	601649
30	16.06.2012	S/R of Adda Mehar Shah to Chak No.166/10-R Road (Balance work)	Khanewal	2nd & R. Bill	649804	545836
32	18.06.2012	S/R of M/R Chowk Sargana to Railway Crossing	Khanewal	1st & R. Bill	401532	357287
39	20.06.2012	Const: of 2' span RCC culvert Chak N0.70/10-R	Khanewal	1st & R. Bill	72893	61230
40	20.06.2012	Re-Const: of 2' Span RCC Slab Culvert Kacha Khuh Vehari Road to Chak No.105/15-1 Road Vanjari More.	Khanewal	1st & R. Bill	79648	71416
42	22.06.2012	S/R of Kashmir Road (Remaining Portion) Canal Bank Road	Jahanian	1st & R. Bill	824348	725192
44	22.06.2012	S/R of M/R from Pull Astable to Pull 93/10-R Road Length:3.45-Km	Khanewal	1st & R. Bill	500000	424000
45	22.06.2012	S/R of M/R from Chowk Sargana to Railway Crossing Road Length:0.48-Km	Khanewal	2nd & R. Bill	597728	502091
47	22.06.2012	S/R to M/R from Pull Chak No.103/10-R, to Chak No.102/10-R	Jahanian	1st & R. Bill	955484	832607
48	22.06.2012	S/R to M/R from Pull 114/10-R to Pull 137/10-R (Thatta Road)	Jahanian	1st & R. Bill	1369687	1180537
50	22.06.2012	Supply of Material in Highway Store Khanewal (jahanian) i) Supply of Bajri 3/8" to 3/4" (ii) Supply of Crushed stone Bajar (iii) Suply of Crushed stone aggregate	Jahanian	1st & R. Bill	246340	211926
54	22.06.2012	S/R of M/R from Niazi Chowk to Sugar Mill road Length:3.10-Km	Khanewal	1st & R. Bill	500000	430000
55	22.06.2012	S/R of M/R from Makhdoompur to Jalilpur Road treated length 0.44-k.m	Khanewal	1st & R. Bill	900196	769904
56	25.06.2012	S/R to M/R from Chak No.140/10-R to Chak No.118/10-R via Chak No.117/10-R Kot Bahara Road Tehsil Jahanian	Jahanian	1st & R. Bill	990996	852292
57	25.06.2012	S/R to M/R from More 150/10-R to ChahK No.147/10-R Bara, Tehsil Jahaina	Jahanian	1st & R. Bill	616575	557922
58	25.06.2012	S/R to M/R from Pull 114/10-R to Pull 137/10-R (Thatta Road)	Jahanian	1st & R. Bill	1342883	1164022
60	25.06.2012	S/R of M/R from Kacha Khuh Vehari Road to Chak No.24/10-R	Khanewal	1st & R. Bill	500000	320000

		Road				
62	25.06.2012	S/R of M/R Adda Chak No.28/10-R to Chak No.28/10-R Length:1.35-Km	Khanewal	3rd & R. Bill	108221	90906
67	25.06.2012	S/R of M/R from Chak No.67/15-L to Chah Budheywala Length 0.75-km	Khanewal	3rd & R. Bill	304440	255730
68	25.06.2012	S/R of M/R from Adda Mehar Shah to 4/KMR	Khanewal	1st & R. Bill	258464	217110
69	25.06.2012	Supply of Material in Highway Sub Division Khanewal at Highway Store Khanewal	Khanewal	1st & R. Bill	227474	191079
70	25.06.2012	S/R of M/R Chak No.74-B/15-L Larran Wala	Khanewal	1st & R. Bill	997962	838288
71	25.06.2012	S/R of M/R from More 150/10-R to Chak No.147/10-R Bara, Tehsil Jahanian	Jahanian	2nd & R. Bill	880695	739692
72	25.06.2012	S/R of M/R from Chak No.73/15-L to Basti Pahoran Length;1.23-Km	Khanewal	2nd & R. Bill	1021422	857995
76	25.06.2012	S/R to M/R Pull Panju to Bhani Sattar Sanda,	Jahanian	1st & R. Bill	500000	430000
84	28.06.2012	S/R of M/R from Adda Mehar Shah to 4/KMR	Khanewal	2nd & R. Bill	742615	497044
Total					60658726	34828212

Annexure-E**[Para No. 1.2.2.3]****Fictitious Tendering due to Participation of Contractors without
Purchase of Tender Forms for the Works – Rs 25.547 Million****(Amount in Rupees)**

Tender Opening Date	Sr. No.	Name of Work	No. of Tender Forms Sold	No. of Tender opened	Name of Participants without purchase of Tender form	Fee Not Deposited	Amount of Work
20.10.11	4	Construction of M/R from Abadi Mehar Orangaib Ghabaiser to Chah Bulanday Wala Mouza Must Pur Minor	59	14	M/S Zahir Khan	1250	2500000
20.10.11	18	S/R of road Musa Virk Chak No.115/15-L	27	3	Ch. Nazir	1000	2991000
20.10.11	24	Repair of M/R from Chowk Haji Khizar Hiraj to Chak No.9/8-AR	22	5	M/S Ghulam Mustafa	750	1500000
10.04.12	2	Rehabilitation of M/R from Mounan Wali to Baghdad Sharif	23	2	Younis & Co.	1070	2140000
10.04.12	3	Rehabilitation of M/R from Darbar Hussain Shah to Chak No.22/8-R	31	3	Ch. Nussrat Gujjar	810	1616000
04.05.12	1	S/R estimate of M/R from Niazi Chowk to Do Pulla road	3	2	Ch. Siddique Gujjar	250	500000
04.05.12	4	S/R estimate of M/R from Pull Astable to Pull 93/10-R road	4	2	Rao Abdul Hameed	250	500000
04.05.12	6	S/R estimate of M/R from Kucha Khuh Vehari road to Chak No.24/10-R road	4	2	Rana Usman Khan	250	500000
04.05.12	9	S/R estimate of M/R from Niazi Chowk to Sugar Mills road	6	3	Nusrullah Gujjar	250	500000
04.05.12	12	S/R estimate of M/R from Chak No.74/15-L (Larran Wala) road	27	3	Muhammad Asif	500	1000000
04.05.12	17	S/R estimate of M/R from Pull Havely	42	3	Al Shan Construction	750	1500000

