

**SPECIAL AUDIT REPORT  
ON THE ACCOUNTS OF  
ADDITIONAL DIRECTOR, GOVERNMENT  
MEDICAL STORE DEPOT,  
GOVERNMENT OF BALOCHISTAN  
FINANCIAL YEARS 2017-18 TO 2021-22**

**AUDIT YEAR 2022-23**



**AUDITOR-GENERAL OF PAKISTAN**

SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN  
THE MANAGEMENT AND USE OF PUBLIC RESOURCES

FOR THE CITIZENS OF PAKISTAN



## **PREFACE**

The Auditor-General of Pakistan conducts audits in accordance with Articles 169 and 170 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. The Special Audit of Medical Store Depot for the financial years 2017-2021, Government of Balochistan was carried out accordingly.

The Directorate General of Audit Balochistan conducted Special Audit of Medical Store Depot, Balochistan, Government of Balochistan during March 2023 for the period of 2017-18 to 2021-22 with a view to reporting significant findings to the stakeholders. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules and regulations while incurring expenditure. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the department.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities. The Audit Report has been finalized in the light of discussions in the DAC meeting and written responses of the Department.

The Audit Report is submitted to the Governor of Balochistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 for causing it to be laid before the Provincial Assembly.

**Islamabad**  
**Dated: 2024**

**(Muhammad Ajmal Gondal)**  
**Auditor-General of Pakistan**

## Table of Contents

ABBREVIATIONS AND ACRONYM .....	i
EXECUTIVE SUMMARY .....	ii
1. INTRODUCTION .....	1
2. AUDIT OBJECTIVES.....	2
3. AUDIT SCOPE AND METHODOLOGY .....	2
4. AUDIT FINDINGS AND RECOMMENDATIONS .....	3
4.1 Organization and Management .....	3
4.3 Procurement and Contract Management.....	13
4.4 Monitoring and Evaluation .....	30
4.5 Asset Management.....	37
4.6 Overall Assessment.....	41
5 CONCLUSION.....	41
ACKNOWLEDGEMENT .....	43
ANNEXURES.....	44



## ABBREVIATIONS AND ACRONYMS

AD	Additional Director
APPM	Accounting Policies and Procedures Manual
ARV	Anti-Rabies Vaccine
BPPRA	Balochistan Public Procurement Regulatory Authority
BSTS	Balochistan Sales Tax on Services
DG	Director General
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DRAP	Drug Regulatory Authority, Pakistan
DTL	Drug Testing Laboratory
DSUs	District Support Units
GFR	General Financial Rules
GoB	Government of Balochistan
GST	General Sales Tax
INTOSAI	International Organization of Supreme Audit Institutions
IT	Income Tax
MSD	Medical Store Depot
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Pro-forma, I
PPP Framework	Public Private Partnership Framework
PMU	Project Management Unit
PD	Project Director
PPHI	People's Primary Healthcare Initiative
SWD	Social Welfare Department
ToRs	Terms of References

## **EXECUTIVE SUMMARY**

The Directorate General of Audit Balochistan conducted Special Audit of Medical Store Depot, Balochistan, for the period 2017-22 on the request of the Chairman, Public Accounts Committee, Government of Balochistan and duly approved by the Auditor-General of Pakistan. The main objectives of the Audit were to ascertain as to whether: 1) Rules, regulations, procedures and government orders, were followed in their true spirit, 2) effective measures were taken by the department in processing and evaluating bids and cost-benefit analysis was ensured, 3) the required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules and, 4) the internal controls were applied in spending public money while executing the assignment. The Audit was conducted in accordance with the INTOSAI Auditing Standards.

Significant time and resources had been utilized for understanding the accounting and management structure, internal control environment and applicable laws and regulations to identify high-risk areas.

This report highlights significant issues and internal control weaknesses relating to financial management, accounting, reporting and rules and regulations applicable to the department.

### **KEY AUDIT FINDINGS:**

The main audit findings are as follows:

- Unauthorized curtailment of the functions of the Medical Store Depot
- Non- production of record - Rs. 180.919 million
- Wasteful procurement in the presence of enough stock - Rs. 6.799 million
- Non/less deduction of government taxes - Rs. 310.122 million
- Irregular retention of government money - Rs. 235.567 million
- Procurement of medicines and surgical instruments without complete purchase committee and without observance of TORs - Rs. 976.792 million
- Procurement of medicines without test / clearance by DTL - Rs. 95.574 million

- Doubtful / Irregular purchase of dental items - Rs. 15.213 million
- Irregular purchase of linen - Rs. 35.777 million
- Irregular payment without maintaining record and tendering process - Rs. 250.500 million and less receipt of vials - Rs. 4.965 million
- Non-procurement of medicines for one year - Rs. 976.792 million
- Failure to obtain performance security from the firms - Rs. 46.765 million
- Extension of undue favor to a contractor on account of procurement of X-ray films - Rs. 9.265 million
- Improper procurement and distribution process of drugs and medicines - Rs. 933.660 million
- Procurement of X-Ray films, disposable syringes and laboratory chemicals without need assessment - Rs. 70.665 million
- Non/less supply of medicines - Rs. 11.725 million
- Non-distribution of medicines to districts - Rs. 1,770.933 million
- Non-replacement of expired medicines - Rs. 34.864 million
- Availability of Government medicines at private stores
- Unutilized medical equipment causing loss of - Rs. 21.950 million

#### **RECOMMENDATIONS:**

Audit recommends that:

- All procurement activities should exclusively involve the designated purchase committee, which must meticulously adhere to the well-defined ToRs.
- All procured medicines should undergo testing by the DRAP before they are issued or distributed.
- Established rules and regulations be adhered to while maintaining thorough and well-organized record for the procurement of medicines and equipment.
- BPPR be adhered to uphold transparency in procurement, besides provision of acknowledgement of complete supply of vaccines and regularization thereof from the competent authority.
- Thorough need assessments be conducted before any procurement and timely distribution of medicines and equipment be emphasized to ensure that healthcare facilities are extended to the public in a timely manner.



- All inquiries pointed out in the report be initiated against the person(s) responsible and the report thereof be shared with Audit.
- Terms of contract agreement regarding expiry of medicines should be followed strictly.
- Recovery of Government taxes be made and evidence be produced to Audit.
- Proper in and out stock register be maintained as defined in the rules.

## 1. INTRODUCTION

The MSD Quetta, Balochistan is under the administrative control of the Secretary Health, Balochistan who is responsible for the policy matters. The Depot is responsible for procurement of medicines, and medical equipment for the province. The Chairman, Public Accounts Committee (PAC), Balochistan vide their office letter No. PAB/PAC-01/2019/9029 dated October 04<sup>th</sup>, 2022 requested to conduct Special Audit of MSD/Health Department, Government of Balochistan for the period of 2017-18 to 2021-22 which was initiated after approval of the Auditor General of Pakistan.

As per the Balochistan Rules of Business 2012, the MSD Quetta, Balochistan has a mandate of carrying out the following activities/functions:

- i. Budget and forecast for the medicines and medical equipment requirement for the Balochistan province;
- ii. Segregation of funds according to the need of the districts;
- iii. Ensure availability of funds;
- iv. Procurement of medicines and medical equipment;
- v. Quality assurance of procured items;
- vi. Transportation of medicines to districts;
- vii. Deployment of technical and specialized personnel in the process;
- viii. Distribution of medicines and medical equipment;

### 1.1 Budget and Expenditure

The budget and expenditure position for the period under audit is as under:

**(Rs. in million)**

<b>S. No.</b>	<b>Year</b>	<b>Budget Release</b>	<b>Expenditure</b>
1.	2017-18	984.254	110.363
2.	2018-19	1,881.912	976.792
3.	2019-20	905.119	900.707
4.	2020-21	1,129.253	983.858
5.	2021-22	122.332	118.334
<b>Total</b>		<b>5,022.870</b>	<b>3,090.055</b>

## **2. AUDIT OBJECTIVES**

The main purpose of the Special Audit was to check whether the MSD Quetta, was achieving its objectives as mandated by the rules of business. Further, this Audit made an effort to highlight deviations, if any, in implementation and execution of the procurement of medicines and its distribution throughout Balochistan. The audit objectives were to check whether:

- Procurement plan was prepared on need basis.
- Timely releases of funds were made.
- Procedures were adopted in line with best practices adopted by other provinces.
- Medicines and medical equipment were timely received.
- Quality tests and inspection of the received items were made.
- Procedures were adopted to ensure quality and transparency.
- Proper procedures were adopted for procurement of the medicines and medical equipment.
- Internal controls mechanism was implemented.
- Any financial irregularities, unauthorized payments and calculation errors existed.
- The statutory tax deductions were carried out.
- Mandatory monitoring and evaluation was carried out as per requirements, and regular M&E reports were generated.

## **3. AUDIT SCOPE AND METHODOLOGY**

### **3.1 Audit Scope:**

The Audit scope included scrutiny of accounts of MSD Quetta for the period 2017-18 to 2021-22.

### **3.2 Audit Methodology:**

Audit methodology employed during Special Audit of the expenditure and receipts included identifying high-risk areas, documents' review, inquiry, observation, inspection of evidence, overall internal controls, processes recommended by the government and discussions with the executive.

## **4. AUDIT FINDINGS AND RECOMMENDATIONS**

### **4.1 Organization and Management**

#### **4.1.1 Unauthorized curtailment of the functions of the Medical Store Depot**

According to Rules of Business GoB, 2012, (4) No department shall, without the concurrence of the Services and General Administration Department authorize any orders, other than an order in pursuance of any general or special delegation made by the Services and General Administration Department, which involve: (b) re-organization or change in the status of Offices in the Secretariat, Regional or Attached Departments.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that the functions of the Medical Store Depot were curtailed by Secretary, Health department GoB and were transferred to the Medicine Coordination Committee, which was formed during the financial year 2021-22, without obtaining concurrence from the Cabinet and S&GAD. This transfer of functions was unauthorized and lacked the necessary approvals. In contrast, it was noted that the MSD offices in other provinces had been empowered through the implementation of computerization to enhance their operations.

Unauthorized curtailment occurred due to weak internal controls.

Unauthorized curtailment of the functions of the MSD reflected that quality and technical aspects of procurement of medicines were compromised.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management explained that the department's functions were curtailed as per directives from the Secretary Health department, GOB. Additionally, all procurement and tendering processes adhered to the BPPRA rules. The audit emphasized the need for proper justification supported by documentary evidence. It was clarified that the audit did not oppose decentralization; however, it pointed out that the

manner in which it was implemented resulted in a significant budget lapse during the year 2018-19 amounting to Rs. 976.792 million. Ultimately, this had a negative impact on the province's disadvantaged citizens. The DAC decided that approval from the competent authority, i.e., Cabinet, should be sought. Furthermore, a mechanism should be established to ensure the timely procurement and distribution of medicines, enabling people to receive medicine promptly.

No further progress was intimated till the finalization of this report.

Audit recommends that MSD in Balochistan be empowered in a manner consistent with other provinces. Additionally, any decision to decentralize functions should be thoroughly thought out to ensure the timely utilization of funds and prevent unnecessary budget surrenders in healthcare.

#### **4.1.2 Non- production of record - Rs. 180.919 million**

According to Para-14 (i) of the Auditor-General's (Functions, Powers & Terms and Conditions of Service) Ordinance-2001, "Every Officer, Government Department / Office is responsible to provide all documents demanded by the Audit and that no such information or any books or other documents to which Audit has a statutory right of access may be withheld from the Audit and any officer / Department violating these rules shall be treated under misconduct and disciplinary proceedings shall be initiated under E&D rules."

Special audit of the AD, MSD, Quetta for the financial years 2017-22 highlighted a significant lapse: AD, MSD, Quetta did not furnish record regarding expenditure totaling Rs. 180.919 million. The record was crucial for substantiating various transactions during the audit process, necessary for thorough checking and scrutiny. Despite multiple reminders, the requested record was not provided. Specific details regarding the missing records are as under:

(Rs. in million)

<b>S. No.</b>	<b>Vendor Name</b>	<b>Financial Year</b>	<b>Amount</b>
1.	M/s Health Tech	2019-20	142.400
2.	M/ s Ahmed Inayat		26.486
3.	M/s Arafat Traders		9.206
4.	M/s New Tameer Enterprises		2.825
<b>Total</b>			<b>180.918</b>

Non-production of record occurred due to negligence on the part of the management.

Non-production of important record was violation of rule and in the absence of same, the expenditure in question remained unaudited.

The matter was reported to the department on April 19, 2023 and July 27, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that the said record was under the custody of NAB Balochistan, therefore, the record could not be provided to audit. Audit required the department for provision of seizure memo. The DAC directed the department to probe the matter through internal audit committee duly notified by the administrative department under intimation to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that proceedings of the departmental inquiry be shared with the Audit.

## 4.2 Financial Management

### 4.2.1 Improvident procurement of medicines post COVID-19 - Rs. 983.858 million

In line with WHO guidelines for addressing post-COVID treatment shortages of medicines and vaccines on a global scale, the primary focus is on implementing pooled procurement, which prioritizes key factors such as cost-efficiency, supply stability, access to high-quality markets, transparent supply/demand monitoring, and financial stability. Adhering to these principles enables more effective responses to health crises, ensuring the consistent availability of essential medicines and vaccines following the COVID treatment phase.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that an expenditure of Rs. 983.858 million was incurred on account of procurement of medicines during the financial year 2020-21, as detailed below:

(Rs. in million)

S. No.	Financial Year	Budget Release	Expenditure	Balance
1.	2020-21	1,129.253	983.858	145.394

Scrutiny of the record revealed that routine procurement was made following the COVID-19 pandemic without conducting any analysis or need assessment of specific infectious diseases prevalent in the province to determine the required medications. Based on such analysis, the department was required to ensure cost-efficiency, supply stability, access to high-quality markets, and transparent supply/demand monitoring, which could not be achieved. This is matter of concern as the COVID-19 pandemic significantly changed the healthcare landscape, with a surge in demand for specific medications, treatments and timely provision of medicines, which require more effective response to health crisis.

Improvident procurement of medicines occurred due to lack of proper planning.

The failure to conduct a post-COVID analysis highlighted inadequate planning and a lack of preparedness for future pandemics.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management responded that the procurement is not conducted by MSD. Audit stressed the significance of the raised observation/Para, which primarily pertained to conducting a post-COVID analysis and implementing preventative measures in the event of another pandemic. DAC issued a directive instructing the department to conduct a post-COVID analysis and subsequently share their recommendations with the health department, GOB. This is intended to empower the health department to proactively implement measures and improve healthcare facilities in anticipation of a potential recurrence of a similar pandemic situation.

No further progress was intimated till the finalization of this report.

Audit recommends proactive preparation for the supply of essential healthcare facilities to the public, drawing from the lessons learned during the COVID-19 pandemic, in anticipation of any future pandemics.

#### **4.2.2 Wasteful procurement in the presence of enough stock - Rs. 6.799 million**

According to Para 145 of GFR, Vol.I, “Purchases must be made in most economical manner in accordance with definite requirement of public service. Store should not be purchased much in advance of actual requirement. Further, Para 148 of GFR states that, the officer receiving the stores is required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

Special Audit of the MSD, Quetta during the financial years 2017-22 revealed that the AD, MSD, Quetta incurred expenditure amounting to Rs. 6.799 million on account of procurement of Syrup/injections during the financial year



2020-21. Audit revealed that there was already a substantial quantity of Infusion FLAZOL 500mg/ 100ml in the MSD store. Given the ample stock of these medicines, making payments for the same items was deemed excessive and wasteful, as detailed below:

(Rs. in million)

S. No.	Cheque No. and Date	Name of firm	Quantity	Particulars	Amount
1.	1490395, 21.06.21	M/s Bosch Pharmaceutical Karachi	26,591	FLAZOL 500mg / 100ml,infusion	1.808
2.	1490395, 21.06.21		23,409	FLAZOL 500mg / 100ml,infusion	1.591
3.	21.06.21	M/s Bosch Pharmaceutical Karachi	50.000	FLAZOL 500mg / 100ml,infusion	3.400
<b>Total</b>					<b>6.799</b>

Procurement in the presence of enough stock occurred due to mismanagement.

The lapse resulted in a loss to the public money.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. Management informed that the procurement was carried out based on the demands raised by the concerned healthcare units, which was subsequently delivered to respective healthcare units. However, Audit raised a concern, noting that the medicines were purchased in excess of the actual requirement, as enough stock was available as same was mentioned in the respective price list. DAC directed to initiate inquiry against the persons at fault and share its outcome with Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that an inquiry be initiated against the person(s) responsible and the report thereof be shared with Audit. Further, all future procurement should be made after proper need assessment.

#### **4.2.3 Irregular payment through DDO - Rs. 2.433 million**

According to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that AD, MSD, Quetta incurred expenditure amounting to Rs. 2.433 million but the cheques were drawn in the name of DDO instead of the respective vendors/firms.

The lapse occurred due to weak internal controls.

Cash payment had violated the above mentioned rule and resulted in irregular payment.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that during the financial year 2017-18 vendor system was not initiated by AG Balochistan, Quetta therefore, the payments were made through DDO. All the acknowledgement / payment receipts were available in record. Audit did not agree and recommended for providing the documentary evidence of acknowledgment receipts along with tax deduction. DAC directed the department to provide the necessary record to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that matter be justified besides, provision of payees' acknowledgment receipts along with tax deduction details to Audit for verification. Further such practice may not be repeated in future.

#### 4.2.4 Non/less deduction of Government Taxes - Rs. 310.122 million

According to BSTS Act, 2015<sup>1</sup> and Income Tax Ordinance, 2001<sup>2</sup>, sales tax on services are 6% and 15% on contract and other services respectively; and income tax rates are 7.5%, 10% and 4.5% on contract, services and supply of goods amended to 7%, 3% and 4% respectively.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that AD, MSD, Quetta incurred expenditure on account of procurement of medicines and other stores equipment without / less deduction of government taxes. This resulted into a revenue loss of Rs. 310.122 million to government exchequer, as detailed below:

<b>(Rs. in million)</b>				
<b>S. No.</b>	<b>Nature of Tax</b>	<b>Amount</b>	<b>Less / non Deduction</b>	<b>Annexures details</b>
1.	Income Tax	4138.255	131.927	Annexure 4.1
2.	Income Tax	9.265	0.416	
3.	BSTs	4.592	0.327	
4.	GST	1008.427	171.372	
5.	GST	35.777	6.08	
<b>Total</b>		<b>5196.316</b>	<b>310.122</b>	

Due to weak financial controls the government taxes were not deducted at prescribed rates.

