



**SPECIAL STUDY REPORT
ON
SUPPLY OF RLNG TO EXPORT SECTOR
AT CONCESSIONARY RATE**

**MINISTRY OF ENERGY
(PETROLEUM DIVISION)**

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

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 15 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 require the Auditor-General to conduct audit of expenditure from the Federal Consolidated Fund, Public Account and that of Government Commercial Undertakings and of any Authority or Body established by the Federation. The special study on supply of RLNG to export sector at concessionary rate was carried out accordingly.

The Directorate-General Audit Petroleum and Natural Resources, Lahore conducted special study of supply of RLNG to export sector at concessionary rate during September to December, 2022 for the period from September, 2018 to June, 2022. The main objective of the scheme was to boost exports and foreign exchange earnings. Audit assessed on test check basis whether the scheme was well planned and executed properly by Petroleum Division, Ministry of Commerce, Finance Division, FBR, and SNGPL as per applicable laws, rules, regulations and Government's instructions.

The special study indicates specific actions that, if taken, will help the government accomplish the objectives of such programs in future.

This report has been finalized in the light of discussions in Departmental Accounts Committee meetings with the respective organizations.

The report is submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan for causing it to be laid before both Houses of Majlis-e-Shoora (Parliament).

Islamabad
Dated: October 30, 2024

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

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
EXECUTIVE SUMMARY	iii
SECTIONS	
1 INTRODUCTION	1
1.1 Gas Sector and Concessionary regime	1
1.2 Contours of subsidy scheme	1
1.3 Procedure for disbursement of subsidy	2
1.4 Energy Efficiency Criteria for power generation	3
1.5 Review of subsidy scheme by ECC	3
1.6 Legal Framework	4
1.7 Major Stakeholders	4
1.8 Layout of Internal Control System	5
2 SPECIAL STUDY OBJECTIVES	6
2.1 Terms of Reference (ToRs) of Study	6
2.2 Scope of Study	7
2.3 Beneficiaries of the Study	7
3 STUDY DESIGN (TIME PERIOD, DATA & METHODOLOGY)	8
3.1 Data Analysis	10
3.2 Quantum of subsidy	11
4 RESULTS	14
4.1 Analysis of Planning and Execution	14
4.2 Evaluation of Monitoring & Vigilance Mechanism to prevent misuse of subsidy	17
4.3 Scrutiny of subsidized gas by SNGPL	19
4.4 Non-connectivity of CPPs with Power Grid for electricity supply	22
4.5 Failure of Internal Controls for payment of subsidy	23
5 OVERALL ASSESSMENT	25
6 ANNEXES	27

ABBREVIATIONS AND ACRONYMS

BD	Business Development
BoD	Board of Directors
BOI	Board of Investment
BTU	British Thermal Unit
CCoE	Cabinet Committee on Energy
CPPs	Captive Power Plants
DISCOs	Distribution Companies
DGA	Director General Audit
ECC	Economic Coordination Committee
EOUs	Export Oriented Units
EPB	Export Promotion Bureau
GoP	Government of Pakistan
GSAs	Gas Sales Agreements
IHC	Islamabad High Court
IPPs	Independent Power Producers
LNG	Liquefied Natural Gas
LPS	Late Payment Surcharge
MoC	Ministry of Commerce
MoF	Ministry of Finance
MMBTU	Metric Million British Thermal Unit
MMcfd	Metric Million Cubic Feet per Day
MoE-PD	Ministry of Energy (Petroleum Division)
NEPRA	National Electric Power Regulatory Authority
NTDC	National Transmission and Dispatch Company
NEECA	National Energy Efficiency & Conservation Authority
OGRA	Oil and Gas Regularity Authority
PBS	Pakistan Bureau of Statistics
RLNG	Re-gasified Liquefied Natural Gas
SNGPL	Sui Northern Gas Pipeline Company Ltd
SSGC	Sui Southern Gas Company Ltd
TDAP	Trade Development Authority of Pakistan

EXECUTIVE SUMMARY

The Directorate-General Audit, Petroleum and Natural Resources, Lahore carried out special study on “Supply of RLNG to Exports Sector at Concessionary Rate” for the period from September, 2018 to June, 2022. The special study was conducted during September to December, 2022 as per approved ToRs.

In September, 2018, Federal Government approved supply of gas to the exporters of five zero-rated sectors in the Punjab namely textile, carpet, leather, sports and surgical, at regionally competitive rates in September, 2018 in order to boost exports and foreign exchange earnings. Under this scheme, the exporters of these sectors were allowed to receive increased proportion of cheaper domestic natural gas than RLNG (from 28% to 50% of total mix) in their gas supply. According to the decision, the weighted average gas tariff of US\$ 6.50 per MMBTU was to be charged. The supply of gas was made by SNGPL who received subsidy of Rs 105.967 Billion on this account from the Federal Government during the period from October, 2018 to June, 2022.

1. Focus of Study

The objective of the special study was to review eligibility criteria for entitlement, supply of gas on concessionary tariff in accordance with applicable law and to assess the effectiveness of the scheme in terms of increase in exports made by EOUs. Audit assessed on test check basis whether the scheme was well planned and executed properly by Petroleum Division, Ministry of Commerce and FBR whereas SNGPL supplied gas to entitled consumers as per applicable laws, rules, regulations, and instructions of the Government.

2. Review of Literature

Pakistan Institute of Development Economics published Working Papers on “Impact of Export Subsidies on Pakistan’s Exports” in 2007. According to the working papers, GoP launched multiple direct and indirect subsidies to boost exports but the impact on exports of two major schemes namely export financing and rebate/refund schemes was insignificant.

There were some media reports covering introduction of concessionary regime for supply of electricity and gas / RLNG for exporters of five zero rated sectors or export-oriented sectors. One of the media reports published in the Express Tribune on December 22, 2020 highlighted that Cabinet members had raised question over the performance of export-oriented sectors in terms of exports to the international market as there was no data available to verify benefits to the economy.

3. Methods and Results

3.1 Methods

To conduct special study, following methods were applied:

- i GoP Policies, ECC / Cabinet decisions, budgetary allocations and actual payments, etc. were reviewed at DG Gas.
- ii Record relating to major stakeholders was collected / scrutinized at the SNGPL, Head Office, Lahore and selected regional offices.
- iii Special study also involved scrutiny of record from Ministry of Commerce (MoC), FBR and Power Division. The record was collected through respective Field Audit Offices mandated for conducting audit of these organizations viz DGA (Federal Government), DGA (Inland Revenue & Customs), and DGA (Power).
- iv EOU-wise exports data, figures of foreign exchange and overall exports / export targets were collected from FBR, SBP and MoC respectively.
- v Details of electricity connections and CPPs with or without Co-generation facility were sought from Power Division.
- vi Record received from different sources was compared with each other. EOU-wise export data received from FBR was compared with amount of subsidy availed by each EOU as per SNGPL's data of subsidy.
- vii Status of CPPs provided by SNGPL was compared with the data provided by Power Division.

3.2 Results

Following are the key audit findings:

- i) The subsidy was initiated without proper planning. Objectives of the scheme in terms of overall and EOU-wise targets for increase in exports and foreign exchange were not outlined. Specific criteria for eligibility of industrial units were not set. The regionally competitive rates for energy were not worked out for submission before ECC / Cabinet.
- ii) According to the Judgment of Supreme Court of Pakistan in case No. HRC 14392 of 2013 regarding supply of gas to CPPs, “supply of gas to captive power plants should be revised to a lower priority and not at a subsidized rate”. However, supply of gas to CPPs was allowed at subsidized rates and a subsidy of Rs 71,201.193 million was extended to 263 CPPs.
- iii) Instructions of Finance Division regarding monitoring of exports to continue supply of subsidized gas to genuine exporters only were not complied with by Petroleum Division or SNGPL, Subsidy of Rs 22,387.396 million was provided to those 277 units which were registered as EOUs but did not make any exports, as per FBR data.
- iv) SNGPL did not comply with the provisions of its Sales Manual which require the management to confirm two aspects before provision of gas connections: confirmation of foreign investment from Board of Investment (BOI) and confirmation of exports of its 70% of production by an EOU from Trade Development Authority of Pakistan (TDAP) formerly called Export Promotion Bureau (EPB). Resultantly, supply of subsidized natural gas to 86 such units without necessary authentication was irregular.
- v) SNGPL supplied gas beyond approved loads to 128 EOUs resulting in undue benefit of subsidized natural gas valuing Rs 10,805.046 million.
- vi) Gas was supplied to 58 EOUs / CPPs at concessionary rates which did not have co-generation facility, thus an undue benefit of Rs 7,078.490 million

was granted against the decision of Cabinet Committee on Energy (CCoE) dated January 21, 2021.

4. Conclusion

The subsidy scheme was introduced without setting export targets, eligibility criteria and working regionally competitive rates. Ministry of Commerce as per Rules of Business, 1973, was responsible for handling imports & exports, but it was not initially engaged in planning and execution of the scheme. During the whole subsidy regime, no performance review of exports of EOUs was undertaken which benefited from the subsidy. Absence of monitoring mechanism and lack of clear-cut accountability regime resulted in shifting of responsibility among various government agencies like Petroleum Division, DG Gas, MoC, FBR and SNGPL. One manifestation of ill planned monitoring mechanism was provision of subsidy of Rs 22,387.376 million to 277 units which contributed nothing to the national exports. SNGPL management violated provisions of GSAs and undue benefit of Rs 10,805.046 million was extended to 128 EOUs in excess of their contractual loads.

For successful schemes, overall planning is essential before launching besides undertaking robust monitoring & vigilance measures to prevent possible misuse. However, better results could have been achieved by adopting measures as recommended in this report.

1. INTRODUCTION

1.1 Gas Sector

Natural gas is a major source of energy forming almost 30% of the country's energy mix¹. Natural gas is comparatively clean and cheap source of energy. The gap between supply and demand of indigenous gas has been increasing due to rapid depletion of existing reserves and increasing demand of natural gas year by year.

In 2005, Government of Pakistan (GoP) introduced a Natural Gas Allocation and Management Policy² to promote efficacious utilization of precious depleting natural resource and approved a priority order for the supply of gas to various categories of consumers. This plan helped only in load management but the gas shortage persisted.

In March, 2015, GoP took another initiative for meeting the gas shortages through import of Liquefied Natural Gas (LNG). Re-gasified Liquefied Natural Gas (RLNG) is not only costlier fuel than domestic natural gas but also involves utilization of precious foreign exchange. OGRA notified two different prices, one for domestic natural gas and another for RLNG. Due to scarcity of domestic gas, Government approved supply of domestic gas to various categories of consumers in specific allocated quantities as per their priority order and extra demand was met from RLNG. For this purpose, a mix of domestic gas and RLNG in proportion of 28:72 (28% domestic gas and 72% RLNG) was introduced for industrial consumers.

1.2 Contours of Subsidy Scheme

In an effort to enhance the competitiveness of Pakistan's exports, GoP decided to reduce the fuel cost of export related sectors. It was decided that the exporters of five zero-rated sectors will be supplied gas at regionally competitive rates³. The Economic Coordination Committee (ECC) of the Cabinet on

¹ OGRA- State of the Regulated Petroleum Industry Report 2021-22 PP-25

² Natural Gas Allocation and Management Policy, 2005 PP-1-4

³ ECC of the Cabinet vide Case No.ECC-86/17/2018 dated September 17, 2018 and ratified by the Cabinet and ratified by the Cabinet on 27.09.2018

September 17, 2018 approved to supply gas to the exporters in the Punjab at the concessionary rate i.e. weighted average tariff of US\$ 6.5 per MMBTU. Further, ratio of supply of cheaper domestic gas was also enhanced from 28% to 50% for these consumers. Further, industrial consumers of export sectors were also promoted in priority order and placed at second place. In October, 2018, benefit of increased mix of domestic gas was restricted to a period of nine months whereas 100% RLNG for remaining three months.

The stated purpose of the subsidy scheme was to boost exports and foreign exchange earnings.

1.3 Procedure for disbursement of subsidy

SNGPL was made responsible for supply of gas to the consumers and claiming the subsidy from the Federal Government. SNGPL started supply of gas / RLNG from October, 2018 on concessionary rates. Most of the Export Oriented Units (EOUs) were its existing industrial consumers. After the scheme was launched, SNGPL started to issue bills to EOUs for indigenous gas on OGRA notified tariff and for RLNG at US\$6.5/MMBTU. The differential of notified RLNG Price and US\$6.5/MMBTU was claimed from the GoP as subsidy⁴.

As far as notifying any industrial consumers to be from five zero rated sectors, FBR was already responsible for this under SRO 1125 (I)/2011⁵. In December 2020, the ECC decided that FBR should register new manufacturers or exporters in coordination with Ministry of Commerce⁶.

It may be pointed out that SNGPL was instructed time and again by Finance Division and Petroleum Division to be vigilant on payment of subsidy to ensure only those industrial units benefit from it which actually contributed towards exports. Finance Division instructed on January 18, 2019 that it was the responsibility of SNGPL to conduct random inspections to eliminate misuse/unauthorized use of subsidized gas on non-export oriented operations⁷.

⁴ Finance Division Office Memorandum vide F.No.4(7)CF(V)2016 dated November 2, 2018

⁵ SRO 1125(I)/2011 dated 31.12.2011 and General Sales Tax Order No. 117 of 2015 dated 14.07.2015

⁶ FBR's Circular No.04 of 2020-Operations (Sales Tax) dated December, 30, 2020

⁷ Finance Division U.O. No. 3(11)OIL/2018/31 dated 18.01.2019

DG Gas further instructed SNGPL on September 14, 2021 to prepare master data including FBR's authentication of exports and banking information⁸. This showed that the achievement of real objective of enhanced national exports was of prime importance among the policy-makers as evident from ECC decision dated October 19, 2020. So it amply signifies the need for justifiable disbursement of benefits among the genuine exporters. ECC directed Ministry of Commerce to devise a comprehensive mechanism to identify actual beneficiaries in consultation with FBR and other relevant stakeholders⁹. No such mechanism was found on record during audit.

1.4 Introduction of Energy Efficiency Criteria for power generation

Another significant aspect of subsidy was the supply of concessionary gas to Captive Power Plants (CPPs) up to 75%. Realizing the need for efficient utilization of this precious natural resource, CCoE approved minimum efficiency benchmark and Energy Efficiency Audit in June, 2020¹⁰ for continuation of gas supply. On January 21, 2021, CCoE decided to link the supply of subsidized gas with confirmation of co-generation facility by NEECA.

1.5 Review of Exports and revision of concessionary tariff

In August 2021, ECC, in a review of the scheme, decided to continue the scheme but at the same time constituted a committee to look into the issue of misuse of subsidized RLNG. Recommendations of this Committee were not found on record.¹¹ Government enhanced the concessionary rates from US\$ 6.5/MMBTU to US \$ 9/MMBTU both for Captive Power Units and general industry in November, 2021 and July, 2022 respectively¹².

⁸ Petroleum Division, DG Gas letter vide No.NG-7(188)21-Vol-II dated 14.09.2021

⁹ ECC vide Case No.ECC-387/48/2020 dated 19.10.2020 but the Cabinet deferred its ratification

¹⁰ As per extracts from DG Gas's letter vide No. NG (I)-7(189)/22-Vol-IV-Pt dated 31.10.2022

¹¹ ECC decision vide Case No. ECC-308/27/2021 dated August 16, 2021

¹² ECC vide Case No. ECC-224/23/2022 dated July 25, 2022 and ratified by the Cabinet vide case No.ECC-224/23/2022 dated July 25, 2022

1.6 Legal Framework

Subsidy scheme was governed under the following Policies, Ordinances, Rules and Regulations:

- i) Rules of Business, 1973 (Rule 24 relating to proceedings of Cabinet and its Committees meetings)
- ii) Petroleum Products (Petroleum Levy) Ordinance, 1961 (RLNG Pricing)
- iii) OGRA Ordinance, 2002 (Consumer Price notifications for natural gas)
- iv) Natural Gas Allocation and Management Policy, 2005
- v) Sales Manual of SNGPL
- vi) Registration and enrolment of EOUs by FBR under
 - SRO 1125(I)/2011 dated 31.12.2011
 - General Sales Tax Order No. 117 of 2015 dated 14.07.2015
 - Circular No.04 of 2020-Operations (Sales Tax) dated December 30, 2020

In addition to this, Finance Division and Petroleum Division also issued following instructions for monitoring and vigilance:

- i) Instructions of Finance Division SOP for payment of Subsidy to SNGPL vide F.No.4(7)CF(V)2016 dated November 2, 2018 and U.O. No. 3(11)OIL/2018/31 dated 18.01.2019;
- ii) Instructions from Petroleum Division, DG Gas letter vide No.NG-7(188)21-Vol-II dated 14.09.2021 DG Gas's letter vide No. NG(II)-7(143)/PS/2020 dated 01.02.2021.

1.7 Major Stakeholders

Subsidy scheme involves the following major stakeholders:

- i) Cabinet, ECC and CCoE
Cabinet and its committees considered the summaries, proposals for energy tariff for different sectors for defined objectives i.e. boosting exports and foreign exchange earnings by export oriented sectors.

- ii) Petroleum Division / DG Gas
Petroleum Division was responsible for implementation of subsidy scheme through SNGPL and releasing subsidy amount through DG Gas to SNGPL
- iii) Ministry of Commerce
MoC was responsible to handle matter relating to exports, overall planning & execution of subsidy scheme and assessment of impact of subsidy on exports.
- iv) Federal Board of Revenue (FBR)
FBR is responsible for registration and enrolment of EOUs for entitlement of subsidy. EOU-wise export data was also available with FBR.
- v) Power Division
It dealt with Captive Power Plants, energy efficiency criteria, confirmation of co-generation facility of CPPs.
- vi) Finance Division
It dealt with budgeting of subsidy amount in Federal Government's Budget and arrangement of funds.
- vii) Sui Northern Gas Pipeline Ltd. (SNGPL)
SNGPL was the executing agency. SNGPL had direct reach with the EOUs and their vigilance teams visit were to make inspections of meters, Electric Volume Correctors (EVCs) and consumers' appliances. SNGPL billed EOUs on subsidized tariff and differential amount was claimed from the GoP.

1.8 Layout of Internal Control System

All stakeholders had different internal control systems. However, in pursuance of ECC's decisions dated October 16, 2018, SOPs for disbursement of subsidy on supply of domestic gas and RLNG to zero rated / export oriented industry was introduced by Finance Division vide F.No.4(7)CF(V)2016 dated November 2, 2018 as given below:

- i) SNGPL will invoice the zero-rated industry at notified prices and upon receipts of subsidy from Finance Division / GoP on monthly basis, the

subsequent invoices to industry will be adjusted at ECC approved weighted average price of US \$ 6.5 per MMBTU.

- ii) Based on actual consumption of domestic gas / RLNG, the SNGPL will submit subsidy claims, duly signed by CFO SNGPL and verified by Secretary Petroleum to Finance Division.
- iii) The Finance Division will disburse the subsidy to SNGPL.
- iv) SNGPL will onward credit the actual amount of subsidy received to zero-rated industry through immediate adjustment in the subsequent gas bills.
- v) The subsidy given by the GoP will be restricted up to 185 MMCFD with 10% variation in consumption.
- vi) As per SOP introduced by the Finance Division dated January 18, 2019 for random monitoring of exports by SNGPL, DG Gas was to ensure compliance thereof before disbursement of subsidy to SNGP.

2. STUDY OBJECTIVES

The main objectives of the special study were to review the process employed for effective implementation of policy decisions and assess whether the real objective of the scheme regarding enhancement of exports was achieved or not. Audit assessed whether the scheme was well planned and executed properly by relevant stakeholders.

2.1 Terms of Reference of Study

According to approved ToRs, the special study was undertaken to analyze:

- i) Criteria set by the competent forum for entitlement of subsidy to industrial units.
- ii) Whether the entitlement for the subsidy was given by the FBR as compared to previous performance with respect to exports and foreign exchange generated by the industrial units.
- iii) Whether the gas companies formulated mechanism to validate the entitlement of industrial units for subsidy in the light of FBR certification before granting the subsidy.

- iv) Details of exports and contribution to foreign exchange reserves made by industrial units in the light of subsidy availed by them.
- v) Whether gas companies supplied gas to entitled units in accordance with the permissible blend of indigenous gas and RLNG as per Gas Sales Agreements (GSAs).
- vi) Whether the billing to industrial units was in accordance with the subsidized tariff.
- vii) Mechanism for validation of claims of gas companies in the Petroleum Division with respect to volume of RLNG sold to industrial units under subsidized tariff.

2.2 SCOPE OF STUDY

The scheme remained in operation from FYs 2018-19 to 2022-23. Audit analyzed the data for the period from FYs 2018-19 to 2021-22. For the purpose, data was collected from Petroleum Division (PD), Ministry of Commerce, Federal Board of Revenue (FBR), Power Division and Sui Northern Gas Pipeline Limited (SNGPL).

Scope Limitation

Impact of supply of concessionary gas on overall exports was difficult to analyze because the subsidy scheme was extended only to five export sectors in one province and province-wise exports data was not provided by MoC. Similarly, export data of EOUs prior to start of subsidy regime was not available. Further, figures of foreign exchange remittances of EOUs were not available, hence EOU-wise analysis of foreign exchange remittances could not be made.

2.3 Beneficiaries of the Study

The special study report will be submitted to the President of Pakistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan for causing it to be laid before both Houses of Majlis-e-Shoora (Parliament). It is expected that the findings of the report would help policy makers in developing any future strategies. The report may impact the customer perspective of gas sector.

3. STUDY DESIGN

i) Time Period

The special study was conducted during September to December 2022.

ii) Data

Details of record / data received from the major stakeholders is given below:

SNGPL

Entitlement of industrial units by FBR, approved loads, Gas Sales Agreements (GSAs), sales & billing data and subsidy claims with calculation, amount of subsidy received from GoP and amount of subsidy given to each EOU.

DG Gas

GoP Policies, ECC / Cabinet decisions with summaries, budgetary allocations, sanctions and actual disbursements, implementation of SOPs introduced by Finance Division.

Federal Board of Revenue (FBR)

EOU-wise export data was collected to analyze actual exports made by each EOU. Record relating to registration of EOUs and their entitlement.

Ministry of Commerce (MoC)

MoC provided record relating to ECC / Cabinet decisions with summaries, review of overall exports, export targets and its comparison with SBP.

Power Division

Details of electricity connections of EOUs / CPPs whether connected with national grid or not and CPPs with or without Co-generation facility.

iii) Methodology

Record relating to major stakeholders as discussed above was collected / scrutinized at SNGPL.

Special study involved scrutiny of record from MoC, FBR and Power Division. The record was collected through respective Field Audit Offices

mandated for conducting audit of these organizations namely, DGA (Federal Government), DGA (Inland Revenue & Customs), and DGA (Power) respectively.

Record received from different sources was compared with each other. EOU-wise export data received from FBR was compared with amount of subsidy availed by each EOU as per SNGPL's data of subsidy. Status of CPPs provided by SNGPL was compared with the data provided by Power Division.