		Koranga Chowk to Abadi Shakoor Hiraj via Sandian Wala					
04.05.12	18	S/R estimate of M/R from Pull Kot Islam to Dara Mahram to Pull Qasim Wali	25	3	Muhammad Aslam Noonari	500	1000000
04.05.12	19	S/R estimate of M/R from Jhandir Kassi to Mamdaal	36	3	Sardar Construction	750	1500000
04.05.12	20	S/R estimate of M/R from Khund Sargana to Chowk Metla Wala	12	3	(1) F.J Construction, (2) Muhammad Rafique Sahu	1000	1000000
04.05.12	27	S/R estimate of M/R from Jhang Multan road to Nabi Pur	9	2	Mehar Allah Bux Noonari	250	500000
04.05.12	28	S/R estimate of M/R from Jodh Pur to Makhdoom Pur	8	2	Bismillah Rana Bashir	250	500000
09.05.12	29	S/R of M/R from Mian Channu bye pass to Chak No.127/15-L via Chak No.128/15-L (Assembly Question)	31	3	Rafique Ahmed Sahu	500	1000000
09.05.12	30	S/R of M/R from Chak No.19/8-R to Noori Suhag	8	2	M. Ansar Gondal	250	500000
09.05.12	33	S/R of M/R from Darbar Hussain Shah to Chak No.22/8-R	26	3	Hamid Gori	500	1000000
09.05.12	35	S/R of M/R from 116/15-L railway phatak to Chak No.117/15-L	8	2	Khalid Sharif	300	600000
09.05.12	36	S/R of M/R from Aqil Banglow to Chak No.8/8-R	11	2	M. Ansar Gondal	300	600000
09.05.12	38	S/R of M/R from Chak No.18/8-R to Chak No.1-8/AR	9	3	Muhammad Ashraf Shahid	300	600000
09.05.12	39	S/R of M/R from Chak No.112/15-L to Chak No.115/15-L	7	2	Khalid Sharif Gujjar	250	500000
09.05.12	40	S/R of M/R from Tulamba Khaliqabad to Mouza Dangra	8	2	F.J Construction	250	500000
09.05.12	57	Supply of Material in Highway Sub Division	3	2	Rao Zahid Traders	130	250000

		Mian Channu (Kabirwala)					
09.05.12	58	Supply of Material in Highway Sub Division Mian Channu	1	2	Rana Usman	130	250000
Total Amount of Fee not deposited and Amount of Works awarded through Fictitious Tendering						12790	25547000

Annexure-F**[Para No. 1.2.2.4]****Unjustified Purchase of Medicines without Obtaining Security Deposit
– Rs 1.447 million****(Amount in Rupees)**

Name of the Firm	Total Amount of Supply Orders	Amount of Security Deposit 5%
Reko Pharmaceuticals	267275	13364
CaylexPharma	196430	9822
ZafarPharma	700880	35044
Hi-warble	92450	4623
FynkPharma	51975	2599
SelmorePharma	38000	1900
Surgical Fiber	35310	1766
HaseebPharma	1302848	65142
Siza International	128309	6415
AstaPharma	1095383	54769
Alkemy	3863458	193173
VelorPharma	69132	3457
Pioneer Pharma	4957150	247858
Medinena PHARMA	159950	7998
Evergreen	411116	20556
ZubairPharma	1510899	75545
Medipoint	229498	11475
B. Braun Pakiistan	25500	1275
Al- Hassan Pharma	1376050	68803
Rehman Bros Multan	388615	19431
Rehman Traders Lahore	335012	16751
Adnan Traders	3020625	151031
New Omni Traders FSD	1069025	53451
Haffman Human	148500	7425

Renakon	121900	6095
R.G Pharma	191100	9555
Fersenius Medical Care	486540	24327
Abbas Pharma	693192	34660
Ali Gohar& Co	550000	27500
Pharma Wise	3528324	176416
Mega Pharma	271230	13562
Pharmadic	140700	7035
Itefaq Bros*	538470	26924
Nova Artis	138690	6935
MunawarPharma Lahore	806743	40337
Grand Total	28,940,279	1,447,019

Annexure-F
[Para No.1.2.2.10]

**Unjustified Purchase of Medicines without Obtaining Security Deposit
- Rs 1.447 million**

Name of the Firm	Total Amount of Supply Orders	Amount of Security Deposit 5%
Reko Pharmaceuticals	267275	13364
CaylexPharma	196430	9822
ZafarPharma	700880	35044
Hi-warble	92450	4623
FynkPharma	51975	2599
SelmorePharma	38000	1900
Surgical Fiber	35310	1766
HaseebPharma	1302848	65142
Siza International	128309	6415
AstaPharma	1095383	54769
Alkemy	3863458	193173
VelorPharma	69132	3457
Pioneer Pharma	4957150	247858
Medinena PHARMA	159950	7998
Evergreen	411116	20556
ZubairPharma	1510899	75545
Medipoint	229498	11475
B. Braun Pakiistan	25500	1275
Al- Hassan Pharma	1376050	68803
Rehman Bros Multan	388615	19431
Rehman Traders Lahore	335012	16751
Adnan Traders	3020625	151031
New Omni Traders FSD	1069025	53451
Haffman Human	148500	7425
Renakon	121900	6095

R.G Pharma	191100	9555
Fersenius Medical Care	486540	24327
Abbas Pharma	693192	34660
Ali Gohar& Co	550000	27500
Pharma Wise	3528324	176416
Mega Pharma	271230	13562
Pharmadic	140700	7035
Itefaq Bros*	538470	26924
Nova Artis	138690	6935
MunawarPharma Lahore	806743	40337
Grand Total	28,940,279	1,447,014

Annexure-G

[Para No.1.2.3.1]

Non Recovery of Risk & Cost Amount from the Supplier who failed to Supply the Medicines – Rs 3.900 million

Name of Medicine	Name of company	Rate	Rate	Qty	Total Amount	Received Amount	Balance	Name of Firm	Rate	Difference	Amount
Inj. Ketamine HCl 50mg/ml Amp/vial 10ml.	MS Haseeb Pharma	Rs.84/	84	150	12600	0	12600	Medicena	88	4	600
Inj. Lignocaine Solution 2%. Ampoule of 10ml. Packed in carton with leaflet.	MS Haseeb Pharma	Rs.7.50/	7.5	5700	42750	0	42750	Haseeb Pharma Faisalabad	75	0	0
Inj. Lignocaine Solution 2% + adrenaline 0.001%. Amp of 10ml. Packed in carton + leaflet.	MS Haseeb Pharma	Rs.7.90/	7.9	2500	19750	0	19750	Medi save Pharma Lahore	8.60	0.70	21500
Inj. Lignocaine Solution 2% + adrenaline 0.001%. Amp of 2ml. Packed in carton + leaflet.	MS Haseeb Pharma	Rs.2.10/	2.1	4000	8400	0	8400	Haseeb Pharma Faisalabad	2.1	0.00	0
Tab. Diclofenac Sodium 50mg. Blister pack. Pack of 20. Packed in carton.	MS Haseeb Pharma	Rs.0.23/	0.23	12000	27600	27600	0	Ittfaq Brother Lahore	0.29	0.06	7200
Inj Nalbuphine HCl 10mg/ml, Pack of 10 or less. Packed in carton with leaflet.	MS Haseeb Pharma	Rs.19.98/	19.98	150	2997	0	2997	Fynk Pharma Lahore	21	1.02	153
Cap. Omeprazole 20mg, pack of 14 or less, packed in carton with leaflet.	MS Haseeb Pharma	Rs.0.77/	0.77	17900	137830	137830	0	Ittfaq Brother Lahore	0.87	0.10	17900
Inj. Omeprazole 40mg (Omeprazole Sodium 42.6mg eq. to Omeprazole 40mg Lyophilized). Packed in carton with leaflet.	MS Haseeb Pharma	Rs.30/	30	400	12000	0	12000	Ittfaq Brother Lahore	34.5	4.50	1800