Non/less realization of government revenues resulted in a loss to the Government.

<sup>1</sup> Section 3 of BSTS Act, 2015

<sup>2</sup>Section 153 of Income Tax Ordinance, 2001 as amended vide Finance Act, 2022

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that notices had been served to the concerned firms / contractors regarding submission of proof of the remitting of the due taxes which would be shared with the audit once received. Audit stressed for early recovery of due government taxes, and taking action against the DDO concerned. DAC directed the department for compliance of Audit recommendation without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that recovery of Government taxes be made and evidence be produced to Audit for verification.

#### **4.2.5 Irregular retention of Government money - Rs. 235.567 million**

“No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demand or to prevent the lapse of Budget Grant” as per Rule-290 of FTR. Further, “No account in the Commercial Bank can be opened for public money, without the prior permission of the Finance Dept:” according to GOB; Finance Department (Regulation Wing) Notification No. SO (B&A)1-1/Misc./S&GAD/ 2008-09/520-52 re-circulated on 23-08-2008.

Special Audit of MSD, Quetta for the financial years 2017-22 revealed that the AD, MSD, Quetta had maintained multiple bank accounts with a closing balance of Rs. 235.567 million without obtaining the necessary NOC from the Finance Department. These accounts were utilized for tender fees, penalties, and earnest money since the financial year 2020-21. Despite repeated requests, detailed information regarding tender fees, penalties, and earnest money was not provided to the audit, as detailed below:

(Rs. in million)

S. No.	Title of Account	Account No.	Amount
1.	Additional Director, Medical Store Depo, NBP, Civil Secretariat Branch, Quetta.	4002295623	52.820
2.	Additional Director, Medical Store Depo, NBP, City Branch, Quetta.	402660178	182.746
<b>Total</b>			<b>235.567</b>

The irregularity occurred due to negligence on the part of the management.

Retention of government money in the bank accounts without approval of FD, GoB may cause misuse of funds.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management provided information about two current accounts of the Medical Store Depot (MSD) maintained at different branches. Account No. 4002295623 at NBP Civil Secretariat Branch was used as a fund pool for transfers from PPHI and other autonomous hospitals for the purchase of medicines through MSD. Account No. 24026601078 at NBP City Branch Quetta was utilized for opening Letters of Credit (LCs) and international purchases of machinery and equipment for District and Tertiary Care Hospitals. Audit raised concerns about the need for a detailed breakdown of the balance amount and urged that these balances should be deposited into the government treasury. DAC directed the management to provide a clear bifurcation of the balance available in the NBP accounts. Additionally, any amount held as a security deposit from contractors for more than three years should be deposited into the government account. Furthermore, the management was instructed to seek the necessary approval from the Finance Department, Government of Balochistan for the maintenance of these bank accounts.

No further progress was intimated till the finalization of this report.

Audit recommends that the remaining balances be deposited in government treasury at the earliest under intimation to Audit.

### **4.3 Procurement and Contract Management**

#### **4.3.1 Procurement of medicines and surgical instruments without complete purchase committee and without observance of TORs - Rs. 976.792 million**

The Health Department, Government of Balochistan vide Notification No.SO(B)H/939/Proc;/2018-19/159-199 dated 01-17-2019, constituted Purchase Committee for MSD and other medical institutions with the following ToRs:

- To perform all functions enunciated in Rule 08 of BPPRA.
- To ensure that the procurement proceedings are fully compliant with the BPPRA and other applicable rules/Policies of the GoB.
- To Examine suggest and approve the recommendations of the Technical working Group (T.W.G) for the subject procurement.
- Any other technical task assigned to it by the Department that falls under the scope of the procurement.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that during the financial year 2018-19 medicines and surgical/disposable items under 12 categories amounting to Rs. 976.792 million were purchased without complete purchase committee, and without observance of above mentioned ToRs as detailed in Annexures 4.2.

Procurement of medicines without complete procurement committee was due to weak internal controls.

Procuring medicines in the absence of a fully constituted Procurement Committee increased the potential for compromised purchases.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management stated that all procurements had been carried out with the presence of committee members who were technically qualified and duly notified by the Health Department. However, audit raised an objection, pointing out that the quorum was incomplete, as evidenced by the minutes of the procurement committee presented to the forum. DAC directed that an inquiry should be promptly initiated against the individuals responsible for this oversight under intimation to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that all procurement activities should exclusively involve the designated purchase committee, which must meticulously adhere to the well-defined Terms of Reference (ToRs).

#### **4.3.2 Procurement of medicines without test / clearance by DTL - Rs. 95.574 million**

According to Secretary Health, GoB, letter No. SOH/B-QA-4188/DTL/2018-19/1945-49 dated Quetta the 25<sup>th</sup> May, 2019, the three medicines namely, Alive, Cepadin and Arcormox suspension procured by MSD in 2017-18 from Pakistan Pharma had been declared substandard, and harmful for human consumption by the DTL.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that AD, MSD procured medicines amounting to Rs. 95.574 million during the financial year 2017-18 from M/s Pakistan Pharma. The medicines were distributed to various districts without getting it tested from DTL, despite the fact that some of the medicines earlier procured from the same firm were declared substandard and harmful for human consumption by the DTL. This not only caused loss to the government but could also be harmful for human consumption, as detailed in Annexure 4.3.

Procurement of medicines without test / clearance by DTL occurred due to weak internal controls.

Procurement of life saving drugs without test/clearance by DTL not only caused loss to the government but could also be harmful for human consumption.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that the said company had been blacklisted and the supplied medicines had been replaced and entered in stock registers. Audit emphasized the matter should be taken up with the DRAP authorities and result be provided to audit. DAC directed for compliance and provision of all necessary record to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that all procured medicines should undergo testing by the Drug Regulatory Authority of Pakistan (DRAP) before they are issued or distributed.

#### **4.3.3 Doubtful / Irregular purchase of dental items - Rs. 15.213 million**

According to Rule 4 Principles of Procurement: While procuring goods, works or services, Procuring Agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical, read with Rule 43(b) of the BPRRA-2014, pertaining to the Award of Contract, the Procuring Agency is required to take the following actions within a specified time of a contract award: Identify the Form of Contract, Issue the Letter of Award, Prepare the Bill of Quantities or Schedule of Requirement.



Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that AD, MSD procured dental items amounting to Rs.15.213 million during the financial year 2018-19. It was found that the local office had issued two supply orders with the same date of June 3, 2019 and the number 1268/MSD, but with different quantities, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of firm</b>	<b>Work order No</b>	<b>Amount</b>
1.	Amina Enterprises, Quetta	1268/MSD dated June 3, 2019	15.213
2.	Amina Enterprises, Quetta	1268/MSD dated June 3, 2019	15.063

The irregularity occurred due to weak internal controls.

The issuance of two purchase orders with the same date and identical numbers raised doubts about the procurement process.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management explained that all procurements had been carried out in accordance with the demand lists from DHQs, THQs, and other institutions. They emphasized that no excess or unnecessary dental items were procured. However, audit pointed out the need for providing supporting documents to substantiate these claims. DAC directed to provide the necessary record with proper justification to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends adherence to established rules and regulations while maintaining thorough and well-organized records for the procurement of medicines and equipment.

#### 4.3.4 Irregular purchase of Linen - Rs. 35.777 million

According to Para 148 of GFR, Vol.-I. "All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken and they should be taken on charge by a responsible government officer who should also see that quantities are correct and their quality is good and record a certificate to that effect".

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that an expenditure of Rs. 35.777 million was incurred during the financial year 2019-20 on account of purchase of Linen, which included Molty Foam mattresses and pillows. It was noted that important record such as warranty, distribution details and acknowledgment receipts was not maintained, as detailed below:

**(Rs. in million)**

S. No.	Name of items	Cheque/ Date	Rate	Quantity	Total
1.	Molty Foam Mattress 3x6 with Rexene Cover	1502012 03.02.202	6900/unit	1,200	8.280
2.	Pillow Molty Foam	0	399/unit	2,500	0.997
3.	Hospital Red Blanket		1500/unit	1,000	1.500
4.	Molty Foam Mattress 3x6 with Rexene Cover	1586211/ 30.06.202	6900/ unit	2,682	18.505
5.	Pillow Molty Foam	0	399/ unit	5,000	1.995
6.	Hospital Red Blanket		1500/ unit	3,000	4.500
<b>Total</b>					<b>35.777</b>

The irregularity occurred due to weak financial controls.

Non maintenance of crucial record rendered the expenditure unaudited.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. Management informed that the warranty card, purchase orders, distribution details, and acknowledgement receipts were available. Audit expressed the opinion that the pertinent records should have been presented either during the audit or submitted with the working papers before the DAC forum. DAC directed the department for provision of required record to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends provision of relevant record to Audit for verification in addition to initiating disciplinary proceedings against the officials obstructing the timely provision of records.

**4.3.5 Irregular payment without maintaining record and the absence of open tendering - Rs. 250.500 million and less receipt of vials - Rs. 4.965 million**

According to BPPR, 15, Para 2 and 3, "All procurements opportunities over two hundred thousand and up to two million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. And "The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages". Read-with according to Secretary Health, GoB, letter No. SOH/B-QA-4188/DTL/2018-19/1945-49 dated Quetta the 25<sup>th</sup> May, 2019, medicines are required to be Checked in terms of substandard, and harmful for human consumption by the DTL.

Special Audit of the MSD, Quetta for the financial years 2017-22, revealed that an expenditure amounting to Rs. 250.00 million was incurred on account of procurement of Inj. Abhayrab vaccine (Anti Rabies Vaccine) during the financial year 2019-20, as detailed below:

(Rs. in million)

Vendor Name	Quantity procured	Rate	Payment Date	Amount
M/s Emaan Enterprises, Quetta	167,000	1,500	December 2019	250

(Rs. in million)

Vendor Name	Quantity procured	Quantity supplied	Less supplied	Rate	Payment Date	Amount
M/s Emaan Enterprises, Quetta	167,000	163,690	3,310	1,500	December 2019	4.965

The expenditure was executed without following essential procedures, including the absence of open tenders, market analysis, and quality assurance from the procurement committee, the DTL report and the lack of physical verification by the store in-charge. Moreover, Audit further observed that the local office received 163,690 of ARV (Anti Rabies Vaccine (Injections/vials) instead of 167,000 vials resulting in less receipt of 3,310 vials causing loss of Rs. 4.965 million against the approved quantity from Secretary Health Department, GoB, Quetta.

The irregularity occurred due to weak internal controls.

Incurrence of expenditure without inviting open tenders, deprived department from obtaining comparative rates and competitive quality. Further, less receipt of vaccines caused loss to the government.

The matter was reported to the department on July 27, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management accepted the stance of the audit and assured for regularizing the expenditure from the competent forum besides, acknowledgment of complete supply of procured vaccines. Further, department explained that the matter had already been take-up by NAB. Audit stressed that the matter be inquired by the

department, besides fixing responsibility against the officials at fault. DAC directed for regularization of the expenditure, provision of all relevant record to Audit including acknowledgement against receipt of requisite vials. Further, it was instructed to initiate departmental proceedings against the individuals at fault.

No further progress was intimated till the finalization of this report.

Audit recommends adherence to the BPPR Rules to uphold transparency in the procurement process and emphasizes the need for conducting the necessary DTL tests, besides provision of acknowledgement of complete supply of vaccines and regularization thereof from the competent authority.

#### **4.3.6 Non-procurement of medicines for one year - Rs. 976.792 million**

According to Rules of Business GoB, Health Department 4 (c), Full power for purchase of medicines in accordance with their Budget allocations as per specification and policies fixed by the Provincial Government.”

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that medicines worth Rs. 976.792 million were not procured for the financial year 2018-19 which created problems at the district level hospitals. The budget was freezed and utilized in the subsequent financial year, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Financial Year</b>	<b>Budget Release</b>	<b>Expenditure</b>	<b>Balance</b>
1.	2018-19	1,881.911	976.792	905.119

Non-procurement of medicines occurred due to inefficiency of the management.

Non-procurement of medicines deprived the people of the province from availing basic health facility.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that due to shortage of time & non-compilation of lengthy procurement procedure the said budget could not be utilized. DAC directed for provision of reasons with proper justification regarding lapse of fund, to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends to rigorously follow sound budget management practices, maintaining a proportional balance between spending and the allocated budget. Further, it underscores the importance of ensuring that, by the end of the financial year, all funds are fully utilized for their designated purposes, without any funds going unused due to non-utilization.

#### **4.3.7 Failure to obtain performance security from the firms – Rs. 46.765 million**

As per Terms and Conditions of Contract Agreement, “Performance Security @ 10% of the Total Bid value, in currency of the bid, favoring the “Purchaser” in the form of Pay order, Demand draft, Bank guarantee issued by a scheduled National or International Bank shall be required by the bidder at the time of acceptance of supply order.”

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that the AD, MSD Balochistan, Quetta issued supply orders for the supply of medicines to different suppliers / firms during the financial year 2018-19 amounting to Rs.467.65 million but Performance Security @ 10% of the value amounting to Rs.46.765million was not obtained from them, in violation of contract agreement, as detailed in Annexure 4.4.

Non-obtaining of performance security occurred due to weak internal controls.

Non-adherence to terms and conditions of contract agreement was extension of undue favor to the contractor.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that the performance security had been obtained at the time of submission of bids. Audit recommended for provision of the necessary record. DAC directed for providing the record to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that terms and conditions of the contract should be followed in true letter and spirit.

#### **4.3.8 Procurement of medicines without procurement policy/plan - Rs. 1.102 billion**

According to rule 11(i) of BPPRs 2014, “For each financial year all Procuring Agencies shall prepare annual plans in detail for all their proposed procurements, determining the requirement of the Procuring Agency, within its available resources. The Procurement plans thus prepared shall be uploaded on Authority’s website and on websites of the respective procuring agency if available.”

Special Audit of the MSD, Quetta for the financial years 2017-22, revealed that an amount of Rs. 1.102 billion was incurred without preparing a procurement plan or providing detailed working, which should have also been uploaded on the BPPRA website, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Year</b>	<b>Budget Release</b>	<b>Expenditure</b>	<b>Balance</b>
1.	2020-21	1,129.253	983.858	145.94
2.	2021-22	122.332	118.333	3.998
<b>Total</b>		<b>1,251.585</b>	<b>1102.191</b>	<b>149.938</b>

Procurement of medicine without procurement plan/ policy was due to weak administration and poor financial management.

The lapse may result in delays, overspending, or acquiring medicines that do not meet the organization's needs.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management's response was somewhat unclear, prompting the Audit team to emphasize the need for a clear justification and the provision of a comprehensive procurement plan for the medicines. DAC directed the prompt submission of the procurement plan/policy details to the audit team for verification without any further delay. It was also required that non uploading of procurement plan/policy on BPPRA website be justified.

No further progress was intimated till the finalization of this report.

Audit recommends that BPPRs should be followed in true letter and spirit.

#### **4.3.9 Extension of undue favor to a contractor on account of procurement of X-ray films - Rs. 9.265 million**

According to Rule 43 of BPPRA, 2014 (1) The bidder with the lowest evaluated bid, if not in conflict with any other law, rules, regulations or policy of the Government, shall be awarded the procurement contract, within the original or extended period of bid validity.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that an expenditure of Rs. 9.265 million was incurred on account of purchase of X-Ray films from M/s AGFA Pakistan Private Limited, Quetta during the financial year 2019-20, as detailed in Annexure 4.5.



It was noted that M/s Fuji Pakistan had quoted a lower rate than M/s AGFA Pakistan, but their bid was rejected without assigning any cogent reason. No negotiation or opportunity was provided to the firm that had submitted the lowest bid. Further, a Photocopy of “Bill of Entry” was not obtained from the supplier, which hindered the verification.

Non-selection of lowest bidder occurred due to weak financial controls.

The lapse resulted in mis-procurement.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. Management informed that procurement was made as per the BPPRs. A letter was sent to the firm for submission of their FBR tax returns which would be shared with Audit when received. Audit did not agree with the reply and recommended for conducting inquiry regarding the tendering process besides, obtaining the certificate of tax deduction from the FBR authorities in the instant case. DAC expressed displeasure on the Management’s response and directed for conducting an inquiry into the matter besides provision of tax exemption certificate to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends BPPR rules should be followed in true spirit.

#### **4.3.10 Procurement of medicines without formulating rules and regulations - Rs. 3.090 billion**

As per Para 11 of GFR, Vol.I, “Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”

Special Audit of the MSD, Quetta during the financial years 2017-22, revealed that AD, MSD procured medicines, medical equipment and other requisite items amounting to Rs. 3.090 billion for Health Units throughout province. However, it was observed that the Medical Stores Depot (MSD) in Balochistan operated without established rules and procedures, which differed significantly from practices in other provinces. MSD Balochistan lacked the formulation of guidelines, manuals, and a performance monitoring mechanism essential for ensuring quality and effectiveness. Instead, its operations were managed on a contingency basis, with changes occurring from one year to the next. Furthermore, the powers and functions of MSD were directed through official correspondence from the Secretary of the Health Office, resulting in frequent policy and functional shifts based on the understanding of the PAO. These changes negatively impacted the overall performance of MSD. The detail is given below:

**(Rs. in million)**

<b>S. No.</b>	<b>Financial Years</b>	<b>Budget Release</b>	<b>Expenditure</b>	<b>Balance</b>
1.	2017-18	984.254	110.363	873.890
2.	2018-19	1,881.911	976.792	905.119
3.	2019-20	905.119	900.707	4.412
4.	2020-21	1,129.253	983.858	145.394
5.	2021-22	122.332	118.333	3.998
<b>Total</b>		<b>5,022.869</b>	<b>3090.053</b>	<b>1932.813</b>

The lapse occurred due to weak internal controls.

Non-formulating of rules and regulations had increased the risks of non-transparent procurement.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management clarified that there was currently no established policy document for the

procurement of medicines and equipment. Audit emphasized the need for the administrative department to create essential policy document and rules and regulations for procurement, similar to those in place in other provinces. DAC decided that necessary steps be taken by the administrative department in-line with sister provinces i.e. Sindh and Punjab. The compliance of the same be shared with Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that rules governing medicine / medical equipment procurement be framed in line with other provinces.