3.1 Data Analysis

One important feature of introduction of concessionary gas prices was focus on exports. Audit tried to analyze the pre and post scheme export data with a view to gauge the performance of the scheme. However, analysis could only be done on overall exports as the export data of five zero rated sectors in Punjab was not provided by any agency.

Exports data as published by Pakistan Bureau of Statistics (PBS) was compared with data of State Bank of Pakistan (SBP) as shown in SBP's Export of Goods and Services Report. Export figures of export-oriented sectors of erstwhile zero-rated industry were sought from Ministry of Commerce. Year-wise break up of overall exports is given Table 1.

Table 1: Break up of overall exports

(Amount in Billion US\$)

FYs	Export Targets ¹³	Exports as per PBS ¹⁴	Exports as per SBP ¹⁵	Zero-rated Sectors Textile & Others ¹⁶	%age Share
2011-12	-	23.652	24.718	-	-
2012-13	-	24.805	24.802	-	-
2013-14	-	25.117	25.078	-	-
2014-15	-	23.669	24.090	-	-
2015-16	-	20.788	19.720	-	-
2016-17	-	20.423	22.003	-	-
2017-18	-	23.212	24.768	-	-
2018-19	28.0	22.958	24.257	14.843	66%
2019-20	26.2	21.394	22.536	14.366	67%
2020-21	22.7	25.304	25.639	17.002	67%
2021-22	31.20	31.780	31.305	20.494	65%
2022-23		27.724	28.280	16.761	59%

(Source: Pakistan Bureau of Statistics Reports and SBP Export of Goods & Services of respective years)

Comparison of exports figures of PBS and SBP for the FY 2018-19 onwards showed that amount of export proceeds was being received in SBP with

¹³ Exports Targets provided by MoC

¹⁴ Pakistan Bureau of Statistics Reports of respective years

¹⁵ SBP Export of Goods & Services of respective years

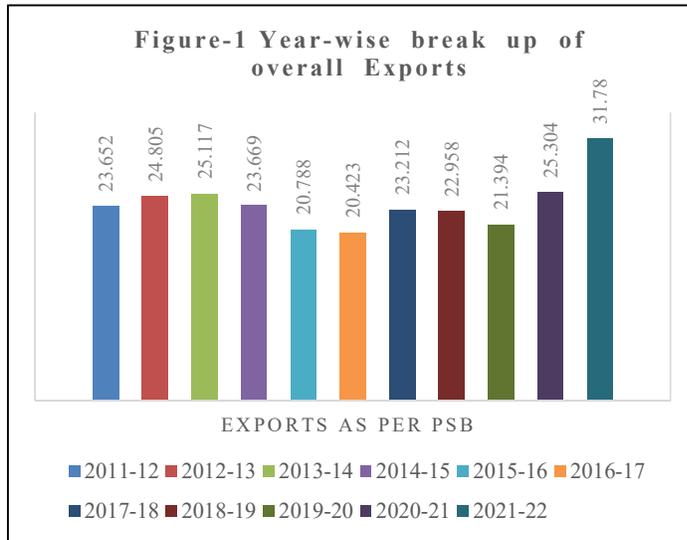
¹⁶ MoC exports figures available on website

a delay of up to two months. Further, overall exports by export-oriented sectors at country level decreased during the FY 2019-20 but showed increase in the FYs 2020-21 and 2021-22. However, it again decreased in the FY 2022-23 by 18.21%.

Analysis of Overall Exports

Pakistan’s exports experienced a declining trend since FY 2013-14 till FY 2019-20 except during 2018 when it showed some growth (column-2 of Table-1).

Export targets were not met in FYs 2018-19 & 2019-20 whereas targets could be achieved in FY 2020-21. The exports again showed some recovery in 2020-21 and 2021-22. Share of Export-Oriented Sectors (erstwhile Five Zero rated Sectors) remained 65%-67% in total



exports. As per media reports, share of exports by Export-Oriented Sectors in Punjab remained almost 55% of total exports. However, province-wise exports figures were not provided by MoC, thereby contribution of EOUs availing the benefit of subsidy could not be assessed.

3.2 Quantum of subsidy

The subsidy was given to consumers of Punjab province only as the insufficient supply of domestic gas made them resort to expensive RLNG. As per SNGPL data, year-wise quantum of subsidy is given in Table 2.

Table-2: Year-wise Quantum of Subsidy

(Rs in million)

FYs	Volume of gas in MMCF	Amount
2018-19	41,280	15,875
2019-20	58,803	22,158
2020-21	40,113	12,418
2021-22	63,071	55,516
Total	203,267	105,967

During the FY 2022-23, an amount of Rs 29,457 million against volume of 44,820 MMCF was disbursed to SNGPL and GoP incurred an aggregate expenditure of Rs 135,407 million on account of subsidy to export oriented sectors up to June, 2023.

3.3 Sector-wise Subsidy

Almost 99.86% subsidy was availed by Textile Sector. Sector-wise subsidy is given in Table 3.

Table 3: Details of sector-wise subsidy

(Rs in million)

Sectors	Amount of Subsidy	% age share
Textile	105,816	99.86
Sports	20.492	0.02
Leather	89.539	0.08
Carpet	16.699	0.02
Surgical	24.104	0.02
Total	105,967	

(Source: Data provided by SNGPL)

3.4 Consumption-wise Subsidy

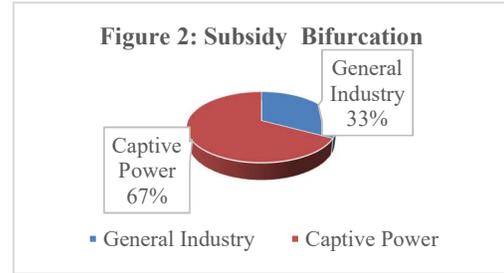
Analysis of consumption pattern of subsidized gas / RLNG in export sector revealed that EOUs consumed gas up to 75% for power generation through their CPPs instead of availing electricity from national grid / WAPDA. EOUs / CPPs availed subsidy of Rs 71,201 million (67%) of total subsidy amount as given in Table 4.

Table 4: Subsidy Bifurcation

(Rs in million)

Gas / RLNG usage	Amount of Subsidy	% age
General Industry	34,766.053	32.81
Captive Power	71,201.193	67.19
Total	105,967.246	100

(Source: Data provided by SNGPL)



4. RESULTS

4.1 Analysis of Planning and Execution (ToRs i, ii & iii)

With the aim of enhancing the national exports, Economic Coordination Committee (ECC) of the Cabinet on September 17, 2018 approved supply of RLNG to exporters of five zero rated sectors at weighted average tariff of US\$ 6.5 per MMBTU, increased supply of domestic cheaper gas in proportion of 50:50 (50% domestic gas and 50% RLNG) instead of prevailing proportion of 28:72 (28% domestic gas and 72% RLNG) and promoting exporters of five zero rated sectors in priority order.

During Special Study on “Supply of RLNG to Exports Sector at Concessionary Rate” for the period September, 2018 to June, 2022, it was observed that detailed planning which should have ensued subsequent to ECC decision was not done by the Petroleum Division and other stakeholders. The export targets were not set for the sectors which were being subsidized. The base export data of individual units was also not sought at planning stage as a result of which the impact of subsidized gas supply could not be identified. Entitlement to every EOU was given without consideration to their previous export performance. Mechanism for necessary coordination among various stakeholders and monitoring required for a scheme involving huge public expenditure were missing in the planning process.

4.1.1 Non-Involvement of Ministry of Commerce (MoC)

As per Sr. No. 5 of Schedule II of Rules of Business, 1973, it was the Ministry of Commerce which was responsible for handling imports & exports but the Ministry was not initially involved in planning and execution of the scheme. It was only after almost three years, i.e., in August, 2021 that the MoC conducted a review and presented an analysis of overall exports to ECC without showing contribution of individual subsidized sectors. Even this analysis did not present true picture because the reported figure of 65% share of exports by five zero rated sector was for the whole country instead of contribution by the actual beneficiaries i.e., EOUs of Punjab. MoC did not undertake any performance review of exports of EOUs which actually benefited from the subsidy. Due to absence of overall export targets for EOUs of Punjab and EOU-wise specific targets, impact of

subsidy on overall exports and unit-wise achievement could not be assessed. Audit has made an attempt to link the subsidy to individual units with their export performance. The analysis is given in Section 4.2 of this report.

4.1.2 Non-issuance of notification of weighted average gas tariff

ECC decided to supply of RLNG at weighted average tariff of US\$6.5 per MMBTU. However, instructions to notify weighted average tariff were not implemented. Resultantly, two different pricing mechanisms and legal regimes governing RLNG and domestic gas remained in vogue. ECC tasked the Secretary, Finance Division in September, 2018 to resolve the issue of notification of weighted average price of gas but the issue could not be resolved because OGRA showed its inability to notify weighted average tariff of gas. Petroleum Division and other stakeholders failed to present the complex legal position to the ECC. SNGPL sold RLNG at US \$ 6.500 / MMBTU and indigenous gas at OGRA notified prices for industrial consumers of export sector and its weighted average remained less than US \$ 6.500 / MMBTU depending on the mix of RLNG and domestic gas. Analysis of a sample of 272 illustrative cases relating to 11 EOUs transpired that excess benefit of Rs 1,308.950 million was given to these EOUs (**Annex-I**).

4.1.3 Irrational use of subsidized gas for power generation

Subsidy scheme was initiated both for industrial processing and generating electricity. However, most of the subsidized gas was used for power generation (75%) through CPPs despite the fact that Power Division assured consistent supply of subsidized electricity for export sector¹⁷. No mechanism was instituted to check misuse of electricity generated through subsidized gas. Neither the limit of gas volume for power generation was fixed nor was efficient utilization of subsidized gas ensured.

In fact, promoting CPPs in priority order of gas supply was also violation of Supreme Court of Pakistan judgement given in case no. HRC No. 14392 of 2013 which states that, “As far as captive power plants are concerned, the policy must be revised and without any justification they cannot be allowed supply of gas to produce electricity because they supply electricity at much higher than the

¹⁷ Finance Division (CF-Wing), vide F. No. 4(7)CF(V)2016 dated November 2, 2018

NEPRA rate instead of subsidized rate to NTDC. ***Therefore, the supply of gas to captive power plants should be revised to a lower priority and not at a subsidized rate.***”

While promoting EOUs to second position (from 5th), the CPPs were also promoted in priority order. SNGPL supplied RLNG on concessionary rates to CPPs and a subsidy of Rs 71,201.193 million was given to 263 CPPs for power generation from October, 2018 to June, 2022 (**Annex-II**). Practically, the EOUs / CPPs were given preference even over domestic consumers in supply of indigenous gas.

Replies and DAC proceedings

The matter was reported to Petroleum Division, DG Gas and SNGPL on April 28, 2023 and discussed in DAC Meetings held on September 27, 2023 and November 30, 2023. Management stated that priority was based on decision of ECC in September, 2018. Regarding issuance of notification for weighted average tariff, DG Gas stated that a meeting was held on October 24, 2018 in Finance Division under the chairmanship of Additional Secretary Finance (Corporate Finance) wherein it was agreed that since indigenous gas and RLNG pricing were governed by different set of laws, the weighted average price of US\$ 6.500 / MMBTU could not be notified by OGRA.

Audit contended that matter relating to notification of RLNG was not submitted to ECC and decision of ECC regarding weighted average price of US\$ 6.5 / MMBTU was still in-force. Further, monitoring mechanism was not envisaged by both the Petroleum Division and MoC which caused misuse of subsidized gas by EOUs for non-export related operations.

DAC directed M/o Commerce to submit detailed revised reply to Audit. DAC also directed M/o Commerce to revisit the whole scheme and submit their reply to Audit within one month. DAC directed the FBR to share the position of export before and after the supply of subsidy scheme to export sector within a week. No response was provided on the issue of supply of gas to CPPs in disregard to judgment of Supreme Court of Pakistan. DAC shifted the para to DG (Gas). No further progress was reported till finalization of the report.

Audit recommends the issue of non-compliance of ECC decision regarding weighted average tariff may be got regularized from the competent forum. Audit also recommends to work out detailed planning by the sponsoring ministry before initiating any scheme in future. It is important to fix the performance targets of any subsidy scheme, and to institutionalize a monitoring mechanism to ensure these targets are being achieved. Giving priority to CPPs against the SCP judgement may also be probed at appropriate level.

4.2 Evaluation of Monitoring & Vigilance mechanism to prevent misuse of subsidy (ToR iv)

According to instructions issued by Finance Division on January 18, 2019, it was the responsibility of SNGPL “as the subsidy is a charge on the financial resources of the Government, payment on this account needs due care with regard to the targeted benefits intended from this expenditure. SNGPL being the organization having operational out-reach to the gas consumer, is to conduct random inspection to eliminate misuse/unauthorized use of subsidized gas on non-export oriented operations”. Petroleum Division also issued instructions to SNGPL on September 14, 2021, regarding preparation of master data of EOUs including authentication of EOUs data by FBR and banking information. Further, ECC on October 19, 2020 approved the Procedure for registration under concessionary regime with the direction that concessionary regime shall apply only to actual exporters of five export-oriented sectors. In this regard, Ministry of Commerce was directed to devise a comprehensive mechanism to identify actual beneficiaries in consultation with FBR and other relevant stakeholders.

During Special Study, it was observed that no such checks were exercised which could ensure grant of subsidy to only genuine exporters. It was observed that there were 277 EOUs which availed subsidy but export data of FBR showed zero exports by these units during the period under audit. This reflected that SNGPL could not assure the proper utilization of subsidy scheme. 28,986,378 MMBTU involving Rs 16,572.520 million of RLNG were utilized by these EOUs on non-export operations. (**Annex-III**).

Similar lapse was observed on the part of SNGPL where the management increased the indigenous gas component of gas mix from 28% to 50 % without

monitoring the exports performance of the EOUs. Impact on subsidy of such 262 EOUs was Rs 5,814.876 million (**Annex-IV**).

Further, as per exports data provided by FBR, 27 EOUs made meagre exports (i.e. Rs 534.343 million) the value of which was less than the amount of subsidy availed (i.e. Rs 5,433.385 million) by them. Resultantly, a subsidy of Rs 4,996.580 million (**Annex-V**) was availed in excess meaning that subsidized gas was used for non-export operations.

The master data of EOUs for authentication of exports and banking information was also not prepared by SNGPL which could be effectively utilized to ensure proper use of subsidy. The management stated that consumers were reluctant to provide information. Audit was of the view that provision of subsidy should have been contingent upon progress of exports.

Replies and DAC proceedings

The matter was reported to Petroleum Division, DG (Gas) and SNGPL on April 28, 2023. The issues were discussed in DAC meeting held on November 30, 2023 wherein DG (Gas) stated that the development of any such mechanism to check the exports against use of subsidized gas and earning of foreign remittances fell under the ambit of Commerce Division and SBP.

Audit contended that SNGPL did not comply with the instructions of Finance Division and DG (Gas) issued on January 18, 2019 and September 14, 2021 respectively. This resulted into wastage of Rs 27,820.781 million of the public money without any increase of exports / foreign remittances by 294 EOUs.

DAC directed the Ministry of Commerce to revisit the whole scheme and submit their reply to Audit. No further progress was reported till finalization of the report.

Audit recommends to probe the matter for fixing of responsibility for non-conducting the requisite authentication of exports besides initiating recovery proceedings against the EOUs which availed undue benefit without making any exports. Audit also recommends strict adherence to provisions of Rules of Business 1973 regarding active and meaningful coordination among various arms of the Government for effective utilization of public resources.

4.3 Scrutiny of Supply of subsidized gas by SNGPL (ToRs v, vi & vii)

SNGPL was responsible to ensure supply of gas as per provisions of its own Manuals / SOPs. Para 67 of the Sales Manual of SNGPL stipulates that, General Manager (Sales) shall ensure that the company shall consider an industrial applicant for captive power gas connection having sizeable foreign investment on recommendations of Board of Investment (BOI) and Trade Development Authority of Pakistan (TDAP) formerly called Export Promotion Bureau (EPB) confirming achievement of 70% export target of its production. In case the target is not met gas would be disconnected given for the purpose. The consumer shall furnish a bank guarantee for an amount equivalent to that mentioned in the 'letter of intent' along with a letter from TDAP / EPB certifying that the applicant's unit has at least 70% export target of their total production and a letter from BOI confirming sizeable foreign investment.

During the Special Study, it was observed that above provisions were violated while giving connections to 71 Captive Power Plants. Confirmation letters from BOI and TDAP / EPB were not obtained prior to provision of gas connections. Thereby, these CPPs harvested irregular benefit of concessionary tariff in addition to continued supply irregularly. SNGPL supplied RLNG to these CPPs on concessionary tariff (at US\$ 6.500 / MMBTU) and increased blend of indigenous gas (from 28:72 to 50:50) from October, 2018 to June, 2022. Resultantly, these 71 CPPs availed an irregular subsidy of Rs 18,260.642 million without any exports (**Annex-VI**).

Audit also observed that the SNGPL failed to abide by the Gas Sales Agreement (GSAs) with EOUs as well. These GSAs were for specific contractual load approved after survey of installed appliances. In case of any violation of GSA, SNGPL was to revoke the contract under Clause 24(d) of GSA. There were 128 EOUs which consumed gas beyond approved load by installing appliances of higher capacity. SNGPL supplied excess RLNG, beyond approved / contracted loads. Thus, irregular subsidy on RLNG amounting to Rs 10,805.046 million was extended on supply of gas beyond approved load (**Annex-VII**).

SNGPL was also found in violation of CCoE decision dated January 21, 2021. SNGPL supplied RLNG on concessionary tariff to 60 CPPs which did not

have co-generation facility in violation of CCoE decision dated January 21, 2021. Thereby, SNGPL extended irregular benefit amounting to Rs 5,035.344 million to these 60 CPPs. Out of these 60 units, 50 units also availed excess blend (from 28:72 to 50:50) of indigenous gas amounting to Rs 2,043.146 million aggregating to Rs 7,078.490 million from April, 2021 to June, 2022 (**Annex-VIII**).

Another violation of instructions was observed by Audit in case of installation of two captive power meters at the same premises. As per SNGPL's instructions issued vide letters no. FS/1046/IND dated January 27, 2022 & Ref: UFG/21/10/04 dated December 22, 2021, two Captive Power Meters could not be installed at same premises. SNGPL management, however, installed two Captive Power meters (Consumer ID No. 1693590000 and 2693590000 at premises of M/s JK Spinning Mills Ltd. Faisalabad). The EOU availed subsidy of Rs 766.444 million and Rs 686.08 million on these two connections simultaneously whereas the consumer was entitled to avail subsidy on one ID. Resultantly, inadmissible subsidy of Rs 766.444 million was given to the EOU (**Annex-IX**).

According to Clause 12 (iv) of GSA "payment must be made on or before the due date failing which the supply of natural gas is liable to be terminated after serving notice of disconnection. The consumer shall pay to the company the full amount of natural gas bills up to and the including date of disconnection together with the late payment surcharge accrued thereon". In disregard to this, SNGPL management did not recover arrears on account of supply of subsidized gas valuing Rs 1,354.907 million from 25 disconnected EOUs in Faisalabad region. SNGPL management failed to maintain security as per GSAs and these arrears included unsecured arrears of Rs 1,224.993 million (**Annex-X**).

Audit was of the view that vigilance needed for provision of concessionary gas was not exercised by SNGPL. The supply was continued to even those four consumers in Faisalabad region which were not eligible for gas connection as per Sales Manual. These consumers did not have requisite NOC of Faisalabad Industrial Estate Development & Management Company (FIEDMC) for continuation of gas connection. The subsidy of Rs 243.467 million granted to these 04 EOUs from October, 2020 to May, 2021 (**Annex-XI**) was illegal.

Replies and DAC proceedings

Draft report was sent to Petroleum Division, DG Gas and SNGPL on April 28, 2023 and was discussed in two DACs meeting held on September 27, 2023 and November 30, 2023. Detailed replies of SNGPL are given in **Annex-XII**.

Regarding provision of gas to CPPs in violation of provisions of Sales Manual, SNGPL stated that recommendation of BOI and TDAP / EPB regarding industrial applicant having sizeable foreign investment and condition of 70% exports was abolished under Natural Gas Allocation Policy (September 2005). CPPs were subsequently processed under the new guidelines. Moreover, the Sales Manual / BD-Corporate Manual had also been revised in 2021. Audit contended that provisions of Sales Manual were codal formalities for processing of applications for new connections whereas Gas Allocation Policy, 2005 was meant for prioritization / entitlement of consumers. Sales manual was revised in 2021 whereas connections in pointed out cases were provided prior to 2021. Further, 71 CPPs did not make any exports despite receipt of subsidy and no action against them was taken. DAC directed to get the record relating to violation of provisions of sales manual in the light of new policy verified from Audit within two days besides justifying the delay in revision of Sales Manual.

Regarding grant of subsidy on enhanced load instead of contractual load, management stated that subsidy was being provided to exporters of five zero-rated sectors as per their actual consumption. SNGPL kept total consumption within approved capped limit. Audit contended that execution of GSA was mandatory and SNGPL was bound to supply gas within agreed load irrespective of any subsidy scheme or supply on notified price. DAC directed the SNGPL to submit the revised reply regarding EOUs and get it verified from Audit within a week.

Regarding supply of subsidized gas to 60 CPPs without having co-generation facility, management stated that supply to 6 consumers was disconnected, 13 consumers' electricity load enhancement was under process at the respective DISCOs, 36 consumers obtained stay orders against disconnection whereas 5 consumers had co-generation facility. Audit contended that no proof of having co-generation facility installed by 5 CPPs and 6 disconnected consumers was provided. Regarding 13 CPPs, DISCOs were required to expeditiously

process the applications in any case before December 01, 2021. DAC directed the management to get the stated stance verified by Audit within 15 days and give updated position relating to 13 CPPs where DISCOs action was to be finalized by December 31, 2021. DAC further directed to pursue the court cases.

Regarding supply of subsidized gas to two CPP connections at the same premises, SNGPL stated that in-house fact-finding inquiry was conducted and report was shared with Audit. Audit contended that vigilance report and reply of EOUs clearly depicted that two meters were installed at same premises. DAC directed the Petroleum Division to conduct fact finding inquiry and share the report to Audit within three months.

Regarding non-disconnection of 04 EOUs for not having property documents and NOC from FIEDMC, SNGPL stated that Inquiry Committee took plea that FBR did not cancel their registration. Audit contended that SNGPL being custodian of supplied gas, should have coordinated with government agencies in these cases. DAC directed the management to justify non-disconnection in the absence of ownership documents and submit revised reply.

Audit recommends to SNGPL management to take remedial measures to address the operational lapses pointed out by Audit besides disciplinary proceedings against the persons responsible for violations.

