



**AUDIT REPORT
ON
THE ACCOUNTS OF
DISTRICT GOVERNMENT
SHANGLA
AUDIT YEAR 2012-13**

AUDITOR GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
Preface	iii
EXECUTIVE SUMMARY	iv
SUMMARY TABLES & CHARTS	viii
Table 1: Audit Work Statistics	viii
Table 2: Audit observation Classified by Categories	viii
Table 3: Outcome Statistics.....	ix
Table 4: Table of Irregularities pointed out	x
CHAPTER 1	1
1.1 District Government Shangla	1
1.1.1 Introduction.....	1
1.1.2 Brief Comments on Budget and Expenditure (Variance Analysis)	1
1.1.3 Comments on the status of compliance with ZAC / PAC Directives ..	2
1.2 AUDIT PARAS.....	3
1.2.1 Misappropriation/ Fraud	3
1.2.2 Non Production of Record	5
1.2.3 Irregularity/ Non compliance	6
1.2.4 Internal Control Weaknesses	18
ANNEXURE.....	20

ABBREVIATIONS AND ACRONYMS

AA	Administrative Approval
AP	Advance Para
ADP	Annual Development Plan
AG	Accountant General
AOM&R	Annual Ordinary Maintenance and Repair
BOQ	Bill of Quantity
CMD	Chief Minister Developmental
CPWA Code	Central Public Works Account Code
CPWD Code	Central Public Works Department Code
CSR	Composite Schedule of Rate
CTR	Central Treasury Rules
C&W	Communication and Works
DAC	Departmental Accounts Committee
DAO	District Account Officer
DO	District Officer
DCO	District Coordination Officer
DG	Director General
DHQ	District Headquarter
DRU	District Rehabilitation Unit
DTL	Drug Testing Laboratory
EDO	Executive District Officer
E&SE	Elementary and Secondary Education
ERRA	Earthquake Reconstruction and Rehabilitation Authority
F&P	Finance and Planning
GFR	General Financial Rules
IPSAS	International Public Sector Accounting Standards
KPK	Khyber Pakhtunkhwa
MB	Measurement Book
MCC	Medicine Coordination Cell
MS	Medical Superintendent
PAC	Public Accounts Committee
PAO	Principal Accounting Officer

PC-I	Planning Commission One
PCC	Plain Cement Concrete
PDMA	Provincial Disaster Management Authority
PHE	Public Health Engineering
PPHI	People Primary Health Initiative
PTC	Parent Teacher Council
RCC	Reinforced Concrete Cement
RDA	Regional Directorate of Audit
RHC	Rural Health Center
RRM	Random Rubble Masonry
TE	Transfer Entry
TMA	Tehsil Municipal Administration
TS	Technical Sanction
WSS	Water Supply Scheme
XEN	Executive Engineer
ZAC	Zilla Accounts Committee

Preface

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

The report is based on audit of the accounts of various offices of District Government, Shangla for the financial year 2010-11 and 2011-12. The Director General of Audit, District Governments, Khyber Pakhtunkhwa conducted audit during 2012-13 on test check basis with a view to reporting significant findings to the relevant stakeholders.

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

The observations included in this Report have been finalized in the light of written responses of the Departments but could not be discussed in the DAC meetings.

The Audit Report is submitted to the Governor of Khyber Pakhtunkhwa in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended), for transmission to the appropriate legislative forum.

Islamabad
Dated:

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General District Governments Audit, Khyber Pakhtunkhwa carries out the audit of 25 District Governments. Regional Directorate of Audit (RDA) Swat, on behalf of the DG District Governments Audit, Khyber Pakhtunkhwa carries out the audit of five District Governments namely Swat, Chitral, Dir Upper, Dir Lower and Shangla. This Regional Directorate has a human resource of 12 officers and staff, a total of 3636 man days. The annual budget amounted to Rs5.598 million. The office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of programmes/ projects.

District Government, Shangla conducts its operations under Khyber Pakhtunkhwa Local Government Ordinance, 2001 (as amended). It comprises one Principal Accounting Officer (PAO) covering seven groups of offices i.e. Finance & Planning, Revenue, Works & Services, Education, Health, Community Development and Agriculture. Financial provisions of the Ordinance describe the Government as District Local Fund and Public Account for which Annual Budget Statement is authorized by the District Administrator in the form of budgetary grants as per Government of Khyber Pakhtunkhwa, Local Government and Rural Development Department notification No. SO(E-I)E&AD/9-49/2010 dated 20th February 2010.