#### **4.3.11 Irregularities in procurement and distribution process of drugs and medicines - Rs. 933.660 million**

According to Para 5.2(c) and 145 of GFR, Vol-1, “Purchases must be made in the most economical manner in accordance with the definite requirement of the public service. In case of purchase from open market, the system of competitive tender should be adopted to ensure economical rates. Further, according to instructions contained in Government order No. POC/30047/50 Quetta dated 25<sup>th</sup> September, 2018, in case of bulk purchase of medicines, rate contract should be made in the light of standing instructions of the Government for all standardized medicines and pharmaceuticals. The policy further provides for:

- Maintenance of proper record of medicines purchased through MSD.
- List / Demand of medicine generated by DHOs, MS, DHQ and Tertiary Care Hospital.
- Systematic arrangement of supply / provision of medicine by MSD.
- Distribution of medicine of health facilities/end users by DHOs, MS etc.

Moreover, as per Para 1.14 of Medicines and Supplies Procurement Manual Sindh & Punjab, “the supply cycle for providing health commodities to the public sector has several components, including financing, procurement, warehouse management, inventory control, and distribution.”

Special Audit of the MSD for the financial years 2017-18 to 2021-22 revealed that the AD, MSD, Quetta, expended Rs. 933.660 million on the procurement of medicines and drugs in the financial year 2018-19. However,

the management failed to comply with government regulations and established protocols during the procurement and distribution processes. Audit noted the following irregularities in procurement, distribution, monitoring and management of medicines:

- a) Record regarding demand based on factors such as population, patient influx and prevalent diseases and subsequent supply of medicines was not available with the MSD.
- b) Monitoring reports, duly endorsed by a responsible supervisory authority, specifically the Additional Secretary (Development) in the Health Department, who is the head of the monitoring committee, were not made available to audit for scrutiny.
- c) In many cases, contract agreements and performance security bonds were not available in the record.
- d) Approved firms or suppliers failed to furnish warranty certificates of expired/ damaged drugs.
- e) Detailed inspection and assessment reports regarding stock quantity and adherence to quality standards as per contract agreement by MSD were not made available to Audit.

Improper procurement and distribution of medicines occurred due to poor planning and weak internal controls.

The non-conformity with rules and procedures posed the risk of wastage of public money and compromised the efficiency of the procurement and distribution process.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed the forum that procurements had been carried out after observing all the codal formalities assuring that the relevant record would be provided to next audit. Further, it was explained that in recent past an automation system was installed for distribution and management of medicines but same was non-functioning since last few years. Audit stressed that proper record of procurements and distribution be maintained. The DAC directed to explain reasons for non-functionality of installed computerized system in the stores and fix responsibility for its collapse besides providing the relevant record to Audit without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that proper record of procurement and distribution be maintained and provided to audit for scrutiny and authentication of expenditure.

**4.3.12 Non-observing of the guidelines issued by the DRAP (Imports /Medicines distribution) - Rs. 110.363 million**

According to guidelines by DRAP for Imports and Exports of Therapeutic Goods under 13.3.1 Import of Un-registered/Unavailable medical devices by Hospitals/Institutions. Application for import of un-registered/unavailable medical devices can be made by the Hospitals/institutions after having a prior approval from the DRAP, field offices. When consignment arrives at the port, Hospital / institution shall obtain clearance (NOC) from the DRAP field offices.

Special Audit of the MSD, Quetta during the financial years 2017-22 revealed that AD, MSD, Quetta incurred an expenditure of Rs. 110.363 million on account of procurement of imported medical devices /equipment and medicine. The local office did not adhere to the guidelines issued by the Drug Regulatory Authority of Pakistan (DRAP). These guidelines state that all transactions related to therapeutic goods should be reviewed and released by authorized officers of DRAP. Additionally, only eligible importers or exporters should be permitted to import or export authorized therapeutic goods to ensure the quality and efficacy of medical products. The detail is given below:

**(Rs. in million)**

<b>Financial Year</b>	<b>Budget Release</b>	<b>Expenditure</b>	<b>Balance</b>
2017-18	984.254	110.363	873.890

The lapse occurred due to lack of internal controls.

Failure to adhere to DRAP guidelines in procurement could lead to the acquisition of low-quality medicines, posing a significant threat to human life.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. Management informed the forum that the firms were registered with DRAP and NOCs were also available on record. Audit stressed for provision of necessary record including NOC from DRAP in case of imported medicine/equipment. DAC directed for provision of necessary documents to Audit for verification without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of rules in true spirit.

#### **4.3.13 Procurement of X-Ray films, disposable syringes and laboratory chemicals without need assessment - Rs. 70.665 million**

As per 10 (i) and 12 of GFR Vol.-I. "Every Public Officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money". "Every Controlling Officer must see that the funds allocated to spending units are expended in the public interest and upon objects for which the money was provided and every Officer incurring or authorizing expenditure from public funds should be guided by high standard of financial property".

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that AD, MSD, Quetta incurred an expenditure of Rs. 70.665 million on account of x-ray films, disposables syringes and laboratory chemicals during the financial years 2019-20 and 2020-21. These procurements were made for the entire province without considering the population ratio, carrying out proper need assessment and prevalence of particular diseases resulting in unjustified and insufficient supply of health care equipment / medicines, as detailed in Annexure 4.6.

Procurement without need assessment occurred due to weak internal controls.

Procurement of medicine and equipment without analyzing population ratio and need assessment resulted in surplus/deficit supply.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management explained that the procurement for the financial year 2021-22 was conducted by the Medicine Management Committee (MCC), and purchase orders and payments were made directly by healthcare facilities to the respective firms. The audit stressed the importance of providing documentary evidence to support the department's claims. DAC directed the management to ensure the need analysis is conducted before the procurement of basic health supplies in the future. Additionally, they instructed the management to provide relevant records with proper justifications to the audit team without any further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that purchases of medical equipment / medicines be carried out after proper need analysis.

#### **4.4 Monitoring and Evaluation**

##### **4.4.1 Non/less supply of medicines - Rs. 11.725 million**

As per GFR-11 Volume-I “Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers”

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that the Chief Executive Officer of the Peoples Primary Healthcare

Initiative (PPHI) in Balochistan, Quetta, made payments totaling Rs. 326.851 million (including the previous year's balance) to the Medical Stores Depot (MSD) for the supply of medicines. However, the MSD only provided medicines amounting to Rs. 315.126 million, resulting in a shortfall of Rs. 11.725 million in the supply. Additionally, certain irregularities and shortcomings were identified, including the initiation of a joint venture without a signed agreement or legal documentation specifying terms and conditions. Furthermore, tender documents related to the funds provided by PPHI for the procurement of medicines were not found in the records.

Non / Less supply of medicines occurred due to weak internal controls and weak financial management.

Non / Less supply of medicines increased the risk of wastage of resources.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed the forum that they had procured medicines and other items for PPHI, which in turn distributed them to various BHUs and DSUs. However, Audit raised concerns regarding the absence of documentary evidence to support this claim. DAC directed the management to provide copies of the agreement with PPHI, indents from PPHI, tender documents, and other relevant documents to Audit for scrutiny without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that management of MSD and PPHI should work under proper agreement and documentation. Moreover, timely supply of health care equipment /medicine should be ensured.



#### **4.4.2 Non-distribution of medicines to districts - Rs. 1,770.933 million**

As per GFR-11 Volume-I “Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.”

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that an amount of Rs. 1770.993 million was allocated for procurement of medicines for further distribution to District Health Offices (DHOs) and District Headquarters (DHQs) to various districts of province. MSD failed to purchase the medicines during the years despite having budget for the specific activity, as detailed in Annexure 4.7.

Non-distribution of medicines occurred due to weak internal controls.

Non-distribution of medicines deprived the public from availing basic health facility.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management stated that due to time constraints and the lengthy tendering process, they were unable to complete the procedure, resulting in the Finance Department freezing the allocated funds. However, the Audit team found the management's explanation lacking in credibility as it lacked documentary evidence. Moreover, budget proposals should have been formulated based on the requisitions received from the respective healthcare units. DAC directed that the issue be probed through composition of internal audit wing notified by the administrative department under intimation to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that all procurement should not only be initiated following a thorough need assessment but also that their timely delivery should be diligently ensured.

#### **4.4.3 Non-replacement of expired medicines - Rs. 34.864 million**

As per clause 15 sub clause (ii) “Supplier shall also be responsible to replace the unconsumed/expired stocks without any further charges.”

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that medicines with a total value of Rs. 34.864 million had expired, but these were not replaced as per the agreement. This failure to replace expired medicines resulted in a loss of public funds, as detailed in Annexure 4.8.

The lapse occurred due to weak internal controls.

Non replacement of expired medicines caused loss to the government

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that the expired medicines had been replaced and new medicines had been entered in stock registers. Audit recommended for provision of documentary evidence or else recovery of the amount should be made from the official responsible for such a lapse. DAC directed for strict compliance of the Audit’s recommendation without further delay.

No further progress was intimated till the finalization of this report.

Audit recommends that terms of contract agreement regarding expiry of medicines should be followed strictly.

#### 4.4.4 Availability of Government medicines at private stores

According to notification issued by Provincial Health Directorate, Balochistan vide letter No. SDI/21/1309-12 dated: June 29<sup>th</sup> 2022, regarding seizure of medicine under section 18 (1) (f) for contravention of 23 (1) (i) of the drug Act 1976 for legal action and to report legal proceeding against person within three days.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that during the financial year 2021-22, the Senior Drug Inspector, reported that government-procured medicines by MSD were being sold in private medical stores. This alarming information prompted the Senior Drug Inspector to direct for further inquiry into the matter. However, it was disconcerting to find that no investigation or probe was carried out by the department even until the finalization of the audit report. The availability of government-procured medicines in private stores raised concerns about the fair distribution of essential healthcare resources. It indicated that the general public of the province may have been deprived of their entitlement to free medicines. The specific details of the medicines sold in private medical store are as follows:

S. No.	Name of Product	Batch No.	Manufacturer
1.	TANZO Inj. 4.5 gram	PN21259	M/s Bosch Pharmaceuticals (Pvt.) Ltd. 209, Sector 23, Korangi Industrial Area, Karachi.
2.		PN21352	
3.		PN 21168	
4.		PN 21169	
5.		PN 21171	
6.		PN 21318	
7.	Haemaccel Infusion 500 ml	AH131	M/s Sanofi Aventis Pakistan Limited, Plot No.23 Sector 22, Korangi Industrial Area, Karachi.
8.	Aminovel 600 Injection	G120K121	M/s Otsuka Pakistan Ltd. f/4-9. H.I.T.E, HUB Balochistan.

The lapse occurred due to lack of internal controls.

Availability of government medicine in the private stores reflected that general public of the province were deprived of free medicines. Further, involvement of authorities of Health department in selling out the government procured medicines cannot be ruled out.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management conveyed that the procurement process was handled by MCC and the healthcare facilities directly issued purchase orders and made payments to the respective firms. The batch numbers reported by the drug inspector do not align with those purchased by or received at MSD Quetta. Audit was of the opinion that the department should have conducted a thorough investigation into this matter once it was brought to their attention by the drug inspector. DAC directed the department that the matter may be probed through composition of internal audit committee by the administrative department under intimation to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that proper in and out stock register be maintained as defined in the rules. Moreover, inquiry may be conducted into the matter.

#### **4.4.5 Poor condition of Stores and buildings**

According to DRAP Guidelines on goods distribution practice for medical devices (GDPMD) [Rule 10, Medical Devices Rules, 2015] Section 3.5, Premises and Facilities: the establishment shall ensure that the premises and equipment used are suitable and adequate to ensure proper conservation and distribution of medical devices. Fire extinguishers, smoke detector etc. for control of fire shall be available. Storage areas should be cleaned and accumulated waste removed at regular intervals. The frequency and methods of cleaning the premises and areas should be recorded. No smoking, eating and drinking should be permitted in areas used for storage and handling of medical devices. Buildings should protect medical devices from contamination and

deterioration, including protection from excessive heat or undue exposure to direct sunlight. Premises should be constructed, serviced and maintained regularly to protect stored medical devices from all potentially harmful influences such as undue variations of temperature and humidity.

During the Special Audit conducted for the financial years 2017-22 at the MSD office in Quetta, a physical inspection of the medical stores buildings was carried out. The condition of these buildings was extremely poor and did not meet the requirements for proper storage of medicines and equipment. The lack of standard operating procedures (SOPs) for storing medicines further aggravated the situation. Many of the structures were in precarious condition and deemed unsuitable for the storage of medical supplies. The neglect in maintaining the buildings in accordance with the guidelines set by the Drug Regulatory Authority of Pakistan (DRAP) was evident. Such negligence compromised the safety and effectiveness of the stored medicines and equipment, ultimately jeopardizing the quality of healthcare services.

Poor condition of building was due to lack of internal controls.

Poor condition of stores may lead to decrease in shelf life of medicines.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. Management informed that they had approached several times to the higher authorities regarding construction of new stores and offices but no response was received. Audit stressed on establishing proper storage facilities as per the WHO standards and DRAP guidelines. DAC directed the management to take up the matter with the Government for implementing the recommendation of the Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that immediate steps be taken to maintain store buildings in-line with DRAP guidelines under intimation to Audit.

## 4.5 Asset Management

### 4.5.1 Unutilized medical equipment causing loss of - Rs. 21.950 million

As per Treasury Rules 290, 309-310 and Appendix 6 of Rule 411, “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Further according to the contract agreement clause 15 sub clause (ii) “Supplier shall also be responsible to replace the unconsumed expired/defective stocks without any further charges”.

During the Special Audit of the MSD, Quetta for the financial years 2017-22, a physical verification of the store revealed that the following equipment with the total value of Rs. 21.950 million were found to be in deplorable condition within the stores. It was noted that the medical equipment had not been utilized, replaced or had their warranty claimed in accordance with the agreed terms, as explained below:

**(Rs. in million)**

S. No.	Equipment	Distributor	Status	Quantity	Year of purchase	Amount
1.	Infant baby incubator	M/s Bio tech, Quetta.	Defective	10	2017-18	20
2.	Intensive tube light dermatologist	M/s Nasar Enterprises	Non-conforming with the required standards	02	2017-18	1.950
3.	Ethylene Oxide sterilizer/ Plasma sterilizer	M/s Bio Tech, Quetta.		02	2014-15	NA
<b>Total</b>						<b>21.950</b>

Non-utilization occurred due to weak internal controls.

### Unutilized medical equipment caused loss to the government

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that the matter had been inquired by DGHS. Inquiry report will be shared with Audit. However, audit team stressed the importance of not only providing the inquiry report but also outlining the corrective measures taken by the department based on the report's recommendations. The forum directed the management to not only provide the inquiry report but also furnish relevant documents as specified by the audit team. Additionally, they DAC emphasized the need to ensure the timely issuance of medical/equipment items to the respective healthcare units.

No further progress was intimated till the finalization of this report.

Audit recommends conducting thorough need assessments before any procurement and emphasizes the timely distribution of medicines and equipment to ensure that healthcare facilities are extended to the public in a timely manner.

#### **4.5.2 Unauthorized distribution of medical equipment/medicines - Rs. 0.083 million**

According to Para 12 of GFR Vol.-I, "A controlling officer must see that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided."

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that various equipment was distributed to different government departments without budget allocation as detailed below:

(Rs. in million)

S. No.	Distributed to	Medical Equipment	Qty.	Amount
1.	75 medical Battalion Quetta	Oxygen cylinder	02	0.016
2.		BP apparatus	01	0.0009
3.		Bed side screen	01	0.015
4.		Examination couch	02	0.025
5.	Baluchistan High Court	Examination couch	01	0.025
6.		BP apparatus	06	0.0009
<b>Total</b>				<b>0.082</b>

Additionally, it is worth mentioning that the local office also distributed and issued various medicines and medical equipment to other departments and organizations based on directives from the Secretary of Health and Ministers, under the premise of donations. However, the record of these distributions was not provided to the audit despite repeated requests. The distribution of equipment and medicines without proper provision and budget allocation reflected a compromise of public resources and funds.

Unauthorized distribution occurred due to weak internal and financial controls.

Distribution of equipment/medicines without provision of rule was unauthorized and resulted in loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management informed that the said medical equipment had been issued as per directives of the higher authorities. Audit disagreed with the departmental stance and stressed for conducting inquiry on all such distributions. DAC directed for provision of relevant rules and other related documents to Audit and in case of non-provision of necessary record or justification the matter should be inquired with a view to fixing responsibility on the persons at fault.



No further progress was intimated till the finalization of this report.

Audit recommends that the practice should immediately be discontinued.

#### **4.5.3 Distribution of untested / unverified Oxygen Gas Cylinders - Rs. 1.530 (Approx.)**

According to Mineral and Industrial Gases Safety Rules 2010, Part –III, Section 28(1), No person shall fill any cylinders with any compressed gas unless the cylinder has been examined and subjected to hydrostatic stretch testing every three years.

Special Audit of the MSD, Quetta for the financial years 2017-22 revealed that AD, MSD, Quetta procured Oxygen Gas Cylinders (48 cft) amounting to Rs. 1.530 million during the financial year 2016-17 from M/s Bio-Tech Quetta. However, these cylinders were subsequently distributed without undergoing the required hydrostatic stretch testing until the period of 2021-22, as detailed below:

<b>Name of Supplier</b>	<b>Description</b>	<b>Financial Year</b>	<b>Quantity</b>	<b>Amount</b>
Bio-Tech, Quetta	Oxygen Gas Cylinders 48 cft	2016-17	850	1.530

Distribution of untested / unverified oxygen gas cylinders occurred due to weak internal controls.

Distributing oxygen gas cylinders without conducting the necessary hydrostatic stretch testing may lead to a reduced quantity of oxygen supply, potentially compromising the effectiveness of the cylinders.

The matter was reported to the department on April 19, 2023, but no reply was received.

The DAC meeting was convened on October 23, 2023. The management stated that all the codal formalities had been duly followed. Furthermore, they

pointed out that hydrostatic stretch testing was not available in the province. However, audit emphasized the importance of testing the cylinders before their utilization. DAC directed the management to ensure the prior testing of oxygen gas cylinders in all future procurements. It was also instructed to promptly provide details of the distributed cylinders to the audit team without any further delay.

No further progress was intimated till the finalization of this report.

Audit recommends conducting hydrostatic tests on oxygen cylinders in future to ensure their effectiveness and safety.