Susp. Amoxicillin 250mg/5ml. Bottle of 90ml or less. Packed in carton with Measuring cup, spoon and leaflet.	MS Haseeb Pharma	Rs.29.38/	29. 38	8600	252668	0	252668	Astra Pharma Multan	29. 63		0.25	2150
Susp. Amoxicillin (as trihydrate) 250mg + Clavulanic acid (as potassium) 62.50mg/5ml. Bottle of 60ml. Packed in carton with Measuring cup, spoon and leaflet.	MS Haseeb Pharma	Rs.66.85/	66. 85	2600	173810	0	173810	Zafa Pharmaceuticals Karachi	67		0.15	390
Cream/Oint Acicflavin Neutral 1% Tube of 30g. Individually packed in carton with leaflet.	MS Haseeb Pharma	Rs.11/	11	1500	16500	0	16500	Pharmawise Labs Lahore	11. 5		0.50	750
Skin Ointment Polymyxin B Sulphate 10000 Units Zinc Bacitracin 500 Units. Tube of 10g or less. Individually packed in carton with leaflet.	MS Haseeb Pharma	Rs.18.74/	18. 74	1700	31858	0	31858	Valor Pharmaceuticals Rawalpindi	19. 8		1.06	1802
Inj. Dobutamine 250mg. Packed in carton with leaflet.	MS Haseeb Pharma	Rs.110/	110	2000	220000	0	22000	Hoffman Human Health Lahore	159		49.00	9800 0
Inj. Dopamine 40mg/ml. Ampoule vial of 5ml. Packed in carton with leaflet.	MS Haseeb Pharma	Rs.26/	26	500	13000	0	13000	Hoffman Human Health Lahore	57		31.00	1550 0
Syp Chlorophanramine Maleate 2mg/5ml, Bottle of 60 ml individually packed in carton with leaflet.	MS Haseeb Pharma	Rs.8/	8	4000	32000	3200 0	0				-8.00	- 3200 0
Syp. Iron-III hydroxide polymaltose complex Eq. to elemental iron 50mg per 5ml, Bottle of 60ml. Packed in carton with leaflet.	MS Haseeb Pharma	Rs.11/	11	500	5500	5500	0	Fynk Pharma Lahore	11. 95		0.95	475

Tab. Folic Acid 5mg. Blister pack, Pack of 1000 or less.	M/S Haseeb Pharma	Rs.0.16/	0.16	941000	150560	150560	0	Zafa Pharmaceuticals Karachi	0.69	0.53	498730	
Tab. Vit. B. Complex sugar coated each tab. contains Vit. B1-1mg, B2-1mg, Nicotinamide 15mg. Pack of 1000 or less.	M/S Haseeb Pharma	Rs.0.149/	0.149	390000	58110	58110	0	New M.A Traders Faisalabad	0.87	0.72	281190	
Inj. Iron Sucrose 20 mg/5ml, Pack of 5. Packed in carton with leaflet.	M/S Haseeb Pharma	Rs.90/	90	500	45000	0	45000	Ittfaq Brother Lahore	110.4	20.40	10200	
Tab Calcium with Vitamin D, Pack of 100 or less, packed in carton with leaflet.	M/S Haseeb Pharma	Rs.0.80/	0.8	20000	16000	16000	0	Haseeb Pharma Faisalabad	0.8	0.00	0	
Surgical Blade (all sizes) individually packed in aluminum foil packed in carton.	M/S Haseeb Pharma	Rs.2.55/	2.55	3900	9945	0	9945	New M.A Traders Faisalabad	3.5	0.95	3705	
		Total			1288878	427600	861278				930045	
M/S Haseeb Pharma St#7 1st Floor Sulman Palaza Chiniot Bazar Faisalabad											0.00	0
Susp. Ibuprofen 100mg/5ml. Bottle of 90ml or less, Individually packed in carton.	M/S Alkemy	Rs.10.47/	10.47	38500	403095	403095		Jawa Pharmaceutical Lahore	11.44	0.97	37345	
Tab. Ibuprofen 400mg, Blister pack, pack of 250 or less, Packed in carton.	M/S Alkemy	Rs.0.74/Tab	0.74	395000	292300	0	292300	Pharmawise Labs Lahore	0.76	0.02	7900	
Syp. Aluminum Hydroxide 215mg+ Magnesium Hydroxide 80mg+ Simethicone 25mg per 5ml, Bottle of 120ml or less.	M/S Alkemy	Rs.12.58/ Bott	12.58	18400	231472	231472		Pioneer Pharma Faisalabad	20	7.42	136528	
Susp. Amoxicillin 125mg/5ml. Bottle of 90ml or less. Packed in carton with Measuring cup, spoon and leaflet.	M/S Alkemy	Rs.16.24/ Bott	16.24	9500	154280	154280		Astra Pharma Multan	19.23	2.99	28405	

Cap. Amoxicillin 250mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Alkemy	Rs. 1.87/Cap	1.87	4000	74800	0	74800	Astra Phama Multan	189	0.02	800
Cap. Amoxicillin 500mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Alkemy	Rs.2.87/Cap	2.87	32300	927010	927010		Astra Phama Multan	296	0.09	29070
Cap. Ampicillin 250mg+ Cloxacillin 250mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Alkemy	Rs.2.87/Cap	2.87	5000	14350	0	14350	Astra Phama Multan	293	0.06	300
Susp. Cephadrine 250mg/5ml. Bottle of 60ml. Packed in carton with Measuring cup, spoon with leaflet.	M/S Alkemy	Rs.40.47/Bott	40.47	2800	113316	0	113316	Munawar Phama Lahore	41.84	1.37	3836
Cap. Cephadrine 250mg. Blister pack, Aluminum pack of 12's or less packed in carton with leaflet.	M/S Alkemy	Rs. 2.98/Cap	2.98	16700	497660	497660		Munawar Phama Lahore	329	0.31	51770
Inj. Cephadrine 500mg Vial. Individually packed with water for Inj. in carton with leaflet.	M/S Alkemy	Rs. 18.47/Vial	18.47	8500	156995	0	156995	Zafa Pharmaceuticals Karachi	18.94	0.47	3995
Tab/Cap Cefixime 400mg. Pack of 10 or less. Packed in carton with leaflet	M/S Alkemy	Rs.13.47/TabCap	13.47	10000	134700	0	134700	Mega Pharmaceutical Lahore	13.9	0.43	4300
Susp. Erythromycin 200mg/5ml. Bottle of 60ml. individually packed in carton with Measuring cup, spoon and leaflet	M/S Alkemy	Rs. 32/Bott	32	2300	73600	0	73600	Pioneer Phama Faisalabad	60	28.00	64400
Tab. Metronidazole 400mg. Blister pack, Pack of 100. Packed in carton with leaflet.	M/S Alkemy	Rs. 0.67/Tab	0.67	38000	254600	254600		Astra Phama Multan	0.73	0.06	22800
Tab. Ofloxacin 200mg. Blister pack, Pack of 10. Packed in carton with leaflet.	M/S Alkemy	Rs. 1.42/Tab	1.42	20000	28400	28400		Reko Phama Lahore	1.46	0.04	800