4.4 Non-connectivity of CPPs with Power Grid for electricity supply

As stated earlier, almost 75% of subsidized gas was used for power generation by CPPs / EOUs. CCoE decided in January, 2021 to supply subsidized gas only to those CPPs which had Co-generation facility. Moreover, CPPs were to be switched over to national grid / WAPDA for electricity. In this regard, it was also decided by CCoE on January 21, 2021 that Captive Power Plants not connected with power grid should submit their applications to respective DISCO for grid connectivity by March 31, 2021. DISCO should expeditiously process the application and in any case before December 01, 2021. The Gas Companies would not disconnect gas supplies to such units which had applied for a connection by the due date and had not provided the same by the DISCO But CCoE decision could not be implemented fully and switching over of CPPs on national grid and

energy efficiency audits by NEECA were still awaited till close of this study in June, 2022.

Replies and DAC proceedings

The matter was reported to Petroleum Division, DG Gas and SNGPL on April 28, 2023. Two DAC Meetings were held on September 27, 2023 and November 30, 2023 to discuss the issue. SNGPL stated that during October 2018 to January 2021, there was no embargo on SNGPL regarding supply of gas / RLNG (including concessionary tariff) to only those CPPs where co-generation facility was installed. Later on, Gas tariff of CPPs was enhanced to USD\$9/MMBTU from November 15, 2021. In July, 2022 limit of 50 MMCFD was fixed for CPPs for power generation. CCoE decision dated January 21, 2021 regarding supply of gas at subsidized tariff to CPPs with co-generation facility and switching over CPPs on power grid with respective DISCO from March, 2021 onwards could not be implemented. Audit contended that subsidized RLNG was to be supplied only to those CPPs which had co-generation facility but no mechanism was devised to validate the availability of co-generation facility with CPPs. Moreover, SNGPL supplied subsidized gas to CPPs from March, 2021 till June, 2022 instead of ensuring connectivity of CPPs with power grid in compliance of CCoE decision. DAC directed for verification of record. No further progress was received till finalization of the report.

Audit recommends to justify non-implementation of CCoE decision regarding connectivity of CPPs with Power Grid. Audit also recommends active and effective role of Petroleum Division in implementation of policy given by higher fora.

4.5 Failure of Internal Controls in Petroleum Division for Payment of Subsidy

Audit has pointed out that there were multiple set of instructions from Finance Division and Petroleum Division which required SNGPL to ensure that the EOUs benefiting from the concessionary gas were actually contributing to the exports. In this regard, Petroleum Division had to delineate the internal controls to see that the SNGPL was fulfilling its responsibilities before releasing the subsidy amounts.

During the Special Study, it was observed that Petroleum Division could not ensure compliance of Finance Division's instruction before releasing funds to SNGPL. SNGPL claimed the subsidy of Rs 105 billion during the period w.e.f. October, 2018 to June, 2022 from the Federal Government through Petroleum Division. Petroleum Division, however, could not ensure supply of gas to genuine exporters before validating SNGPL's claims for subsidy.

Replies and DAC proceedings

The matter was reported to Petroleum Division, DG Gas and SNGPL on April 28, 2023. Two DAC Meetings were held on September 27, 2023 and November 30, 2023 to discuss the issue. SNGPL stated that concerned ministries / quarters processed the SNGPL subsidy claims after fulfilling all necessary formalities and procedures. DG Gas did not give reply, thereby issue could not be discussed in detail. However, DAC shifted the para to DG Gas.

Audit recommends to probe the matter regarding non-compliance of instructions (SoP) of Finance Division and Petroleum Division by SNGPL and DG Gas.

5. Overall Assessment

Audit is of the view that the level of planning which was warranted for implementation of a subsidy scheme involving Rs 105.967 billion (up to June 2022) was not exercised by Petroleum Division. There was lack of effort to coordinate the activities among various stakeholders. Internal control structures and SOPs which should have been in place right at the start were found absent even till the conclusion of the scheme. The Scheme was put in place without setting any export targets, which was the main objective of the subsidy. Subsidized gas was continued without any appreciable increase in exports by many consumers just because Petroleum Division could not, in consultation with Ministry of Commerce, install valid performance criteria. FBR notification of EOUs on the basis of their registration as exporter under five zero rated sectors remained the only criteria which did not suffice the justification for continued supply of concessions. The result of absence of necessary check and balance mechanism was an insignificant impact on exports despite spending huge resources.

There were many operational issues which hinted at less than optimal effort on the part of SNGPL. Almost 75% of subsidized gas was used for power generation by CPPs for exports but no mechanism was developed to watch the utilization of electricity generated through subsidized gas for export-oriented operations or otherwise. Similarly, upper limit of subsidized gas (EQU-wise and overall) was not fixed for power generation. Moreover, CPPs were at liberty to use subsidized gas for power generation. Initially, neither any energy efficiency criteria were set nor condition of energy efficiency audit or confirmation of co-generation facility was imposed. After more than two years, CCoE imposed the conditions of efficiency audit, confirmation of co-generation facility, and switching over CPPs on power grid in January, 2021 which were not implemented till June, 2022.

Audit also noticed that the supply of subsidized gas to Captive Power Plants needs to be justified in the presence of Supreme Court of Pakistan judgement in case HRC No. 14392 of 2013.

For successful implementation of schemes, overall planning is essential besides undertaking robust monitoring & vigilance mechanism to prevent possible misuse. However, better results could be achieved by adopting measures in any future scheme as recommended in this report.

Annexes

Annex-I
(Para 4.1.2)

Statement showing details of supply of subsidized RLNG / gas at Rate less than US\$ 6.5/MMBTU resulting in short recovery – Rs 1,308.949 million

Sr. #	A/C ID	Name of Unit	Bill Month	Total MMBTU	Gas Charges @ 6.5USD or \$9/MMBTU (Rs)	Indigenous Cost (Rs)	Exch. Rate (Rs)	Weighted Average (WA) (Rs)	WA tariff per MMBTU (US\$)	Short Recovery in PKR
A	B	C	D	E	F	G	H	I=[(F+G)/E]	J=(I/H)	K=[E*(6.5\$ or \$9-J)*H]
1	2070741000	M/S Zephyr Textiles Ltd	202111	23,297	16,553,997	7,545,312	176.36	1034.45	5.87	12,878,146
2			202110	28,886	21,934,705	7,889,737	171.94	1032.47	6.00	14,876,754
3			202109	29,928	23,280,941	7,637,328	170.85	1033.08	6.05	15,100,114
4			202108	31,928	24,471,982	7,931,524	166.45	1014.88	6.10	15,426,471
5			202107	31,378	23,426,832	7,860,211	162.70	997.099	6.13	14,658,861
6			202106	27,888	19,362,936	7,644,996	157.49	968.454	6.15	12,520,881
7			202106	27,888	19,362,936	7,644,996	157.49	968.454	6.15	12,520,881
8			202105	82	41,015	34,816	154.41	927.844	6.01	37,748
9			202104	812	406,712	346,064	154.05	926.657	6.02	373,503
10			202011	28,091	19,707,682	7,744,680	159.57	977.26	6.12	1,683,313
11			202010	29,017	20,548,256	7,947,371	160.56	982.037	6.12	1,787,627
12			202009	28,988	21,485,868	7,729,344	165.97	1007.84	6.07	2,057,756
13			202008	31,872	24,343,179	7,382,898	166.60	995.422	5.97	2,789,073
14			202007	27,226	19,913,976	7,045,397	167.76	990.207	5.90	2,728,855
15			202006	21,690	13,925,644	7,045,704	168.35	966.883	5.74	2,763,574
16			202005	18,541	9,869,836	7,273,251	163.50	924.619	5.66	2,560,777
17			202004	12,940	6,761,277	5,085,277	160.78	915.525	5.69	1,676,000
18			201911	27,495	18,865,180	6,934,574	155.44	938.354	6.04	1,979,274
19			201910	28,430	19,484,749	7,232,362	155.90	939.76	6.03	2,091,864
20			201909	29,026	20,343,037	7,094,559	156.48	945.264	6.04	2,086,306
21			201908	30,711	21,841,207	7,317,110	157.01	949.454	6.05	2,183,543
22			201907	30,269	21,765,127	7,331,729	159.90	961.289	6.01	2,363,419
23			201906	27,131	19,219,684	7,033,382	163.24	967.655	5.93	2,534,470
24			201905	28,188	18,181,736	7,268,508	148.24	902.885	6.09	1,710,638
25			201904	26,014	15,658,080	7,012,980	141.51	871.5	6.16	1,257,188
26			201811	23,795	14,070,935	6,530,297	140.36	865.783	6.17	1,108,057
27			201810	28,790	20,179,925	4,199,364	132.64	846.804	6.38	442,387
28	61630219	M/S Style Textile (PVT.) LTD	202206	43,579	28,976,407	17,845,594	204.59	1074.42	5.25	11,130,813
29			202205	52,676	34,110,999	21,570,870	199.25	1057.06	5.31	12,540,129
30			202204	45,085	27,239,950	18,462,490	185.90	1013.69	5.45	8,777,460
31			202111	29,810	17,085,888	12,207,027	176.36	982.668	5.57	4,878,861
32			202110	14,350	8,018,902	5,876,283	171.94	968.313	5.63	2,142,619
33			202109	2,253	1,251,214	922,774	170.85	964.752	5.65	328,440
34			202108	2,158	1,167,212	883,567	166.45	950.459	5.71	283,644
35			202107	1,928	1,019,489	789,542	162.70	938.264	5.77	229,948
36			202106	1,920	982,720	786,215	157.49	921.35	5.85	196,505
37			202105	1,571	788,414	643,338	154.41	911.344	5.90	145,076

38			202104	808	404,471	330,827	154.05	910.157	5.91	73,644		
39	1930741000	M/S Shahkam Industries (PVT) LTD	202206	23,836	15,849,117	9,760,938	204.59	1074.42	5.25	6,088,179		
40			202205	19,319	12,510,176	7,911,096	199.25	1057.06	5.31	4,599,080		
41			202204	22,711	13,721,694	9,300,187	185.90	1013.69	5.45	4,421,507		
42			202111	26,877	15,404,802	11,005,974	176.36	982.668	5.57	4,398,828		
43			202110	29,517	16,494,723	12,087,398	171.94	968.313	5.63	4,407,325		
44			202109	26,717	14,834,590	10,940,554	170.85	964.752	5.65	3,894,036		
45			202108	19,775	10,697,188	8,097,661	166.45	950.459	5.71	2,599,527		
46			202107	22,017	11,641,951	9,016,089	162.70	938.264	5.77	2,625,862		
47			202106	25,119	12,857,276	10,286,333	157.49	921.35	5.85	2,570,943		
48			202105	19,963	10,018,281	8,174,823	154.41	911.344	5.90	1,843,458		
49			202104	14,663	7,341,274	6,004,614	154.05	910.157	5.91	1,336,661		
50			202011	3,337	1,730,305	1,366,316	159.57	928.092	5.82	363,989		
51			202010	21,630	11,287,238	8,857,672	160.56	931.322	5.80	2,429,565		
52			202009	18,557	10,009,828	7,599,054	165.97	948.913	5.72	2,410,774		
53			202008	9,324	5,048,530	3,664,263	166.60	934.466	5.61	1,384,266		
54			202007	11,280	6,150,166	4,433,113	167.76	938.219	5.59	1,717,053		
55			202006	10,262	5,615,010	4,033,089	168.35	940.149	5.58	1,581,920		
56			202005	1,883	1,000,410	739,903	163.50	924.368	5.65	260,506		
57			202004	402	210,250	158,133	160.78	915.525	5.69	52,117		
58			202003	2,438	1,319,874	958,066	166.59	934.415	5.61	361,809		
59			202002	3,149	1,580,234	1,237,618	154.40	894.796	5.80	342,616		
60			202001	3,266	1,641,419	1,283,573	154.64	895.564	5.79	357,846		
61			201912	10,310	5,195,282	4,051,710	155.05	896.922	5.78	1,143,572		
62			201911	7,104	3,588,673	2,791,826	155.44	898.171	5.78	796,846		
63			201910	5,384	2,728,044	2,116,015	155.90	899.67	5.77	612,029		
64			201909	4,058	2,063,549	1,594,618	156.48	901.57	5.76	468,931		
65			201908	3,659	1,866,870	1,437,805	157.01	903.278	5.75	429,064		
66			201907	5,850	3,040,078	2,298,988	159.90	912.686	5.71	741,090		
67			201906	6,122	3,248,197	2,387,768	163.24	920.536	5.64	860,429		
68			201905	3,409	1,642,549	1,329,623	148.24	871.786	5.88	312,926		
69			201904	3,515	1,616,461	1,370,735	141.51	849.914	6.01	245,726		
70			201811	12,587	5,741,682	4,908,765	140.36	846.175	6.03	832,917		
71			2140741000	M/S Nishat Chumian Ltd	202111	60,257	47,821,192	25,669,661	244.19	1524.85	6.24	3,758,765
72					202110	64,623	36,112,168	27,529,419	171.94	984.813	5.73	8,582,749
73					202109	63,298	35,146,112	26,964,772	170.85	981.252	5.74	8,181,340
74					202108	51,935	28,094,663	22,124,297	166.45	966.959	5.81	5,970,366
75					202107	35,766	18,911,503	15,236,112	162.70	954.764	5.87	3,675,390
76					202106	31,398	16,070,942	13,375,458	157.49	937.85	5.95	2,695,484
77					202105	29,715	14,912,248	12,658,551	154.41	927.844	6.01	2,253,697
78					202104	31,823	15,932,418	13,556,607	154.05	926.657	6.02	2,375,811
79	202011	28,943			15,009,553	12,329,684	159.57	944.592	5.92	2,679,868		
80	202010	32,688			17,057,179	13,924,988	160.56	947.822	5.90	3,132,191		
81	202009	41,911			22,607,518	17,854,245	165.97	965.413	5.82	4,753,274		
82	202008	32,835			17,779,194	13,987,847	166.60	967.466	5.81	3,791,347		
83	202007	32,687			17,821,633	12,846,046	167.76	938.219	5.59	4,975,587		
84	202006	22,763			12,454,852	8,945,938	168.35	940.149	5.58	3,508,913		
85	202005	21,539			11,445,186	8,464,865	163.50	924.368	5.65	2,980,322		
86	202004	21,686			11,331,692	8,522,767	160.78	915.525	5.69	2,808,924		
87	201911	30,731			15,524,249	12,077,169	155.44	898.171	5.78	3,447,079		

88			201910	30,230	15,316,680	11,880,426	155.90	899.67	5.77	3,436,254
89			201909	28,706	14,598,792	11,281,289	156.48	901.57	5.76	3,317,503
90			201908	26,459	13,501,386	10,398,352	157.01	903.278	5.75	3,103,035
91			201907	32,481	16,880,162	12,765,228	159.90	912.686	5.71	4,114,934
92			201906	28,267	14,996,887	11,109,098	163.24	923.536	5.66	3,887,789
93			201905	28,706	13,830,213	11,195,387	148.24	871.786	5.88	2,634,826
94			201904	28,093	12,920,583	10,956,463	141.51	849.914	6.01	1,964,120
95			201811	35,934	16,392,243	14,014,303	140.36	846.175	6.03	2,377,940
96			201810	37,196	16,034,810	14,506,596	132.64	821.085	6.19	1,528,214
97			202206	69,887	46,468,832	28,618,589	204.59	1074.42	5.25	17,850,242
98			202205	73,477	47,580,754	30,088,777	199.25	1057.06	5.31	17,491,977
99			202204	58,259	35,199,160	23,857,024	185.90	1013.69	5.45	11,342,136
100			202111	111,193	63,732,182	45,533,511	176.36	982.668	5.57	18,198,671
101			202110	113,243	63,281,634	46,373,030	171.94	968.313	5.63	16,908,603
102			202109	89,534	49,713,837	36,664,102	170.85	964.752	5.65	13,049,734
103			202108	92,325	49,943,738	37,806,894	166.45	950.459	5.71	12,136,844
104			202107	77,511	40,984,733	31,740,558	162.70	938.264	5.77	9,244,176
105			202106	68,253	34,935,092	27,949,466	157.49	921.35	5.85	6,985,626
106			202105	66,181	33,212,684	27,101,239	154.41	911.344	5.90	6,111,445
107			202104	68,041	34,065,402	27,862,952	154.05	910.157	5.91	6,202,450
108			202011	36,888	19,129,902	15,105,714	159.57	928.092	5.82	4,024,188
109			202010	78,459	40,941,662	32,129,015	160.56	931.322	5.80	8,812,648
110			202009	83,296	44,931,041	34,109,816	165.97	948.913	5.72	10,821,225
111			202008	76,259	41,291,557	29,969,743	166.60	934.466	5.61	11,321,814
112			202007	76,059	41,468,613	29,891,071	167.76	938.219	5.59	11,577,542
113			202006	58,968	32,264,168	23,174,363	168.35	940.149	5.58	9,089,805
114			202005	31,925	16,963,753	12,546,399	163.50	924.368	5.65	4,417,354
115			202004	39,597	20,690,368	15,561,595	160.78	915.525	5.69	5,128,773
116			201911	81,869	41,357,984	32,174,657	155.44	898.171	5.78	9,183,327
117			201910	86,786	43,971,707	34,106,777	155.90	899.67	5.77	9,864,930
118			201909	101,331	51,533,663	39,822,895	156.48	901.57	5.76	11,710,768
119			201908	93,732	47,829,356	36,836,695	157.01	903.278	5.75	10,992,660
120			201907	76,742	39,881,884	30,159,742	159.90	912.686	5.71	9,722,142
121			201906	77,763	41,256,009	30,327,524	163.24	920.536	5.64	10,928,485
122			201905	89,952	43,337,591	35,081,247	148.24	871.786	5.88	8,256,344
123			201904	76,525	35,195,023	29,844,858	141.51	849.914	6.01	5,350,165
124			201811	62,018	28,290,881	24,186,866	140.36	846.175	6.03	4,104,015
125			201810	78,629	33,895,826	30,665,349	132.64	821.085	6.19	3,230,477
126			202206	9,336	6,207,494	3,822,987	204.59	1074.42	5.25	2,384,507
127			202205	1,848	1,196,599	756,697	199.25	1057.06	5.31	439,902
128			202204	4,726	2,855,174	1,935,159	185.90	1013.69	5.45	920,016
129			202111	3,188	1,827,304	1,305,519	176.36	982.668	5.57	521,785
130			202110	4,420	2,470,105	1,810,103	171.94	968.313	5.63	660,002
131			202109	1,469	815,517	601,447	170.85	964.752	5.65	214,071
132			202108	383	207,438	157,029	166.45	950.459	5.71	50,410
133			202107	302	159,945	123,869	162.70	938.264	5.77	36,076
134			202106	104	53,016	42,415	157.49	921.35	5.85	10,601

135	1048703000	Redco Textile Mills	202206	1,269	843,848	519,698	204.59	1074.42	5.25	324,150		
136			202205	1,270	822,499	520,126	199.25	1057.06	5.31	302,373		
137			202204	1,104	666,763	451,914	185.90	1013.69	5.45	214,849		
138			202111	178	102,004	72,877	176.36	982.668	5.57	29,127		
139			202110	178	99,392	72,835	171.94	968.313	5.63	26,557		
140			202109	148	82,343	60,728	170.85	964.752	5.65	21,615		
141			202108	200	108,440	82,088	166.45	950.459	5.71	26,352		
142			202107	179	94,395	73,104	162.70	938.264	5.77	21,291		
143			202106	219	112,063	89,655	157.49	921.35	5.85	22,408		
144			202105	279	139,784	114,063	154.41	911.344	5.90	25,722		
145			202104	345	172,886	141,408	154.05	910.157	5.91	31,478		
146			202011	104	53,718	42,418	159.57	928.092	5.82	11,300		
147			202010	135	70,519	55,340	160.56	931.322	5.80	15,179		
148			202009	125	67,538	51,272	165.97	948.913	5.72	16,266		
149			202008	108	58,237	42,269	166.60	934.466	5.61	15,968		
150			202007	118	64,277	46,332	167.76	938.219	5.59	17,945		
151			202006	111	60,809	43,677	168.35	940.149	5.58	17,132		
152			202005	74	39,370	29,118	163.50	924.368	5.65	10,252		
153			201910	199	100,824	78,205	155.90	899.67	5.77	22,620		
154			201909	61	31,017	23,969	156.48	901.57	5.76	7,048		
155			201908	35	17,698	13,631	157.01	903.278	5.75	4,068		
156			201907	25	12,952	9,795	159.90	912.686	5.71	3,157		
157			201906	70	37,342	27,451	163.24	920.536	5.64	9,892		
158			201905	66	31,795	25,738	148.24	871.786	5.88	6,057		
159			201904	79	36,371	30,842	141.51	849.914	6.01	5,529		
160			3118703000	Rahat Woolen Mill	202206	558	371,238	228,633	204.59	1074.42	5.25	142,605
161					202205	416	269,383	170,351	199.25	1057.06	5.31	99,033
162					202204	482	290,973	197,214	185.90	1013.69	5.45	93,760
163					202111	559	320,452	228,947	176.36	982.668	5.57	91,505
164					202110	374	209,006	153,160	171.94	968.313	5.63	55,845
165	202109	488			270,785	199,705	170.85	964.752	5.65	71,080		
166	202108	469			253,938	192,228	166.45	950.459	5.71	61,709		
167	202107	342			180,876	140,079	162.70	938.264	5.77	40,797		
168	202106	450			230,145	184,125	157.49	921.35	5.85	46,020		
169	202105	376			188,794	154,054	154.41	911.344	5.90	34,740		
170	202104	453			226,906	185,593	154.05	910.157	5.91	41,314		
171	202011	568			294,767	232,759	159.57	928.092	5.82	62,007		
172	202010	559			291,729	228,935	160.56	931.322	5.80	62,794		
173	202009	500			269,608	204,676	165.97	948.913	5.72	64,933		
174	202008	268			145,273	105,441	166.60	934.466	5.61	39,833		
175	202007	396			215,781	155,538	167.76	938.219	5.59	60,244		
176	202006	318			173,918	124,920	168.35	940.149	5.58	48,998		
177	201911	539			272,241	211,791	155.44	898.171	5.78	60,450		
178	201910	630			319,112	247,520	155.90	899.67	5.77	71,592		
179	201909	467			237,674	183,664	156.48	901.57	5.76	54,010		
180	201908	281			143,570	110,573	157.01	903.278	5.75	32,997		
181	201907	492			255,537	193,244	159.90	912.686	5.71	62,293		
182	201906	360			191,141	140,509	163.24	920.536	5.64	50,632		
183	201905	448			215,607	174,531	148.24	871.786	5.88	41,076		
184	201904	513			235,857	200,003	141.51	849.914	6.01	35,854		