#### **4.6 Overall Assessment**

The audit revealed a concerning lack of control in the procurement and management of medical supplies. The procurement process appeared to be flawed, with instances of bypassing purchase committees, disregarding established guidelines, and making irregular payments. These issues indicated a system that was vulnerable to inefficiency and misuse. Quality control was compromised, as medicines were being procured without proper testing and clearance, posing a significant risk to public health. Inventory mismanagement was widespread, with unutilized equipment, unnecessary purchases despite existing stock, and a failure to distribute medicines to districts. Unauthorized payments, irregular retention of government funds, and insufficient tax deductions point to weak controls and the potential misuse of public resources. The lack of record-keeping further raised concerns about transparency and accountability.

### **5 CONCLUSION**

The MSD was found to be non-compliant with government regulations, rules, and instructions. Audit revealed a systematic failure in managing and distributing medical resources, leading to substantial financial losses and possible health hazards. It is crucial to swiftly enforce corrective measures to ensure effective oversight, clear processes, and proper allocation of vital medical supplies.

## **5.1 Key Issues for Future Compliance**

- Make sure that purchase committees are operating effectively, enforce compliance with terms of reference, and carry out transparent tendering procedures.
- All medications must undergo mandatory testing and receive clearance from the DTL.
- Conduct regular stock checks to avoid wasteful purchases and ensure efficient distribution of medicines.
- Put in place strong measures to stop unauthorized payments, verify correct tax deductions, and keep precise financial records.
- Develop a system for timely replacement of expired medicines and investigate the presence of government medicines in private stores.

## **5.2 Lessons Learnt**

The following lessons were learnt during the course of audit:

- The importance of procurement policies and plans became clear after financial losses occurred due to improper practices. This highlighted the need for well-defined policies and plans to ensure transparency, effectiveness, and cost-efficiency in procurement.
- Non-compliance with DRAP's regulations for importing and distributing medicines led to financial discrepancies. It is crucial to adhere to these guidelines to ensure the quality and legality of medicine procurement and distribution.
- The absence of a centralized system for documenting medicines, equipment, and stores has impeded transparency and accountability. Accurate centralized records are essential for efficient inventory management and financial control.
- Failing to deduct income tax and GST emphasized the need to comply with tax and financial regulations.

## **ACKNOWLEDGEMENT**

The Director General Audit, Balochistan wishes to express his appreciation to the management and staff of AD, MSD, Balochistan, Quetta for their assistance and cooperation extended to the auditors during this Special Audit assignment.

## **ANNEXURES**

**4.2.4 Non/less deduction of Government Taxes - Rs. 310.122 million**

**Annexure 4.1  
(Rs. in million)**

**(Income Tax)**

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
1	Transport	USMAN TRADERS A/C 00010-1571-	15.03.18	1327703	0.093	-0.004	0.009	0.006
2	Transport	AL KUWAIT CONTRACTOR 9620000000	15.03.18	1324349	0.025038	0.000	0.003	0.003
3	Transport	AL KUWAIT CONTRACTOR 9620000000	15.03.18	1298009	0.049959	-0.001	0.005	0.004
4	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	#N/A	1239438	0.070258	0.000	0.007	0.007
5	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	#N/A	1239438	0.02297	0.000	0.001	0.001
6	Transport	MUHAMMAD JAWAID GOVT CONTRACTOR AND	#N/A	1239441	0.076869	0.000	0.008	0.008
7	Stationery	BALUCHISTAN PAPER & STATIONER	27.02.18	1269089	0.052416	0.000	0.002	0.002
8	Transport	DAAVI TRADING COMPANY	02.04.18	1351034	0.039065	0.000	0.004	0.004
9	Purchase of drug and medicine	POPULAR INTERNATIONAL (PVT) LIMITED	26.04.18	1353498	0.186894	0.000	0.002	0.002
10	Purchase of drug and medicine	M/S B.S.N MADICAL(PVT:)LTD A/C 000	04.05.18	1354081	0.1734	0.000	0.002	0.002

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
11	Purchase of drug and medicine	M/S SANOFI AVENTS 0786-70009074-	04.05.18	1354082	0.252354	0.000	0.003	0.003
12	Purchase of drug and medicine	M/S BAIG BROTHERS A/C 3001-0081-01	04.05.18	1354083	0.2244	0.000	0.002	0.002
13	Purchase of drug and medicine	UNIVERSAL TRADES A/C #018310	26.04.18	1354080	0.2565	0.000	0.003	0.003
14	Purchase of drug and medicine	M/S BAIG BROTHERS A/C 3001-0081-01	04.05.18	1354083	0.186875	0.000	0.002	0.002
15	Purchase of drug and medicine	M/S BAIG BROTHERS A/C 3001-0081-01	04.05.18	1354114	0.219	0.000	0.002	0.002
16	Purchase of drug and medicine	M/S BAIG BROTHERS A/C 3001-0081-01	04.05.18	1354083	0.159988	0.000	0.002	0.002
17	Purchase of drug and medicine	UNIVERSAL TRADES A/C #018310	26.04.18	1354080	0.476	0.000	0.005	0.005
18	Purchase of drug and medicine	M/S AHMED INAYAT TRADERS A/C 011	25.06.18	1417945	0.1725	0.000	0.002	0.002
19	Purchase of drug and medicine	M/S ALI TRADERS 0016497901616203	26.04.18	1354033	0.183	0.000	0.002	0.002

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
20	Purchase of drug and medicine	POPULAR INTERNATIONAL (PVT) LIMITED	26.04.18	1354034	0.16245	0.000	0.002	0.002
21	Purchase of drug and medicine	BOSCH PHARMACEUTICALS (PVT.) LIMITE	26.04.18	1354038	0.280189	0.000	0.003	0.003
22	Purchase of drug and medicine	M/S A.J.MIRZA PHARMA (PVT) LTD 003	26.04.18	1354035	0.2819	0.000	0.003	0.003
23	Purchase of drug and medicine	M U ENTERPRISES 00001021840860	26.04.18	1354036	0.4	0.000	0.004	0.004
24	Purchase of drug and medicine	M U ENTERPRISES 00001021840860	26.04.18	1354036	0.218581	0.000	0.002	0.002
25	Purchase of drug and medicine	ABBOTT LABORATORIES PAKISTAN LIMITE	25.06.18	1418660	0.32	0.000	0.003	0.003
26	Purchase of drug and medicine	M/S NENZA PHARMA 20000810005300	26.04.18	1354042	0.1336	0.000	0.001	0.001
27	Purchase of drug and medicine	M/S BALOCHISTAN VALLEYS ENGINEERING	26.04.18	1354079	0.276638	0.000	0.003	0.003
28	Purchase of drug and medicines	M/S ALI TRADERS 11100104327024	11.06.18	1358406	0.18098	0.000	0.002	0.002



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
29	Other Store - Tear Gas		#N/A		0.095775	0.000	0.004	0.004
30	Other Store - Tear Gas		#N/A		0.334625	0.000	0.015	0.015
31	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	17.05.18	1355165	0.0997	-0.004	0.010	0.005
32	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	15.05.18	1354906	0.099	-0.004	0.010	0.005
33	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	17.05.18	1355168	0.12	0.000	0.001	0.001
34	Other Store - Tear Gas	M/S FUJIF ILM PAKISTAN (PRIVATE) LIM	15.05.18	1354893	0.334625	0.000	0.015	0.015
35	Other Store - Tear Gas	M/S FUJIFILM PAKISTAN (PRIVATE) LIM	15.05.18	1354893	0.095775	0.000	0.004	0.004
36	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	07.06.18	1357401	0.216993	0.000	0.002	0.002
37	Purchase of drug and medicines	M/S SANOFI AVENTS 0786- 70009074-	01.06.18	1357387	0.391	0.000	0.004	0.004
38	Other Store - Tear Gas	M/S MEDEQUIPS (SMC) (PVT) LTD 7900	07.06.18	1357561	1.15	0.000	0.052	0.052
39	Furniture and Fixture	ADDITIONAL DIRECTOR GOVT: MEDICAL	01.06.18	1357386	0.037	0.000	0.004	0.004

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
40	Machinery and Equipment	ADDITIONAL DIRECTOR GOVT: MEDICAL	07.06.18	1357390	0.086	0.000	0.009	0.009
41	Machinery and Equipment	ADDITIONAL DIRECTOR GOVT: MEDICAL	07.06.18	1357390	0.041	0.000	0.004	0.004
42	Furniture and Fixture	ADDITIONAL DIRECTOR GOVT: MEDICAL	07.06.18	1357388	0.0815	0.000	0.008	0.008
43	Other Store - Tear Gas	AGFA PAKISTAN (PRIVATE) LIMITED	01.06.18	1357385	5.19884	0.000	0.234	0.234
44	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	11.06.18	1358063	0.339	0.000	0.003	0.003
45	Transport	USMAN TRADERS A/C 00010-1571-	25.06.18	1418245	0.0142	0.000	0.001	0.001
46	Stationery	HATIM STATIONERS 074615001	25.06.18	1418256	0.078124	0.000	0.004	0.004
47	Others	USMAN TRADERS A/C 00010-1571-	15.11.18	1436736	0.26793	0.000	0.012	0.012
48	Others	USMAN TRADERS A/C 00010-1571-	15.11.18	1436800	0.273063	0.000	0.012	0.012
49	Others	USMAN TRADERS A/C 00010-1571-	15.11.18	1436735	0.330359	0.000	0.015	0.015
50	Other Store - Tear Gas	AGFA PAKISTAN (PRIVATE) LIMITED	25.06.18	1418915	0.6174	0.000	0.028	0.028
51	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	25.06.18	1419099	0.055	0.000	0.002	0.002

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
52	Purchase of drug and medicines	NATIONAL INSTITUTE OF HEALTH 033	15.03.18	1269749	3.5	0.000	0.035	0.035
53	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	15.03.18	1272125	52.7765	0.000	0.528	0.528
54	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.03.18	1350117	0.526275	0.000	0.005	0.005
55	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	15.03.18	1350116	0.8578	0.000	0.009	0.009
56	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	11.06.18	1358811	0.54	0.000	0.005	0.005
57	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	07.06.18	1357430	3.8675	0.000	0.039	0.039
58	Purchase of drug and medicines	M/S B.S.N MADICAL(PVT:)LTD A/C 000	07.06.18	1357429	1.183	0.000	0.012	0.012
59	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	07.06.18	1357432	0.83024	0.000	0.008	0.008
60	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	07.06.18	1357427	0.88282	0.000	0.009	0.009

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
61	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	07.06.18	1357426	0.51633	0.000	0.005	0.005
62	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	07.06.18	1357425	0.616823	0.000	0.006	0.006
63	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	07.06.18	1357424	0.692	0.000	0.007	0.007
64	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	07.06.18	1357423	0.732	0.000	0.007	0.007
65	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	07.06.18	1357422	8.411235	0.000	0.084	0.084
66	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	07.06.18	1357421	0.543	0.000	0.005	0.005
67	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	07.06.18	1357420	0.573973	0.000	0.006	0.006
68	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	07.06.18	1357431	0.549	0.000	0.005	0.005
69	Purchase of drug and medicines	M/S KOHINOOR A/C 300100810176720	07.06.18	1357419	0.7611	0.000	0.008	0.008

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
70	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	07.06.18	1357418	1.7855	0.000	0.018	0.018
71	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	07.06.18	1357417	1.1537	0.000	0.012	0.012
72	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	07.06.18	1357416	0.81225	0.000	0.008	0.008
73	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	07.06.18	1357417	1.792652	0.000	0.018	0.018
74	Purchase of drug and medicines	M/S SANOFI AVENTS 0786- 70009074-	07.06.18	1357414	3.825247	0.000	0.038	0.038
75	Purchase of drug and medicines	M/S SANOFI AVENTS 0786- 70009074-	07.06.18	1357428	1.628934	0.000	0.016	0.016
76	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	12.06.18	1357978	0.795504	0.000	0.008	0.008
77	Purchase of drug and medicines	M/S SANOFI AVENTS 0786- 70009074-	07.06.18	1357977	6.22098	0.000	0.062	0.062
78	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	07.06.18	1357762	1.3	0.000	0.013	0.013

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
79	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	07.06.18	1357763	2.252501	0.000	0.023	0.023
80	Purchase of drug and medicines	M/S MEDIPAK LIMITED 01-421798501	25.06.18	1359392	0.64012	0.000	0.006	0.006
81	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	11.06.18	1359388	1.760158	0.000	0.018	0.018
82	Plant and Machinery	L.C ACCOUNT NO 4026601078 NBP	30.06.18	1419125	831.2468	0.000	83.125	83.125
83	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	03.09.18	1420598	0.0165	0.000	0.002	0.002
84	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	29.08.18	1420597	0.0115	0.000	0.001	0.001
85	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	07.09.18	1420871	0.01606	0.000	0.002	0.002
86	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	07.09.18	1420931	0.048	0.000	0.005	0.005
87	Furniture and Fixture	ADDITIONAL DIRECTOR GOVT: MEDICAL	13.09.18	1421398	0.0594	-0.003	0.006	0.003
88	Machinery and Equipment	ADDITIONAL DIRECTOR GOVT: MEDICAL	07.09.18	1421397	0.04879	-0.002	0.005	0.003
89	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	13.09.18	1421398	0.0497	-0.002	0.005	0.003

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
90	Plant and Machinery	NEW TAMEER ENTERPRISES A/C#0110	14.09.18	1421449	0.078	-0.004	0.008	0.004
91	Transport	USMAN TRADERS A/C 00010-1571-	02.10.18	1422191	0.0605	-0.003	0.006	0.003
92	Purchase of drug and medicines	SIND MEDICAL STORES 013203117141	02.10.18	1422230	0.377715	0.000	0.004	0.004
93	Plant and Machinery	SCIENTIFIC TECHNICAL CORPORATION	15.11.18	1427438	0.225	0.000	0.023	0.023
94	Other Store - Tear Gas	M/S FUJI FILMS PAK (PVT)LTD 029-00	04.10.18	1425533	3.73162	0.000	0.168	0.168
95	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	29.10.18	1425746	0.47581	0.000	0.005	0.005
96	Stationery	BALOCHISTAN PAPER & STATIONER	01.02.19	1470491	0.093951	0.000	0.004	0.004
97	Transport	USMAN TRADERS A/C 00010-1571-	01.02.19	1470487	0.0845	0.000	0.008	0.008
98	Transport	USMAN TRADERS A/C 00010-1571-	01.02.19	1470488	0.099	0.000	0.010	0.010
99	Transport	ADDITIONAL DIRECTOR GOVT: MEDICAL	01.02.19	1470486	0.0255	0.000	0.003	0.003
100	Stationery	BALOCHISTAN PAPER & STATIONER	01.02.19	1470539	0.043898	0.000	0.002	0.002
101	Machinery and Equipment	ADDITIONAL DIRECTOR GOVT: MEDICAL	15.11.18	1466275	0.045	0.000	0.005	0.005

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
102	Other Store - Tear Gas	USMAN TRADERS A/C 00010-1571-	15.11.18	1467383	0.094	0.000	0.004	0.004
103	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1559630	0.27374	0.000	0.003	0.003
104	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	01.02.19	1519228	0.09594	0.000	0.004	0.004
105	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	01.02.19	1519228	0.09594	0.000	0.004	0.004
106	Transportation of Goods	MS Distributer 5000048285	01.02.19	1519232	0.2	0.000	0.004	0.004
107	Furniture and Fixture	ABDULLAH & BROTHERS ENTERPRISES	01.02.19	1519495	0.045	-0.002	0.005	0.002
108	Furniture and Fixture	ABDULLAH & BROTHERS ENTERPRISES	01.02.19	1519864	0.02	-0.001	0.002	0.001
109	Plant and Machinery	M/S BIO TECH SERVICES 0010005542	07.09.18	1420932	9.02	0.000	0.902	0.902
110	Plant and Machinery	M/S BALOCHISTAN VALLEYS ENGINEERING	07.09.18	1420925	3.12425	0.000	0.312	0.312
111	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1420930	12.245	0.000	1.225	1.225
112	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1420929	12.4	0.000	1.240	1.240
113	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1420928	2.2656	0.000	0.227	0.227
114	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1420927	7	0.000	0.700	0.700



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
115	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1420926	5.624	0.000	0.562	0.562
116	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1421143	2.65	0.000	0.265	0.265
117	Plant and Machinery	UNIVERSAL TRADES A/C #018310	07.09.18	1420928	2.575	0.000	0.258	0.258
118	Plant and Machinery	M/S MIAN ENTERPRISES,0003230420000	04.09.18	1420869	6.6966	0.000	0.670	0.670
119	Plant and Machinery	FAZALDIN TRADE SOLICITORS INTERNA	04.09.18	1420865	30.77381	0.000	3.077	3.077
120	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	15.11.18	1428841	10.25613	0.000	0.103	0.103
121	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	15.11.18	1428842	14.3363	0.000	0.143	0.143
122	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	15.11.18	1428835	1.066	0.000	0.011	0.011
123	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	15.11.18	1428836	6.5662	0.000	0.066	0.066
124	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1428837	4.98065	0.000	0.050	0.050

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
125	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	15.11.18	1428839	9.6968	0.000	0.097	0.097
126	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	15.11.18	1428838	11.37265	0.000	0.114	0.114
127	Purchase of drug and medicines	RECKITT BENCKISER PAKISTAN LIMITED	15.11.18	1428840	7.2	0.000	0.072	0.072
128	Purchase of drug and medicines	RECKITT BENCKISER PAKISTAN LIMITED	14.09.18	1421517	26.6374	0.000	0.266	0.266
129	Purchase of drug and medicines	RECKITT BENCKISER PAKISTAN LIMITED	14.09.18	1421520	10.62507	0.000	0.106	0.106
130	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	15.11.18	1428850	5.68879	0.000	0.057	0.057
131	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.09.18	1421518	3.616246	0.000	0.036	0.036
132	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.09.18	1421521	17.0124	0.000	0.170	0.170
133	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	14.09.18	1421524	18.37283	0.000	0.184	0.184