Tab. Ciprofloxacin 500mg, Blister pack, Pack of 10. Packed in carton with leaflet.	M/S Alkem y	Rs.267/Tab	26 7	1940 00	517980	5179 80		Aptcure (pvt) Ltd Lahore	29 4		5238 0
		Total			387455 8	5500	2403 980			0.27	4446 29
MS Al-Kem Pharmaceuticals P9, S.I.T.E., Hyderabad											
Inj. Amoxicillin 500mg vial. Packed in carton with leaflet.	M/S Pioneer	Rs.14.38/Vi al China	14. 38	1350 0	194130	0	1941 30	Astra Phama Multan	15. 6		1647 0
Inj. Ampicilline 500mg vial. Packed in carton with leaflet.	M/S Pioneer	Rs.11.24/Vi al China	11. 24	6260 0	703624	0	7036 24	Astra Phama Multan	11. 83		3693 4
Susp. Ampicilline 125mg - Cloxacillin 125mg/5ml. Bottle of 90ml or less. Packed in carton with Measuring cup, spoon and leaflet.	M/S Pioneer	Rs.25/Bott Pliva	25	2500	62500	0	5250 0	Haseeb Phama Faisalabad	28. 44		8600
Susp Cotrimoxazole DS. (Sulphamethoxazole 400mg+ Trimethoprim 80mg 5ml) Bottle of 50ml. Individually Packed in carton with leaflet.	M/S Pioneer	Rs.16.22/ Bott Pliva	16. 22	4840 0	785048	0	7850 48	Astra Phama Multan	16. 46		1161 6
Tab. Cotrimoxazole DS (Sulphamethoxazole 800mg+ Trimethoprim 160 mg) Blister pack, Pack of 100 or less packed in carton with leaflet.	M/S Pioneer	Rs.1.824/Ta b Pliva	1.8 24	5070 00	924768	0	9247 68	Astra Phama Multan	1.8 4		8112
Tab. Cap. Oxytetracycline 500mg. Blister pack, Pack of 1000 or less. Packed in carton	M/S Pioneer	Rs.1.80/ Tab/Cap China	1.8	5000 0	90000	0	9000 0	Rehman Brothers Multan	1.8 7		3500
Inj. Gentamicin 40mg/ml. Pack of 100 or less. Packed in carton with leaflet.	M/S Pioneer	Rs.3.70/ Amp China	3.7	6000	22200	0	2220 0	Reko Phama Lahore	64		1620 0
										2.70	

Infusion Dextrose in water 5%. Bottle bag of 1000ml with IV set (Pre-qualified firm)	M/S Pioneer	Rs. 58/Bott Geofman	58	8800	510400	0	510400	New M.A Traders Faisalabad	62	4.00	35200	
Infusion. Dextrose in water 10% Bottle bag of 1000ml with IV set.(pre-qualified firm)	M/S Pioneer	Rs. 62/Bott Geofman	62	500	31000	0	31000	New M.A Traders Faisalabad	65	3.00	1500	
Infusion. 5% Dextrose è Normal saline. Bottle bag of 1000ml with IV set (Pre-qualified firm)	M/S Pioneer	Rs. 58/Bott Geofman	58	13300	771400	0	771400	New M.A Traders Faisalabad	62	4.00	53200	
Infusion Mannitol 20% Bottlebag of 500ml with IV set (Pre-qualified firm)	M/S Pioneer	Rs. 95/Bott Geofman	95	600	57000	0	57000	New M.A Traders Faisalabad	98	3.00	1800	
Infusion Ringer Solution Bottlebag of 500ml with IV set. (Pre-qualified firm)	M/S Pioneer	Rs. 68/Bott Geofman	68	7500	510000	0	510000	New M.A Traders Faisalabad	70	2.00	15000	
Infusion Normal Saline. Bottlebag of 1000ml with IV set. (Pre-qualified firm)	M/S Pioneer	Rs. 62/Bott Geofman	62	4700	291400	0	291400	New M.A Traders Faisalabad	65	3.00	14100	
Susp Mebendazole 100mg/5ml. Pack of unit dose. Packed in carton with leaflet.	M/S Pioneer	Rs. 16.20/ Bott Pliva	16.2	400	6480	0	6480	Mediceena Pharma Lahore	17	0.80	320	
		Total			4959950	0	4949950			0.00	222552	
The M/S Pioneer Pharma Jan Market Near Ist Women Bank Circular Road Gujrat											0.00	0
Tab. Mefenamic acid 250mg. Blister pack, Pack of 600 or less, Packed in carton.	M/S Astra Pharma	Rs. 0.34/ Tab Hamaz	0.34	4000	13600	13600	0	Munawar Pharma Lahore	0.373	0.03	1320	

Tab. Mefenamic Acid 500mg. Blister pack, Pack of 100 or less, Packed in carton.	M/S Astra Pharma	Rs.0.64/ Tab Hamaz	0.64	494000	316160	316160	0	Jawa Pharmaceutical Lahore	0.68	0.04	19760
Tab. Metoclopramide 10mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Astra Pharma	Rs.0.22/ Tab Hamaz	0.22	229000	50380	50380	0	Fynk Pharma Lahore	0.35	0.13	29770
Syp. Metoclopramide 5mg/5ml. Bottle of 60ml or less. individually packed in carton & leaflet	M/S Astra Pharma	Rs.9.69/ Tab Hamaz	9.69	5000	48450	48450	0	Haseeb Pharma Faisalabad	11	1.31	6550
Inj Atropine Sulphate 1mg/ml, Ampoule of 1ml, Pack of 100 ampoules, Packed in carton with leaflet.	M/S Astra Pharma	Rs.1.62/ Amp China	1.62	15800	25596	0	25596	New M.A Traders Faisalabad	2.1	0.48	7584
Syp. Chloroquine Sulphate Phosphate equivalent to 50mg base/5ml. Bottle of 60ml	M/S Astra Pharma	Rs.10.93/ Bott Hamaz	10.93	10100	110393	110393	0	Pharmawise Labs Lahore	11	0.07	707
Tab. Sulphadoxine 500mg + Pyramethamine 25mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Astra Pharma	Rs.2.39/ Tab Hamaz	2.39	55900	133601	133601	0	Pharmedic Labs Lahore	3	0.61	34099
Cap. Ampicilline 125mg+ Cloxacillin 125mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Astra Pharma	Rs.1.93/ Cap Hamaz	1.93	30000	57900	57900	0	New M.A Traders Faisalabad	19.6	0.03	900
Susp. Cefaclor 250mg/5ml Bottle of 60ml individually Packed in carton with Measuring cup, spoon and leaflet.	M/S Astra Pharma	Rs.116.93/ Bott Epoch	116.9	800	93544	0	93544	Mega Pharmaceutical Lahore	117	0.07	56
Inj. Lincomycin 600mg/2ml. Blister pack, packed in carton with leaflet.	M/S Astra Pharma	Rs.6.93/ Amp China	6.93	6200	42966	42966	0	New M.A Traders Faisalabad	7	0.07	434