185			201811	808	368,449	315,000	140.36	846.175	6.03	53,449		
186			201810	886	382,095	345,679	132.64	821.085	6.19	36,416		
187	3404853000	M/S KSM Captive Bhoon Road Chakwal	202105	11,212	5,626,786	4,776,406	154.41	927.844	6.01	850,380		
188			202104	24,141	12,086,181	10,283,914	154.05	926.657	6.02	1,802,268		
189			202011	23,432	12,151,429	9,981,862	159.57	944.592	5.92	11,516,820		
190			202010	24,631	12,852,795	10,492,651	160.56	947.822	5.90	2,360,144		
191			202009	24,490	13,210,446	10,432,925	165.97	965.413	5.82	2,777,521		
192			202008	20,662	11,187,915	8,802,134	166.60	967.466	5.81	2,385,781		
193			202007	13,462	7,339,670	5,734,764	167.76	971.219	5.79	1,604,906		
194			202006	5,712	3,125,277	2,433,285	168.35	973.149	5.78	691,993		
195			201811	8,538	3,894,656	3,329,678	140.36	846.175	6.03	564,978		
196			201810	16,004	6,899,189	6,241,655	132.64	821.085	6.19	657,534		
197			3973590000	Ibrahim Fiber Pvt.	202206	135,117	121,836,616	35,626,107	204.59	1165.38	5.70	22,221,034
198					202205	136,786	117,720,941	37,583,844	199.25	1135.39	5.70	21,849,200
199	202204	116,675			91,059,611	33,838,795	185.90	1070.48	5.76	16,087,682		
200	202111	90,638			54,973,631	34,956,230	176.36	992.192	5.63	13,971,182		
201	202110	83,856			46,859,629	34,338,921	171.94	968.313	5.63	12,520,708		
202	202109	82,593			45,859,741	33,821,695	170.85	964.752	5.65	12,038,046		
203	202108	89,266			48,289,365	36,554,551	166.45	950.459	5.71	11,734,814		
204	202107	95,895			52,598,005	37,803,205	162.70	942.715	5.79	11,009,872		
205	202106	89,783			45,955,588	36,766,302	157.49	921.35	5.85	9,189,286		
206	202105	81,519			40,909,920	33,382,120	154.41	911.344	5.90	7,527,800		
207	202104	91,539			48,186,382	35,557,704	154.05	914.844	5.94	7,915,342		
208	202010	78,981			41,213,879	32,342,650	160.56	931.321	5.80	8,871,229		
209	202009	77,133			41,606,594	31,586,046	165.97	948.912	5.72	10,020,548		
210	202008	96,827			55,257,850	35,999,303	166.60	942.478	5.66	13,599,609		
211	202007	62,672			34,169,758	24,629,960	167.76	938.219	5.59	9,539,798		
212	202006	22,836			12,494,772	8,974,611	168.35	940.149	5.58	3,520,161		
213	202005	36			19,038	14,081	163.50	924.368	5.65	4,957		
214	202004	19,346			10,108,744	7,602,970	160.78	915.524	5.69	2,505,774		
215	201911	77,483			39,142,341	30,451,001	155.44	898.17	5.78	8,691,339		
216	201910	24,697			12,513,334	9,706,031	155.90	899.669	5.77	2,807,303		
217	201909	9,295			4,727,305	3,653,048	156.48	901.57	5.76	1,074,257		
218	201908	88,475			45,146,589	34,770,503	157.01	903.278	5.75	10,376,086		
219	201907	77,018			40,025,295	30,268,179	159.90	912.686	5.71	9,757,115		
220	201906	74,486			39,517,238	29,049,353	163.24	920.536	5.64	10,467,886		
221	201905	90,198			43,812,630	34,888,838	148.24	872.539	5.89	8,211,059		
222	201904	82,936			38,143,460	32,345,090	141.51	849.914	6.01	5,798,370		
223	201811	85,069			58,240,723	16,561,584	140.36	879.316	6.26	2,810,156		
224	201810	11,485			4,951,185	4,479,322	132.64	821.084	6.19	471,863		
225	202110	95,584			53,413,329	40,718,628	171.94	984.813	5.73	12,694,701		
226	202109	87,968			48,844,137	37,474,160	170.85	981.252	5.74	11,369,977		
227	202108	92,057			49,799,233	39,216,452	166.45	966.959	5.81	10,582,781		
228	202107	92,484			48,902,268	39,398,268	162.70	954.764	5.87	9,504,000		
229	202106	74,849			38,311,385	31,885,642	157.49	937.85	5.95	6,425,743		
230	202105	90,944			45,639,905	38,742,327	154.41	927.844	6.01	6,897,578		
231	202104	91,170	45,644,879	38,838,405	154.05	926.657	6.02	6,806,474				
232	202011	89,447	46,386,511	-	159.57	518.591	3.25	46,386,511				
233	202010	91,629	47,813,723	39,033,758	160.56	947.821	5.90	8,779,966				
234	202009	85,241	45,979,847	36,312,514	165.97	965.412	5.82	9,667,333				

235			202008	90,001	48,732,381	35,370,367	166.60	934.465	5.61	13,362,013
236			202007	83,154	45,337,094	32,679,507	167.76	938.219	5.59	12,657,588
237			202006	233	127,367	91,484	168.35	940.149	5.58	35,883
238			202004	14,127	7,381,832	5,552,010	160.78	915.524	5.69	1,829,822
239			201911	90,942	45,941,302	35,740,291	155.44	898.17	5.78	10,201,011
240			201910	61,241	31,028,855	24,067,689	155.90	899.669	5.77	6,961,166
241			201909	3,160	1,606,956	1,241,783	156.48	901.57	5.76	365,173
242			201908	76,544	39,058,783	30,081,863	157.01	903.278	5.75	8,976,920
243			201907	81,837	42,529,278	32,161,758	159.90	912.686	5.71	10,367,521
244			201906	86,464	45,872,282	33,720,982	163.24	920.536	5.64	12,151,300
245			201905	87,370	42,093,482	34,074,157	148.24	871.786	5.88	8,019,325
246			201904	75,986	34,946,962	29,634,507	141.51	849.914	6.01	5,312,455
247			201811	87,865	40,081,774	34,267,323	140.36	846.175	6.03	5,814,451
248			201810	92,130	39,715,867	35,930,824	132.64	821.084	6.19	3,785,043
249			202110	77,323	43,208,819	32,939,415	171.94	984.813	5.73	10,269,404
250			202109	73,283	40,690,522	31,218,550	170.85	981.252	5.74	9,471,972
251			202108	81,340	44,001,819	34,651,040	166.45	966.959	5.81	9,350,778
252			202107	77,652	41,059,672	33,079,856	162.70	954.764	5.87	7,979,816
253			202106	76,119	38,961,448	32,426,674	157.49	937.85	5.95	6,534,774
254			202105	60,141	30,181,365	25,620,043	154.41	927.844	6.01	4,561,322
255			202104	57,289	28,682,335	24,405,282	154.05	926.657	6.02	4,277,053
256			202011	77,069	39,967,523	32,831,557	159.57	944.591	5.92	7,135,966
257			202010	75,520	39,407,699	32,171,319	160.56	947.821	5.90	7,236,379
258			202009	76,828	41,441,899	32,728,677	165.97	965.412	5.82	8,713,223
259			202008	73,819	39,970,225	29,010,722	166.60	934.465	5.61	10,959,503
260			202007	73,748	40,208,679	28,982,885	167.76	938.219	5.59	11,225,794
261			202006	61,645	33,728,890	24,226,426	168.35	940.149	5.58	9,502,464
262			202005	48,013	25,512,569	18,869,112	163.50	924.368	5.65	6,643,457
263			202004	38,699	20,220,992	15,208,575	160.78	915.524	5.69	5,012,417
264			201911	63,372	32,013,667	24,905,210	155.44	898.17	5.78	7,108,457
265			201910	55,480	28,109,964	21,803,637	155.90	899.669	5.77	6,306,327
266			201909	52,233	26,564,350	20,527,731	156.48	901.57	5.76	6,036,619
267			201908	66,342	33,852,709	26,072,307	157.01	903.278	5.75	7,780,403
268			201907	73,315	38,100,920	28,812,916	159.90	912.686	5.71	9,288,003
269			201906	72,641	38,538,491	28,329,870	163.24	920.536	5.64	10,208,621
270			201905	75,967	36,599,996	29,627,248	148.24	871.786	5.88	6,972,748
271			201904	72,267	33,236,624	28,184,166	141.51	849.914	6.01	5,052,458
272			201811	46,698	21,302,440	18,212,208	140.36	846.175	6.03	3,090,232
								Total		1,308,949,721

Annex-II
(Para No. 4.1.3)

Unjustified supply of gas to CPPs on subsidized rates

Sr. No.	Name of Unit	Consumer ID	Total Consumption (MMBTU)	Subsidy Amount (Rs)	Total MMCF Billed
1	Fanz Spinning Mills	2596394	1,235	1,957,900	1.3
2	Hussain Mills Limited	65110000	194,102	87,575,209	195.6
3	Colony Mills	0072336865	4,826,144	2,171,099,483	4,855.7
4	Saphire Fibers Ltd	110741000	1,009,492	476,889,923	993.7
5	Shujabad Mills Ltd	151020000	672,780	331,892,213	685.4
6	H.A Haq Spinning Mills Pvt Ltd (Captive Power)	157430965	122,110	156,917,065	121.2
7	Kohinoor Textile Mills Ltd	248703000	795,514	386,110,386	756.6
8	Ejaz Spinning Mills	357051000	503,217	233,155,169	506.9
9	Sapphire Fibers Ltd (Sahzad Hussain)	427080030	35,598	18,092,863	35.8
10	Reliance Cotton	457051000	902,828	412,552,203	909.4
11	Din Textile Mills Ltd	480741000	1,014,405	475,016,636	1,022.0
12	A.B Exports Pvt Ltd (Captive Power)	487393436	217	348,289	0.2
13	Quershi Textile Mills Ltd	524840000	286,069	140,410,881	288.1
14	Shahzad Textile Mills	557051000	7,779	3,479,481	7.9
15	Mehmood Textile Mills	686040000	412,299	170,003,891	415.2
16	Magna Processing Industries	752368067	39,519	69,528,653	39.5
17	Arshad Group M/S	783590000	626,456	313,433,008	628.0
18	Faisal Fabrics Ltd	793590000	205,973	92,563,607	206.3
19	Zafar	814590000	90,026	46,035,614	90.1
20	Sapphire Fibers Ltd	857051000	1,425,688	707,207,598	1,435.8
21	Nishat Mills Limited No 3	883590000	1,094,678	515,513,435	1,092.8
22	Masood Textile Mills Ltd (Captive Power)	885043295	33,889	36,604,243	33.7
23	Comfort Kintwear (Pvt.)	1040741000	489,592	228,446,097	493.0
24	Crescent Bahuman Ltd.	1059691000	385,929	166,058,522	376.8
25	Monno Industries	1113741000	241,275	108,839,066	234.0
26	Naveena Exports (Pvt)	1130741000	528,935	335,783,980	532.4
27	Fazal Rehman Fabrics	1151020000	468,096	213,686,087	471.7
28	Shadab Textile Mills	1167051000	404,331	227,857,035	408.1
29	Kabir Poly Textile	1289120000	17,102	9,413,700	17.2
30	Saphire Textile Mill	1457051000	1,254,707	574,996,914	1,263.8
31	M/S Monowal Textile Mills Ltd	1524840000	445,947	197,915,344	449.2

32	M/S Naveena Exports (Pvt)	1560741000	679,951	311,377,775	684.0
33	M/S Mehmood Textile Mills	1586040000	265,193	127,132,740	268.2
34	M/S Superior Textile	1620741000	214,324	104,868,089	216.1
35	M/S Sarena Textile Industries	1647464530	17,456	18,832,392	17.7
36	M/S Sargodha Jute Mills	1657051000	121,432	63,577,428	124.9
37	M/S Indus Dying	1686040000	401,914	181,456,872	404.8
38	M/S J K Spinning Mills Ltd	1693590000	1,449,943	766,443,661	1,452.6
39	Standard Spinning Mills	1813741000	391,711	191,374,896	394.8
40	Al-Hamd Corporation (Pvt) Ltd	1833505205	1,948,951	911,774,497	1,880.5
41	M/S Nishat Textile Mills	1913590000	1,666,398	776,546,809	1,664.7
42	M/S Dawood Exports	2004590000	157,689	63,741,432	157.3
43	M/S Eastern Spinning	2020741000	477,932	219,388,160	481.6
44	M/S Sadaqat Limited (Captive Power)	2028260690	334,891	476,356,246	334.1
45	M/S Zafar Fabrics (Pvt)	2032449685	23,556	37,274,649	23.6
46	Reliance Weaving Mills Ltd	2051020000	1,331,761	565,236,631	1,341.9
47	M/S Zypher Textiles Ltd	2070741000	807,763	443,249,304	813.5
48	M/S Master Textile Mill	2120741000	28,802	16,247,508	29.2
49	M/S Nishat Chunian Ltd	2140741000	1,241,461	615,359,722	1,251.0
50	M/S Shamas Textile Mills	2167051000	349,190	177,090,110	352.4
51	M/S Moiz Textile Mills	2230741000	514,012	230,646,919	517.5
52	M/S Sitara Chemical Industries (Textile Division) Captive Power	2284126634	233,754	279,095,198	232.8
53	M/S Amer Cotton Mills	2440741000	853,573	410,515,734	870.9
54	M/S Shadman Cotton Mills	2457051000	2,396	798,593	2.4
55	M/S Ulfat Textile Mills (Pvt) Limited	2484801269	110,234	84,316,330	111.0
56	Fazal Rehman Fabrics Ltd	2556410830	990,112	465,739,480	997.0
57	M/S Latif	2614590000	5,137	2,151,383	5.1
58	M/S Siara Textile Mills (Pvt) Ltd.	2645802421	295,051	150,617,977	295.6
59	M/S Rana	2687590000	45,002	27,955,010	45.1
60	M/S J K Spinning Mills	2693590000	1,408,034	686,079,631	1,411.2
61	M/S Arshad	2714590000	151,448	81,314,823	151.0
62	M/S Crescent Fibres Ltd	2767051000	368,156	177,213,065	371.2
63	M/S Abdul Rehman	2793590000	139,751	70,487,566	139.3
64	M/S Aruj Garment	2813741000	57,679	27,474,764	58.1
65	Khawaja Tanneries	2855110000	61,415	22,030,601	61.7

66	M/S Reliance Weaving	3051020000	842,333	366,496,204	848.4
67	M/S Har	3104590000	57,600	27,657,376	57.5
68	M/S Sapphire Finishing	3110741000	748,847	368,914,054	753.9
69	M/D Ahmad Fine Textile Mills	3122230000	1,083,942	513,405,367	1,093.1
70	M/S Indus Dyeing And	3159040000	702,342	315,427,213	707.4
71	M/S Suraj Cotton Mill Ltd	3167051000	1,332,650	632,200,712	1,342.4
72	M/S Kohinoor Weaving	3240741000	1,219,017	561,243,734	1,227.5
73	M/S Paradise Spinning	3330741000	259,500	97,344,444	261.0
74	Glamour Textile Mills	3360741000	330,890	155,352,056	333.4
75	M/S Ihsan Cotton Products	3420741000	649,926	300,504,312	654.8
76	M/S Madni Dyeing & Printing Mills	3455737546	261	336,800	0.3
77	M/S Pak Kawait Textile	3471311000	433,250	188,031,100	426.0
78	M/S Indus Home Limited	3480741000	442,906	201,424,986	443.2
79	Shahzad Textile Mills	3489250570	367,358	189,956,731	370.2
80	M/S Ali Nawaz Textile Ltd.,	3502863047	94,848	74,190,358	95.5
81	M/S Shafi Texcel Limited	3520741000	447,894	203,423,769	429.9
82	M/S Best Fibres (Pvt) Ltd	3531131358	1,236,577	630,743,571	1,233.4
83	M/S Mehmood Textile Mills Ltd Unit No.06	3556883225	75,152	48,487,128	75.7
84	M/S U S Apparel Textile	3580741000	154,027	68,541,753	155.1
85	M/S Fazal Cloth Mills	3586040000	1,896,755	927,199,418	1,910.3
86	M/S Combined Fabrics Ltd.	3635225443	7,560	16,410,901	7.6
87	M/S Mehmood Textile Mills	3656240000	181,499	154,051,018	182.6
88	M/S Afzal Spinning Mills	3660741000	313,899	149,036,081	316.4
89	Naveed Nawaz Textile Pvt Ltd	3668739678	234,439	109,923,368	236.1
90	M/S H M Shafi Textile	3684911000	21,577	15,328,428	21.7
91	M/S Al Zamin Textile	3693590000	179,113	94,115,167	179.0
92	M/S Kamal Limited	3731125184	9,710	4,280,736	9.8
93	M/S Masood Fabrics Ltd	3777120000	457,901	200,288,769	461.7
94	M/S Mk Sons Pvt Ltd	3793590000	443,843	156,947,654	424.0
95	M/S Mk Sons Pvt Ltd	3793590000	82,144	66,680,749	82.5
96	M/S Nishat (Chunian) Ltd	3820741000	1,006,098	491,227,325	1,010.8
97	M/S Shafi Spinning Mills	3857051000	355,475	177,418,726	358.2
98	M/S Faisal Spining Mills Ltd	3881611772	64,133	78,997,216	64.6
99	M/S Umar Spinning Mills	3903741000	760,754	349,485,442	765.4
100	Mehmood Textile Mills Ltd Unit No.06	3915989954	329,775	144,636,825	332.1

101	M/S Fazal Cloth Mills Ltd	4051020000	2,185,531	891,984,829	2,201.3
102	M/S Tariq Spining Mills	4061691000	193,605	93,466,568	195.0
103	M/S Kohinoor Textile	4080741000	878,506	393,817,294	884.1
104	M/S Madina Cotton Mills	4083971000	72,369	43,891,697	73.1
105	M/S Azam Textile Mills Ltd.	4185459473	719,538	342,122,844	724.2
106	M/S Sitara Fabrics Ltd	4193590000	489,271	224,628,052	490.1
107	M/S Al Nasr Textile Ltd	4220741000	454,153	193,010,055	457.5
108	M/S Masood Fabrics	4289120000	436,948	320,788,236	439.8
109	M/S Din Textile Mills Ltd	4313741000	1,063,175	648,233,101	1,071.5
110	M/S Anjum Textile Mills	4327831000	11,715	5,061,282	11.8
111	M/S Nishat Chunian Ltd	4330741000	241,060	127,071,972	241.6
112	M/S Ravi Spinning Mills	4390741000	240,080	113,679,792	242.0
113	M/S Interloop	4393590000	243,563	105,606,956	242.4
114	Al Fateh Industries	4411863392	675	794,600	0.7
115	M/S Saad Textile Mills	4420741000	143,118	60,002,307	144.1
116	M/S Hussain Mills Limited	4421320000	375,024	158,662,336	377.8
117	M/S M.K Sons (Pvt) Ltd (Captive Power)	4430568707	568,122	438,095,795	566.1
118	M/S Noon Textile Mills	4471311000	22,176	12,718,694	22.1
119	M/S Jamhoor Textile Mills	4524840000	386,064	169,725,145	388.8
120	S-Fazal Elahi Sons	4560741000	196,117	86,539,600	197.5
121	M/S Allah Wasaya Textile	4565110000	436,413	178,950,702	438.8
122	M/S Masood Textile Mills Captive Power	4657930730	1,511,908	1,255,411,246	1,542.1
123	M/S Marral Textile Mills	4711741000	320,184	158,546,487	322.6
124	M/S Mehmood Textile Mills	4745140000	1,118,248	495,381,482	1,126.5
125	Redco Textile Ltd	4748703000	326,650	166,882,642	311.0
126	M/S Resham Textile Inds	4759671000	645,634	293,982,175	655.0
127	M/S Asher Imran Spinning Mills	4790643685	19,313	38,618,149	19.5
128	M/S Mubarak Processing Mills (Pvt) Ltd Captive Power	4807411318	3,937	10,844,800	3.9
129	M/S Shafi Spinning Mills	4857051000	322,636	151,696,056	324.9
130	M/S National	4893590000	129,004	57,800,417	128.6
131	M/S Beacon Impex (Pvt) Ltd (Captive Power)	4923898570	109,197	157,065,303	109.2
132	M/S Sapphire Textile	5040741000	585,922	283,931,473	584.4
133	M/S Roomi Fabrics Limited	5051020000	540,111	239,336,813	544.0
134	M/S Masood Fabrics Ltd	5071020000	573,759	272,505,887	578.4

135	M/S Masood Textile Mills Ltd (Captive Power)	5082786788	940	894,345	0.9
136	M/S Arzoo Textile Mills	5093590000	212,507	94,982,576	211.6
137	M/S Kamal Textile Mills (Pvt)	5098556263	61,005	91,419,821	61.2
138	M/S Nafeesa Textiles Ltd.	5198657844	48,406	68,193,600	48.8
139	Ejaz Shabbir Textile Mills	5204673936	30,493	52,256,455	30.8
140	M/S Indus Home Limited	5211741000	461,487	211,765,249	465.0
141	M/S Jamal Fabrics (Pvt.) Ltd.	5246185307	46,898	43,803,413	47.2
142	M/S Faisal Spinning Mills	5267051000	915,421	429,225,386	922.1
143	M/S Ayesha Spinning Mills	5357051000	863,468	412,823,111	870.0
144	M/S Rupafil Limited	5367051000	732,125	341,195,584	736.6
145	M/S Masco Spinning Mills (Pvt) Ltd.	5429486786	128,357	60,135,475	129.5
146	M/S Khalid Shafique	5430741000	236,366	114,258,141	238.1
147	Shahtaj Textile Limited	5493544687	601,689	240,392,038	605.6
148	M/S Ashiana Cotton Products Ltd (Captive Power)	5525827475	408,200	331,649,972	410.9
149	M/S Shahzad Textile Mills	5557051000	203,970	101,812,815	206.2
150	M/S Masood Spinning Mills Ltd.	5564570816	556,419	294,319,769	561.7
151	Arshad Group M/S	5593590000	201,694	98,854,150	202.0
152	Bhanero Textile Mill Ltd Unit No 02	5599565945	369,558	415,626,100	371.6
153	M/S Nishat Sticking Mills	5703741000	33,298	18,811,680	33.4
154	M/S Sarfraz Textile Mills	5752201000	330,100	125,600,237	328.7
155	M/S Blessed Textiles Ltd	5757051000	1,045,170	470,972,826	1,052.1
156	M/S Suraj Cotton Mills Ltd	5757352890	674,396	303,066,474	679.1
157	M/S Sheikhpura Textile	5813741000	400,375	191,426,262	403.4
158	M/S Lahore Textile	5850741000	521,501	230,711,754	524.9
159	S-A Fibres (Power	5957051000	71,192	35,663,237	71.6
160	M/S Masood Textile Mills	5993590000	436,180	177,087,654	439.3
161	M/S Nishat Mills Limited	6057051000	2,083,213	1,044,168,759	2,098.2
162	Saif Textile Mills Ltd	6089183080	20,699	59,229,400	19.8
163	M/S Asim Textile Mills	6093590000	114,196	50,950,443	113.6
164	M/S Tata Textile Mills	6159040000	597,942	255,009,740	602.0
165	M/S Hira Textile Mill Ltd	6220741000	407,679	197,405,576	410.9
166	M/S Idrees Textile Mills	6257051000	529,975	277,055,743	536.3
167	M/S Prosperity Weaving	6267051000	1,179,988	552,008,347	1,188.5
168	M/S Style Textile (Pvt.) Ltd.	6307347310	813,004	1,036,231,998	819.1
169	M/S Bilal Textile (Pvt)	6327831000	398,455	185,555,858	401.3