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
134	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.09.18	1421522	3.467861	0.000	0.035	0.035
135	Purchase of drug and medicines	M/S VIKOR ENTERPRISES(PVT) LTD	14.09.18	1421523	2.1726	0.000	0.022	0.022
136	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.09.18	1421519	1.619	0.000	0.016	0.016
137	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.09.18	1421552	3.404467	0.000	0.034	0.034
138	Plant and Machinery	M/S BAIG BROTHERS A/C 3001-0081-01	04.10.18	1422646	0.4398	0.000	0.044	0.044
139	Purchase of drug and medicines	M/S MULLER & PHIPPS PVT LTD KHI	04.10.18	1422644	2.63439	0.000	0.026	0.026
140	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	04.10.18	1422645	0.735349	0.000	0.007	0.007
141	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	03.10.18	1422325	3.5424	0.000	0.035	0.035
142	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	03.10.18	1422324	9.5812	0.000	0.096	0.096

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
143	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	03.10.18	1422323	3.625734	0.000	0.036	0.036
144	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	03.10.18	1422322	3.605	0.000	0.036	0.036
145	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	18.09.18	1422315	14.9069	0.000	0.149	0.149
146	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	03.10.18	1422316	19.7442	0.000	0.197	0.197
147	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	03.10.18	1422317	3.3847	0.000	0.034	0.034
148	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	03.10.18	1422326	4.59952	0.000	0.046	0.046
149	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	03.10.18	1422318	6.409946	0.000	0.064	0.064
150	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	03.10.18	1422319	3.558	0.000	0.036	0.036
151	Plant and Machinery	POPULAR INTERNATIONAL (PVT) LIMITED	03.10.18	1422320	6.84	0.000	0.684	0.684

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152	Plant and Machinery	M/S BALOCHISTAN VALLEYS ENGINEERING	03.10.18	1422321	4.225	0.000	0.423	0.423
153	Purchase of drug and medicines	M/S KOHINOOR A/C 300100810176720	04.10.18	1422731	1.9345	0.000	0.019	0.019
154	Purchase of drug and medicines	M/S TALHA TRADERS 0020036500470	04.10.18	1422471	2.146461	0.000	0.021	0.021
155	Purchase of drug and medicines	M/S TALHA TRADERS 0020036500470	04.10.18	1422471	3.30273	0.000	0.033	0.033
156	Plant and Machinery	M/S BALOCHISTAN VALLEYS ENGINEERING	03.10.18	1422470	4.225	0.000	0.423	0.423
157	Plant and Machinery	M/S JASANI SCIENTIFIC 1003728975 BK	03.10.18	1422468	2.07	0.000	0.207	0.207
158	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	03.10.18	1422469	2.53295	0.000	0.025	0.025
159	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	03.10.18	1422467	1.803676	0.000	0.018	0.018
160	Plant and Machinery	SAS ENTERPRISES & CO 20012052237	04.10.18	1422479	1.243	0.000	0.124	0.124
161	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	15.11.18	1427221	3.487118	0.000	0.035	0.035

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162	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	15.11.18	1427220	2.76	0.000	0.028	0.028
163	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	15.11.18	1427219	9.039368	0.000	0.090	0.090
164	Purchase of drug and medicines	M/S B.S.N MADICAL(PVT:)LTD A/C 000	15.11.18	1427218	3.22408	0.000	0.032	0.032
165	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	15.11.18	1427217	4.105314	0.000	0.041	0.041
166	Purchase of drug and medicines	Karachi Medical Company 0100331751	15.11.18	1427216	29.15945	0.000	0.292	0.292
167	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	15.11.18	1427215	3.6	0.000	0.036	0.036
168	Purchase of drug and medicines		#N/A		6.322486	0.000	0.063	0.063
169	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	15.11.18	1427252	2.892677	0.000	0.029	0.029
170	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1427251	9.722048	0.000	0.097	0.097

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
171	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	15.11.18	1427313	7.76251	0.000	0.078	0.078
172	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1427332	13.56523	0.000	0.136	0.136
173	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	15.11.18	1427333	5.817116	0.000	0.058	0.058
174	Plant and Machinery	M/S NASAR ENTERPRISES A/C NO	15.11.18	1427434	1.65	0.000	0.165	0.165
175	Purchase of drug and medicines	SIND MEDICAL STORES 013203117141	15.11.18	1427334	2.289465	0.000	0.023	0.023
176	Plant and Machinery	M/S BIO TECH SERVICES 0010005542	04.10.18	1425069	29.834	0.000	2.983	2.983
177	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	15.11.18	1427439	7.5388	0.000	0.075	0.075
178	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	15.11.18	1427440	0.61282	0.000	0.006	0.006
179	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	04.10.18	1425078	4.493339	0.000	0.045	0.045

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
180	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	04.10.18	1425145	1.3201	0.000	0.013	0.013
181	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	25.10.18	1425601	12.6188	0.000	0.126	0.126
182	Purchase of drug and medicines	M/S TALHA TRADERS 0020036500470	25.10.18	1425596	5.730038	0.000	0.057	0.057
183	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	25.10.18	1425603	13.35615	0.000	0.134	0.134
184	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	25.10.18	1425602	1.454	0.000	0.015	0.015
185	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	04.10.18	1425592	12.79532	0.000	0.128	0.128
186	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	04.10.18	1425591	8.536547	0.000	0.085	0.085
187	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	04.10.18	1425593	5.85003	0.000	0.059	0.059
188	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	01.02.19	1519666	6.29396	0.000	0.063	0.063



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
189	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	04.10.18	1425595	7.555734	0.000	0.076	0.076
190	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	04.10.18	1425595	6.78784	0.000	0.068	0.068
191	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	04.10.18	1425595	5.576603	0.000	0.056	0.056
192	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	29.10.18	1425748	0.531	0.000	0.005	0.005
193	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	29.10.18	1425747	18.2255	0.000	0.182	0.182
194	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	25.10.18	1425744	4.38936	0.000	0.044	0.044
195	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	29.10.18	1425745	6.322486	0.000	0.063	0.063
196	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1426804	5.304167	0.000	0.053	0.053
197	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	15.11.18	1467780	1.53	0.000	0.015	0.015

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198	Purchase of drug and medicines	RECKITT BENCKISER PAKISTAN LIMITED	26.11.18	1467787	3.130019	0.000	0.031	0.031
199	Purchase of drug and medicines	M/S TALHA TRADERS 0020036500470	26.11.18	1467786	3.3	0.000	0.033	0.033
200	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1426804	4.596056	0.000	0.046	0.046
201	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1426805	2.873264	0.000	0.029	0.029
202	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1426805	9.987635	0.000	0.100	0.100
203	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1426806	6.35578	0.000	0.064	0.064
204	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1426807	12.6101	0.000	0.126	0.126
205	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	27.11.18	1467782	13.81868	0.000	0.138	0.138
206	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	26.11.18	1467785	1.55824	0.000	0.016	0.016

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
207	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	15.11.18	1467781	5.230123	0.000	0.052	0.052
208	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	26.11.18	1467784	10.31108	0.000	0.103	0.103
209	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	27.11.18	1467783	31.87728	0.000	0.319	0.319
210	Purchase of drug and medicines	M/S MUSAJI ADAM&SONS 116409810014	01.02.19	1468645	3.071825	0.000	0.031	0.031
211	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	15.11.18	1467671	0.572	0.000	0.006	0.006
212	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	11.12.18	1468604	1.19041	0.000	0.012	0.012
213	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	26.11.18	1468182	33.065	0.000	0.331	0.331
214	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468354	12.51333	0.000	0.125	0.125
215	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468355	1.8468	0.000	0.018	0.018

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216	Purchase of drug and medicines	Karachi Medical Company 0100331751	06.12.18	1468377	42.7	0.000	0.427	0.427
217	Purchase of drug and medicines	Karachi Medical Company 0100331751	06.12.18	1468377	6.895	0.000	0.069	0.069
218	Purchase of drug and medicines	M/S TALHA TRADERS 0020036500470	06.12.18	1468410	5.541	0.000	0.055	0.055
219	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468355	4.2943	0.000	0.043	0.043
220	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468378	3.441276	0.000	0.034	0.034
221	Purchase of drug and medicines	Karachi Medical Company 0100331751	06.12.18	1468388	4.922	0.000	0.049	0.049
222	Purchase of drug and medicines	Karachi Medical Company 0100331751	06.12.18	1468388	28.2	0.000	0.282	0.282
223	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	11.12.18	1468579	39.259	0.000	0.393	0.393
224	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468577	3.638234	0.000	0.036	0.036

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225	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	11.12.18	1468580	3.098543	0.000	0.031	0.031
226	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468577	2.1483	0.000	0.021	0.021
227	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	06.12.18	1468578	20.174	0.000	0.202	0.202
228	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	11.12.18	1468608	20.19488	0.000	0.202	0.202
229	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	11.12.18	1468607	12.3396	0.000	0.123	0.123
230	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	15.11.18	1466874	2.83008	0.000	0.028	0.028
231	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	03.04.19	1556873	52.7765	0.000	0.528	0.528
232	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1559389	2.125	0.000	0.021	0.021
233	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1559389	19.2363	0.000	0.192	0.192

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
234	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	03.04.19	1559381	2.854502	0.000	0.029	0.029
235	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	03.04.19	1559381	8.306587	0.000	0.083	0.083
236	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	03.04.19	1559384	2.429697	0.000	0.024	0.024
237	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	13.05.19	1559388	3.15	0.000	0.032	0.032
238	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	03.04.19	1559383	0.7436	0.000	0.007	0.007
239	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	03.04.19	1559385	8.212547	0.000	0.082	0.082
240	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	03.04.19	1559386	12.10359	0.000	0.121	0.121
241	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	03.04.19	1559386	2.664	0.000	0.027	0.027
242	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	14.06.19	1559566	0.51885	0.000	0.005	0.005

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
243	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	03.04.19	1559387	4.470372	0.000	0.045	0.045
244	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	03.04.19	1559383	2.25	0.000	0.023	0.023
245	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	03.04.19	1559383	5.75735	0.000	0.058	0.058
246	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	03.04.19	1559383	1.1938	0.000	0.012	0.012
247	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1559834	0.61703	0.000	0.006	0.006
248	Plant and Machinery	UNIVERSAL TRADES A/C #018310	01.02.19	1517671	4.203	0.000	0.420	0.420
249	Plant and Machinery	M/S NASAR ENTERPRISES A/C NO	01.02.19	1517672	2.6	0.000	0.260	0.260
250	Plant and Machinery	M/S JASANI SCIENTIFIC 1003728975 BK	01.02.19	1517670	6.9	0.000	0.690	0.690
251	Plant and Machinery	M/S BIO TECH SERVICES 0010005542	01.02.19	1519961	1.166	0.000	0.117	0.117
252	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	01.02.19	1520150	11.68323	0.000	0.117	0.117

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
253	Transport	M.SADIQ & SONS 0226712401000145	01.02.19	1475474	0.080437	-0.004	0.008	0.004
254	Transport	M.SADIQ & SONS 0226712401000145	01.02.19	1475474	0.09945	-0.004	0.010	0.005
255	Furniture and Fixture	M.SADIQ & SONS 0226712401000145	01.02.19	1477900	0.062445	-0.003	0.006	0.003
256	Other Store - Tear Gas	AGFA PAKISTAN (PRIVATE) LIMITED	01.02.19	1501899	9.265575	0.000	0.417	0.417
257	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	01.02.19	1504264	0.3276	0.000	0.003	0.003
258	Transport	M.SADIQ & SONS 0226712401000145	01.02.19	1503157	0.2115	-0.010	0.021	0.012
259	Machinery and Equipment	M.SADIQ & SONS 0226712401000145	01.02.19	1504903	0.042763	-0.002	0.004	0.002
260	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	14.06.19	1585971	0.04991	-0.002	0.005	0.003
261	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	14.06.19	1585971	0.049795	-0.002	0.005	0.003
262	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	14.06.19	1589574	0.0459	-0.002	0.005	0.002
263	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	14.06.19	1589574	0.04991	-0.002	0.005	0.003
264	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498890	4.8975	0.000	0.049	0.049



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
265	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498892	4.875	0.000	0.049	0.049
266	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498891	4.635	0.000	0.046	0.046
267	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498894	4.89	0.000	0.049	0.049
268	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498893	4.98	0.000	0.050	0.050
269	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498917	4.9275	0.000	0.049	0.049
270	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498896	4.9425	0.000	0.049	0.049
271	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498897	4.8	0.000	0.048	0.048
272	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498898	4.905	0.000	0.049	0.049
273	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498905	4.9125	0.000	0.049	0.049

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
274	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498899	4.965	0.000	0.050	0.050
275	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498906	3.15	0.000	0.032	0.032
276	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498901	4.83	0.000	0.048	0.048
277	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498904	4.92	0.000	0.049	0.049
278	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498902	4.725	0.000	0.047	0.047
279	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498900	4.95	0.000	0.050	0.050
280	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498903	4.77	0.000	0.048	0.048
281	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498916	4.65	0.000	0.047	0.047
282	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498915	4.845	0.000	0.048	0.048

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
283	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498923	4.935	0.000	0.049	0.049
284	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1498948	4.995	0.000	0.050	0.050
285	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507810	4.95	0.000	0.050	0.050
286	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507811	4.95	0.000	0.050	0.050
287	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500025	4.98	0.000	0.050	0.050
288	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507807	4.965	0.000	0.050	0.050
289	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507809	4.98	0.000	0.050	0.050
290	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507808	4.995	0.000	0.050	0.050
291	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507813	4.995	0.000	0.050	0.050

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
292	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507816	4.95	0.000	0.050	0.050
293	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507817	4.965	0.000	0.050	0.050
294	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507812	4.995	0.000	0.050	0.050
295	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507819	4.98	0.000	0.050	0.050
296	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507814	4.995	0.000	0.050	0.050
297	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507815	4.95	0.000	0.050	0.050
298	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507818	4.965	0.000	0.050	0.050
299	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1507820	0.795	0.000	0.008	0.008
300	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500083	4.98	0.000	0.050	0.050

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
301	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500082	4.98	0.000	0.050	0.050
302	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500081	4.995	0.000	0.050	0.050
303	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500080	4.995	0.000	0.050	0.050
304	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500079	4.95	0.000	0.050	0.050
305	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500085	4.965	0.000	0.050	0.050
306	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500078	4.98	0.000	0.050	0.050
307	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500071	4.995	0.000	0.050	0.050
308	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500072	4.95	0.000	0.050	0.050
309	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500070	4.965	0.000	0.050	0.050

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
310	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500073	4.965	0.000	0.050	0.050
311	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500074	4.98	0.000	0.050	0.050
312	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500075	4.965	0.000	0.050	0.050
313	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500077	4.98	0.000	0.050	0.050
314	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500084	4.995	0.000	0.050	0.050
315	Purchase of drug and medicines	EMAAN ENTERPRISES 3001-0981-0286	01.02.19	1500076	4.95	0.000	0.050	0.050
316	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1501531	5.523836	0.000	0.055	0.055
317	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	01.02.19	1501536	9.033598	0.000	0.090	0.090
318	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	01.02.19	1501635	11.90886	0.000	0.119	0.119

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
319	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1501523	11.82259	0.000	0.118	0.118
320	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1501525	11.18152	0.000	0.112	0.112
321	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1501526	21.61971	0.000	0.216	0.216
322	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1501527	18.62179	0.000	0.186	0.186
323	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1501634	7.980251	0.000	0.080	0.080
324	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1501632	22.58599	0.000	0.226	0.226
325	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1501633	36.81365	0.000	0.368	0.368
326	Purchase of drug and medicines	Karachi Medical Company 0100331751	01.02.19	1501522	15.27808	0.000	0.153	0.153
327	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	01.02.19	1501537	21.75256	0.000	0.218	0.218

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
328	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1501465	3.394784	0.000	0.034	0.034
329	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	01.02.19	1501466	16.4472	0.000	0.164	0.164
330	Purchase of drug and medicines	M/S TALHA TRADERS 0020036500470	01.02.19	1501530	4.11634	0.000	0.041	0.041
331	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	01.02.19	1501529	3.95975	0.000	0.040	0.040
332	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1502123	13.86	0.000	0.139	0.139
333	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1501532	26.9501	0.000	0.270	0.270
334	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1501533	10.26695	0.000	0.103	0.103
335	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1501534	25.79808	0.000	0.258	0.258
336	Purchase of drug and medicines	M/S VIKOR ENTERPRISES(PVT) LTD	01.02.19	1501659	8.6436	0.000	0.086	0.086



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
337	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1501663	21.04455	0.000	0.210	0.210
338	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1501662	26.73768	0.000	0.267	0.267
339	Purchase of drug and medicines	M/S A.J.MIRZA PHARMA (PVT) LTD 003	01.02.19	1501763	16.2	0.000	0.162	0.162
340	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	01.02.19	1501810	23.915	0.000	0.239	0.239
341	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	01.02.19	1501810	17.07675	0.000	0.171	0.171
342	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1501807	11.14377	0.000	0.111	0.111
343	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1501807	13.86898	0.000	0.139	0.139
344	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1501807	22.79264	0.000	0.228	0.228
345	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1501807	10.42146	0.000	0.104	0.104

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
346	Purchase of drug and medicines	Karachi Medical Company 0100331751	01.02.19	1501809	2.160859	0.000	0.022	0.022
347	Purchase of drug and medicines	M/S MULLER & PHIPPS PVT LTD KHI	01.02.19	1501808	9.06944	0.000	0.091	0.091
348	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	01.02.19	1501900	13.9454	0.000	0.139	0.139
349	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	01.02.19	1501901	5.416124	0.000	0.054	0.054
350	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	01.02.19	1501918	1.685	0.000	0.017	0.017
351	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	01.02.19	1502124	19.51202	0.000	0.195	0.195
352	Purchase of drug and medicines	ESSITY PAKISTAN LIMITED 00005010100	01.02.19	1502014	27.743	0.000	0.277	0.277
353	Purchase of drug and medicines	M/S BROOKES PHARMACEUTICALS	01.02.19	1502083	8.708607	0.000	0.087	0.087
354	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	01.02.19	1502654	2.825483	0.000	0.028	0.028

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
355	Purchase of drug and medicines	ARAFAT TRADERS 0102-433175018	01.02.19	1502653	2.037362	0.000	0.020	0.020
356	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	01.02.19	1502924	4.733754	0.000	0.047	0.047
357	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1784941	1.091384	0.000	0.011	0.011
358	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1784941	16.65169	0.000	0.167	0.167
359	Purchase of drug and medicines	OTSUKA PAKISTAN LIMITED 0010016	14.06.19	1585630	4.9227	0.000	0.049	0.049
360	Purchase of drug and medicines	ARAFAT TRADERS 0102-433175018	14.06.19	1585439	1.536496	0.000	0.015	0.015
361	Purchase of drug and medicines	ARAFAT TRADERS 0102-433175018	14.06.19	1585441	3.240856	0.000	0.032	0.032
362	Purchase of drug and medicines	MAHROSH TRADING COMPANY 070214	14.06.19	1585440	2.67	0.000	0.027	0.027
363	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1585498	1.035	0.000	0.010	0.010