Eye Drops Tobramycin 0.3%, Bottle of 5ml. Plastic bottle with screen printing.	M/S Astra Pharm a	Rs.25.93/ Bott Epoch	25. 93	2100	54453	5445 3	0	Reko Pharma Lahore	27		
										1.07	2247
Eye Drops Tobramycin 0.3% + Dexamethasone 0.1%, Plastic bottle with screen printing.	M/S Astra Pharm a	Rs.26.39/ Bott Epoch	26. 39	1100	29029	2902 9	0	Mediceena Pharma Lahore	65		
										38.61	4247 1
Inj. Aminophylline 250mg/10ml. Ampoule of 10ml. Box of 50 with leaflet	M/S Astra Pharm a	Rs.5.10/Am pChina	5.1	3000	15300	1530 0	0	New M.A Traders Faisalabad	69		
										1.80	5400
Inj. Distilled water 5ml. Box of 100	M/S Astra Pharm a	Rs.1.93/Am pChina	1.9 3	2600 0	50180	5018 0	0	Zubair Pharmacy Faisalabad	25		
										0.57	1482 0
Inj Calcium Gluconate 10%, 10 ml amp. Packed in carton with leaflet.	M/S Astra Pharm a	Rs.6.69/Am pChina	6.6 9	1000	6690	6690	0	New M.A Traders Faisalabad	7		
										0.31	310
Susp Albendazole 200mg/5ml. Pack of unit dose. Packed in carton with leaflet.	M/S Astra Pharm a	Rs.9.63/ Bott Hamaz	9.6 3	4900	47187	4718 7	0	Jawa Pharmaceutical Lahore	99 4		
										0.31	1519
		Total			109542 9	9762 89	1191 40			0.00	1679 47
M/S Astra Pharma 1st Floor Business Citi Plaza near Eaton Restaurant Main Bosan Road Multan										0.00	0
Inj Paracetamol 300mg/2ml, pack of 10 or less. Packed in carton with leaflet.	M/S New M.A	Rs.4.50/Am pAmeer	4.5	1000	4500	0	4500	Itfaq Brother Lahore	4.6		
										0.10	100
Inj. Gentamycin 80mg/2ml. Pack of 100 or less. Packed in carton with leaflet.	M/S New M.A	Rs.3.60/Am pChina	3.6	4240 0	152640	0	1526 40	Pioneer Pharma Faisalabad	3.7		
										0.10	4240

Tab. Propranolol 40mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S New MA	Rs.0.45/Tab Nawabsons	0.45	15000	6750	0	6750	New MA Traders Faisalabad	0.45	0.00	0
Inj. Vitamin K 10mg/ml IV, Amp of 1ml. Pack of 100 or less. Packed in carton with leaflet.	M/S New MA	Rs.4/Amp China	4	500	2000	0	2000	New MA Traders Faisalabad	4	0.00	0
Tab. Frusemide 40mg. Blister pack, Pack of 100 or less packed in carton with leaflet.	M/S New MA	Rs.0.37/Tab Nawabsons	0.37	18000	6660	0	6660	Fynk Pharma Lahore	0.45	0.08	1440
Tab. Chlorophanramine Maleate 4mg. Blister pack, Pack of 1000 or less. Packed in carton with leaflet.	M/S New MA	Rs.0.114/Tab Nawabsons	0.114	2E+06	230280	0	230280	Haseeb Pharma Faisalabad	0.119	0.00	10100
Inj. Chlorophanramine Maleate 10mg/ml. Pack of 100 or less. Packed in carton with leaflet.	M/S New MA	Rs.1.50/Amp Nawabsons	1.5	17200	25800	0	25800	New MA Traders Faisalabad	1.5	0.00	0
Inj. Pheniramine Maleate 22.7mg/ml. Pack of 100 or less. Packed in carton with leaflet.	M/S New MA	Rs.2.10/Amp Ephram	2.1	2800	5880	0	5880	New MA Traders Faisalabad	2.1	0.00	0
Tab. Multi Vitamin. Each Tab contains Vit. A.5000 IU; Vit. D 1000 IU; Thiamine 3mg; Riboflavin 3mg; Nicotinamide 20mg; Ascorbic acid 30mg. Pack of 1000 or less	M/S New MA	Rs.0.19/Tab Nawabsons	0.19	27000	51300	0	51300	Haseeb Pharma Faisalabad	0.22	0.03	8100
Tab. Ferrous Sulphate 200 mg. Pack of 100 or less. Blister Pack, Packed in carton & leaflet	M/S New MA	Rs.0.25/Tab Nawabsons	0.25	25000	62500	0	62500	New MA Traders Faisalabad	0.25	0.00	0

Disposable syringe 10ml with needle. (Blister pack),	M/S New MA	Rs.6.50/ Shifa/china	6.5	4000	26000	0	26000	Zubair Pharmacy Faisalabad	658		
										0.08	320
Disposable Syringe 50/60ml with Central Nozzal or Catheter Tip.	M/S New MA	Rs.19.50/ Shifa/China	19.5	100	1950	0	1950	Rehman Traders Lahore	29.93		
										10.43	1043
Polythene Glove Disposable, Pack of 100.	M/S New MA	Rs.0.30/ china	0.3	30300	9090	0	9090	Haseeb Pharma Faisalabad	0.32		
										0.02	606
Feeding Tubes (All Sizes)	M/S New MA	Rs. 11/china	11	300	3300	0	3300	New.M.A Traders	11	0.00	0
Air Ways (All Sizes)	M/S New MA	Rs. 12/China	12	100	1200	0	1200	New.M.A Traders	12	0.00	0
Urine Bag (Adult) with no return valve	M/S New MA	Rs.19.50/ china	19.5	1900	37050	0	37050	Haseeb Pharma Faisalabad	23		
										3.50	6650
LP Needles (All Sizes)	M/S New MA	Rs. 70/China	70	700	49000	0	49000	Haseeb Pharma			
									95	25.00	17500
Foley's Catheters Two way Silicon Coated (All Sizes)	M/S New MA	Rs. 36/China	36	1900	68400	0	68400	Medipoint Pharmaceuticals Multan			
									70	34.00	64600
Surgical paper Tape 1 inch	M/S New MA	Rs.16.25/ China	16.25	7200	117000	0	117000	Haseeb Pharma Faisalabad	18.75		
										2.50	18000
Surgical paper Tape 2 inch	M/S New MA	Rs.16.25/ China	16.25	1700	27625	0	27625	Haseeb Pharma Faisalabad	18.75		
										2.50	4250

		Total			888925	0	888925			0.00	136949
M/S New M.A. Traders Medicines Market chinot bazar Faisalabad.											
Inj. Lignocaine Solution 2%. Ampoule of 2ml. Packed in carton with leaflet.	M/S Zubair Pharmacy	Rs. 250 Amp Macquins	25	22900	57250	0	0	Zubair Pharmacy Faisalabad	25		0
										0.00	0
Eye Drops Dextran 0.1%+hypromellos 0.3%. Plastic bottle with screen printing.	M/S Zubair Pharmacy	Rs. 85 Bott Sante	85	200	17000	0	0	Ali Gohar & Co Multan	98.57		
										13.57	2714
Eye Drops Fluomethalone 0.1% + Sodium Cromoglycate 4%. Plastic bottle with screen printing.	M/S Zubair Pharmacy	Rs. 68/Bott Sante	68	500	34000	0	0	Zubair Pharmacy Faisalabad	68		0
										0.00	0
Skin Lotion Povidone-Iodine 10%, Bottle of 500ml or less	M/S Zubair Pharmacy	Rs. 137.99/ Bott Mediserch	138	720	99352.8	0	0	Pharmawise Labs Lahore	138		
										0.01	7.2
Disposable Insulin Syringe 1ml with needle	M/S Zubair Pharmacy	Rs. 5.60/ Syringe Batla	5.6	5000	28000	0	0	New M.A Traders Faisalabad	575		
										0.15	750
IV. Cannula with Injection Port and Integrated Closing Cone Size 18, pack of 100's	M/S Zubair Pharmacy	Rs. 28/ Batla Impexa	28	1000	28000	0	0	Pioneer Pharma Faisalabad			12000
									40	12.00	
IV. Cannula with Injection Port and Integrated Closing Cone Size 20, pack of 100's	M/S Zubair Pharmacy	Rs. 28/ Batla Impexa	28	15100	422800	0	0	Haseeb Pharma Faisalabad	42		211400
										14.00	
IV. Cannula with Injection Port and Integrated Closing Cone Size 22, pack of 100's	M/S Zubair Pharmacy	Rs. 28/ Batla Impexa	28	19000	532000	0	0	Pioneer Pharma Faisalabad			228000
									40	12.00	