Administratively, District Shangla is subdivided into two tehsils namely Alpuri and Puran. District Administration comprises Zilla Nazim/District Administrator and District Coordination Officer.

Audit Objectives

Audit was conducted to ensure that:

1. Money shown as expenditure in the accounts was authorized for the purpose for which they were spent.
2. Expenditure incurred was in conformity with the law, rules and regulations framed to regulate the procedure for expending public money.

3. Every item of expenditure was incurred with the approval of the competent authority in the Government for expending the public money.
4. Public money was not wasted.
5. The assessment, collection and allocation of revenue were done in accordance with the law and there was no leakage of revenue which legally should come to Government.

a. Audit Methodology

Audit was carried out against the standards of financial governance provided under various provisions of the Khyber Pakhtunkhwa LGO, 2001 (as amended), GFR Vol-I, II, Delegation of Financial Powers and other relevant overriding laws, which govern the propriety of utilization of the financial resources of the District Government in accordance with the regularity framework provided by the relevant laws.

The selection of the audit formations i.e. DDOs was made keeping in view the significance and risk assessment, samples were selected after prioritizing risk areas by determining significance and risk associated with identified key controls. Sample size selected in the audited formations ranged between 10% to 25%.

b. Expenditure audited

Total expenditure of the District Government Shangla for the financial year 2011-12, was Rs1,400.141 million covering one PAO and 49 formations. Out of this, Regional Directorate Audit (RDA) Swat audited expenditure of Rs315.831 million which, in terms of percentage, is 23% of auditable expenditure. Five 05 formations were planned in Audit Plan and 100% achievement against the planned activities was made.

c. Receipts audited

The receipts of District Shangla for the financial year 2011-12, were Rs5.872 million. Out of this, RDA Swat audited receipts of Rs2.05 million which, in terms of percentage, is 35% of auditable receipts.

d. Recoveries at the instance of audit

Recovery of Rs10.17 million was pointed out during the audit. However no recovery was effected till the finalization of this report. All the recoveries pointed out were not in the notice of the executive before audit.

e. Desk Audit

The audit year 2012-13 witnessed intensive application of desk audit techniques in RDA. This was facilitated through SAP connectivity, review of permanent files which helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. Desk Audit greatly facilitated the identification of high risk areas for substantive testing in the field.

f. Changes in Rules, Practices and Systems

On pointation of audit, the management of the District Government agreed to conduct physical verification of the government assets. The management also agreed to deposit various government dues into government treasury. Audit stressed upon reconciliation of receipts and expenditure with the respective accounts office to which they agreed.

g. Key audit findings of the report;

- i. Fraud and Misappropriation of Rs3.39 million was noted in 2 cases.¹
- ii. Non production of record of Rs8.47 million was noted in 1 case²
- iii. Irregularity/ non compliance of Rs76.92 million was noted in 13 cases.³
- iv. Internal control weaknesses of Rs7.49 million was noted in 2 cases.⁴

Minor irregularities/weaknesses pointed out during the audit are being pursued separately with the authorities concerned, as in Annex-A.

¹ 1.2.1.1, 1.2.1.2

² 1.2.2.1

³ 1.2.3.1, 1.2.3.2, 1.2.3.3, 1.2.3.4, 1.2.3.5, 1.2.3.6, 1.2.3.7, 1.2.3.8, 1.2.3.9, 1.2.3.10, 1.2.3.11, 1.2.3.12, 1.2.3.13

⁴ 1.2.4.1, 1.2.4.2

Recommendations

- i. Disciplinary actions need to be taken to stop the practice of violation of the rules and regulations in spending the public money.
- ii. Strenuous efforts need to be made by the departments to recover long outstanding dues on account of water charges.
- iii. All sectors of District Government need to strengthen internal controls i.e. financial, managerial, operational, administrative and accounting controls etc to ensure that reported lapses are preempted and fair value for money is obtained from public spending.
- iv. Deduction of taxes on supplies and contracts need to be ensured.
- v. Lapsed deposits need to be timely credited into treasury.
- vi. Decisions taken in the DAC meeting need to be implemented.