170	M/S Quetta Textile Mills	6413741000	662,490	296,052,206	627.4
171	Rupali Polyester Ltd	6449641000	1,988,900	933,021,996	2,002.2
172	M/S A.A. Spinning Mills Limited	6527228844	933,261	397,333,256	930.6
173	M/S Yousaf Weaving Mills	6530741000	407,835	200,113,856	400.1
174	M/S Ahmad Fine Weaving Ltd. Formerly M/S Ahmed Fine Textile Mills	6534532107	496,528	224,962,817	500.2
175	M/S Mehmood Textile Mills	6534545772	316,381	213,572,077	318.7
176	M/S North Star Textile	6557051000	623,715	328,839,769	628.9
177	Margala Textile Mills	6641343000	514,987	229,389,559	492.6
178	M/S Kamal Limited (Captive Power)	6651198760	97,696	146,244,276	98.1
179	M/S Akram Industries Ltd	6673971000	371,727	180,708,273	374.3
180	M/S Service Textile	6679102000	166,559	78,772,636	166.2
181	M/S Khalid Nazir Spinning	2.2073E+11	141,033	67,859,671	142.0
182	M/S Noor Fatima Textile	6693590000	164,775	68,210,004	163.8
183	M/S Best Exports (Pvt) Ltd Captive Power	6733082666	4,465	11,374,639	4.4
184	M/S Tayyab Textile Mills	6752201000	300,926	115,162,091	299.7
185	M/S Riaz Textile Mills	6757051000	1,912,546	914,844,187	1,924.4
186	M/S Kamal Limited (Weaving Unit)	6776356139	1,164,118	942,312,334	1,161.5
187	M/S A-A-A Doublers (Pvt) Ltd	6778324397	5,418	2,386,525	5.5
188	M/S Interloop Pvt Ltd	6787590000	535,573	277,415,936	534.7
189	M/S Ahmad Hassan Textile Mills Ltd	6792259800	1,120,247	466,226,922	1,127.5
190	M/S Nimra Textile Pvt Ltd	6793590000	106,885	48,397,324	106.7
191	M/S Us Denim Mills (Pvt.) Ltd	6844989733	103,612	170,240,633	104.9
192	M/S Sarena Textile Industries	6874541951	68,927	116,996,209	69.7
193	M/S Azgard-9 Limited	6970741000	783,560	396,307,509	789.0
194	M/S Nishat Mills Ltd.	7009466413	94,729	110,428,169	95.4
195	M/S Ellicot Spinning Mills	7020741000	1,090,047	518,186,973	1,098.2
196	M/S Nishat Mills Ltd	7073590000	1,285,230	614,450,962	1,282.3
197	M/S Roomi Fabrics Ltd	7151020000	977,290	448,389,288	984.4
198	Fatima Enterprises Ltd	7154810000	259,429	119,213,060	261.4
199	M/S Shahbaz Garments	7193590000	491,190	207,430,539	492.1
200	M/S Din Textile Mills Ltd	7208420315	101,317	74,694,059	102.4
201	M/S Ahmad Oriental Textile	7222230000	681,238	332,117,050	685.2
202	Mohammad Iqbal S/O Sh. Allah Bukhsh	7227072568	421,586	207,813,519	419.5

203	M/S Fatima Enterprises	7277340000	284,981	128,652,119	287.0
204	Diamond Fabrics	7290969262	24,568	34,758,864	24.7
205	M/S Qamar Fabrics (Pvt) Limited	7331778057	6,626	7,798,500	6.7
206	Zahid Jee Textile Mills Ltd (Captive Power)	7343334862	389,240	447,598,277	387.9
207	M/S Ali Akbar Spinning	7357051000	159,641	106,589,968	161.1
208	M/S Bhimra Textile Mills	7367051000	333,269	160,399,941	335.8
209	M/S Colony Weaving Mills	7430741000	1,661,587	775,350,518	1,673.8
210	M/S C A Textiles Mills	7457051000	257,626	164,344,870	259.9
211	M/S Ja	7504590000	163,551	71,158,996	163.2
212	M/S Beacon Impex (Pvt) Ltd (Captive Power)	7537441526	37,324	39,516,478	37.0
213	M/S Haroon Textile	7561691000	10,641	4,432,576	10.7
214	M/S Tata Textile Mills Ltd	7586040000	466,950	190,221,327	456.0
215	Arshad Group M/S	7593590000	463,816	226,984,024	464.6
216	M/S Fazal Cloth Mills	7609278918	1,062,253	480,854,341	1,070.0
217	M/S Sohail Mills Ltd	7657051000	264,288	136,638,217	266.4
218	M/S Mahmood Textile Mills Ltd.	7683178668	8,438	11,594,361	8.5
219	M/S Latif Worsted	7688891000	72,886	28,293,881	71.0
220	M/S H.A Fibres(Pvt)Ltd	7726013847	784,395	349,879,090	790.4
221	M/S Diamond Fabrics Ltd	7757051000	2,379,532	1,219,709,836	2,397.9
222	M/S Quality Textile	7857051000	163,174	73,437,332	164.1
223	M/S Chinniot Textile	7860741000	312,072	149,667,317	314.4
224	M/S Ibrahim Fibers Ltd	7893590000	2,652,875	1,314,428,617	2,655.8
225	Bhanero Textile Mills	7957051000	634,042	283,329,014	638.7
226	M/S Magna Textile Ind	8004590000	125,818	58,004,548	125.4
227	M/S Ahmad Fine Weaving Ltd. Formerly M/S Ahmad Fine Textile	8051020000	542,111	244,626,471	545.8
228	M/S Eastern Spinning	8113741000	375,997	173,726,037	378.8
229	M/S Interloop Ltd.	8148940938	158,238	247,380,395	160.0
230	M/S S N Textile Mills	8167051000	91,640	48,716,227	92.4
231	M/S Interloop Limited (Captive Power)	8173067163	1,876,743	1,526,018,200	1,869.2
232	M/S Reliance Weaving	8178703000	240,521	118,802,273	228.5
233	M/S Nishat Mills Ltd	8257051000	1,716,304	905,231,516	1,728.4
234	M/S Naveena Industries	8322230000	900,392	489,209,845	906.4
235	M/S Style Textile (Pvt)	8350741000	70	18,870	0.1

236	M/S Crescent Sugar Mills	8367051000	545,702	263,003,841	549.8
237	M/S Sapphire Textile	8457051000	1,708,455	843,776,815	1,721.4
238	M/S Three Star Hosiery	8461020000	240,419	103,992,436	242.0
239	M/S Mima Cotton Mills	8493590000	830,734	406,504,755	832.5
240	M/S Zahid Jee	8514590000	383,707	153,854,006	385.0
241	M/S Sunrays Textile Mills Ltd	8586040000	900,080	384,436,036	906.6
242	M/S Ghazi Fabrics	8630741000	1,469,496	690,480,823	1,480.0
243	M/S Ittehad Pvt Ltd	8693590000	412,142	186,407,069	410.6
244	M/S Fazal Cloth Mills Ltd	8752801961	549,039	231,227,855	553.3
245	M/S Zahid Jee	8883590000	255,759	105,961,681	256.6
246	Muhammad Saeed	8983590000	21,063	9,710,510	21.1
247	M/S Hussain Mills Ltd	9018022539	418,385	174,544,136	420.9
248	M/S Master Textile Mills	9023741000	28,727	8,217,489	28.9
249	M/S Roomi Fabrics	9051020000	347,399	156,718,344	349.9
250	M/S Fazal Cloth Mills	9159040000	553,175	223,292,539	557.4
251	M/S Blessed Textile Ltd	9167051000	505,617	253,209,666	509.3
252	M/S Sapphire Textile Mills Ltd. (Unit-7)	9175676540	39,514	16,795,247	38.7
253	M/S Masood Spinning Mills	9189120000	1,002,953	450,891,087	1,010.1
254	M/S Ejaz Textile Mills	9230741000	443,614	204,579,136	446.9
255	M/S Sapphire Fibres	9257051000	404,263	212,825,784	407.7
256	M/S Hussnain Textile Mills (Pvt) Ltd	9401972788	441,018	210,904,840	444.7
257	M/S Furqan Textile	9514590000	534	237,100	0.5
258	M/S Green House (Private) Ltd	9529566646	30,172	17,000,364	30.5
259	M/S Dewan Farooq Spining	9540741000	560,104	242,387,782	563.5
260	M/S Fazal Cloth Mills	9686040000	500,157	223,135,219	504.0
261	Arshad Group M/S	9687590000	506,840	232,936,941	506.1
262	M/S Ihsan Sons (Pvt) Ltd	9710741000	223,173	101,527,061	224.9
263	M/S Khurshid Spinning Mills	9783590000	460,659	223,791,015	461.6
264	M/S Khokar Textile Mills Chowk Sarwar Sheed Muzaffar Garh	9810428749	361,652	163,889,219	364.4
265	M/S Crescent	9993590000	2,178,664	943,523,141	2,120.0
266	M/S Faisal Saeed Processing Mills	1522611881	4,502	13,160,800	4.5
267	M/S Sarena Industries	2757051000	151,384	63,717,171	152.4
268	Sareena Industries And Embroidery Mill Pvt Ltd	7988399506	108,745	75,715,600	109.1
269	M/S B S Tents Textiles	9630741000	16,534	8,269,400	16.7

270	M/S Tritex Cotton Mills	5710741000	246,727	84,055,369	247.6
271	M/S Ihsan Raiwind Mills	5810741000	215,510	92,933,573	217.6
272	M/S Ruby Textile Mill Ltd	7903741000	50,725	23,067,104	51.2
273	Syed Omar Shah	8709049214	469,371	234,498,713	470.6
274	Alam Cotton Mills (Pvt)	460741000	173,128	61,683,257	173.8
275	M/S Hira Terry Mills Ltd	580741000	74,070	42,482,721	75.2
276	M/S Elahi Fabrics	1561020000	498	171,296	0.5
277	Ehsan Younas Brothers Spinning Mills	2253590670	78,644	32,781,252	79.0
278	Kohinoor Spinning Mills	3404853000	155,274	54,757,911	152.3
279	M/S Chakwal Spinning	3730741000	114,905	44,956,967	106.1
280	M/S Shams Textile Mills	3752201000	161,509	72,331,881	161.2
281	M/S Al Haq Exports Pvt	3787590000	26,126	11,916,553	26.0
282	M/S Sitara Spinning Mills Limited (Captive Power)	4276125892	174,906	148,349,112	174.0
283	M/S Ahmed Din Textile	4687590000	187	68,666	0.2
284	M/S Tanveer Spinning	5657051000	138,196	67,231,459	139.3
285	M/S Abu Bakar Textile	5960741000	(590,075)	27,137,121	65.8
286	M/S Nisar Spinning Mills	6901741000	14,425	3,886,299	14.5
287	M/S Silver Line Spinning	8034320000	330,152	139,953,150	336.2
288	M/S Al Rehmat Traders	8093590000	81,487	36,990,703	81.2
289	M/S Abdullah	8852201000	268,603	120,265,575	268.2
290	M/S Wisal Kamal Fabrics	8867051000	26,976	12,963,316	27.3
291	Muhammad Naveed M/S Faisal Fabrics Limited (Captive Power)	1419234305	52,869	19,562,938	53.2
292	M/S Fahad Javed Spinning	1267051000	30,605	13,403,306	30.8
Total				71,201,193,071	

**Annex –III
(Para No. 4.2)**

**Details of EOUs availing subsidy without making any exports –
Rs 16,572.520 million**

S.#	Consumer ID	Name of Unit	Subsidy received (Rs in million)	Consumption in MMBTU
1	0002596394	M/S Fanz Spinning Mills	1.900	1,235
2	0087590000	Chaudhry Processing Ind. Ltd	63.000	96,023
3	0157430965	H.A Haq Spinning Mills Pvt. Ltd (Captive Power)	156.917	122,110
4	0183590000	M/S Zaigham Mian Sizing	1.500	4,579
5	0249641000	Al-Rahber Ind. 27 N	7.400	12,541
6	0341691000	M/S Ehsan Dying	14.500	23,776
7	0393590000	M/S Yasir Textile	112.000	140,742
8	0399641000	M/S Variety Dyeing Pvt	18.400	30,639
9	0453590000	Gulshan Sizing Ind.	0.018	42
10	0459641000	M/S Riaz Fabrics Pvt.	20.000	38,047
11	0524840000	M/S Quershi Textile Mills Ltd	116.757	227,188
12	0571691000	M/S Ahmad Dying	1.430	2,669
13	0593590000	M/S Khyber Textile	36.500	61,260
14	0601741000	M/S Asian Textile Net	184.000	219,343
15	0671691000	M/S Waqas Woolen Mills	18.000	35,655
16	0753590000	Tariq Noor Textile Mills	13.800	22,558
17	0763590000	M/S Moon Textile Ind (Pvt) Ltd	9.400	20,404
18	0773590000	M/S Fateh Textile Industries	165.800	233,269
19	0783590000	Arshad Group M/S	265.185	492,981
20	0804590000	M/S S A	95.930	145,634
21	0809641000	A S Calico Printing	3.107	3,787
22	0888771511	Bashir Ahmad	5.858	17,280
23	0893590000	M/S Usman Sizing	0.615	783
24	0969641000	M/S Al-Hamra Hosiery	26.355	44,778
25	0987590000	M/S Star	6.500	10,603
26	1004590000	M/S Al Haram Textile	18.481	27,908
27	1063590000	Gellani Dyeing House	11.300	20,763
28	1113741000	M/S Monno Industries	93.604	190,184
29	1167051000	M/S Shadab Textile Mills	220.000	382,119

30	1224590000	M/S Usman	8.900	20,101
31	1289120000	M/S Kabir Poly Textile	5.500	11,036
32	1373590000	M/S Amir Bilal Textile Ind	0.710	1,748
33	1483590000	M/S Imran Textiles	3.129	4,606
34	1487590000	M/S Sahib Textile (Pvt) Ltd	18.530	25,749
35	1563590000	M/S Syed Dyeing Works	25.570	40,886
36	1603741000	M/S Al-Hamid Hosiery	16.778	28,375
37	1614590000	M/S Latif	61.991	107,985
38	1620741000	M/S Superior Textile	88.894	163,779
39	1703741000	M/S Shan Dyeing	11.937	18,790
40	1723590000	Nizami Callendering Mills	7.191	12,174
41	1730318311	Sardar Dyeing & Printing Mills	10.903	12,620
42	1809641000	M/S Shaheen Dyeing	24.277	29,817
43	1813741000	Standard Spinning Mills	144.313	269,888
44	1821728767	M/S Sun Rise Traders	5.931	2,362
45	1833505205	Al-Hamd Corporation (Pvt) Ltd	715.401	1,434,367
46	1838134504	M A Processing Pvt Ltd	16.864	20,409
47	1893590000	M/S Kamal	44.687	100,312
48	1983590000	M/S Dilpasand Hosiery	1.125	1,940
49	1988891000	M/S Tariq Spining	85.110	121,565
50	2024590000	M/S Ahmed Jamal	835.935	723,905
51	2104590000	M/S Shafique Hosiery	3.320	5,767
52	2230741000	M/S Moiz Textile Mills	193.726	403,933
53	2251691000	M/S Latif Worsted	1.867	3,103
54	2323590000	Five Star Textile Industry Ltd	139.542	199,859
55	2363590000	Saeed Fabrics (Pvt) Ltd	28.373	48,633
56	2404590000	M/S Kalash Textile Ltd	9.226	14,963
57	2489641000	M/S Shahab Dyeing And	1.260	18,097
58	2493590000	M/S Chaudhry Industries	52.841	84,526
59	2614590000	M/S Latif	1.739	3,986
60	2711741000	M/S Baber Dying Inds	27.309	47,228
61	2843590000	Akbar Fabric Limited	19.497	33,416
62	2887590000	M/S New Master	5.140	7,742
63	3011741000	M/S Chaman Processing	70.047	117,440
64	3100741000	M/S Siddique Dyeing	33.000	64,225

65	3118703000	Rahat Woollen Mills Ltd	9.569	14,689
66	3143590000	Sultan Sizing Industry	0.755	1,705
67	3151691000	M/S Master Dying Industries	21.930	35,003
68	3154810000	Tariq Hussain	28.449	51,334
69	3249641000	Shafi Ind Plot No 96	22.993	37,407
70	3263590000	Zam Zam Textile Ind (Pvt) Ltd	11.634	23,221
71	3330741000	M/S Paradise Spinning	82.798	205,569
72	3359641000	Golden Industries 11 5 F	21.126	28,908
73	3393590000	M/S Al Karam	14.436	22,827
74	3455737546	M/S Madni Dyeing & Printing Mills	0.336	260
75	3471311000	M/S Pak Kawait Textile	137.439	301,551
76	3500741000	M/S Rehman Karim	25.925	46,213
77	3502863047	M/S Ali Nawaz Textile Ltd.,	71.817	93,039
78	3531131358	M/S Best Fibres (Pvt) Ltd	547.093	1,027,188
79	3533590000	Al-Imran Textile Process Mill	43.894	68,627
80	3661691000	M/S Zeenat Textile	67.972	106,410
81	3668739678	Naveed Nawaz Textile Pvt Ltd	81.158	153,462
82	3673590000	M/S Sargodha Cloth Processing	432.758	647,644
83	3684911000	M/S H M Shafi Textile	15.328	21,577
84	3693590000	M/S Al Zamin Textile	86.074	160,587
85	3790691000	Asia Wollen Mills	0.036	663
86	3853590000	Tajamal Dyeing	12.232	19,269
87	3873590000	M/S Al Kareem Ind (Pvt) Ltd	13.390	26,120
88	3882742496	M/S Uni Dyeing (Pvt.) Ltd.	4.186	4,402
89	4061691000	M/S Tariq Spining Mills	71.044	138,740
90	4083971000	M/S Madina Cotton Mills	41.291	63,791
91	4185459473	M/S Azam Textile Mills Ltd.	270.622	544,530
92	4193590000	M/S Sitara Fabrics Ltd	181.406	374,991
93	4213741000	M/S Fazal Younis Inds	11.568	23,820
94	4249459994	M/S Sun Importers And Exporters	10.795	10,564
95	4327831000	M/S Anjum Textile Mills	2.890	5,885
96	4411863392	Al Fateh Industries	0.794	664
97	4471311000	M/S Noon Textile Mills	10.971	16,124
98	4473590000	M/S Nawab Sizing	0.237	389
99	4492164999	Mughees Textiles	2.049	1,017

100	4501741000	M/S Ravi Thread Works	2.143	1,945
101	4524840000	M/S Jamhoor Textile Mills	144.753	318,471
102	4530741000	M/S M S Reshmatex Ltd	84.989	129,170
103	4551691000	M/S Yasar Ikram Textile	3.724	6,190
104	4565110000	M/S Allah Wasaya Textile	137.482	315,193
105	4598691000	Gujranwala Carpet Industry	0.746	831
106	4711741000	M/S Marral Textile Mills	137.272	248,607
107	4733985692	Masroor Haider Saleemi	11.742	21,431
108	4759671000	M/S Resham Textile Inds	235.573	483,311
109	4790643685	M/S Asher Imran Spinning Mills	38.618	19,312
110	4807411318	M/S Mubarak Processing Mills (Pvt) Ltd Captive Power	10.844	3,937
111	4840741000	M/S Sabina Polymer	25.952	40,458
112	4843590000	M/S Sufi Textile Industry	21.567	33,925
113	4880741000	M/S Nadir Said Jan Inds	8.308	22,470
114	4893590000	M/S National	52.059	107,690
115	4983590000	M/S United Factory	107.540	256,687
116	5013741000	M/S Shamim Textile (Pvt)	68.687	105,497
117	5029075757	M/S Pakistan Textile Processing	12.839	19,734
118	5129641000	Lahore Dyeing Printing	40.918	61,001
119	5130741000	M/S Baber Enterprises	11.109	17,712
120	5173590000	M/S Muhammadi Processing Industries (Pvt) Ltd	32.896	52,396
121	5183590000	M/S Batala Dyeing	335.000	536
122	5204673936	Ejaz Shabbir Textile Mills	52.256	30,493
123	5273590000	M/S Mehrban Fabrics Pvt Ltd	8.269	16,439
124	5341691000	M/S Hafiz Dying(Pvt)Ltd	7.721	11,086
125	5362724251	M/S Sun Rise Traders	0.397	213
126	5367051000	M/S Rupafil Limited	272.577	541,523
127	5429486786	M/S Masco Spinning Mills (Pvt) Ltd.	42.310	80,558
128	5430741000	M/S Khalid Shafique	100.832	205,186
129	5473590000	M/S Golden Facility Textiles	6.860	10,381
130	5480741000	M/S Shahraj Fabrics (Pvt)	69.753	127,835
131	5525827475	M/S Ashiana Cotton Products Ltd (Captive Power)	318.116	384,620
132	5559641000	M/S Al Shebaz Industries	0.878	1,988
133	5583590000	M/S Al Noor Processing And	23.762	46,685

134	5663590000	M/S Dooab Textile Industries	19.039	21,710
135	5688891000	M/S Oriental Woolan	0.374	720
136	5704590000	M/S Sakhawat	7.538	12,703
137	5709641000	Zenotex Ltd	18.144	31,537
138	5752201000	M/S Sarfraz Textile Mills	115.957	282,591
139	5761691000	M/S Ashraf Industries	0.628	795
140	5783590000	M/S Mubarak Processing Mills	37.757	83,663
141	5813741000	M/S Sheikhpura Textile	173.647	331,389
142	5850741000	M/S Lahore Textile	189.941	417,384
143	5957051000	S-A Fibres (Power	33.793	64,186
144	5963590000	M/S Jhelum Fabrics (Regd)	14.359	30,854
145	6093590000	M/S Asim Textile Mills	47.479	101,852
146	6124590000	M/S Siddique	18.356	40
147	6173590000	M/S Mumtaz Mehal Textile	35.949	77,456
148	6199641000	M/S Sony Dyeing	70.176	118,914
149	6220741000	M/S Hira Textile Mill Ltd	186.602	375,105
150	6323590000	Sharif Textile Ind Ltd	1.358	2,202
151	6327831000	M/S Bilal Textile (Pvt)	145.008	301,101
152	6389641000	M/S Al Meraj Dying	9.757	19,033
153	6409641000	Silko Processing Factory	63.989	66,769
154	6449641000	Rupali Polyester Ltd	777.386	1,516,117
155	6539641000	Bright Industries 121/1	73.466	127,547
156	6557051000	M/S North Star Textile	296.891	525,836
157	6604590000	M/S Bari	0.002	5
158	6641343000	Margala Textile Mills	169.824	363,699
159	6673971000	M/S Akram Industires Ltd	131.202	241,771
160	6679102000	M/S Service Textile	57.569	115,866
161	6688891000	M/S Khalid Nazir Spining	66.560	136,862
162	6704590000	M/S Saima Towel	35.036	56,459
163	6752201000	M/S Tayyab Textile Mills	106.926	252,611
164	6778324397	M/S A-A-A Doublers (Pvt) Ltd	2.386	5,418
165	6851556406	M/S Sarwah Textile Mills	3.218	1,840
166	6952201000	M/S Tahir Rafique	1.492	2,845
167	6990741000	M/S R G Industries	40.953	54,210
168	7153590000	Zam Zam Callendering	1.882	3538