IV. Cannula with Injection Port and Integrated Closing Cone Size 24, pack of 100's	M/S Zubair Pharmacy	Rs. 29.40/ Bata Impexa	29.4	5000	147000	0	0	Pioneer Pharma Faisalabad	40	10.60	53000
Micro burette 100ml (sterilized)	M/S Zubair Pharmacy	Rs. 56/Bata Impexa	56	1000	56000	0	0	Haseeb Pharma Faisalabad	59	3.00	3000
Black Silk size 1, 30mm, 12 Circle Round Body needle. Box of 12 foils.	M/S Zubair Pharmacy	Rs. 18.17/ Linkers Asia	18.17	660	11992.2	0	0	Medipoint Pharmaceuticals Multan	360	341.83	225608
Black Silk size 20 60mm, Curved Cutting needle Box of 12 foils	M/S Zubair Pharmacy	Rs. 18.17/ Linkers Asia	18.17	796	14463.32	0	0	Medipoint Pharmaceuticals Multan	360	341.83	272097
Poly Propylene size 20 30mm, 12 Circle Round Body needle, Box of 12 foils.	M/S Zubair Pharmacy	Rs. 87.50/ Linkers Asia	87.5	100	8750	0	0	Medipoint Pharmaceuticals Multan	1500	141250	141250
Polyglactin Polyglycolic acid size 1, 40mm, 1/2 circle Round Body needle, Box of 36 Foils or less.	M/S Zubair Pharmacy	Rs. 145/ Linkers Asia	145	305	44225	0	0	Medipoint Pharmaceuticals Multan	1500	135500	413275
Polyglactin Polyglycolic acid size 20, 30mm, 12 CIRCLE Round Body needle, Box of 36 Foils or less.	M/S Zubair Pharmacy	Rs. 100.66/ Linkers Asia	100.7	100	10066	0	0	Medipoint Pharmaceuticals Multan	1500	139934	139934
		Total			151089.932	0	0			0.00	1703035
The M/S Zubair Pharmacy Plot# 632 Raja Chowk Faisalabad										0.00	0
Inj Suxamethonium Chloride 100mg. vial/ampoule, Packed in carton with leaflet.	M/S Zafa	Rs. 12.40/ Vial/Amp	12.4	160	1984	0	1984	Astra Pharma Multan	13.93	1.53	244.8

Inj. Amoxicillin 250mg vial. Packed in carton with leaflet.	M/S Zafa	Rs.1290/ Vial	12.9	3500	45150	45150	0	Mediceena Pharma Lahore	13.5	0.60	2100
Tab. Amoxicillin (as trihydrate) 500mg + Clavulanic acid (as potassium) 125mg. Pack of 6. Packed in carton with leaflet.	M/S Zafa	Rs.1090/ Tab	10.9	1000	10900	10900	0	Zafa Pharmaceuticals Karachi	10.9	0.00	0
Tab. Amoxicillin (as trihydrate) 875mg + Clavulanic acid (as potassium) 125mg. Pack of 6. Packed in carton with leaflet.	M/S Zafa	Rs.14.16/ Tab	14.16	1000	14160	14160	0	Zafa Pharmaceuticals Karachi	14.16	0.00	0
Inj. Cephadrine 1g. Vial. Individually packed with water for Injection. in carton with leaflet.	M/S Zafa	Rs.26.40/ Vial	26.4	2000	52800	52800	0	New Omni Traders Faisalabad	27.75	1.35	2700
Inj. Cefotaxime 250mg. Individually packed with water for Injection. in carton with leaflet.	M/S Zafa	Rs.15.74/ Vial	15.74	2000	31480	31480	0	Fynk Pharma Lahore	16.85	1.11	2220
Inj. Pheniramine Maleate 22.7mg/ml. Pack of 100 or less. Packed in carton with leaflet.	M/S Zafa	Rs. 2.1/amp	2.1	2000	4200	0	4200			-2.10	-4200
Solution Salbutamol for Nebulizer 5mg/20ml. Packed in carton with leaflet.	M/S Zafa	Rs.16.99/ Bott	16.99	2200	37378	37378	0	Haseeb Pharma Faisalabad	19	2.01	4422
Tab. Atenolol 100mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Zafa	Rs. 0.55/Tab	0.55	3460	19030	19030	0	Jawa Pharmaceutical Lahore	0.56	0.01	346
Tab. Atenolol 50mg. Blister pack, Pack of 100 or less. Packed in carton with leaflet.	M/S Zafa	Rs.0.412/ Tab	0.412	7360	30323	30323	0	Jawa Pharmaceutical Lahore	0.46	0.05	3532.8

Tab Glyceryl Trinitrate 2.6mg, Blister pack, Aluminum strip pack of 30's packed in carton with leaflet.	M/S Zafa	Rs.1.567/Tab	15 67	5000	7835	0	7835	Valor Pharmaceuticals Rawalpindi	21 4	0.57	2865
Tab Diltiazem HCl 30mg, Blister pack, pack of 50 or less packed in carton with leaflet.	M/S Zafa	Rs.0.775/Tab	07 75	5000	3875	0	3875	Zafa Pharmaceuticals Karachi	07 75	0.00	0
Tab. Amlodipine Besylate 5mg, Blister pack, Pack of 20 packed in carton with leaflet.	M/S Zafa	Rs.0.39/Tab	03 9	5500 0	21450	2145 0	0	Mega Pharmaceutical Lahore	04 1	0.02	1100
Inj. Magnesium Sulphate 500mg/ml Amp. of 2ml, pack of 10 or less. Packed in carton with leaflet.	M/S Zafa	Rs.3.15/Amp	3.1 5	500	1575	0	1575	Zafa Pharmaceuticals Karachi	3.1 5	0.00	0
Tab. Clopidogrel 75mg, Blister pack, Pack of 10. Packed in carton with leaflet.	M/S Zafa	Rs.1.724/Tab	1.7 24	5000	8620	8620	0	Fynk Pharma Lahore	1.8 5	0.13	630
Inj. Tranexamic Acid 500mg/5ml, Pack of 10 or less packed in carton with leaflet.	M/S Zafa	Rs.11.40/Amp	11. 4	2000	22800	0	2280 0	Astra Pharma Multan	16. 96	5.56	1112 0
Cap. Tranexamic Acid 500mg, blister pack, pack of 100 or less. Packed in carton & leaflet.	M/S Zafa	Rs.1.162/Cap	1.1 62	2000	2324	0	2324	Medi Save Pharma Lahore	6.8 4	5.68	1135 6
Inj Hydrocortisone Sodium Succinate 250mg (Dry Powder) vial, individually packed in carton & solvent & leaflet.	M/S Zafa	Rs. 60/Vial	60	6350	381000	0	3810 00	New Omni Traders Faisalabad	68	8.00	5080 0
Tab. Atorvastatin 10mg, Blister pack, Pack of 10 packed in carton with leaflet.	M/S Zafa	Rs.0.999/Tab	09 99	4000	3996	3996	0	Mega Pharmaceutical Lahore	1.4	0.40	1604
		Total			700880	2752 87	4255 93			0.00	9084 0.6
M/S Zafa Pharmaceuticals Laboratories L-1/B, Block 22 Federal B										0.00	0