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs in million)

S. No	Description	No.	Budget
1	Total Entities (PAO) in Audit Jurisdiction	01	1406.013
2	Total formations in audit jurisdiction	49	1406.013
3	Total Entities (PAO) Audited	01	317.881
4	Total formations Audited	05	317.881
5	Audit & Inspection Reports	05	317.881
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports	-	-

Table 2: Audit observation Classified by Categories

(Rs in million)

S. No	Description	Amount Placed under Audit Observation
1	Unsound asset management	-
2	Weak financial management	44.86
3	Weak Internal controls relating to financial management	41.87
4	Others	9.53
Total		96.27

Table 3: Outcome Statistics**(Rs in million)**

S No	Description	Expenditure on Acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total Current year	Total last year
1	Outlays Audited	15.95	74.07	2.05	225.81	317.881	556.230
2	Amount Placed under Audit Observation /Irregularities of Audit	5.65	31.50	-	59.12	96.27*	133.822
3	Recoveries Pointed Out at the instance of Audit	-	6.78	-	3.39	10.17	16.350
4	Recoveries Accepted /Established at the instance of Audit	-	-	-	1.392	1.392	3.658
5.	Recoveries Realized at the instance of Audit	-	-	-	-	-	0.290

*The amount placed under audit observation pertains to 2010-11 and 2011-12.

Table 4: Table of Irregularities pointed out**(Rs in million)**

S. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations, principle of propriety and probity in public operation	43.47
2	Report cases of fraud, embezzlement, thefts and misuse of public resources.	-
3	Accounting Errors (accounting policy departure from NAM ¹ , misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-0
4	Quantification of weaknesses of internal control systems.	41.87
5	Recoveries and overpayment, representing cases of establishment overpayment or misappropriations of public monies	1.392
6	Non-production of record	8.47
7	Others, including cases of accidents, negligence etc.	1.068
Total		96.27

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

CHAPTER 1

1.1.1 District Government Shangla

1.1.1 Introduction

Activities of District Governments are managed through offices of District Coordination Officer and Executive District Officers under Khyber Pakhtunkhwa Local Government Ordinance 2001 (LGO 2001). District Offices are headed by Executive District Officers (EDOs). The EDO by means of a standing order distributes the work among the officers, branches, and/or sections of each district office. Following is the list of offices which manage the activities of District Government.

1. District Coordination Officer (DCO)
2. Executive District Officer (Agriculture)
3. Executive District Officer (Community Development)
4. Executive District Officer (Education)
5. Executive District Officer (Finance and Planning)
6. Executive District Officer (Health)
7. Executive District Officer (Revenue)
8. Executive District Officer (Works and Services)

Under Section 29(k) of the Khyber Pakhtunkhwa LGO 2001, Executive District Officer (EDO) act as Departmental Accounting Officer for his respective group of offices and be responsible to the District Accounts Committee of the Zilla Council. All departments formed functions / activities under provisions of LGO, 2001 and Khyber Pakhtunkhwa District Government Rules of Business, 2001.

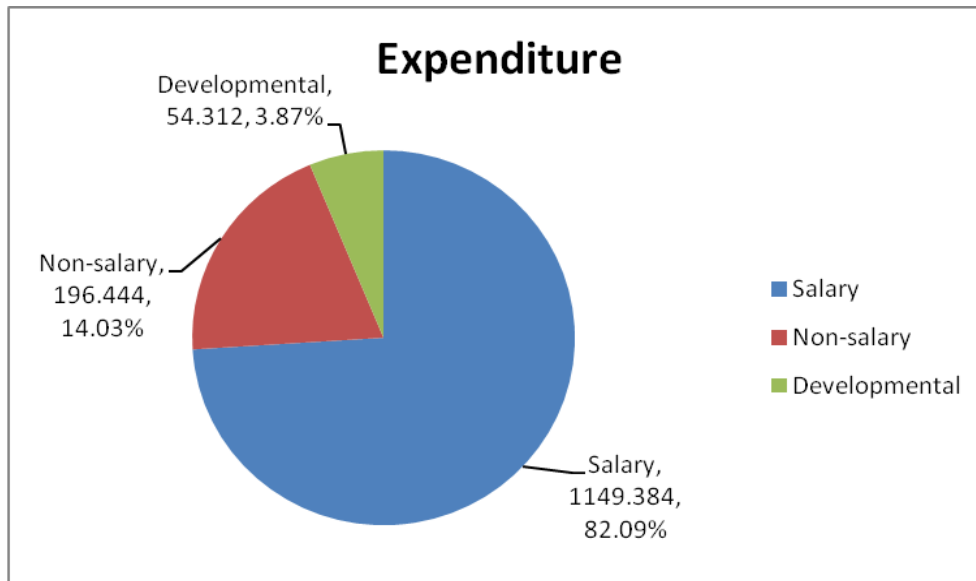
1.1.2 Brief Comments on Budget and Expenditure (Variance Analysis)