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
364	Purchase of drug and medicines	ARAFAT TRADERS 0102-433175018	14.06.19	1585499	2.391957	0.000	0.024	0.024
365	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1585530	3.738	0.000	0.037	0.037
366	Purchase of drug and medicines	AMINA ENTERPRISES 0318-010302553	14.06.19	1585529	15.06355	0.000	0.151	0.151
367	Purchase of drug and medicines		#N/A		7.2	0.000	0.072	0.072
368	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1585531	7.94494	0.000	0.079	0.079
369	Purchase of drug and medicines	M/S LASANI HEALTH CARE 201909810010	14.06.19	1586000	12.564	0.000	0.126	0.126
370	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1585973	7.2	0.000	0.072	0.072
371	Furniture and Fixture	PAK TRADE LINK 0813-1006449656	14.06.19	1959944	0.0897	-0.004	0.009	0.005
372	Machinery and Equipment	BUKHARI PAPERS & STATIONERS A/C3020	14.06.19	1957957	0.099977	-0.004	0.010	0.005

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
373	Transport		#N/A		0.056925	-0.002	0.006	0.003
374	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1796288	0.41205	0.000	0.004	0.004
375	Transport	AL-BILAL TRADERS 0000102224406016	01.02.19	1493900	0.1725	-0.008	0.017	0.009
376	Furniture and Fixture	AL-BILAL TRADERS 0000102224406016	01.02.19	1493900	0.05198	-0.002	0.005	0.003
377	Transport	AL-BILAL TRADERS 0000102224406016	01.02.19	1493900	0.13225	-0.006	0.013	0.007
378	Transport	AL-BILAL TRADERS 0000102224406016	01.02.19	1493900	0.1725	-0.008	0.017	0.009
379	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	14.06.19	1796474	0.4999	0.000	0.005	0.005
380	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1796473	0.46761	0.000	0.005	0.005
381	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	01.02.19	1490254	0.2961	0.000	0.003	0.003
382	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	01.02.19	1490253	0.25312	0.000	0.003	0.003

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
383	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1684042	14.59959	0.000	0.146	0.146
384	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1684036	2.786102	0.000	0.028	0.028
385	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1684035	2.15	0.000	0.022	0.022
386	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1684034	6.633616	0.000	0.066	0.066
387	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1684045	11.7067	0.000	0.117	0.117
388	Purchase of drug and medicines		#N/A		18.25449	0.000	0.183	0.183
389	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1684038	9.302115	0.000	0.093	0.093
390	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1684039	9.972	0.000	0.100	0.100
391	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1684040	2.228867	0.000	0.022	0.022

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
392	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1684048	8.4854	0.000	0.085	0.085
393	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1684047	7.1896	0.000	0.072	0.072
394	Purchase of drug and medicines	M/S NAJAM BROTHERS 240223182	14.06.19	1684044	2.5135	0.000	0.025	0.025
395	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1684043	1.52547	0.000	0.015	0.015
396	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1684051	10.35619	0.000	0.104	0.104
397	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1684046	10.73237	0.000	0.107	0.107
398	Purchase of drug and medicines	M/S VIKOR ENTERPRISES(PVT) LTD	14.06.19	1684050	0.525837	0.000	0.005	0.005
399	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	14.06.19	1684049	19.03725	0.000	0.190	0.190
400	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1684037	2.883195	0.000	0.029	0.029

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
401	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1684280	1.712483	0.000	0.017	0.017
402	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	14.06.19	1680840	18.25449	0.000	0.183	0.183
403	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1681412	3.582538	0.000	0.036	0.036
404	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1681413	3.16125	0.000	0.032	0.032
405	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1681414	0.402736	0.000	0.004	0.004
406	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	14.06.19	1681410	15.76805	0.000	0.158	0.158
407	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1681473	10.19672	0.000	0.102	0.102
408	Purchase of drug and medicines		#N/A		12.77863	0.000	0.128	0.128
409	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1681416	11.16285	0.000	0.112	0.112



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
410	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1681417	0.426591	0.000	0.004	0.004
411	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1681417	3.533736	0.000	0.035	0.035
412	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1681419	2.145	0.000	0.021	0.021
413	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1681419	10.97	0.000	0.110	0.110
414	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1681417	3.003483	0.000	0.030	0.030
415	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1681418	2.845379	0.000	0.028	0.028
416	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1681411	3.095	0.000	0.031	0.031
417	Purchase of drug and medicines	NOVARTIS PHARMA (PAKISTAN) LIMITED	14.06.19	1681434	54.3235	0.000	0.543	0.543
418	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1681435	15.38884	0.000	0.154	0.154

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
419	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	14.06.19	1682337	6.527494	0.000	0.065	0.065
420	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1683940	11.16285	0.000	0.112	0.112
421	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1483440	12.77863	0.000	0.128	0.128
422	Purchase of drug and medicines	M/S ALI TRADERS A/C 3061- 0 MCB	14.06.19	1947694	0.57084	0.000	0.006	0.006
423	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1947690	3.41415	0.000	0.034	0.034
424	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1947690	1.760717	0.000	0.018	0.018
425	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1947689	13.29968	0.000	0.133	0.133
426	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1947689	21.48198	0.000	0.215	0.215
427	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1947695	1.94175	0.000	0.019	0.019

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
428	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1947695	3.171649	0.000	0.032	0.032
429	Purchase of drug and medicines	M/S ALI TRADERS A/C 3061-0 MCB	14.06.19	1947694	2.70434	0.000	0.027	0.027
430	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1947695	14.15673	0.000	0.142	0.142
431	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1947697	5.08725	0.000	0.051	0.051
432	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1947687	6.816166	0.000	0.068	0.068
433	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1947687	5.94396	0.000	0.059	0.059
434	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1947688	2.529379	0.000	0.025	0.025
435	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1947692	11.75521	0.000	0.118	0.118
436	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1947692	1.86112	0.000	0.019	0.019

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
437	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	14.06.19	1947693	9.104115	0.000	0.091	0.091
438	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	14.06.19	1947693	2.51634	0.000	0.025	0.025
439	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1947691	18.21977	0.000	0.182	0.182
440	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1947691	1.736118	0.000	0.017	0.017
441	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1947696	5.168623	0.000	0.052	0.052
442	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1947698	1.418	0.000	0.014	0.014
443	Purchase of drug and medicines	M/S SANOFI AVENTIS 0786-70009074-	14.06.19	1947687	8.758878	0.000	0.088	0.088
444	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1958673	3.1569	0.000	0.032	0.032
445	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1957235	3.47	0.000	0.035	0.035

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
446	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	14.06.19	1957234	5.9778	0.000	0.060	0.060
447	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1957238	5.759919	0.000	0.058	0.058
448	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1957235	4.481178	0.000	0.045	0.045
449	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1957235	6.2945	0.000	0.063	0.063
450	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1957235	33.64733	0.000	0.336	0.336
451	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1957237	8.346198	0.000	0.083	0.083
452	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1957240	21.53618	0.000	0.215	0.215
453	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1957236	11.00314	0.000	0.110	0.110
454	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1957238	7.902828	0.000	0.079	0.079

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
455	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1957239	10.39505	0.000	0.104	0.104
456	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1957276	22.96502	0.000	0.230	0.230
457	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1952344	1.857495	0.000	0.019	0.019
458	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1952343	1.1348	0.000	0.011	0.011
459	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1952330	1.2604	0.000	0.013	0.013
460	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1952342	1.77378	0.000	0.018	0.018
461	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1952341	0.78111	0.000	0.008	0.008
462	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1952331	1.797404	0.000	0.018	0.018
463	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1952346	0.93005	0.000	0.009	0.009

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
464	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	14.06.19	1952336	0.804	0.000	0.008	0.008
465	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	14.06.19	1952345	1.99656	0.000	0.020	0.020
466	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1952339	1.89	0.000	0.019	0.019
467	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	14.06.19	1952335	1.4265	0.000	0.014	0.014
468	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1952340	3.45118	0.000	0.035	0.035
469	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1952337	2.85	0.000	0.029	0.029
470	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	14.06.19	1952338	3.00984	0.000	0.030	0.030
471	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1952334	2.242129	0.000	0.022	0.022
472	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1952332	3.470446	0.000	0.035	0.035

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
473	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1952333	2.398425	0.000	0.024	0.024
474	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1952478	4.1241	0.000	0.041	0.041
475	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1952479	4.485505	0.000	0.045	0.045
476	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1952477	6.25923	0.000	0.063	0.063
477	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1952480	9.45504	0.000	0.095	0.095
478	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	14.06.19	1795610	1.427328	0.000	0.014	0.014
479	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795611	0.839569	0.000	0.008	0.008
480	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1795819	1.275	0.000	0.013	0.013
481	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1795818	0.71508	0.000	0.007	0.007



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
482	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1795816	1.974	0.000	0.020	0.020
483	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1795612	0.846456	0.000	0.008	0.008
484	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1795821	1.745038	0.000	0.017	0.017
485	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1795606	1.104552	0.000	0.011	0.011
486	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1795609	1.396362	0.000	0.014	0.014
487	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1795608	0.5065	0.000	0.005	0.005
488	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1795607	0.612415	0.000	0.006	0.006
489	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1795594	2.7	0.000	0.027	0.027
490	Purchase of drug and medicines	M/S ALI TRADERS 0016497901616203	14.06.19	1795604	2.775072	0.000	0.028	0.028

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
491	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1795605	3.4	0.000	0.034	0.034
492	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795595	4.818	0.000	0.048	0.048
493	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795592	3.8	0.000	0.038	0.038
494	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1795593	3.324144	0.000	0.033	0.033
495	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795603	5.481267	0.000	0.055	0.055
496	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1795602	1.353806	0.000	0.014	0.014
497	Purchase of drug and medicines	M/S SANOFI AVENTS 0786-70009074-	14.06.19	1795601	5.058805	0.000	0.051	0.051
498	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795817	5.907945	0.000	0.059	0.059
499	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795597	8.059	0.000	0.081	0.081

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
500	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	14.06.19	1795600	4.940725	0.000	0.049	0.049
501	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1795598	18.5906	0.000	0.186	0.186
502	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1795599	8.4945	0.000	0.085	0.085
503	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1795596	9.57418	0.000	0.096	0.096
504	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1795815	2.20828	0.000	0.022	0.022
505	Purchase of drug and medicines	M/S VIKOR ENTERPRISES(PVT) LTD	14.06.19	1795814	2.2836	0.000	0.023	0.023
506	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1795813	11.96363	0.000	0.120	0.120
507	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1796367	1.971	0.000	0.020	0.020
508	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1796368	0.520588	0.000	0.005	0.005

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
509	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1796366	0.95196	0.000	0.010	0.010
510	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	14.06.19	1796365	1.7	0.000	0.017	0.017
511	Purchase of drug and medicines	M/S SANOFI AVENTS 0786- 70009074-	14.06.19	1796364	2.189342	0.000	0.022	0.022
512	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1796363	1.72666	0.000	0.017	0.017
513	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1796362	0.69575	0.000	0.007	0.007
514	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1796349	4.59258	0.000	0.046	0.046
515	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1796468	3.225473	0.000	0.032	0.032
516	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	14.06.19	1796374	1.3145	0.000	0.013	0.013
517	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1796376	2.476478	0.000	0.025	0.025

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
518	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1796375	4.16328	0.000	0.042	0.042
519	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1796373	1.26558	0.000	0.013	0.013
520	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1796371	1.13295	0.000	0.011	0.011
521	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1796370	0.782355	0.000	0.008	0.008
522	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1796372	0.6731	0.000	0.007	0.007
523	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1796384	5.15134	0.000	0.052	0.052
524	Purchase of drug and medicines	Karachi Medical Company 0100331751	14.06.19	1796385	6.62288	0.000	0.066	0.066
525	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1796383	2.78388	0.000	0.028	0.028
526	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1796394	5.62526	0.000	0.056	0.056

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
527	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1494901	5.550709	0.000	0.056	0.056
528	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1494900	8.27822	0.000	0.083	0.083
529	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	14.06.19	1796393	0.56091	0.000	0.006	0.006
530	Purchase of drug and medicines		#N/A		6.127115	0.000	0.061	0.061
531	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	01.02.19	1490009	9.632	0.000	0.096	0.096
532	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	01.02.19	1490006	3.06518	0.000	0.031	0.031
533	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490005	2.388238	0.000	0.024	0.024
534	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	01.02.19	1490008	3.2366	0.000	0.032	0.032
535	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	01.02.19	1490007	2.727584	0.000	0.027	0.027

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
536	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1490004	6.247134	0.000	0.062	0.062
537	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	01.02.19	1490159	1.905601	0.000	0.019	0.019
538	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1796470	1.056079	0.000	0.011	0.011
539	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1796471	1.735	0.000	0.017	0.017
540	Purchase of drug and medicines	POPULAR INTERNATIONAL (PVT) LIMITED	14.06.19	1796465	1.326136	0.000	0.013	0.013
541	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	14.06.19	1796466	0.963195	0.000	0.010	0.010
542	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1796469	1.962	0.000	0.020	0.020
543	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1796489	6.127115	0.000	0.061	0.061
544	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490138	13.5665	0.000	0.136	0.136

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
545	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490161	5.93345	0.000	0.059	0.059
546	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1490160	5.49077	0.000	0.055	0.055
547	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490162	6.65588	0.000	0.067	0.067
548	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490236	0.92491	0.000	0.009	0.009
549	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490235	0.79875	0.000	0.008	0.008
550	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490237	1.43193	0.000	0.014	0.014
551	Purchase of drug and medicines	GLAXOSMITHKLINE PAK LTD08-106308	01.02.19	1490242	1.925	0.000	0.019	0.019
552	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	01.02.19	1490238	0.645	0.000	0.006	0.006
553	Purchase of drug and medicines		#N/A		1.05468	0.000	0.011	0.011



<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
554	Purchase of drug and medicines		#N/A		1.039332	0.000	0.010	0.010
555	Purchase of drug and medicines	M/S TABROS PHARMA (PVT) LTD. A/C	01.02.19	1490230	2.21732	0.000	0.022	0.022
556	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	01.02.19	1490243	2.796546	0.000	0.028	0.028
557	Purchase of drug and medicines		#N/A		2.28794	0.000	0.023	0.023
558	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1490241	2.539485	0.000	0.025	0.025
559	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	01.02.19	1490269	4.727171	0.000	0.047	0.047
560	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	01.02.19	1490268	0.680226	0.000	0.007	0.007
561	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490270	2.18196	0.000	0.022	0.022
562	Purchase of drug and medicines	DAWN DISTRIBUTORS A/C 0187895920	01.02.19	1490267	0.734	0.000	0.007	0.007

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
563	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490303	3.245704	0.000	0.032	0.032
564	Purchase of drug and medicines	ABBOTT LABORATORIES PAKISTAN LIMITE	01.02.19	1490379	4.976626	0.000	0.050	0.050
565	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	01.02.19	1490395	3.616039	0.000	0.036	0.036
566	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490382	9.529185	0.000	0.095	0.095
567	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490380	5.971887	0.000	0.060	0.060
568	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	01.02.19	1490381	2.6394	0.000	0.026	0.026
569	Machinery and Equipment	PAK TRADE LINK 0813-1006449656	14.06.19	2036811	0.072999	-0.003	0.007	0.004
570	Machinery and Equipment	ABBU BAKAR & COMPANY 314430100	14.06.19	2047426	0.072657	-0.003	0.007	0.004
571	Transport	STAR ENTERPRISES 1101-0104036770	14.06.19	1989168	0.09982	-0.005	0.010	0.005

S. No.	Description	Name of Vendor	Date	Cheque No	Amount	IT Deducted	IT To be Deducted	Difference
572	Transport	STAR ENTERPRISES 1101-0104036770	14.06.19	1989168	0.0943	-0.004	0.009	0.005
573	Transport	STAR ENTERPRISES 1101-0104036770	14.06.19	1989168	0.09821	-0.004	0.010	0.005
574	Transport	STAR ENTERPRISES 1101-0104036770	14.06.19	1989517	0.05	-0.002	0.005	0.003
575	Transport	HAJI ABDUL HAMEED & SONS 08053710	14.06.19	2068938	0.0943	-0.004	0.009	0.005
576	Transport	HAJI ABDUL HAMEED & SONS 08053710	14.06.19	2068938	0.098325	-0.004	0.010	0.005
577	Transport	HAJI ABDUL HAMEED & SONS 08053710	14.06.19	2068938	0.0966	-0.004	0.010	0.005
578	Transport	HAJI ABDUL HAMEED & SONS 08053710	14.06.19	2068938	0.087975	-0.004	0.009	0.005
579	Transport	HAJI ABDUL HAMEED & SONS 08053710	14.06.19	2068938	0.0989	-0.004	0.010	0.005
580	Purchase of drug and medicines	UNISA PHARMACEUTICAL INDUSTRIES LTD	14.06.19	1838937	0.47874	0.000	0.005	0.005
581	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1838945	0.211746	0.000	0.002	0.002
582	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1836788	0.777	0.000	0.008	0.008

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
583	Purchase of drug and medicines	M/S BAIG BROTHERS A/C 3001-0081-01	14.06.19	1990742	1.369862	0.000	0.014	0.014
584	Purchase of drug and medicines	BOSCH PHARMACEUTICALS (PVT.) LIMITE	14.06.19	1990743	4.8497	0.000	0.048	0.048
585	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1990751	4.75	0.000	0.048	0.048
586	Purchase of drug and medicines	M/S AHMED INAYAT TRADERS A/C 011	14.06.19	1990744	2.970367	0.000	0.030	0.030
587	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1990752	3.122395	0.000	0.031	0.031
588	Purchase of drug and medicines	FRONTIER DEXTROSE LIMITED	14.06.19	1990745	4.683068	0.000	0.047	0.047
589	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	2064517	5.760265	0.000	0.058	0.058
590	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	2064517	1.620012	0.000	0.016	0.016
591	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	2064517	3.01	0.000	0.030	0.030