Industrial Area Karachi												
Inj Tramadol 50mg/ml, Pack of 5. Packed in carton with leaflet.	M/S Siza	Rs.6.15/ Amp	6.1 5	4000	24600	2460 0	0	Fynk Pharma Lahore	65	0.35	1400	
Inj Neostigmine Methylsulphate 2.5mg. Ampoule of 5ml or less, pack of 5, packed in carton with leaflet.	M/S Siza	Rs.5.99/Am p	5.9 9	60	359.4	0	359.4	Haseeb Pharma Faisalabad	14	8.01	480.6	
Infusion Levofloxacin 500mg/100ml. Bottle Bag of 100ml with hanger & IV set (Prequalified firm).	M/S Siza	Rs.45.99/ Bott	45. 99	1000	45990	0	4599 0	Evergreen Pharma Lahore	47	1.01	1010	
Inj. Salbutamol 0.5mg/ml. Pack of 5 packed in carton with leaflet	M/S Siza	Rs 3.10/Amp	3.1	1060 0	32860	0	3286 0	Munawar Pharma Lahore	5	1.90	2014 0	
Inj. Frusemide 20mg/2ml. Ampoule of 2ml. Box of 100 or less. Packed in carton with leaflet.	M/S Siza	Rs 2.25/Amp	2.2 5	4000	9000	7875	0	Haseeb Pharma Faisalabad	26 8	0.43	1720	
Tab Glibenclamide 5mg. Blister pack, Pack of 60, packed in carton with leaflet.	M/S Siza	Rs.0.25/Tab	0.2 5	6200 0	15500	1550 0	0	Pharmedic Labs Lahore	04	0.15	9300	
		Total			128309. 4	4797 5	7920 94			0.00	3405 1	
M/S Siza International (Pvt) Ltd 18 Km, Main Ferozpur Road Lahore										0.00	0	
Inj. Atracurium Besylate 10mg/ml, Amp of 5ml, Pack of 5. Packed in carton with leaflet.	M/S Medip oint	Rs.169.80/A mp Abbott	169 .8	12	2037.6	0	2037. 6	Medipoint Pharmaceuticals Multan	849	679.20	8150. 4	
Infusion Hydroxyl ethyl starch 3% , bottle of 500ml with I V set (pre-qualified firm)	M/S Medip oint	Rs.211/Bott Medipak	211	300	63300	0	6330 0	Medipoint Pharmaceuticals Multan	211	0.00	0	

Black Silk size 1, 30mm, 38 Circle Curved Cutting needle. Box of 12 foils.	M/S Medipoint	Rs.360/Pack Opha Phama	360	456	164160	164160	0	Medipoint Pharmaceuticals Multan			
									360	0.00	0
		Total			229497.6	164160	997738			0.00	8150.4
M/S. Medipoint Pharmaceuticals 1754/A-12, Behind seyaf Medical Centre Katchary Road, Multan											
Tab Alprazolam 0.5mg. Blister/Aluminum strip pack of 30 or less. Packed in carton with leaflet	M/S EverGreen	Rs.0.47/Tab	0.47	5000	2350	0	2350	Haseeb Pharma Faisalabad			
									0.84	0.37	1850
Inj. Piroxicam 20mg/ml. pack of 10 or less. Packed in carton with leaflet.	M/S EverGreen	Rs.3.60/AmP	3.6	2000	7200	0	7200	Fynk Pharma Lahore			
									49.9	1.39	2780
Inj. Artemether 80mg/ml. Ampoule Box of 6 packed in carton with leaflet.	M/S EverGreen	Rs.14.83/Amp	14.83	5200	77116	0	77116	Zafa Pharmaceuticals Karachi			
									14.99	0.16	832
Inf. Metronidazole 500mg/100ml. Bottle Bag of 100ml. è hanger & IV set (Pre-qualified firm).	M/S EverGreen	Rs.30.90/Bott	30.9	10500	324450	0	324450	Rehman Traders Lahore			
									34.94	4.04	42420
		Total			411116	0	411116			0.00	64183
M/S Evergreen Pharmaceuticals 43-B, Phase-111, P.E.C.H.S. Model Town Link Road Lahore											
Tab Divalproex Sodium 500mg. Blister pack Aluminum Strip Pack of 100 or less. Packed in carton with leaflet	M/S Reko	Rs.3.95/Tab	3.95	5500	21725	21725	0	Reko Pharma Lahore			
									39.5	0.00	0
Syp Divalproex Sodium 250mg/5ml. Bottle of 60ml. with 5ml teaspoon, measuring cup and Packed in carton with leaflet.	M/S Reko	Rs.42/Bott	42	200	8400	0	8400	Reko Pharma Lahore			
									42	0.00	0
Tab. Naproxen Sodium 500mg (Base). Blister Pack, Pack of 20, Packed in	M/S Reko	Rs.2.79/Tab	2.79	25000	69750	0	69750	Rehman Traders Lahore			
									28.6	0.07	1750

carton & leaflet.												
Susp. Metronidazole 200mg + Dioxanide Furoate 250mg, Bottle of 60ml packed in carton with leaflet.	M/S Reko	Rs.23/Bott	23	2000	46000	46000	0	Reko Phama Lahore				
									23	0.00		0
Eye Drops Ciprofloxacin 0.5%. Bottle of 5 ml. Plastic bottle with Screen printing.	M/S Reko	Rs.24/Bott	24	3600	86400	0	86400	Mediceena Phama Lahore				
									28	4.00		14400
Tab Glibenclamide 5mg, Blister pack, Pack of 60, packed in carton with leaflet.	M/S Reko	Rs.0.25/Tab	0.25	14000	35000	35000	0	New M.A Traders Faisalabad				
									0.4	0.15		21000
		Total			267275	102725	164550			0.00		37150
M/S. Reko Pharmaceutical 13-KM Multan Road, Lahore										0.00		0
Susp. Famotidine 10mg/5ml Bottle of 60ml, packed in carton with leaflet.	M/S Fynk	Rs.11.99/Bott	11.99	1000	11990	0	11990	Selmore Pharmaceutical Lahore				
									12.7	0.71		710
Inj. Ranitidine 50mg/2ml. Pack of 5, packed in carton with leaflet.	M/S Fynk	Rs.2.89/Amp	2.89	5500	15895	0	15895	Siza International Lahore				
									32	0.31		1705
Tab. Metoprolol tartrate 100mg, Blister pack, Pack of 30 packed in carton with leaflet.	M/S Fynk	Rs 2/Tab	2	10000	20000	0	20000	Fynk Phama Lahore				
									2	0.00		0
Inj. Mccobalamine 500mcg, Pack of 10 or less. Packed in carton with leaflet.	M/S Fynk	Rs 4.09/Amp	4.09	1000	4090	0	4090	Munawar Phama Lahore				
									49.5	0.86		860
		Total			51975	0	51975			0.00		3275
M/S Fynk Pharmaceuticals 299 Iqbal Chok Mustafa Town Wahdat Road, Lahore										0.00		0