169	7227072568	Mohammad Iqbal S/O Sh. Allah Bukhsh	199.489	388,713
170	7276116092	Muhammad Sami	22.936	27,520
171	7331778057	M/S Qamar Fabrics (Pvt) Limite	7.798	6,626
172	7433592222	Kamal Industries	42.016	99,186
173	7457051000	M/S C A Textiles Mills	126.460	186,333
174	7504590000	M/S Ja	67.689	151,643
175	7541691000	M/S Yasir Ikram Textile Inds	1.983	3,057
176	7561691000	M/S Haroon Textile	2.845	6,180
177	7657051000	M/S Sohail Mills Ltd	126.236	213,363
178	7660741000	M/S Al-Jannat Processing	29.141	51,500
179	7688891000	M/S Latif Worsted	19.432	50,145
180	7739641000	Hussain Brothers Adj Int	7.075	9,019
181	7773590000	M/S Ali Akbar Textile Industry	0.015	78
182	7860741000	M/S Chinniot Textile	133.207	247,454
183	7869641000	M/S Army Welfare Woolen	14.084	22,229
184	7913590000	M/S National Silk Reyon Mills	208.847	259,983
185	8013741000	M/S Mubarak Textile Mills	8.442	15,062
186	8021691000	M/S Haroon Textile Industries	49.558	84,442
187	8024590000	M/S Farooq Fiaz	6.058	16,678
188	8114590000	M/S Arif Mehmood	39.228	58,450
189	8167051000	M/S S N Textile Mills	47.807	88,665
190	8293590000	M/S Pehalwan Sizing Ind	0.196	83
191	8314590000	M/S M A	27.075	40,436
192	8379641000	M/S Rado Dying	29.708	50,358
193	8404590000	M/S Ali Hajwari	0.959	3,434
194	8473993329	Zeno Textile Incorporation	3.051	5,579
195	8584911000	M/S Ameer Sizing Industries	0.036	143
196	8693590000	M/S Ittehad Pvt Ltd	164.779	339,028
197	8740741000	M/S Hira Textile Mills	30.173	43,354
198	8751691000	M/S Iqra Woolen Mills	9.815	17,660
199	8820741000	M/S Kehkashan Exports	0.678	1,164
200	8822489295	M/S Fine Fibers	11.268	18,475
201	8934751228	Faisal Saeed Processing Mills	24.437	14,559
202	8973590000	M/S Bashir Printing Industries	22.287	34,116
203	8979641000	M/S Abdullah Dying	14.043	23,084

204	9000741000	M/S Brother Dyeing 7 5 Km	5.750	9,517
205	9050741000	M/S Naeem Textile Mills	9.435	16,999
206	9062205931	M/S Sox Links International	0.045	15
207	9071691000	M/S Siddique Dying	13.857	21,429
208	9140741000	M/S Asmy Dyeing	8.931	21,975
209	9173590000	M/S Azeem Hosiery Finishing	0.760	1,574
210	9223590000	Insaf Textile Printing Mills	17.003	29,389
211	9230741000	M/S Ejaz Textile Mills	166.287	357,318
212	9283590000	M/S A Rehman Processing	28.307	37,393
213	9351691000	M/S Al-Umer Dying	13.495	24,634
214	9376799831	Uni Textile	21.336	14,842
215	9401972788	M/S Hussnain Textile Mills (Pvt) Ltd	177.518	371,575
216	9529566646	M/S Green House (Private) Ltd	15.400	25,241
217	9540741000	M/S Dewan Farooq Spining	182.515	410,127
218	9572841599	M/S Nadir Said Jan Industries	26.823	21
219	9573590000	M/S Rafique Processing	30.916	60,851
220	9614590000	M/S Al Hamra	299.935	495,474
221	9655682045	R.S. Processing Pvt Ltd	13.897	18,542
222	9673590000	M/S Image Textile Mills	93.224	148,064
223	9699574363	M/S Gillan Dyeing	7.280	5,389
224	9714590000	M/S Fazal E Rabbi	6.731	13,363
225	9773590000	M/S S A Samad And Company	81.158	125,821
226	9790644718	M/S Al Karam Cloth Mills (Pvt) Ltd	13.576	9,026
227	9800691973	Al Nazakat Textile Mills	33.260	23,918
228	9810428749	M/S Khokar Textile Mills Chowk Sarwar Sheed Muzaffar Garh	146.870	281,323
229	9841691000	M/S Madni Dying Printing	86.790	141,410
230	9853590000	Fazal Textile Industry	14.325	23,166
231	9887590000	M/S Shoaib Usman	41.834	114,180
232	9936712000	Hussain Leather	0.407	448
233	1522611881	M/S Faisal Saeed Processing Mills	13.160	4,502
234	9982200067	M/S Faraz Sports	1.538	519
235	9630741000	M/S B S Tents Textiles	8.269	16,534
236	1210741000	Nouman Co Multan Rd Nr	0.730	1,969
237	3830741000	M/S Leisure Textile (Pvt)	9.094	25,161
238	5710741000	M/S Tritex Cotton Mills	84.055	246,727

239	5810741000	M/S Ihsan Raiwind Mills	58.424	130,501
240	3153590000	Majid Dyeing	9.555	22,534
241	3343590000	Bashir Sizing	0.658	1,692
242	4653590000	Al-Noor Textile Industry	1.003	2,373
243	7584911000	M/S Pakistan Sizing Industries	0.026	134
244	7903741000	M/S Ruby Textile Mill Ltd	23.067	50,725
245	8709049214	Syed Omar Shah	210.625	409,370
246	0460741000	Alam Cotton Mills (Pvt)	61.683	173,128
247	0970671048	Al-Barakah Industries (Pvt) Ltd.	30.600	93,788
248	1787590000	M/S New Al Riaz Fabrics	2.371	4,812
249	2253590670	Ehsan Younas Brothers Spinning Mills	32.781	78,644
250	3730741000	M/S Chakwal Spinning	44.957	114,905
251	3787590000	M/S Al Haq Exports Pvt	11.916	26,126
252	4276125892	M/S Sitara Spinning Mills Limited (Captive Power)	148.349	174,905
253	4687590000	M/S Ahmed Din Textile	0.068	187
254	5573590000	M/S Sabir Sizing Industries	0.026	35
255	5590901413	M/S D.S. Industry	11.370	33,350
256	5657051000	M/S Tanveer Spinning	67.221	138,196
257	5930741000	M/S Amjad Textile Mills	67.010	200,867
258	5960741000	M/S Abu Bakar Textile	27.137	62,203
259	6114590000	M/S Karam	0.586	1,409
260	6200741000	M/S Prime Dyeing	4.048	9,497
261	7977590000	G M Industries	0.036	79
262	8034320000	M/S Silver Line Spinning	139.953	330,152
263	8433590000	Hilal Textile Corporation Ltd	56.853	157,196
264	8593590000	M/S Ali Raza Sizing	0.070	179
265	8717210000	M/S Elahi Sizing Industries	2.119	6,852
266	8852201000	M/S Abdullah	120.265	268,603
267	9088021000	M/S Ali	1.777	3,506
268	9121691000	M/S I-G Woollen Mills 59/A S	0.020	46
269	9483590000	M/S Aftab Textile Processing	50.167	145,239
270	9779641000	M/S Moon Light	24.045	41,513
271	3573590000	M/S Mujahid Textile Ind (Pvt)	13.955	33,833
272	6633590000	Modern Sizing	0.547	2,006

273	1979948408	Azhar Husain	2.135	5,137
274	1573590000	M/S New Seven Star Sizing Ind	0.409	1,019
275	2187590000	Fazal-E-Rubbi Ind	8.523	21,868
276	7587590000	M/S Al Ghafoor Industries	2.448	6,564
277	1267051000	M/S Fahad Javed Spinning	13.403	30,605
		Total	16,572.520	28,986,378

**Annex-IV
(Para No. 4.2)**

**Excess supply of blend of indigenous gas to EOUs without any
exports – Rs 5,814.876 million**

S. #	Name of Unit	Total Consumption (MMBTU)	Contractual Load (MMBTU)	Benefit of Domestic gas given at blend of (50:50) (Rs)	Excess benefit of domestic gas than applicable blend of (28:72) (Rs)
A	C	D	E	G	H=(G*22/50)
1	Chaudhry Processing Ind Ltd	63198	46305	27,100,603	11,924,265
2	M/S Zaigham Mian Sizing	3833	16731	1,890,809	831,956
3	Al-Rahber Ind 27 N	11744	51768	8,052,725	3,543,199
4	M/S Ehsan Dying	17566	20822	11,807,660	5,195,370
5	M/S Yasir Textile	73962	216840	51,218,394	22,536,094
6	M/S Variety Dyeing Pvt	28241	146903	17,780,405	7,823,378
7	M/S Riaz Fabrics Pvt	31987	109509	22,075,000	9,713,000
8	Alam Cotton Mills (Pvt)	105944	189589	54,643,346	24,043,072
9	M/S Quershi Textile Mills Ltd	177366	347020	121,324,775	53,382,901
10	M/S Ahmad Dying	2107	74243	1,426,153	627,507
11	M/S Khyber Textile	47725	111160	34,790,162	15,307,671
12	M/S Asian Textile Net	147677	38563	22,926,493	10,087,657
13	M/S Waqas Woolen Mills	38883	67776	19,031,401	8,373,817
14	Tariq Noor Textile Mills	16121	20212	11,444,958	5,035,782
15	M/S Moon Textile Ind (Pvt) Ltd	15231	122845	8,301,037	3,652,456
16	M/S Fateh Textile Industries	140380	196886	85,985,373	37,833,564
17	Arshad Group M/S	365563	657501	252,971,852	111,307,615
18	M/S S A	105159	151582	76,499,635	33,659,839
19	A S Calico Printing	3838	21235	2,411,828	1,061,204
20	Bashir Ahmad	15395	33361	6,470,282	2,846,924
21	M/S Usman Sizing	851	66286	795,937	350,212
22	M/S Al-Hamra Hosiery	32803	115741	22,413,842	9,862,090
23	Al-Barakah Industries (Pvt) Ltd.	65105	80775	22,902,830	10,077,245
24	M/S Star	10017	153430	6,033,731	2,654,842
25	M/S Al Haram Textile	17441	187747	13,371,172	5,883,316
26	Gellani Dyeing House	13218	157459	8,150,376	3,586,166
27	M/S Monno Industries	174840	444451	101,885,302	44,829,533

28	M/S Shadab Textile Mills	274021	527947	190,213,735	83,694,043
29	M/S Usman	21033	216834	11,837,487	5,208,494
30	M/S Fahad Javed Spinning	12372	40042	6,156,469	2,708,847
31	M/S Amir Bilal Textile Ind	3191	17538	1,576,232	693,542
32	M/S Imran Textiles	7586	148082	4,895,607	2,154,067
33	M/S Sahib Textile (Pvt) Ltd	36089	252636	25,780,895	11,343,594
34	M/S Syed Dyeing Works	35210	21883	12,560,450	5,526,598
35	M/S Al-Hamid Hosiery	21934	94050	13,604,257	5,985,873
36	M/S Latif	74795	312030	47,223,813	20,778,478
37	M/S Superior Textile	107413	559985	69,142,773	30,422,820
38	M/S Shan Dyeing	12525	145980	8,255,310	3,632,336
39	Nizami Callendering Mills	8868	10577	5,597,388	2,462,851
40	Sardar Dyeing & Printing Mills	8761	8740	6,352,903	2,795,277
41	M/S New Al Riaz Fabrics	2865	2925	1,528,326	672,464
42	M/S Shaheen Dyeing	24786	42071	20,560,119	9,046,452
43	Standard Spinning Mills	218614	436333	147,946,819	65,096,601
44	Al-Hamd Corporation (Pvt) Ltd	1213427	2245698	733,877,547	322,906,120
45	M A Processing Pvt Ltd	14684	16007	12,781,737	5,623,964
46	M/S Kamal	94664	470167	55,071,086	24,231,278
47	Azhar Husain	3174	22725	1,664,742	732,487
48	M/S Dilpasand Hosiery	1294	15122	833,858	366,898
49	M/S Tariq Spining	94323	94695	58,795,532	25,870,034
50	M/S Ahmed Jamal	567581	407974	229,548,339	101,001,269
51	M/S Shafique Hosiery	3790	63464	2,342,017	1,030,487
52	Fazal-E-Rubbi Ind	15075	32387	9,158,070	4,029,551
53	M/S Moiz Textile Mills	318163	622219	195,701,121	86,108,493
54	M/S Latif Worsted	2434	52887	1,661,825	731,203
55	Five Star Textile Industry Ltd	153527	534153	113,489,342	49,935,310
56	Saeed Fabrics (Pvt) Ltd	38633	95196	26,334,842	11,587,330
57	M/S Kalash Textile Ltd	10394	116350	7,385,381	3,249,568
58	M/S Shahab Dyeing And	4001	229596	2,203,187	969,402
59	M/S Chaudhry Industries	62692	142793	42,098,624	18,523,394
60	M/S Latif	2426	143228	1,456,067	640,670
61	M/S Baber Dying Inds	42979	98464	27,289,368	12,007,322
62	Akbar Fabric Limited	25170	36964	17,498,040	7,699,138

63	M/S New Master	5669	68856	4,938,378	2,172,886
64	M/S Chaman Processing	89518	147435	58,647,269	25,804,799
65	M/S Siddique Dyeing	55508	192906	34,940,515	15,373,827
66	Rahat Woollen Mills Ltd	10641	18170	6,993,657	3,077,209
67	Sultan Sizing Industry	2496	24599	1,294,603	569,625
68	M/S Master Dying Industries	26157	62563	18,118,231	7,972,022
69	Majid Dyeing	11984	71320	5,549,815	2,441,919
70	Tariq Hussain	49459	69387	25,666,037	11,293,056
71	Shafi Ind Plot No 96	27686	99553	19,787,285	8,706,405
72	Zam Zam Textile Ind (Pvt) Ltd	20172	224947	10,522,491	4,629,896
73	M/S Paradise Spinning	188630	447998	108,110,321	47,568,541
74	Golden Industries 11 5 F	24291	98292	18,732,550	8,242,322
75	M/S Al Karam	20498	284216	12,990,349	5,715,754
76	M/S Pak Kawait Textile	271003	778365	163,220,007	71,816,803
77	M/S Rehman Karim	36373	180176	23,111,101	10,168,884
78	M/S Best Fibres (Pvt) Ltd	823520	692538	387,196,824	170,366,602
79	Al-Imran Textile Process Mill	49803	74041	34,981,721	15,391,957
80	M/S Mujahid Textile Ind (Pvt)	20100	38024	8,100,158	3,564,070
81	M/S Zeenat Textile	80754	309671	56,566,513	24,889,266
82	Naveed Nawaz Textile Pvt Ltd	105854	568565	67,808,180	29,835,599
83	M/S Sargodha Cloth Processing	506890	235054	143,288,003	63,046,721
84	M/S H M Shafi Textile	21250	219820	21,309,656	9,376,248
85	M/S Al Zamin Textile	95202	355051	68,568,815	30,170,278
86	M/S Chakwal Spinning	73177	290034	25,975,384	11,429,169
87	M/S Al Haq Exports Pvt	13533	76819	8,066,405	3,549,218
88	M/S Leisure Textile (Pvt)	16010	86619	7,893,318	3,473,060
89	Tajamal Dyeing	12277	53933	9,058,031	3,985,534
90	M/S Al Kareem Ind (Pvt) Ltd	24882	227412	14,820,856	6,521,177
91	M/S Uni Dyeing (Pvt.) Ltd.	2808	3214	3,193,552	1,405,163
92	M/S Tariq Spining Mills	116209	202785	71,545,036	31,479,816
93	M/S Madina Cotton Mills	46909	183897	36,214,147	15,934,225
94	M/S Azam Textile Mills Ltd.	414246	989523	272,362,115	119,839,330
95	M/S Sitara Fabrics Ltd	286924	654480	187,198,380	82,367,287
96	M/S Fazal Younis Inds	9953	14723	5,590,543	2,459,839
97	M/S Sun Importers And Exporters	5836	6714	5,435,238	2,391,505

98	M/S Anjum Textile Mills	8628	493834	5,403,821	2,377,681
99	M/S Noon Textile Mills	7776	320778	3,910,743	1,720,727
100	M/S Ravi Thread Works	1130	2735	1,144,011	503,365
101	M/S Jamhoor Textile Mills	259573	456737	161,813,112	71,197,769
102	M/S M S Reshmatex Ltd	107677	1233672	64,804,896	28,514,154
103	M/S Yasar Ikram Textile	4099	20788	2,086,098	917,883
104	M/S Allah Wasaya Textile	309386	652864	177,548,884	78,121,509
105	M/S Marral Textile Mills	215603	391234	151,830,963	66,805,624
106	Masroor Haider Saleemi	14364	58104	8,074,274	3,552,681
107	M/S Resham Textile Inds	415338	1025780	248,350,520	109,274,229
108	M/S Sabina Polymer	28329	67776	20,485,843	9,013,771
109	M/S Sufi Textile Industry	26761	102534	19,382,496	8,528,298
110	M/S Nadir Said Jan Inds	26720	70572	12,972,935	5,708,091
111	M/S National	88842	396648	58,230,415	25,621,382
112	M/S United Factory	211089	552011	119,862,028	52,739,292
113	M/S Shamim Textile (Pvt)	71707	143894	53,723,097	23,638,163
114	M/S Pakistan Textile Processing	18220	121456	13,833,650	6,086,806
115	Lahore Dyeing Printing	61416	140992	42,618,892	18,752,312
116	M/S Baber Enterprises	12957	89934	9,033,458	3,974,721
117	M/S Muhammadi Processing Industries (Pvt) Ltd	37504	49399	24,814,000	10,918,160
118	M/S Mehrban Fabrics Pvt Ltd	9647	282952	5,359,312	2,358,097
119	M/S Hafiz Dying(Pvt)Ltd	14544	49776	9,422,375	4,145,845
120	M/S Rupafil Limited	455774	939946	291,263,856	128,156,096
121	M/S Masco Spinning Mills (Pvt) Ltd.	59244	285767	40,524,957	17,830,981
122	M/S Khalid Shafique	137383	559985	92,887,115	40,870,330
123	M/S Golden Facility Textiles	10162	239901	8,018,164	3,527,992
124	M/S Shahraj Fabrics (Pvt)	91195	338372	61,131,942	26,898,054
125	M/S Al Noor Processing And	89647	380220	47,489,195	20,895,246
126	M/S D.S. Industry	36773	59310	9,095,823	4,002,162
127	M/S Tanveer Spinning	20103	177270	11,140,340	4,901,750
128	M/S Dooab Textile Industries	39542	74041	28,652,660	12,607,170
129	M/S Oriental Woolan	1891	14061	1,044,133	459,418
130	M/S Sakhawat	14950	42311	9,028,031	3,972,334
131	Zenotex Ltd	24659	91173	14,677,105	6,457,926
132	M/S Tritex Cotton Mills	169055	288008	87,618,426	38,552,108

133	M/S Sarfraz Textile Mills	229872	859404	128,770,486	56,659,014
134	M/S Mubarik Processing Mills	63156	221017	35,079,571	15,435,011
135	M/S Ihsan Raiwind Mills	115211	286386	56,172,913	24,716,082
136	M/S Sheikhpura Textile	260129	590090	174,488,932	76,775,130
137	M/S Lahore Textile	316940	677673	185,519,147	81,628,425
138	M/S Amjad Textile Mills	132739	162168	55,178,468	24,278,526
139	S-A Fibres (Power	44901	41947	17,563,618	7,727,992
140	M/S Abu Bakar Textile	38975	383105	20,565,712	9,048,913
141	M/S Jhelum Fabrics (Regd)	31321	84871	18,781,444	8,263,835
142	M/S Asim Textile Mills	93307	264795	59,989,154	26,395,228
143	M/S Siddique	62028	200698	33,924,489	14,926,775
144	M/S Mumtaz Mehal Textile	65304	301452	39,955,610	17,580,469
145	M/S Sony Dyeing	102198	582384	69,765,384	30,696,769
146	M/S Prime Dyeing	4736	105544	1,750,743	770,327
147	M/S Hira Textile Mill Ltd	218433	880757	142,203,025	62,569,331
148	M/S Bilal Textile (Pvt)	246010	503024	156,194,911	68,725,761
149	M/S Al Meraj Dying	19027	76380	10,809,464	4,756,164
150	Silko Processing Factory	66010	71167	39,753,589	17,491,579
151	Rupali Polyester Ltd	1304928	2942814	852,368,237	375,042,024
152	Bright Industries 121/1	75498	68399	42,388,513	18,650,946
153	M/S North Star Textile	373566	1024391	261,035,795	114,855,750
154	Margala Textile Mills	311596	510813	197,493,941	86,897,334
155	M/S Akram Industires Ltd	208569	559985	140,477,652	61,810,167
156	M/S Service Textile	96231	612869	49,020,334	21,568,947
157	M/S Khalid Nazir Spining	82947	380045	59,923,077	26,366,154
158	M/S Saima Towel	38785	41447	24,996,678	10,998,538
159	M/S Tayyab Textile Mills	211298	691530	118,178,314	51,998,458
160	M/S A-A-A Doublers (Pvt) Ltd	4002	7105	1,916,886	843,430
161	M/S Tahir Rafique	4142	685084	2,232,825	982,443
162	M/S R G Industries	39609	65374	31,837,514	14,008,506
163	Zam Zam Callendering	3586	10577	2,041,510	898,264
164	Mohammad Iqbal S/O Sh. Allah Bukhsh	279767	572054	205,940,202	90,613,689
165	Muhammad Sami	31623	131371	26,407,956	11,619,500
166	Kamal Industries	103769	548703	60,222,498	26,497,899
167	M/S C A Textiles Mills	130954	388387	105,458,765	46,401,857