<b>S. No.</b>	<b>Description</b>	<b>Name of Vendor</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	<b>IT Deducted</b>	<b>IT To be Deducted</b>	<b>Difference</b>
592	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	2064517	3.746178	0.000	0.037	0.037
593	Purchase of drug and medicines	UNIVERSAL TRADES A/C #018310	14.06.19	1846079	1.292	0.000	0.013	0.013
594	Purchase of drug and medicines	M/S BALOCHISTAN VALLEYS ENGINEERING	14.06.19	2068936	1.925	0.000	0.019	0.019
595	Purchase of drug and medicines	NOVARTIS PHARMA (PAKISTAN) LIMITED	14.06.19	1843078	54.3235	0.000	0.543	0.543
596	Transport	TALAM ENTERPRISES 11050104903281	14.06.19	1846123	2.159976	0.000	0.216	0.216
597	Purchase of drug and medicines	NEW TAMEER ENTERPRISES A/C#0110	14.06.19	1836784	4.87145	0.000	0.049	0.049
598	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1836783	5.588563	0.000	0.056	0.056
599	Purchase of drug and medicines	HEALTH TEC 2000770127 SAMBA	14.06.19	1836782	1.057488	0.000	0.011	0.011
600	Purchase of drug and medicines	M/S SIRAJUDDIAN & SONS 4586-5 NBP	14.06.19	1836781	1.617145	0.000	0.016	0.016
<b>Total</b>					<b>4138.255</b>	<b>-0.139</b>	<b>131.9279</b>	<b>131.7889</b>

**(Income Tax)**

<b>Bill No./ date</b>	<b>Cheque No./date</b>	<b>Details</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
003/ 19.06.19	1501899/ 30.01.20	X-Ray Film (8*10) (100 sheet)	850	3,390	2.882
		X-Ray Film (10*12)	850	5,065	4.305
		X-Ray Film (12*15)	01	7,625	0.007
		X-Ray Fixer Manual (10 litter)	850	1,050	0.893
		X-Ray Developer Manual (10 litter)	850	1,050	0.892
		Auto Processing fixer (20 litter)	50	2,129	0.106
		Auto Processing developer (20 litter)	50	3,595	0.180
<b>Total</b>					<b>9.265</b>
<b>Income Tax to be deducted</b>					<b>0.416</b>

(BSTS)

(Rs. in million)

S. No.	G/L Descp	Vendor Name	G/L	Cheque No	Amount	BST Calculated	BST to be Calculated	Difference
1	Transport	M.SADIQ & SONS 0226712401000145	A13001	1475474	0.0804	-0.0021	0.0121	0.0100
2	Transport	M.SADIQ & SONS 0226712401000145	A13001	1475474	0.0995	-0.0026	0.0149	0.0123
3	Furniture and Fixture	M.SADIQ & SONS 0226712401000145	A13201	1477900	0.0624	-0.0016	0.0094	0.0077
4	Transport	M.SADIQ & SONS 0226712401000145	A13001	1503157	0.2115	-0.0055	0.0317	0.0262
5	Machinery and Equipment	M.SADIQ & SONS 0226712401000145	A13101	1504903	0.0428	-0.0011	0.0064	0.0053
6	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	A13001	1585971	0.0499	-0.0013	0.0075	0.0062
7	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	A13001	1585971	0.0498	-0.0013	0.0075	0.0062
8	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	A13001	1589574	0.0459	-0.0012	0.0069	0.0057
9	Transport	ARB TRADERS & GENERAL ORDER SUPPLIE	A13001	1589574	0.0499	-0.0013	0.0075	0.0062
10	Furniture and Fixture	PAK TRADE LINK 0813-1006449656	A13201	1959944	0.0897	-0.0023	0.0135	0.0111

S. No.	G/L Descp	Vendor Name	G/L	Cheque No	Amount	BST Calculated	BST to be Calculated	Difference
11	Machinery and Equipment	BUKHARI PAPERS & STATIONERS A/C3020	A13101	1957957	0.1000	-0.0130	0.0150	0.0020
12	Transport		A13001		0.0569	-0.0074	0.0085	0.0011
13	Transport	AL-BILAL TRADERS 0000102224406016	A13001	1493900	0.1725	-0.0045	0.0259	0.0214
14	Furniture and Fixture	AL-BILAL TRADERS 0000102224406016	A13201	1493900	0.0520	-0.0014	0.0078	0.0064
15	Transport	AL-BILAL TRADERS 0000102224406016	A13001	1493900	0.1323	-0.0035	0.0198	0.0164
16	Transport	AL-BILAL TRADERS 0000102224406016	A13001	1493900	0.1725	-0.0045	0.0259	0.0214
17	Machinery and Equipment	PAK TRADE LINK 0813-1006449656	A13101	2036811	0.0730	-0.0019	0.0109	0.0090
18	Machinery and Equipment	ABBU BAKAR & COMPANY 314430100	A13101	2047426	0.0727	-0.0019	0.0109	0.0090
19	Transport	STAR ENTERPRISES 1101-0104036770	A13001	1989168	0.0998	-0.0026	0.0150	0.0124



<b>S. No.</b>	<b>G/L Descp</b>	<b>Vendor Name</b>	<b>G/L</b>	<b>Cheque No</b>	<b>Amount</b>	<b>BST Calculated</b>	<b>BST to be Calculated</b>	<b>Difference</b>
20	Transport	STAR ENTERPRISES 1101-0104036770	A13001	1989168	0.0943	-0.0025	0.0141	0.0117
21	Transport	STAR ENTERPRISES 1101-0104036770	A13001	1989168	0.0982	-0.0026	0.0147	0.0122
22	Transport	STAR ENTERPRISES 1101-0104036770	A13001	1989517	0.0500	-0.0013	0.0075	0.0062
23	Transport	HAJI ABDUL HAMEED & SONS 08053710	A13001	2068938	0.0943	-0.0025	0.0141	0.0117
24	Transport	HAJI ABDUL HAMEED & SONS 08053710	A13001	2068938	0.0983	-0.0026	0.0147	0.0122
25	Transport	HAJI ABDUL HAMEED & SONS 08053710	A13001	2068938	0.0966	-0.0025	0.0145	0.0120
26	Transport	HAJI ABDUL HAMEED & SONS 08053710	A13001	2068938	0.0880	-0.0023	0.0132	0.0109
27	Transport	HAJI ABDUL HAMEED & SONS 08053710	A13001	2068938	0.0989	-0.0026	0.0148	0.0123
28	Transport	TALAM ENTERPRISES 11050104903281	A13001	1846123	2.1600	-0.2817	0.3240	0.0423

S. No.	G/L Descp	Vendor Name	G/L	Cheque No	Amount	BST Calculated	BST to be Calculated	Difference
<b>Total</b>					<b>4.5920</b>	<b>-0.3616</b>	<b>0.6888</b>	<b>0.3273</b>

(GST)

(Rs. in million)

S. No.	G/L Description	Vendor Name	Cheque No	Gross Amount	GST Deducted	GST To be Deducted	Difference
1	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1327557	0.0235	0.0000	0.0040	0.0040
2	Stationery	SYSTECNO ENTERPRISES 1143203	1328540	0.0170	0.0000	0.0029	0.0029
3	Stationery	MUHAMMAD JAWAID GOVT CONTRACTOR AND	1298259	0.0213	0.0000	0.0036	0.0036
4	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1239438	0.0230	0.0000	0.0039	0.0039
5	Stationery	ADDITIONAL DIRECTOR GOVT: MEDICAL	1239438	0.0199	0.0000	0.0034	0.0034
6	Stationery	ADDITIONAL DIRECTOR GOVT: MEDICAL	1264036	0.0166	0.0000	0.0028	0.0028
7	Stationery	HATIM STATIONERS 074615001	1264495	0.0616	-0.0009	0.0105	0.0096
8	Stationery	BALUCHISTAN PAPER & STATIONER	1269089	0.0524	0.0000	0.0089	0.0089
9	Stationery	ADDITIONAL DIRECTOR GOVT: MEDICAL	1353164	0.0206	0.0000	0.0035	0.0035
10	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1354906	0.0243	0.0000	0.0041	0.0041

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
11	Other Store - Tear Gas	M/S FUJIFILM PAKISTAN (PRIVATE) LIM	1354893	0.3346	0.0000	0.0569	0.0569
12	Other Store - Tear Gas	M/S FUJIFILM PAKISTAN (PRIVATE) LIM	1354893	0.0958	0.0000	0.0163	0.0163
13	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1356081	0.0131	0.0000	0.0022	0.0022
14	Stationery	BALOCHISTAN PAPER & STATIONER	1356807	0.0428	-0.0006	0.0073	0.0067
15	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1357403	0.0197	0.0000	0.0033	0.0033
16	Other Store - Tear Gas	M/S MEDEQUIPS (SMC) (PVT) LTD 7900	1357561	1.1500	0.0000	0.1955	0.1955
17	Other Store - Tear Gas	AGFA PAKISTAN (PRIVATE) LIMITED	1357385	5.1988	0.0000	0.8838	0.8838
18	Stationery	HATIM STATIONERS 074615001	1418256	0.0781	0.0000	0.0133	0.0133
19	Others	USMAN TRADERS A/C 00010-1571-	1436736	0.2679	0.0000	0.0455	0.0455
20	Others	USMAN TRADERS A/C 00010-1571-	1436800	0.2731	0.0000	0.0464	0.0464
21	Others	USMAN TRADERS A/C 00010-1571-	1436735	0.3304	0.0000	0.0562	0.0562
22	Others	USMAN TRADERS A/C 00010-1571-	1418922	0.1971	0.0000	0.0335	0.0335
23	Others	USMAN TRADERS A/C 00010-1571-	1418923	0.3316	0.0000	0.0564	0.0564

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
24	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1418920	0.0184	0.0000	0.0031	0.0031
25	Others	USMAN TRADERS A/C 00010- 1571-	1418974	0.2882	0.0000	0.0490	0.0490
26	Other Store - Tear Gas	AGFA PAKISTAN (PRIVATE) LIMITED	1418915	0.6174	0.0000	0.1050	0.1050
27	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1419099	0.0550	0.0000	0.0094	0.0094
29	Plant and Machinery	L.C ACCOUNT NO 4026601078 NBP	1419125	831.2468	0.0000	141.3119	141.3119
30	Stationery	ADDITIONAL DIRECTOR GOVT: MEDICAL	1421398	0.0499	-0.0015	0.0085	0.0070
31	Others	ADDITIONAL DIRECTOR GOVT: MEDICAL	1421398	0.0267	0.0000	0.0045	0.0045
32	Plant and Machinery	NEW TAMEER ENTERPRISES A/C#0110	1421449	0.0780	0.0000	0.0133	0.0133
33	Stationery	ADDITIONAL DIRECTOR GOVT: MEDICAL	1422451	0.0975	-0.0028	0.0166	0.0137
34	Plant and Machinery	SCIENTIFIC TECHNICAL CORPORATION	1427438	0.2250	0.0000	0.0383	0.0383
35	Other Store - Tear Gas	M/S FUJI FILMS PAK (PVT)LTD 029-00	1425533	3.7316	0.0000	0.6344	0.6344
36	Stationery	BALOCHISTAN PAPER & STATIONER	1470491	0.0940	0.0000	0.0160	0.0160
37	Stationery	ADDITIONAL DIRECTOR GOVT: MEDICAL	1470486	0.0207	0.0000	0.0035	0.0035

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
38	Stationery	BALUCHISTAN PAPER & STATIONER	1470539	0.0439	0.0000	0.0075	0.0075
39	Transportation of Goods	ADDITIONAL DIRECTOR GOVT: MEDICAL	1470790	0.0400	0.0000	0.0068	0.0068
40	Others	BUKHARI PAPERS & STATIONERS A/C3020	1466274	0.0159	0.0000	0.0027	0.0027
41	Other Store - Tear Gas	USMAN TRADERS A/C 00010-1571-	1467383	0.0783	0.0000	0.0133	0.0133
42	Other Store - Tear Gas	AL SYED BROTHERS TRADERS GOVT: CONT	1467384	0.0217	0.0000	0.0037	0.0037
43	Other Store - Tear Gas	USMAN TRADERS A/C 00010-1571-	1467383	0.0940	0.0000	0.0160	0.0160
44	Other Store - Tear Gas	AL SYED BROTHERS TRADERS GOVT: CONT	1556782	0.0585	0.0000	0.0099	0.0099
45	Other Store - Tear Gas	BUKHARI PAPERS & STATIONERS A/C3020	1556780	0.0291	0.0000	0.0049	0.0049
46	Other Store - Tear Gas	AL SYED BROTHERS TRADERS GOVT: CONT	1556782	0.0293	0.0000	0.0050	0.0050
47	Other Store - Tear Gas	BUKHARI PAPERS & STATIONERS A/C3020	1556780	0.0207	-0.0006	0.0035	0.0029
48	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	1519228	0.0959	0.0000	0.0163	0.0163
49	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	1519228	0.0959	0.0000	0.0163	0.0163
50	Transportation of Goods	MS Distributer 5000048285	1519232	0.2000	0.0000	0.0340	0.0340

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
51	Transportation of Goods	MS Distributer 5000048285	1519231	0.1500	0.0000	0.0255	0.0255
52	Transportation of Goods	MS Distributer 5000048285	1519229	0.1500	0.0000	0.0255	0.0255
53	Transportation of Goods	MS Distributer 5000048285	1519230	0.1500	0.0000	0.0255	0.0255
54	Transportation of Goods	MS Distributer 5000048285	1519233	0.1500	0.0000	0.0255	0.0255
55	Others	ABDULLAH & BROTHERS ENTERPRISES	1519488	0.0145	0.0000	0.0025	0.0025
56	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	1519854	0.0480	-0.0014	0.0082	0.0068
57	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	1519855	0.0487	-0.0014	0.0083	0.0069
58	Other Store - Tear Gas	ABDULLAH & BROTHERS ENTERPRISES	1519863	0.0487	-0.0014	0.0083	0.0069
59	Plant and Machinery	M/S BIO TECH SERVICES 0010005542	1420932	9.0200	0.0000	1.5334	1.5334
60	Plant and Machinery	M/S BALOCHISTAN VALLEYS ENGINEERING	1420925	3.1243	0.0000	0.5311	0.5311
61	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1420930	12.2450	0.0000	2.0817	2.0817
62	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1420929	12.4000	0.0000	2.1080	2.1080
63	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1420928	2.2656	0.0000	0.3852	0.3852

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
64	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1420927	7.0000	0.0000	1.1900	1.1900
65	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1420926	5.6240	0.0000	0.9561	0.9561
66	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1421143	2.6500	0.0000	0.4505	0.4505
67	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1420928	2.5750	0.0000	0.4378	0.4378
68	Plant and Machinery	M/S MIAN ENTERPRISES,0003230420000	1420869	6.6966	0.0000	1.1384	1.1384
69	Plant and Machinery	FAZALDIN TRADE SOLICITORS INTERNA	1420865	30.7738	0.0000	5.2315	5.2315
70	Plant and Machinery	M/S BAIG BROTHERS A/C 3001-0081-01	1422646	0.4398	0.0000	0.0748	0.0748
71	Plant and Machinery	POPULAR INTERNATIONAL (PVT) LIMITED	1422320	6.8400	0.0000	1.1628	1.1628
72	Plant and Machinery	M/S BALOCHISTAN VALLEYS ENGINEERING	1422321	4.2250	0.0000	0.7183	0.7183
73	Plant and Machinery	M/S BALOCHISTAN VALLEYS ENGINEERING	1422470	4.2250	0.0000	0.7183	0.7183
74	Plant and Machinery	M/S JASANI SCIENTIFIC 1003728975 BK	1422468	2.0700	0.0000	0.3519	0.3519
75	Plant and Machinery	SAS ENTERPRISES & CO 20012052237	1422479	1.2430	0.0000	0.2113	0.2113
76	Plant and Machinery	M/S NASAR ENTERPRISES A/C NO	1427434	1.6500	0.0000	0.2805	0.2805

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
77	Plant and Machinery	M/S BIO TECH SERVICES 0010005542	1425069	29.8340	0.0000	5.0718	5.0718
78	Plant and Machinery	UNIVERSAL TRADES A/C #018310	1517671	4.2030	0.0000	0.7145	0.7145
79	Plant and Machinery	M/S NASAR ENTERPRISES A/C NO	1517672	2.6000	0.0000	0.4420	0.4420
80	Plant and Machinery	M/S JASANI SCIENTIFIC 1003728975 BK	1517670	6.9000	0.0000	1.1730	1.1730
81	Plant and Machinery	M/S BIO TECH SERVICES 0010005542	1519961	1.1660	0.0000	0.1982	0.1982
82	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	1516719	0.0420	-0.0012	0.0071	0.0059
83	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	1516719	0.0343	-0.0010	0.0058	0.0048
84	Others	M.SADIQ & SONS 0226712401000145	1477900	0.0300	-0.0009	0.0051	0.0042
85	Stationery	M/S NEW KARAHCI STATIONERY 0702-	1477901	0.0900	-0.0026	0.0153	0.0127
86	Postage and telegraph	M/S LEOPARDS COURIER SERVICES (PVT)	1504270	0.0037	0.0000	0.0006	0.0006
87	Stationery			0.0906	-0.0026	0.0154	0.0128
88	Others	M.SADIQ & SONS 0226712401000145	1504903	0.0300	-0.0009	0.0051	0.0042
89	Stationery	M/S NEW KARAHCI STATIONERY 0702-	1504904	0.0760	-0.0022	0.0129	0.0107



<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
90	Stationery	BALUCHISTAN PAPER & STATIONER	1585799	0.0978	-0.0028	0.0166	0.0138
91	Others	ARB TRADERS & GENERAL ORDER SUPPLIE	1585971	0.0500	0.0000	0.0085	0.0085
92	Others	ARB TRADERS & GENERAL ORDER SUPPLIE	1585971	0.0500	0.0000	0.0085	0.0085
93	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	1675803	0.0551	-0.0016	0.0094	0.0078
94	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	1947559	0.0883	-0.0026	0.0150	0.0124
95	Others	BUKHARI PAPERS & STATIONERS A/C3020	1957957	0.0500	-0.0015	0.0085	0.0070
96	Stationery	AL-BILAL TRADERS 0000102224406016	1493900	0.1339	-0.0039	0.0228	0.0189
97	Others	AL-BILAL TRADERS 0000102224406016	1493900	0.0150	-0.0004	0.0025	0.0021
98	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	1797013	0.0500	-0.0015	0.0085	0.0070
99	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	1797045	0.0500	-0.0015	0.0085	0.0070
100	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	2040129	0.0524	-0.0015	0.0089	0.0074
101	Stationery	BUKHARI PAPERS & STATIONERS A/C3020	2040129	0.0555	-0.0016	0.0094	0.0078
102	Others	AL SYED BROTHERS TRADERS GOVT: CONT	2036812	0.0330	0.0000	0.0056	0.0056