Inj Anti Tetanus Toxoide 0.5 ml. Glass Ampoule of 0.5ml. Pack of 10. Packed in carton with leaflet	M/S Hi Warble	Rs.21.50/ Amp	21.5	4300	92450	0	92450	New Omni Traders Faisalabad	23.4	1.90	8170			
		Total			92450	0	92450			0.00	8170			
M/S. Hi Warble Pharmaceuticals, 44-B, Phase-1, Jhor Town Lahore													0.00	0
Inj Nalbuphine HCl 20mg/ml, Pack of 10 or less. Packed in carton with leaflet.	M/S Medicena	Rs.48/ Amp	48	1000	48000	0	48000	Medicena Pharma Lahore	48	0.00	0			
Cap. Lincomycin 500mg, Blister pack, Pack of 12 or less. Packed in carton with leaflet.	M/S Medicena	Rs.5.25/Cap	5.25	17400	91350	0	91350	Astra Pharma Multan	5.63	0.38	6612			
Tab. Theophylline 300mg SR. Blister pack, Aluminum strip Pack of 100 or less. Packed in carton with leaflet.	M/S Medicena	Rs.3.90/Tab	3.9	5000	19500	19500	0	Medicena Pharma Lahore	3.9	0.00	0			
Tab. Captopril 25mg. Pack of 20's packed in carton with leaflet.	M/S Medicena	Rs.0.55/Tab	0.55	2000	1100	0	1100	Zafa Pharma Karachi	0.761	0.21	422			
		Total			159950	19500	140450			0.00	7034			
M/S Medicena Pharma 84-C, New Muslim Town Lahore													0.00	0
Tab. Cap. Piroxicam 10mg. Blister pack, Pack of 40 or less, Packed in carton with leaflet.	M/S Caylex	Rs.0.34/ Tab/ Cap	0.34	20000	6800	6800	0	Medicena Pharma Lahore	0.37	0.03	600			
Cap. Omeprazole 40mg, pack of 14 or less, packed in carton with leaflet.	M/S Caylex	Rs.1.39/Cap	1.39	35000	48650	0	48650	Jawa Pharma Lahore	1.48	0.09	3150			
Tab. Domperidone 10mg. Blister pack, pack of 100 or less. Packed in carton with leaflet.	M/S Caylex	Rs.0.29/Tab	0.29	80000	23200	23200	0	Selmore Pharma Lahore	0.36	0.07	5600			
Tab/Cap. Artemether 20mg+ Lumefantrine 120mg Blister pack, pack of 16 or less	M/S Caylex	Rs.3.99/Tab/ Cap	3.99	12000	47880	0	47880	Zafa Pharma Karachi	4.015	0.02	300			

packed in carton with leaflet.												
Tab.Cap. Artemether 40mg+Lumefantrine 240mg Blister pack, pack of 16 or less packed in carton with leaflet.	M/S Caylex	Rs.6.99/Tab/ Cap	699	10000	69900	0	69900	Genome Pharma Rawalpindi	7	0.01	100	
		Total			196430	30000	166430			0.00	9750	
M/S Caylex Pharmaceuticals 27-KM Main Riawind Road, Lahore												
										0.00	0	
Gel Naproxen 10%. Tube of 20g, Individually packed in carton with leaflet.	M/S Valor	Rs.39.40/ Tube	394	1100	43340	0	43340	Mediceena Pharma Lahore	86	46.60	51260	
Vaginal cream Clotrimazole 2% Tube of 35g Individually packed in carton with applicator and leaflet.	M/S Valor	Rs.32.24/ Tube	3224	800	25792	0	25792	Biogen Pharma Rawalpindi	33	0.76	608	
		Total			69132	0	69132			0.00	51868	
M/S, Valor Pharmaceuticals, 124/A Industrial Area Kahuta Road Islamabad												
										0.00		
Tab. Sucralfate 1g. Blister pack, pack of 8. Packed in carton with leaflet.	M/S Selmor e	Rs.2.85/Tab	285	5000	14250	0	14250	Caylex Pharma Lahore	325	0.40	2000	
Susp. Sucralfate 1g/5ml, Bottle of 60ml, Individually packed in carton with leaflet.	M/S Selmor e	Rs.23.75/ Bott	2375	1000	23750	0	23750	Caylex Pharma Lahore	2385	0.10	100	
		Total			38000	0	38000			0.00	0	
M/S, Selmor Pharmaceuticals, SPL House, 82 R- Muhammad Ali Johar Town Lahore												
										0.00	2100	
M/S R/G Pharmaceutical Suit #703, Progressive, Square, P.E.C.S Block 6 Shara-e-Faisal Karachi												
										0.00	0	
Adhesive Plaster B.P.C. Spool of 75cm x5to9meter. The firms will quote rates @ per meter & stores received will be analyzed as per B.P.C.	The Surgical Fiber	Rs. 33/Meter	33	187	35310	0	35310	Surgical Fiber Lahore	35	2.00	374	
		Total			35310	0	35310			0.00	374	
Grand Total of recovery of Risk & Cost if the medicines were purchased from the second lowest											3922	102

Annexure-H**[Para No.1.2.3.4]****Recovery on Account of Payments to Contractor against the Provision of Technical Sanction Estimate – Rs 1.027 million****(Amount in Rupees)**

Name of item	Quantity Paid	Qty; in T.S estimate.	Excess	Rate	Amount of recovery.
P/L Master Salt paper light colour and dark color for border tiles size 16"x16" flooring base over 3/4" thick cement sand plaster 1;2	4954 sft	2604 sft	2350 sft	129 per sft	303150
/L Master Salt paper light colour and dark color for border tiles size 16"x16" flooring base over 1/2" thick cement sand plaster 1;2	944 sft	458 sft	486 sft	130 per sft	63180
Laying floor of approved colored glazed tiles dado	1632 sft	532 sft	1100 sft	7187/15 per % sft	79058
Pacca brick work on first floor 1;4	396 cft	177 sft	219 cft	11139/95	24396
R.C.C. work with forme 1;2;4	4186 cft	3969 cft	217 cft	193.35 per sft	41956
Fabrication of mild steel	15460 K.G	13319 K.G	2141 K.G	8850/80 per % K.G	189496
Pacca brick work 1;6 F&P	7792 cft	5564 cft	2228 cft	9705/25 per % cft	216232
Single layer of tile 9"x4-1/2"x1-1/2 complete	3215 sft	3093 sft	122 sft	4691/75 per % sft	5723
S/E of single core PVC insulated copper conductor cables 250/440 volt 7/029	998 meter	No provision	998	40.25 per meter	40170
S/E of single core PVC insulated copper conductor cables 250/440 volt 7064	92meter	No provision	92	217.05 per meter	19968
P/F 1-1/2" thick solid flush door with commercial ply both side	349 sft	208 sft	141 sft	313.45 per sft	44196
Total					1027525