168	M/S Ja	104080	233550	63,933,362	28,130,679
169	M/S Yasir Ikram Textile Inds	4966	13858	1,832,257	806,193
170	M/S Haroon Textile	7618	134396	4,938,121	2,172,773
171	M/S Al Ghafoor Industries	3419	9225	1,580,757	695,533
172	M/S Sohail Mills Ltd	173373	457592	123,070,999	54,151,239
173	M/S Al-Jannat Processing	32654	74665	21,272,367	9,359,841
174	M/S Latif Worsted	39585	321397	19,736,078	8,683,874
175	Hussain Brothers Adj Int	6917	24888	5,869,548	2,582,601
176	M/S Chinniot Textile	204028	560894	139,720,154	61,476,868
177	M/S Army Welfare Woolen	16099	254271	11,298,975	4,971,549
178	M/S Ruby Textile Mill Ltd	24492	156417	13,038,583	5,736,976
179	M/S National Silk Reyon Mills	223756	442594	155,889,595	68,591,422
180	M/S Mubarak Textile Mills	10515	372962	6,251,870	2,750,823
181	M/S Haroon Textile Industries	64196	39886	23,974,671	10,548,855
182	M/S Farooq Fiaz	25312	355918	12,410,595	5,460,662
183	M/S Silver Line Spinning	219984	326459	121,315,490	53,378,815
184	M/S Arif Mehmood	39849	111160	30,462,329	13,403,425
185	M/S S N Textile Mills	48973	141883	37,158,548	16,349,761
186	M/S M A	30475	205361	24,679,861	10,859,139
187	M/S Rado Dying	42161	95407	28,999,346	12,759,712
188	M/S Ali Hajwari	6264	50979	3,026,994	1,331,877
189	Hilal Textile Corporation Ltd	92823	175246	46,325,683	20,383,300
190	Zeno Textile Incorporation	4712	34844	2,768,468	1,218,126
191	M/S Ittehad Pvt Ltd	264498	594240	160,178,330	70,478,465
192	Syed Omar Shah	234458	830294	157,488,046	69,294,740
193	M/S Elahi Sizing Industries	4745	20745	2,395,701	1,054,108
194	M/S Hira Textile Mills	35730	139916	26,442,411	11,634,661
195	M/S Iqra Woolen Mills	12595	104112	8,158,574	3,589,772
196	M/S Kehkashan Exports	1356	33041	820,437	360,992
197	M/S Fine Fibers	10277	35540	7,499,074	3,299,592
198	M/S Abdullah	166909	510775	98,976,988	43,549,875
199	M/S Bashir Printing Industries	28990	378287	26,234,910	11,543,360
200	M/S Abdullah Dying	20560	62200	13,424,439	5,906,753
201	M/S Brother Dyeing 7 5 Km	6127	42808	3,847,432	1,692,870
202	M/S Naem Textile Mills	9929	30704	7,072,387	3,111,850
203	M/S Siddique Dying	16864	39707	11,773,557	5,180,365

204	M/S Ali	1908	38145	1,139,684	501,461
205	M/S Asmy Dyeing	21525	498108	10,809,360	4,756,119
206	M/S Azeem Hosiery Finishing	5796	41072	3,212,921	1,413,685
207	Insaf Textile Printing Mills	24750	391586	16,138,367	7,100,881
208	M/S Ejaz Textile Mills	264882	591126	166,388,206	73,210,811
209	M/S A Rehman Processing	36995	177443	30,089,506	13,239,383
210	M/S Al-Umer Dying	1017	1084	1,743,499	767,140
211	M/S Hussnain Textile Mills (Pvt) Ltd	285799	788205	167,542,899	73,718,876
212	M/S Aftab Textile Processing	102627	200794	50,147,908	22,065,079
213	M/S Green House (Private) Ltd	14332	146786	12,888,146	5,670,784
214	M/S Dewan Farooq Spining	349095	655646	204,196,437	89,846,432
215	M/S Rafique Processing	57793	225681	27,896,945	12,274,656
216	M/S Al Hamra	369632	949972	273,323,483	120,262,332
217	M/S B S Tents Textiles	16178	212845	13,179,613	5,799,030
218	R.S. Processing Pvt Ltd	12491	31304	8,887,398	3,910,455
219	M/S Image Textile Mills	74820	378558	60,144,560	26,463,606
220	M/S Fazal E Rabbi	12290	126927	7,051,124	3,102,495
221	M/S S A Samad And Company	100599	190391	68,875,414	30,305,182
222	M/S Moon Light	21723	12058	6,226,110	2,739,488
223	M/S Khokar Textile Mills	197594	682230	112,977,704	49,710,190
224	M/S Madni Dying Printing	99791	406658	69,133,956	30,418,940
225	Fazal Textile Industry	18123	29400	13,249,908	5,829,960
226	M/S Shoaib Usman	117662	293306	46,908,496	20,639,738
				13,215,628,371	5,814,876,483

Annex-V
(Para No. 4.2)

Details of EOUs availing excess subsidy than actual exports - Rs 4,946.94 million

(Exports & subsidy amounts: Rs in million)

Sr. No.	Name of Unit	Consumption (MMBTU)	Subsidy received	Exports as per FBR	Excess subsidy
1	M/S Ejaz Spinning Mills	397,279	188.000	56.900	131.10
2	M/S S & B Knitwear Pakistan (Pvt.) Ltd.	25,904	18.400	1.600	16.80
3	M/S Jublee Textile Industries	20,484	31.000	14.400	16.60
4	M/S Ulfat Textile Mills (Pvt.) Limited	110,234	84.316	9.086	75.23
5	M/S Rashid Textile Printing	180,648	118.581	14.563	104.02
6	M/S Noor Fatima Textile	11,647	7.076	6.327	0.75
7	M/S Crescent Fibres Ltd	303,549	154.739	6.880	147.86
8	Glamour Textile Mills	267,244	138.847	74.353	64.49
9	M/S Ibrahim Fibers Private	2,497,136	1,934.255	42.650	1,891.61
10	M/S Al Nasr Textile Ltd	301,441	132.034	0.058	131.98
11	M/S Yousaf Weaving Mills	154,520	71.449	0.763	70.69
12	M/S Ravi Spinning Mills	196,988	95.244	12.765	82.48
13	M/S Hunbul Tex (Pvt.) Ltd	33,462	48.035	22.301	25.73
14	Redco Textile Ltd	287,685	164.000	11.000	153.00
15	Dawood Text Printing Ind Ltd	204,395	108.664	32.858	75.81
16	M/S Opera Textile Mills Pvt Ltd.	23,794	18.490	2.984	15.51
17	M/S A.A. Spinning Mills Limited	724,908	327.767	21.228	306.54
18	M/S Yousaf Weaving Mills	330,918	174.530	0.763	173.77
19	Fatima Enterprises Ltd	192,922	94.170	29.693	64.48
20	M/S Ali Akbar Spinning	145,414	101.503	3.593	97.91
21	M/S Bhimra Textile Mills	225,652	118.837	41.740	77.10
22	M/S Elite Embroideries,	20,678	30.573	26.608	3.97
23	M/S Quality Textile	149,772	69.123	23.348	45.78
24	M/S Ibrahim Fibers Ltd	1,988,567	1,066.587	42.650	1,023.94
25	M/S Rafique Fabrics (Pvt Ltd	144,335	88.855	32.018	56.84
26	Ahn Synthetic Pvt Ltd	13,728	11.317	2.846	8.47
27	M/S Khurshid Spinning Mills	349,854	182.019	165.391	16.63
28	Kohinoor Spinning Mills	135,199	47.443	0.368	47.08
29	M/S Firdous Cloth Mills	109,361	42.255	21.431	20.82
	Total		5,668.109	721.165	4,946.94

Annex-VI
(Para No. 4.3)

**Irregular supply of RLNG / indigenous gas to CPPs on concessionary tariff -
Rs 18,612.698 million**

S.#	Consumer ID	Name of Units	Consumption (MMBTU)	Total Subsidy (Rs in million)
1	0524840000	M/S Quershi Textile Mills Ltd	227,188	238.082
2	0783590000	Arshad Group M/S	492,981	518.157
3	1113741000	M/S Monno Industries	190,184	195.489
4	1167051000	M/S Shadab Textile Mills	382,119	410.214
5	1620741000	M/S Superior Textile	163,779	158.037
6	1813741000	Standard Spinning Mills	269,888	292.260
7	1833505205	Al-Hamd Corporation (Pvt) Ltd	1,434,367	1,449.279
8	2230741000	M/S Moiz Textile Mills	403,933	389.427
9	2614590000	M/S Latif	3,986	3.195
10	3330741000	M/S Paradise Spinning	205,569	190.908
11	3471311000	M/S Pak Kawait Textile	301,551	300.659
12	3531131358	M/S Best Fibres (Pvt) Ltd	1,027,188	934.290
13	3668739678	Naveed Nawaz Textile Pvt Ltd	153,462	148.966
14	3684911000	M/S H M Shafi Textile	21,577	36.638
15	3693590000	M/S Al Zamin Textile	160,587	154.643
16	4061691000	M/S Tariq Spining Mills	138,740	142.589
17	4083971000	M/S Madina Cotton Mills	63,791	77.505
18	4185459473	M/S Azam Textile Mills Ltd.	544,530	542.984
19	4193590000	M/S Sitara Fabrics Ltd	374,991	368.604
20	4327831000	M/S Anjum Textile Mills	5,885	8.294
21	4471311000	M/S Noon Textile Mills	16,124	14.882
22	4524840000	M/S Jamhooor Textile Mills	318,471	306.566
23	4565110000	M/S Allah Wasaya Textile	315,193	315.031
24	4711741000	M/S Marral Textile Mills	248,607	289.103
25	4759671000	M/S Resham Textile Inds	483,311	483.924
26	4893590000	M/S National	107,690	110.289
27	5367051000	M/S Rupafil Limited	541,523	563.841
28	5429486786	M/S Masco Spinning Mills (Pvt) Ltd.	80,558	82.835
29	5430741000	M/S Khalid Shafique	205,186	193.719
30	5752201000	M/S Sarfraz Textile Mills	282,591	244.727
31	5813741000	M/S Sheikhpura Textile	331,389	348.136

32	5850741000	M/S Lahore Textile	417,384	375.460
33	5957051000	S-A Fibres (Power	64,186	51.357
34	6093590000	M/S Asim Textile Mills	101,852	107.468
35	6220741000	M/S Hira Textile Mill Ltd	375,105	328.805
36	6327831000	M/S Bilal Textile (Pvt)	301,101	301.203
37	6449641000	Rupali Polyester Ltd	1,516,117	1,629.754
38	6557051000	M/S North Star Textile	525,836	557.927
39	6641343000	Margala Textile Mills	363,699	367.318
40	6673971000	M/S Akram Industrires Ltd	241,771	271.680
41	6679102000	M/S Service Textile	115,866	106.589
42	6688891000	M/S Khalid Nazir Spining	136,862	126.483
43	6752201000	M/S Tayyab Textile Mills	252,611	225.104
44	6778324397	M/S A-A-A Doublers (Pvt) Ltd	5,418	4.303
45	7227072568	Mohammad Iqbal S/O Sh. Allah Bukhsh	388,713	405.429
46	7457051000	M/S C A Textiles Mills	186,333	231.919
47	7504590000	M/S Ja	151,643	131.622
48	7561691000	M/S Haroon Textile	6,180	7.783
49	7657051000	M/S Sohail Mills Ltd	213,363	249.307
50	7688891000	M/S Latif Worsted	50,145	39.168
51	7860741000	M/S Chinniot Textile	247,454	272.927
52	8167051000	M/S S N Textile Mills	88,665	84.966
53	8693590000	M/S Ittehad Pvt Ltd	339,028	324.957
54	9230741000	M/S Ejaz Textile Mills	357,318	332.675
55	9401972788	M/S Hussnain Textile Mills (Pvt) Ltd	371,575	345.061
56	9529566646	M/S Green House (Private) Ltd	25,241	28.288
57	9540741000	M/S Dewan Farooq Spining	410,127	386.711
58	9810428749	M/S Khokar Textile Mills Chowk Sarwar Sheed Muzaffar Garh	281,323	259.848
59	9630741000	M/S B S Tents Textiles	16,534	21.449
60	5710741000	M/S Tritex Cotton Mills	246,727	171.673
61	5810741000	M/S Ihsan Raiwind Mills	130,501	114.597
62	7903741000	M/S Ruby Textile Mill Ltd	50,725	36.106
63	8709049214	Syed Omar Shah	409,370	368.113
64	0460741000	Alam Cotton Mills (Pvt)	173,128	116.326
65	3730741000	M/S Chakwal Spinning	114,905	70.932
66	3787590000	M/S Al Haq Exports Pvt	26,126	19.982
67	5657051000	M/S Tanveer Spinning	138,196	78.361

68	5960741000	M/S Abu Bakar Textile	62,203	47.703
69	8034320000	M/S Silver Line Spinning	330,152	261.268
70	8852201000	M/S Abdullah	268,603	219.242
71	1267051000	M/S Fahad Javed Spinning	30,605	19.559
		Total	19,029,630	18,612.698

Annex-VII
(Para No. 4.3)

Details of Unauthorized enhancement of contractual load by 128 EOUs
availing subsidy on excess load - Rs 10,805.046 million

S. #	Consumer ID	Name of Unit	Total Consumption (MMBTU)	Contractual Load MMBTU	Subsidy Amount (Rs)	Excess Subsidy amount (Rs)
1	65110000	M/S Hussain Mills Limited	13,109	11,485	4,394,765	1,300,406
2	87590000	Chaudhry Processing Ind Ltd	73,292	47,130	51,890,523	29,831,245
3	110741000	M/S Sapphire Fibers Ltd	64,799	64,261	18,312,300	14,363,859
4	200741000	M/S Combined Fabrics Ltd	312,106	242,107	242,420,283	117,320,443
5	393590000	M/S Yasir Textile	73,611	59,223	62,720,000	17,482,932
6	457051000	M/S Reliance Cotton	342,199	318,775	133,550,600	22,700,899
7	587590000	M/S Bismillah Textile Private	906,512	357,918	530,804,260	403,531,842
8	601741000	M/S Asian Textile Net	248,389	62,904	203,372,588	177,526,477
9	671691000	M/S Waqas Woolen Mills	42,997	29,635	22,402,222	9,267,507
10	773590000	M/S Fateh Textile Industries	150,268	132,345	126,597,155	52,389,839
11	857051000	M/S Sapphire Fibers Ltd	1,189,582	891,169	544,604,013	215,484,377
12	920741000	M/S Cotton Web (Pvt) Ltd	127,762	31,544	172,852,844	155,414,903
13	949641000	Kh Nasir-Ud-Din And Sons	117,377	71,601	67,549,700	29,012,761
14	969641000	M/S Al-Hamra Hosiery	6,492	10,896	2,327,400	2,039,228
15	1040741000	M/S Comfort Kintwear(Pvt)	26,141	22,856	13,009,800	3,429,483
16	1100741000	M/S U S Apparel Textile	223,021	205,588	173,275,490	50,705,256
17	1113741000	M/S Monno Industries	13,851	19,949	3,880,000	7,167,601
18	1130741000	M/S Naveena Exports (Pvt)	451,151	216,212	302,334,837	238,933,840
19	1457051000	M/S Sapphire Textile Mill	247,750	243,444	119,940,900	5,690,639
20	1524840000	M/S Monowal Textile Mills Ltd	84,881	80,378	26,754,276	2,562,014
21	1556780290	Muhammad Zahid (Director)	15,382	11,569	10,221,400	2,475,946
22	1560741000	M/S Naveena Exports (Pvt)	124,471	110,867	30,215,800	9,429,554
23	1563590000	M/S Syed Dyeing Works	48,232	25,258	29,495,228	19,091,329
24	1683590000	M/S Masood Textile Mills Ltd	362,880	396,277	429,891,076	102,640,497
25	1693590000	M/S J K Spinning Mills Ltd	1,131,654	863,710	559,582,604	251,021,019
26	1714590000	M/S Arshad	20,630	17,940	29,457,500	7,852,728

27	1730318311	Sardar Dyeing & Printing Mills	8,464	7,876	8,970,121	3,788,220
28	1873590000	M/S Al Barka Fabrics (Pvt) Ltd	57,461	30,438	95,254,500	63,175,427
29	1904590000	M/S Fashion Trends	152,153	73,957	132,943,803	101,267,079
30	1973590000	Masood Textile Mills Ltd	43,307	33,256	27,178,664	10,532,589
31	1988891000	M/S Tariq Spining	132,100	108,025	82,922,921	29,968,262
32	2024590000	M/S Ahmed Jamal	705,252	330,589	831,003,088	668,352,723
33	2070741000	M/S Zypher Textiles Ltd	672,476	444,710	335,619,694	174,499,207
34	2100741000	M/S Nishat Mills Ltd	89,971	257,536	52,194,700	2,836,963
35	2183590000	M/S M K Sons Private Limited	519,163	194,108	740,441,437	103,798,674
36	2345957823	M/S Lahore Apparel (Pvt.) Ltd.	3,328	718	7,248,522	7,058,966
37	2414590000	M/S Kalash Pvt Ltd	140,092	103,369	174,194,837	107,035,676
38	2440741000	M/S Amer Cotton Mills	345,366	315,480	151,274,402	23,716,068
39	2484801269	M/S Ulfat Textile Mills (Pvt) Limited	55,998	46,717	40,507,900	13,511,915
40	2583590000	M/S Inter Loop No 2	228,132	145,705	268,556,380	178,291,754
41	2645802421	M/S Siara Textile Mills (Pvt) Ltd.	20,447	18,619	10,313,200	2,044,704
42	2693590000	M/S J K Spinning Mills	1,073,611	837,735	471,016,082	171,080,128
43	2714590000	M/S Arshad	31,506	27,820	21,147,200	5,073,569
44	2855110000	Khawaja Tanneries	12,575	9,263	69,700	1,185,101
45	3051020000	M/S Reliance Weaving	273,974	227,388	112,478,944	31,474,050
46	3122230000	M/D Ahmad Fine Textile Mills	781,002	622,254	335,954,721	120,200,285
47	3154810000	Tariq Hussain	10,084	7,568	8,769,800	3,963,719
48	3224590000	M/S Kamal	194,054	155,328	101,928,908	35,223,343
49	3364629652	Nadeem Ahmad	227,872	203,448	89,260,449	17,481,548
50	3404590000	M/S Kay/Emms Pvt Ltd	14,066	13,517	17,879,600	1,602,044
51	3480741000	M/S Indus Home Limited	12,126	34,720	5,172,400	1,605,066
52	3520741000	M/S Shafi Texcel Limited	56,186	55,214	20,228,800	14,886,495
53	3531131358	M/S Best Fibres (Pvt) Ltd	857,823	628,288	409,454,987	180,674,449
54	3573590000	M/S Mujahid Textile Ind (Pvt)	9,401	5,222	3,054,200	2,428,277
55	3586040000	M/S Fazal Cloth Mills	1,130,410	921,857	517,856,739	176,624,298
56	3673590000	M/S Sargodha Cloth Processing	743,994	369,143	495,641,519	345,704,967
57	3684953970	Syed Nahid Abbas	311,493	8,044	352,250,475	38,148,505
58	3730741000	M/S Chakwal Spinning	21,805	30,690	9,615,000	7,726,738
59	3793590000	M/S Mk Sons Pvt Ltd	43,823	38,521	27,596,200	7,026,529

60	3973590000	M/S Ibrahim Fibers Private	1,775,409	1,551,547	1,671,955,817	714,602,707
61	4051020000	M/S Fazal Cloth Mills Ltd	1,217,967	528,669	646,580,821	449,843,599
62	4313741000	M/S Din Textile Mills Ltd	449,006	273,445	297,547,400	190,475,088
63	4390741000	M/S Ravi Spinning Mills	54,094	50,410	33,786,000	5,058,532
64	4493590000	Nimra Textile Pvt Ltd	175,746	143,918	120,448,400	38,371,356
65	4603741000	Zulfiqar Kinting	88,931	87,279	75,185,918	19,456,685
66	5040741000	M/S Sapphire Textile	29,259	26,838	4,417,500	1,420,985
67	5116454378	Shujabad Weaving Mills Ltd	5,803	3,542	4,937,200	3,830,931
68	5129641000	Lahore Dyeing Printing	8,493	6,506	13,636,200	5,801,468
69	5193590000	M/S Abdul Rehman	51,573	43,870	56,930,500	16,104,000
70	5267051000	M/S Faisal Spinning Mills	272,767	244,607	130,971,300	31,531,897
71	5341691000	M/S Hafiz Dying(Pvt)Ltd	2,625	1,276	1,424,439	1,080,628
72	5357051000	M/S Ayesha Spinning Mills	299,869	271,058	141,377,100	26,703,405
73	5560741000	M/S Naveena Exports (Pvt)	10,945	10,120	14,596,300	2,408,911
74	5583590000	M/S Al Noor Processing And	21,711	19,181	3,923,500	1,459,326
75	5590901413	M/S D.S. Industry	28,847	20,235	4,109,600	11,014,876
76	5610741000	M/S Dynamic Sportwear	6,448	1,939	6,643,000	5,704,350
77	5655593724	Khurram Shahzad (Chief Executive)	222,368	149,108	133,233,142	69,487,859
78	5673590000	M/S Magna Textile Ind Ltd	801,464	485,735	694,785,163	459,260,331
79	5757051000	M/S Blessed Textiles Ltd	639,321	542,162	243,644,400	71,081,084
80	5814590000	M/S Niagara Mills Pvt Ltd (Sizing Unit)	171,448	48,100	183,935,371	159,746,367
81	5863590000	Mian Muhammad Ahmad	97,110	105,348	108,663,862	30,104,370
82	5957051000	S-A Fibres (Power	31,119	17,248	19,814,100	11,986,286
83	5993590000	M/S Masood Textile Mills	62,011	57,746	22,154,200	2,449,418
84	6057051000	M/S Nishat Mills Limited	1,123,602	956,243	505,719,997	163,444,714
85	6150741000	M/S Creacent Dyeing	4,803	2,684	3,154,900	1,050,495
86	6154171246	M/S Zafar Fabrics Pvt Ltd	8,028	5,459	5,502,500	3,461,205
87	6257051000	M/S Idrees Textile Mills	342,622	276,666	194,967,137	62,372,391
88	6409641000	Silko Processing Factory	24,451	13,300	33,692,400	22,873,642
89	6413741000	M/S Quetta Textile Mills	78,361	135,026	26,041,600	24,614,621
90	6527228844	M/S A.A. Spinning Mills Ltd	546,118	488,488	247,903,300	42,245,522
91	6530741000	M/S Yousaf Weaving Mills	20,722	38,579	6,886,700	6,509,334
92	6539641000	Bright Industries 121/1	18,554	14,526	20,773,300	7,953,134
93	6679102000	M/S Service Textile	1,008	-1,711	104,800	14,519,768