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
103	Others	ABBU BAKAR & COMPANY 314430100	2047426	0.0172	0.0000	0.0029	0.0029
104	Stationery	STAR ENTERPRISES 1101- 0104036770	1989168	0.0996	-0.0029	0.0169	0.0140
105	Stationery	ABBU BAKAR & COMPANY 314430100	1989518	0.0505	-0.0015	0.0086	0.0071
106	Stationery	ABBU BAKAR & COMPANY 314430100	1989518	0.0578	-0.0017	0.0098	0.0081
107	Postage and telegraph	M/S LEOPARDS COURIER SERVICES (PVT)	1989515	0.0097	0.0000	0.0016	0.0016
108	Stationery	ABBU BAKAR & COMPANY 314430100	1991909	0.0492	-0.0014	0.0084	0.0069
109	Stationery	ABBU BAKAR & COMPANY 314430100	1991909	0.0491	-0.0014	0.0083	0.0069
110	Stationery	ABBU BAKAR & COMPANY 314430100	1991909	0.0497	-0.0014	0.0084	0.0070
111	Others	ABBU BAKAR & COMPANY 314430100	1991909	0.0494	0.0000	0.0084	0.0084
112	Stationery	ABBU BAKAR & COMPANY 314430100	1986567	0.0497	-0.0014	0.0085	0.0070
113	Stationery	ABBU BAKAR & COMPANY 314430100	1986567	0.0491	-0.0014	0.0083	0.0069
114	Stationery	ABBU BAKAR & COMPANY 314430100	1986567	0.0497	-0.0014	0.0085	0.0070
115	Stationery	STAR ENTERPRISES 1101- 0104036770	2064933	0.0498	-0.0014	0.0085	0.0070

<b>S. No.</b>	<b>G/L Description</b>	<b>Vendor Name</b>	<b>Cheque No</b>	<b>Gross Amount</b>	<b>GST Deducted</b>	<b>GST To be Deducted</b>	<b>Difference</b>
116	Stationery	STAR ENTERPRISES 1101-0104036770	2063588	0.0495	-0.0014	0.0084	0.0070
117	Stationery	STAR ENTERPRISES 1101-0104036770	2068937	0.0202	-0.0006	0.0034	0.0029
118	Others	STAR ENTERPRISES 1101-0104036770	2063588	0.0342	-0.0010	0.0058	0.0048
<b>Total</b>				<b>1008.4273</b>	<b>-0.0600</b>	<b>171.4326</b>	<b>171.3725</b>

**4.3.1 Procurement of medicines and surgical instruments without complete purchase committee and without observance of TORs - Rs. 976.792 million**

**Annexure 4.2  
(Rs. in million)**

<b>S. No.</b>	<b>Description</b>	<b>Number of Bidders/ Manufacturer</b>	<b>Amount</b>
1.	General Medicine	42	<b>976.792</b>
2.	Imported Medicine	10	
3.	Cath Lab	08	
4.	Dental	03	
5.	Disposable	22	
6.	Dressing	13	
7.	DTL	01	
8.	Electrolyte	03	
9.	Lab	01	
10.	Linen	04	
11.	Surgical Suture	03	
12.	X-Ray	02	

**Members of Purchase Committee**

<b>S. No.</b>	<b>Designation</b>	<b>Role</b>
1	DG Health	Chairman
2	Additional Secretary Finance	Member
3	Chief Planning Officer, Health Department.	Member
4	Chief of Section, Health and Nutrition, P&D	Member
5	Medical Superintendent, BMCH	Member
6	Medical Superintendent, SPH	Member
7	Medical Superintendent, FJC&GH Quetta	Member
8	Medical Superintendent, HEH	Member
9	Medical Superintendent, SMBBH	Member
10	Add Director Government Medical Store Depot	Member/ Secretary
11	Executive Director, SKBZH	Member

<b>S. No.</b>	<b>Designation</b>	<b>Role</b>
12	Managing Director, TC&ED	Member
13	Chief Executive Officer, BINUQ	Member
14	Head of Department/Senior-Most Prof of medicine, SPH/BMCH	Technical Member
15	Head of Department/Senior most prof of surgery.	Technical Member

**4.3.2 Procurement of medicines without test / clearance by DTL - Rs. 95.574 million**

**Annexure 4.3  
(Rs. in million)**

<b>S. No.</b>	<b>Type</b>	<b>Generic Name</b>	<b>Brand name</b>
1.	Syrup	Paracetamol, 120 mg, % ML	Alleve 120 mg
2.	Syrup	Ibuprofen, 100 mg, 5ML	Arrvien
3.	Tablet	Diclofenic Potassium 50 mg	Dolist 50 mg
4.	Capsule	Laitosoprazole, 30 mg	Asozol 30 mg
5.	Tablet	Propranolol 10 mg	Bettlock 10 mg
6.	Tablet	Propranolol 40 mg	Bettlock 40 mg
7.	Tablet	Artemether+Lumerlamnae	Liunmita Forte 80/40 mg
8.	Syrup	Amoxycillian 125 mg	Assomax 125 mg
9.	Capsule	Cephadrine 125 mg	Cepadin 125 mg
10.	Syrup	Cephadrine 250 mg	Cepadin 250 mg
11.	Syrup	Cephadrine 500 mg	Cepadin 500 mg
12.	Injection	Ceftriaxone 1 gram	Arrexone 1 gram
13.	Injection	Cefatazine 250 mg	Arrexone 250 mg
14.	Injection	Cefatazine 500 mg	Arrexone 500 mg
15.	Syrup	Cefixime 100mg / 30 ML	Aerofix 100mg / 30 ML
16.	Capsule	Cefixime 400mg	Aerofix 400mg
<b>Rs. 95.574 million</b>			

**4.3.7 Failure to obtain performance security from the firms – Rs. 46.765 million**

**Annexure 4.4  
(Rs. in million)**

<b>S. No.</b>	<b>Name of Firm</b>	<b>Work order No.and Date</b>	<b>Amount of work order</b>	<b>10% Performance Security</b>
1.	M/s Amsin Pharma/ Universal Traders, Quetta	1262- MSD/04.06.2018	17.01	1.701
2.	M/s Pakistan/ New Tameer Trader, Quetta	1263- MSD/04.06.2018	75.57	7.557
3.	M/s Aries Pharma/ Health Tech, Quetta	1264- MSD/04.06.2018	18.325	1.8325
4.	M/s Bareet Hodgson/ Ahmed Inayat Traders, Quetta	1266- MSD/04.06.2018	31.11	3.111
5.	M/s Bosch Pharma Co, Pakistan	1267- MSD/04.06.2018	12.95	1.295
6.	M/s Brooks Pharma / Universal Traders, Quetta	1267- MSD/04.06.2018	40.6	4.06
7.	M/s Feroz Chemical/ Universal Traders, Quetta	1269- MSD/04.06.2018	25.28	2.528
8.	M/s GETZ Pharma / Universal Traders, Quetta	1274- MSD/04.06.2018	27.19	2.719
9.	M/s Abbot Pvt Ltd Co, Pakistan	1278- MSD/04.06.2018	69.73	6.973
10.	M/s Medisave Pharma/ New Tameer Traders, Quetta	1280- MSD/04.06.2018	27.75	2.775
11.	M/s Merck/ Siraj Ud Din & Sons, Quetta	1281- MSD/04.06.2018	22.1	2.21
12.	M/s Sanofi Aventis Pharma, Karachi	1288- MSD/04.06.2018	24.61	2.461
13.	M/s Medisave Pharma/ New Tameer Traders, Quetta	1325- MSD/09.06.2018	75.24	7.524
<b>Total</b>			<b>467.465</b>	<b>46.7465</b>

**4.3.9 Extension of undue favor to a contractor on account of procurement of X-ray films - Rs. 9.265 million**

**Annexure 4.5  
(Rs. in million)**

Bill No. / date	Cheque No./date	Details	Quantity	Rate	Amount
003/ 19.06.19	1501899/ 30.01.20	X-Ray Film (8*10) (100 sheet)	850	3,390	2.882
		X-Ray Film (10*12)	850	5,065	4.305
		X-Ray Film (12*15)	01	7,625	0.007
		X-Ray Fixer Manual (10 litter)	850	1,050	0.893
		X-Ray Developer Manual (10 litter)	850	1,050	0.892
		Auto Processing fixer (20 litter)	50	2,129	0.106
		Auto Processing developer (20 litter)	50	3,595	0.180
<b>Total</b>					<b>9.265</b>

**4.3.13 Procurement of X-Ray films, disposable syringes and laboratory chemicals without need assessment - Rs. 70.665 million**

**Annexure 4.6  
(Rs. in million)**

S. No.	Name of Supplier	Description	Financial Year	Quantity	*Population	Amount
1	M/s Agfa Pakistan (Pvt.) Ltd.	X-Ray Films with developer fixer and auto processing fixer	2019-20	850 (packet) =85000 pieces 850 (packet) =85000 pieces 100 Pieces	12.300	9.265

				85,000 + 85,000+ 100 =170,100 pieces		
2	M/s Dawn Distributors, Quetta	Various Laboratory Chemicals / kits	2020-21	Various items in ML and Kits presentation		39.220
<b>Total</b>						<b>48.485</b>
<b>S. No.</b>	<b>Items</b>	<b>Strength</b>	<b>Price</b>	<b>Qty.</b>	<b>*Population</b>	<b>Amount</b>
1	Disposable Syringe	3cc	4.66	1.000	12.300	4.660
2	Disposable Syringe	5cc	4.88	3.650		17.520
		<b>Total</b>		<b>4.650,</b>		<b>22,180,</b>
<b>Grand Total</b>						<b>70.665</b>

#### 4.4.2 Non-distribution of medicines to districts - Rs. 1,770.933 million

##### Annexure 4.7 (Rs. in million)

S. No.	Department	Financial years	Amount
1.	DHO Awaran	2018-19	6.78
2.	DHO Awaran	2019-20	2.42
3.	DHO Barkhan	2018-19	6.49
4.	DHO Barkhan	2019-20	2.817
5.	DHO Chagai	2018-19	4.819
6.	DHO Chagai	2019-20	0.47
7.	DHO Dera Bugti	2018-19	6.306
8.	DHO Dera Bugti	2019-20	3.96
9.	DHO Duki	2019-20	2.614
10.	DHO harnai	2018-19	7.2019
11.	DHO harnai	2019-20	8.85
12.	DHO Jhal Magsi	2018-19	9.88



<b>S. No.</b>	<b>Department</b>	<b>Financial years</b>	<b>Amount</b>
13.	DHO Jhal Magsi	2019-20	9.96
14.	DHO Jaffaabad	2018-19	13.55
15.	DHO Jaffaabad	2019-20	5.122
16.	DHO Khuzdar	2018-19	9.86
17.	DHO Khuzdar	2019-20	7.77
18.	DHO Kachhi	2018-19	12.54
19.	DHO Klalat	2018-19	14.105
20.	DHO Klalat	2019-20	13.538
21.	DHO Kohlu	2018-19	7.204
22.	DHO Kohlu	2019-20	8.705
23.	DHO KHARAN	2018-19	6.3
24.	DHO KHARAN	2019-20	6.211
25.	DHO Turbat	2018-19	7.66
26.	DHO Turbat	2019-20	2.24
27.	DHO Killa Saifullah	2018-19	10.073
28.	DHO Killa Saifullah	2019-20	8.835
29.	DHO Killa Abdullah	2018-19	8.331
30.	DHO Killa Abdullah	2019-20	4.175
31.	DHO Lasbella	2018-19	7.716
32.	DHO Lasbella	2019-20	6.32
33.	DHO Loralai	2018-19	12.26
34.	DHO Loralai	2019-20	11.4914
35.	DHO Mastung	2018-19	10.46
36.	DHO Mastung	2019-20	12.25
37.	DHO Musa Khail	2018-19	6.208
38.	DHO Musa Khail	2019-20	5.49
39.	DHO Nushki	2018-19	10.547
40.	DHO Nushki	2019-20	7.38
41.	DHO Pishin	2018-19	13.42
42.	DHO Pishin	2019-20	4.537
43.	DHO panjgur	2018-19	7.97
44.	DHO panjgur	2019-20	7.32
45.	DHO Quetta	2018-19	2.735
46.	DHO Quetta	2019-20	0.707

<b>S. No.</b>	<b>Department</b>	<b>Financial years</b>	<b>Amount</b>
47.	DHO Sibi	2018-19	4.138
48.	DHO Sibi	2019-20	6.75
49.	DHO Surab	2018-19	3.299
50.	DHO Surab	2019-20	10.019
51.	DHO Sherani	2018-19	1.474
52.	DHO Sherani	2019-20	5.944
53.	DHO Subhat pur	2018-19	5.49
54.	DHO Subhat pur	2019-20	7.109
55.	DHO Wasuk	2018-19	7.44
56.	DHO Wasuk	2019-20	4.66
57.	DHO Zhob	2018-19	10.49
58.	DHO Zhob	2019-20	13.24
59.	DHO Ziarat	2018-19	9.34
60.	DHO Ziarat	2019-20	7.715
61.	DHQ Jaffaraabad	2018-19	20.87
62.	DHQ Jaffaraabad	2019-20	11.43
63.	DHQ Kachhi	2018-19	23.9
64.	DHQ Kachhi	2019-20	19.678
65.	DHQ Sibi	2018-19	34.43
66.	DHQ Sibi	2019-20	26.28
67.	DHQ Killa saifullah	2018-19	12.166
68.	DHQ Killa saifullah	2019-20	13.91
69.	DHQ Kalat	2018-19	20.744
70.	DHQ Kalat	2019-20	17.14
71.	DHQ Kohlu	2018-19	32.7
72.	DHQ Kohlu	2019-20	32
73.	DHQ DM Jamali	2018-19	34.706
74.	DHQ DM Jamali	2019-20	23.211
75.	DHQ Ziarat	2018-19	20.587
76.	DHQ Ziarat	2019-20	20.45
77.	DHQ Zhob	2018-19	39.9
78.	DHQ Zhob	2019-20	31.388
79.	DHQ Panjgur	2018-19	25.27
80.	DHQ Panjgur	2019-20	32.58

<b>S. No.</b>	<b>Department</b>	<b>Financial years</b>	<b>Amount</b>
81.	DHQ Pishin	2018-19	37.651
82.	DHQ Pishin	2019-20	35.78
83.	DHQ Nushki	2018-19	21.06
84.	DHQ Nushki	2019-20	19.09
85.	DHQ Mastung	2018-19	26.12
86.	DHQ Mastung	2019-20	24.635
87.	DHQ Lasbella	2018-19	17.72
88.	DHQ Lasbella	2019-20	15.14
89.	DHQ Loralai	2018-19	41.87
90.	DHQ Loralai	2019-20	28.15
91.	DHQ Khuzdar	2018-19	38.56
92.	DHQ Khuzdar	2019-20	37.102
93.	DHQ Gwadar	2018-19	23.13
94.	DHQ Gwadar	2019-20	11.14
95.	DHQ Dera Bugti	2018-19	20.21
96.	DHQ Dera Bugti	2019-20	23.02
97.	DHQ Awaran	2018-19	16.84
98.	DHQ Awaran	2019-20	11.43
99.	DHQ harnai	2018-19	25.81
100.	DHQ harnai	2019-20	11.67
101.	DHQ Jhal magsi	2018-19	18.28
102.	DHQ Jhal magsi	2019-20	17.33
103.	DHQ Killa Abdullah	2018-19	20.14
104.	DHQ Killa Abdullah	2019-20	24.62
105.	DHQ Kharan	2018-19	31.47
106.	DHQ Kharan	2019-20	41.5
107.	Jam Ghulam Qadir hosp	2018-19	16.43
108.	Jam Ghulam Qadir hosp	2019-20	16.51
109.	DHQ Musakhail	2018-19	34.772
110.	DHQ Musakhail	2019-20	30.344
111.	DHQ Surab	2018-19	9.14
112.	DHQ Surab	2019-20	13.61
113.	DHQ Kech	2018-19	38.933
114.	DHQ Kech	2019-20	35.68
<b>Total</b>			<b>1,770.93</b>

**4.4.3 Non-replacement of expired medicines - Rs. 34.864 million**

**Annexure 4.8  
(Rs. in million)**

<b>S. No.</b>	<b>Name of item</b>	<b>Expiry date</b>	<b>Rate</b>	<b>Quantity received</b>	<b>Quantity expired/ batch No</b>	<b>Amount</b>
1.	Syp Rexyl	Oct,2020	75/bottle	10,000/ Bott	7600/Bott/ NA	0.570
2.	Inj Genxate	Oct,2020	110/Inj	5,000/ Bott	3120/Bott.NA	0.343
3.	Inj Vanbact 1 gm	Nov,2020	65/Inj	10,000/ Vial	7000/Bott.NA	0.455
4.	Inj Ranitidine	04.2020 06.2020	100	33,638 Packets	NA/PPT048Z NA/PPT050Z NA/PPT051Z NA/PPT053Z	3.363
5.	Inj Vancomycin	11.2020	427	46,837 viols	NA/VBA011 NA/VBA007 NA/VBA015	19.999
6.	Inj Gentamicin	09.2020	137.9	21,087 Packets	NA/GT1027Z NA/GT1029Z	2.907
7.	Inj. Recormon	02.2020	715	123 (123/6)	123viols /H0886H01	0.088
8.	Inj. Suxam	03.2019	1550/ 50	97 (4855/50)	4855/7C120	0.150
9.	Inj. Acuran	12.2019	340	785+1000+ 95=1880	842pkt/112FB	0.286
10.	Inj. D Cart	05.2020	180	714	451/165F8, 166F8,173F8	0.081
11	Rexyl 120 ml	28.06.21	75/bottle	156,200	1796385	6.622
<b>Total</b>						<b>34.864</b>