94	6704590000	M/S Saima Towel	2,157	5,341	3,287,438	1,661,593
95	6757051000	M/S Riaz Textile Mills	1,600,570	1,206,045	700,209,447	297,214,995
96	6760741000	M/S Azgard-9 Limited	35,454	33,920	21,704,200	2,321,367
97	7020741000	M/S Ellcot Spinning Mills	39,462	74,700	29,319,500	13,424,528
98	7222230000	M/S Ahmad Oriental Textile	539,119	363,668	263,879,400	136,381,883
99	7240741000	M/S Lahore Carpet	3,978	2,728	5,320,400	2,649,386
100	7304590000	M/S Zafar Fabrics Pvt.	142,912	146,702	140,278,014	43,570,413
101	7586040000	M/S Tata Textile Mills Ltd	8,138	-3,125	-4,267,800	31,792,675
102	7609278918	M/S Fazal Cloth Mills	143,334	121,213	56,335,700	16,139,809
103	7726013847	M/S H.A Fibres(Pvt) Ltd	32,785	31,000	20,188,800	1,099,356
104	7787590000	M/S Magna Processing	1,056,210	372,465	878,214,915	735,717,445
105	7913590000	M/S National Silk Reyon Mills	128,460	97,214	104,499,100	42,462,603
106	7963590000	M/S Kausar Processing Industri	40,962	38,737	42,389,700	4,445,767
107	8021691000	M/S Haroon Textile Industries	47,506	18,459	27,106,563	19,399,614
108	8083590000	M/S S N A Textiles (Pvt) Ltd	60,003	22,124	31,705,666	24,847,227
109	8144361219	Rantex Pvt Ltd	28,141	71,995	15,343,900	1,711,027
110	8257051000	M/S Nishat Mills Ltd	1,126,717	854,310	542,310,134	220,582,501
111	8322230000	M/S Naveena Industries	749,638	499,301	393,530,550	198,531,513
112	8457051000	M/S Sapphire Textile	367,715	322,847	210,889,100	61,220,614
113	8493590000	M/S Mima Cotton Mills	339,529	304,387	157,042,700	34,791,665
114	8504590000	M/S Touseef	51,949	35,460	17,726,300	11,086,512
115	8783590000	Arshad Group M/S	67,211	54,936	86,433,600	28,534,900
116	8893590000	M/S Sadaqat Textile	1,166,825	869,189	813,057,760	413,397,839
117	8900741000	M/S Master Textile Mills	18,253	29,433	6,062,500	4,300,890
118	9018022539	M/S Hussain Mills Ltd.	64,456	55,912	17,312,500	5,940,609
119	9040741000	M/S Aruj Garment	7,709	13,111	2,517,900	6,892,569
120	9167051000	M/S Blessed Textile Ltd	105,318	90,072	75,041,000	24,034,977
121	9189120000	M/S Masood Spinning Mills	551,503	454,152	255,399,300	76,178,341
122	9270741000	M/S Ali Murtaza Associate	144,782	67,217	119,939,720	87,101,137
123	9321793106	Tauseef Anjum	298,867	271,244	309,467,629	125,140,241
124	9483590000	M/S Aftab Textile Processing	12,789	10,084	4,883,431	2,166,730
125	9540741000	M/S Dewan Farooq Spining	36,450	30,000	7,743,200	4,755,587
126	9573590000	M/S Rafique Processing	10,274	11,403	4,363,400	4,588,911

127	9779641000	M/S Moon Light	737	1,562	1,107,474	1,261,879
128	9887590000	M/S Shoaib Usman	50,579	32,152	9,160,614	7,518,672
						10,805.046

Annex-VIII
(Para No. 4.3)

**Inadmissible grant of Subsidy and excess blend of indigenous gas to CPPs
without having Co-generation facility – Rs 7,078.49 million**

Sr #.	Consumer ID	Name Of Unit	Total Consumption (MMBTU)	Excess benefit of domestic gas (Rs)	Subsidy Amount (Rs)
1	2596394	M/S Fanz Spinning Mills	1,235	-	1,957,900
2	157430965	H.A Haq Spinning Mills Pvt Ltd (Captive Power)	11,650	-	13,906,865
3	1167051000	M/S Shadab Textile Mills	256,711	71,730,236	153,735,474
4	1813741000	Standard Spinning Mills	184,317	57,961,455	111,802,112
5	2167051000	M/S Shamas Textile Mills	160,292	44,393,209	70,203,900
6	2284126634	M/S Sitara Chemical Industries (Captive Power)	230,496	-	277,556,998
7	2484801269	M/S Ulfat Textile Mills (Pvt) Limited	110,234	40,020,167	84,316,330
8	2614590000	M/S Latif	1,704	477,719	738,283
9	2687590000	M/S Rana	18,991	9,012,116	13,898,800
10	2767051000	M/S Crescent Fibres Ltd	10,987	8,295,893	13,736,500
11	2813741000	M/S Aruj Garment	28,330	8,263,834	15,025,373
12	3104590000	M/S Har	29,874	8,379,445	16,298,142
13	3330741000	M/S Paradise Spinning	78,876	23,358,190	36,850,438
14	3471311000	M/S Pak Kawait Textile	537	402,677	660,600
15	3531131358	M/S Best Fibres (Pvt) Ltd	463,875	106,559,842	315,932,284
16	3660741000	M/S Afzal Spinning Mills	99,365	27,298,361	60,298,553
17	3684911000	M/S H M Shafi Textile	21,577	9,376,248	15,328,428
18	3693590000	M/S Al Zamin Textile	82,948	26,933,968	42,739,596
19	3731125184	M/S Kamal Limited	2,262	642,634	1,150,136
20	3857051000	M/S Shafi Spinning Mills	188,223	60,096,085	109,754,486
21	4061691000	M/S Tariq Spining Mills	77,158	20,958,775	45,163,368
22	4083971000	M/S Madina Cotton Mills	49,732	13,583,794	33,183,185
23	4185459473	M/S Azam Textile Mills Ltd.	286,052	86,854,113	155,199,872
24	4220741000	M/S Al Nasr Textile Ltd	64,119	15,432,186	33,361,771
25	4327831000	M/S Anjum Textile Mills	2,811	1,006,694	1,674,100
26	4524840000	M/S Jamhoor Textile Mills	151,407	48,626,326	80,343,900
27	4711741000	M/S Marral Textile Mills	127,371	46,288,317	82,626,900
28	4857051000	M/S Shafi Spinning Mills	109,959	5,535,973	9,042,400

29	5198657844	M/S Nafeesa Textiles Ltd.	48,406	-	68,193,600
30	5429486786	M/S Masco Spinning Mills (Pvt) Ltd.	26,873	9,913,387	15,254,378
31	5525827475	M/S Ashiana Cotton	213,576	-	244,893,572
32	5752201000	M/S Sarfraz Textile Mills	124,959	32,735,820	51,507,994
33	5757352890	M/S Suraj Cotton Mills Ltd	231,346	72,570,510	136,292,500
34	5850741000	M/S Lahore Textile	158,125	50,387,992	80,072,500
35	6159040000	M/S Tata Textile Mills	251,969	72,565,394	129,689,682
36	6257051000	M/S Idrees Textile Mills	186,511	64,521,370	138,517,500
37	6327831000	M/S Bilal Textile (Pvt)	110,972	36,482,270	78,229,221
38	6557051000	M/S North Star Textile	305,697	91,387,650	180,779,202
39	6673971000	M/S Akram Industires Ltd	93,385	2,201,988	3,596,700
40	6688891000	M/S Khalid Nazir Spining	78,274	24,348,016	38,404,600
41	6752201000	M/S Tayyab Textile Mills	110,761	30,951,393	48,684,624
42	6757051000	M/S Riaz Textile Mills	603,911	151,588,393	399,544,100
43	7227072568	Mohammad Iqbal S/O Sh. Allah Bukhsh	222,126	76,964,388	126,068,180
44	7331778057	M/S Qamar Fabrics (Pvt) Limite	6,626	-	7,798,500
45	7343334862	Zahid Jee Textile Mills Ltd (Captive Power)	367,228	-	437,204,277
46	7357051000	M/S Ali Akbar Spinning	105,142	36,555,794	74,419,565
47	7367051000	M/S Bhimra Textile Mills	91,869	30,316,472	64,336,144
48	7457051000	M/S C A Textiles Mills	129,866	41,886,096	88,603,482
49	7586040000	M/S Tata Textile Mills Ltd	158,999	41,696,639	83,203,769
50	7657051000	M/S Sohail Mills Ltd	119,611	39,344,332	79,555,021
51	7688891000	M/S Latif Worsted	17,971	3,603,023	5,384,000
52	7857051000	M/S Quality Textile	91,442	29,710,536	46,214,400
53	8113741000	M/S Eastern Spinning	158,953	44,088,644	91,118,248
54	8367051000	M/S Crescent Sugar Mills	239,130	75,343,805	122,351,841
55	8514590000	M/S Zahid Jee	75,906	26,702,923	41,703,101
56	8883590000	M/S Zahid Jee	58,924	20,650,729	32,768,478
57	9230741000	M/S Ejaz Textile Mills	163,789	50,805,575	78,834,732
58	9529566646	M/S Green House Ltd	9,836	4,558,583	7,324,400
			Total	2,043,146,397	5,035,344,042

Annex-IX
(Para No. 4.3)

**Incorrect grant of subsidy due to inadmissible supply of RLNG to 02
Captive Power Meters at same premises – Rs 686.08 million**

Sr. #	M/S J K Spinning Mills Ltd				
	Account ID 1693590000		Account ID 2693590000		Month
	Subsidy Amount (Rs.)	MMCF Billed	Subsidy Amount (Rs.)	MMCF Billed	
1	5,438,296	17.43	7,532,682	20.05	Oct-18
2	5,232,657	18.94	6,515,079	23.59	Nov-18
3	17,325,900	21.72	20,371,400	25.54	Dec-18
4	16,141,000	25.98	23,224,700	37.38	Jan-19
5	15,099,800	26.67	19,566,900	34.56	Feb-19
6	15,505,200	29.07	22,853,600	42.85	Mar-19
7	3,693,000	28.77	10,541,400	41.61	Apr-19
8	4,765,200	33.21	9,464,800	41.20	May-19
9	8,465,200	35.86	9,326,300	37.03	Jun-19
10	15,403,600	40.34	14,949,100	39.76	Jul-19
11	15,004,200	41.78	14,589,800	41.20	Aug-19
12	10,746,400	40.37	10,404,100	39.76	Sep-19
13	14,298,600	42.81	12,741,300	40.42	Oct-19
14	13,962,000	40.49	14,311,300	41.05	Nov-19
15	27,285,000	40.92	28,435,600	42.65	Dec-19
16	22,106,000	35.90	22,243,100	36.12	Jan-20
17	25,201,600	35.46	25,417,200	35.76	Feb-20
18	25,094,900	31.78	27,207,000	34.45	Mar-20
19	3,975,000	31.00	4,707,700	32.50	Apr-20
20	-	38.02	352,800	43.61	May-20
21	-	39.85	-	40.71	Jun-20
22	1,580,100	46.42	662,700	40.22	Oct-20
23	2,926,300	46.02	806,300	34.43	Nov-20
24	14,812,900	48.32	10,262,800	33.47	Dec-20

25	14,528,900	40.77	11,726,300	32.91	Jan-21
26	21,707,000	44.10	14,512,100	29.48	Feb-21
27	23,104,000	49.27	16,447,500	35.08	Mar-21
28	13,247,800	45.67	8,994,000	37.25	Apr-21
29	14,477,800	44.08	12,914,000	41.43	May-21
30	5,055,900	23.16	12,895,100	40.40	Jun-21
31	44,830,400	64.49	20,804,100	37.83	Jul-21
32	31,186,800	46.22	30,791,300	45.87	Aug-21
33	43,835,800	46.23	33,511,900	39.48	Sep-21
34	48,901,500	48.72	36,159,100	40.73	Oct-21
35	39,280,800	48.90	19,967,000	34.62	Nov-21
36	16,314,000	25.81	12,378,300	19.58	Dec-21
37	15,014,200	18.91	11,992,700	15.10	Jan-22
38	20,311,100	26.41	16,118,800	20.96	Feb-22
39	53,416,508	47.13	50,292,369	43.86	Mar-22
40	21,853,500	30.81	15,585,900	23.13	Apr-22
41	28,591,700	21.30	22,911,700	17.07	May-22
42	26,723,100	21.38	21,589,800	17.27	Jun-22
	766,443,661		686,079,631		

Annex-X
(Para No. 4.3)

Non-recovery of arrears from 24 disconnected EOUs – Rs 1,360.086 million

S #.	Name of Unit	Date of Dis-connection	Outstanding Amount (Rs)	LPS (Rs)	Total Amount Receivable (Rs)
1	M/s Ittefaque Sizing Industries	20-Apr-21	1,743,886	9,718	1,753,604
2	Ahmed Din Textile	26-Jul-21	6,200,104	78,861	6,278,965
3	AZHAR HUSAIN	11-Nov-21	402,753	0	402,753
4	Zafar Fabrics Pvt Ltd	01-Dec-21	18,641	0	18,641
5	Ali Raza Sizing	23-Dec-21	363,724	3,169	366,893
6	M/S Aftab Textile Processing	12-Jul-21	42,864,068	529,989	43,394,057
7	Pakistan Sizing Industries	30-Apr-20	423,701	0	423,701
8	Firdous Cloth Mills	12-Jan-22	50,456,863	522,742	50,979,605
9	M/S Amtex Spinnig Limited	03-Oct-16	57,713,097	0	57,713,097
10	Hilal Textile Corporation Ltd	19-Apr-21	60,826,936	772,579	61,599,516
11	Al-Rehmat Traders Pvt. Ltd	08-May-19	49,933,352	0	49,933,352
12	M/S S N A Textiles (Pvt.) Ltd	23-Dec-19	10,818,616	0	10,818,616
13	Mujahid Textile Ind (Pvt.)	11-Jan-22	7,721,185	80,828	7,802,013
14	Al Rehmat Traders	28-Dec-21	31,056,450	380,345	31,436,795
15	United Textile Printing Ind.	15-Nov-21	25,685,838	306,610	25,992,448
16	Amtex Private Limited	21-Nov-17	429,032,355	0	429,032,355
17	M/S Karam	13-Dec-21	13,349,459	140,278	13,489,737
18	New Al Riaz Fabrics	10-Jan-19	9,121,909	0	9,121,909
19	G M Industries	14-Oct-21	48,364	0	48,364
20	Chenab Ltd	24-May-19	51,632,601	0	51,632,601
21	Syed Omar Shah	20-Dec-21	439,907,081	4,171,478	444,078,559
22	Al-Noor Textile Industry	25-Aug-21	1,702,627	0	1,702,627
23	Al-Mumtaz Textile Ind Ltd	17-Oct-20	51,797,668	0	51,797,668
24	Majid Dyeing	02-Mar-21	10,268,617	0	10,268,617
				Total	1,360,086,493

Annex- XI
(Para No. 4.3)

Excess grant of subsidy due to non-disconnection of 04 industrial connections - Rs 243.467 million

S #	Consumer ID	Name Of Unit	Month	Quantity Billed MMCF	Subsidy Amount (Rs)	Total Amount (Rs)
1	6776356139	M/S Kamal Limited (Weaving Unit)	Oct-20	41.23	6,098,500	125,706,300
			Nov-20	41.44	7,583,300	
			Dec-20	42.69	13,089,600	
			Jan-21	38.30	13,648,900	
			Feb-21	39.34	19,365,500	
			Mar-21	44.22	20,734,300	
			Apr-21	41.28	20,858,700	
			May-21	41.20	24,327,500	
2	9883590000	M/S Khawaja Cotton	Dec-20	0.87	266,200	1,799,100
			Jan-21	1.15	405,100	
			Feb-21	0.84	411,400	
			Mar-21	0.89	415,300	
			Apr-21	0.99	159,400	
			May-21	0.70	141,700	
3	7343334862	Zahid Jee Textile Mills Ltd (Captive Power)	Mar-21	22.17	10,394,000.00	44,488,700.00
			Apr-21	29.94	15,130,200.00	
			May-21	32.12	18,964,500.00	
4	7073590000	M/S Nishat Mills Ltd	Dec-20	37.70	11,558,500	71,472,800
			Jan-21	37.30	13,289,500	
			Feb-21	33.66	16,568,500	
			Mar-21	36.89	17,297,900	
			Apr-21	34.49	5,554,700	
			May-21	35.81	7,203,700	
Total					243,466,900	243,466,900

Replies and DAC proceedings

Sr. #	Para #	Subject	DAC directives
1	2.1.1	Shortcomings in planning, execution and monitoring of subsidy scheme for export sector	<p>Management stated that it was based on decisions of ECC. A meeting was held on 24.10.2018 in Finance Division under the chairmanship of ASF-CF wherein it was agreed that since indigenous gas and RLNG pricing were governed by different set of laws, the weighted average price of US\$ 6.5 / mmbtu, however, it could not be notified by OGRA.</p> <p>Audit contended that monitoring mechanism was not envisaged / submitted to ECC by both the Petroleum Division and MoC from planning stage to execution of scheme which caused misuse of subsidized gas for non-export operations.</p> <p>DAC directed the management of M/o Commerce to submit detailed revised reply to Audit. DAC also directed the M/o Commerce to revisit the whole scheme and submit their reply to Audit within one month.</p> <p>DAC directed the FBR to share the position of export before and after the supply of subsidy scheme to export sector within a week.</p> <p>DAC shifted the para to DG (Gas).</p>
2	2.2.1	Misuse of concessionary tariff of RLNG for non-export operations – Rs 16,572.520 million	DG (Gas) stated that the development of any such mechanism to check the exports against use of subsidized gas and earning of foreign remittance falls under the ambit of Commerce Division and SBP.
3	2.2.2	Excess supply of blend of indigenous gas to EOUs without any exports – Rs. 5,814.876 million	Audit contended that monitoring mechanism was not envisaged / submitted to ECC by both the Petroleum Division and MoC from planning stage to execution of scheme which caused misuse of subsidized gas for non-export operations. Further instructions of Finance Division dated January 18, 2019 which were also forwarded by DG Gas to SNGPL on dated 14 th September, 2021 were not complied with. This resulted in extra burden on national exchequer without obtaining the benefit of increase in exports / foreign remittances.
4	2.2.3	Misuse of concessionary tariff of RLNG by making less exports than subsidy availed – Rs 4,996.58 million	DAC directed the management of M/o Commerce to revisit the whole scheme and submit their reply to Audit.

5	1.3.1	Irregular supply of RLNG / indigenous gas to CPP consumers on concessionary tariff - Rs 18,260.642 Million	<p>Management of SNGPL stated that the revised sales Manual has been shared with Audit.</p> <p>Audit contended that Sales Manual was revised in 2021 whereas pointed out cases of connections to CPPs without observing codal formalities as per existing Manual were prior to 2021.</p> <p>DAC reiterated its earlier directives dated 27.09.2023 and get the relevant record verified from Audit within two days besides justifying the delay in approval of Sales Manual.</p>
6	2.4.1	Non-conducting energy efficiency audit of CPPs having Co-generation facility by NEECA resulting in continuation of subsidy / excess blend of indigenous gas without any confirmation - Rs 39,099.348 million	<p>Management of NEECA stated that the Cabinet Division has decided to stop the audit in its meeting.</p> <p>DAC settled the para subject to verification of record regarding provision of CCoE / Cabinet decision regarding stoppage of energy efficiency audit by NEECA.</p>
7	2.3.2	Grant of excess subsidy due to supply of excess gas than that of approved load - Rs 10,805.046 million	<p>Management of SNGPL stated that in compliance to DAC directives dated 27.09.2023 case to case response has been shared with Audit. Contractual load of 69 cases has been enhanced.</p> <p>Audit contended that SNGPL is bound to supply gas as per GSA and approved load whether on normal tariff or subsidized rates, hence undue benefit was extended to EOUs.</p> <p>DAC directed the SNGPL to submit the revised reply regarding 128 units and get it verified from Audit within a week.</p>
8	2.3.3	Inadmissible grant of Subsidy and excess blend of indigenous gas to CPPs without having Co-generation facility - Rs 7,078.49 million	<p>Management of SNGPL stated that the updated breakup of 60 cases is as follows:</p> <ul style="list-style-type: none"> • 7 consumers were cogeneration consumers • 3 consumers had been disconnected • 1 consumer was a General Industrial consumer • 40 consumers were active on court / stay orders from various courts of Law • 9 consumer's cases for electricity load enhancement was under process with respective DISCOs. <p>DAC directed the SNGPL to get the stated stance verified from Audit within a week and pursue the court case vigorously.</p>

9	2.3.4	Non-recovery of arrears from 25 disconnected EOUs – Rs 1,354.907 million	<p>Management of SNGPL stated that an amount of Rs. 836,000 has been recovered / adjusted, CC&B screen shots has been provided to Audit. Court Cases are being pursued vigorously.</p> <p>DAC reduced the para to the extent of recovered and verified amount of Rs. 836,000 million and get the remaining amount verified from Audit in one case besides expediting the recovery of balance amount.</p>
10	2.3.5	Short-realization of gas charges due to charging of tariff of indigenous gas instead of RLNG prices – Rs 1,183.842 million	<p>Management of SNGPL stated that the CC&B screen shots along with gas bill of concerned month for verification of load have been provided to Audit.</p> <p>DAC directed the management of SNGPL to share the data of CC&B along with bank paid gas bills regarding 12 cases with Audit for verification.</p>
11	2.3.6	Incorrect grant of subsidy due to inadmissible supply of RLNG to 02 Captive Power Meters at same premises – Rs 686.08 million	<p>Management of SNGPL stated that in compliance to DAC directives dated 27.09.2023, in-house fact-finding inquiry has been conducted and report has been shared with Audit.</p> <p>Audit contended that vigilance report and reply of EOUs clearly depicted that two meters were installed at same premises.</p> <p>DAC directed the Petroleum Division to conduct fact finding inquiry and share the report to Audit within three months.</p>
12	2.3.7	Excess grant of subsidy due to non-disconnection of 04 industrial connections - Rs. 243.467 million	<p>Management of SNGPL stated that in compliance to DAC directives dated 27.09.2023, in-house fact-finding inquiry has been conducted and report has been shared with Audit.</p> <p>Audit contended that registration documents or NOC from industrial estate was pre-requisite for connection and on withdrawal of NOC by industrial estate, how connection was remained intact without fulfilment of codal formalities.</p> <p>DAC directed the management to justify non-disconnection in the absence of ownership documents and submit revised reply.</p>
13	2.3.8	Short-realization of gas charges due to excess dispensation – Rs 59.842 million	<p>Management stated that the relevant record regarding 7 cases have again been provided to Audit for verification.</p> <p>DAC settled the para subject to verification of record within two days.</p>

14	2.3.9	Non-recovery of additional security despite increased off-take by EOUs than sanctioned loads –Rs 50.963 million	Management stated that as per direction of the DAC, the matter was taken up with concerned organizations, Load of M/s Zypher Textile (CPP) and M/s Ihsan Cotton Products (Pvt.) has been increased to 1.35 mmcf/d and additional security Rs. 23.950 million and Rs. 27,013,000 is submitted by respective consumers DAC settled the para subject to verification
15	2.3.10	Unjustified supply of gas to CPPs on subsidized rates	DAC shifted the para to DG (Gas).