(Rs in million)

2011-12	Budget	Expenditure	Saving/Excess
Salary	1,137.45	1,149.384	11.93
Non-salary	205.177	196.444	-8.73
Developmental	59.256	54.312	-4.94
Total	1401.883	1,400.14	-1.74

A budget of Rs1,401.883 million was allocated, against which an expenditure of Rs1,400.14 million was incurred by the District Government, Shangla with a saving of Rs1.74 million during 2011-12.

(Rs in million)



Detail is given at Annex-B

1.1.3 Comments on the status of compliance with ZAC / PAC Directives

The audit reports pertaining to following years have been submitted to the Governor of Khyber Pakhtunkhwa. Details of PAC/ZAC meetings are given below:

S No	Audit Year	PAC/ZAC meeting convened /Not convened
1.	2002-03	Not convened
2.	2003-04	Not convened
3.	2004-05	Not convened
4.	2005-06	Not convened
5.	2006-07	Not convened
6.	2007-08	Not convened
7.	2009-10	Not convened
8.	2010-11	Not convened
9.	2011-12	Not convened

1.2 AUDIT PARAS

1.2.1 Misappropriation/ Fraud

1.2.1.1 Misappropriation of PTC fund –Rs2.00 million

According to Para 23 of GFR Vol-1, every government officer is personally responsible for any loss sustained by Government through fraud or negligence either on his part or on the part of his subordinate staff.

EDO/DO (E&SE) Shangla shown transferred Rs4,379,000 from account No. 623-0 NBP Alpuri to various PTCs accounts as Petty Repairs & Class room consumables @ Rs5,000 & Rs2,000 per classroom respectively. It was observed that in the following 04 cases an amount of Rs2,000,000 was shown transferred to PTCs for Petty Repairs in excess of the required amount. Audit holds that the excess transfer of fund was misappropriated by dealing hands. Detail is given below:

S.No	Name of School	No. of Rooms	Required Transfer @ Rs 5,000/Room (Rs)	Actual Transfer (Rs)	Cheque No	Difference (Rs)
1	GMS Dunkacha	4	20,000	520,000	532927	500,000
2	GHS Chakaisar	11	55,000	555,000	851948	500,000
3	GMS Bagorai	4	20,000	520,000	532929	500,000
4	GMS Chakat	4	20,000	520,000	532939	500,000
Total						2,000,000

Audit observed that the misappropriation occurred due to weak financial control, which resulted in loss to government.

When reported in April 2012, Management stated that detailed reply would be furnished after scrutiny of record. No reply was furnished till finalization of this Report.

Request for the convening of the DAC meeting was made on 15/05/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of excess payment under intimation to Audit.

AP No 56 (2010-11)

1.2.1.2 Misappropriation on account of polio campaign-Rs1.392 million

According to Para 23 of GFR Volume-I, every controlling officer will be personally responsible for the loss sustained by the Government through negligence or fraud on his part or on the part of his subordinate.

Executive District Officer (Health) Shangla drew Rs1,391,800 vide Cheque No. 969140 dated 17.05.2012 on account of polio campaign on open cheque and had not handed over the cash to office for further disbursement to the concerned officials.

Audit observed that misappropriation occurred due to weak financial control, which resulted in loss to government.

When reported in August 2012, Management stated that the amount of polio campaign would be recovered and shown to audit. Reply was not satisfactory as evidence of recovery was not provided to audit.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of the amount under intimation to Audit.

AP No 03 (2011-12)

1.2.2 Non Production of Record

1.2.2.1 Non production of record –Rs8.47 million

According to Section 14(1-b) & (3) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 the Auditor General has the authority to require any accounts, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to transactions to which his duties in respect of audit extend hence any person or authority hindering the auditorial functions of the Auditor General of Pakistan regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

Executive District Officer (Health) Shangla transferred Rs8,474,300 to PPHI (Project for People Health Initiatives) under Account-IV but the record was not available in the local office to verify the expenditure. Detail as under:

Particulars	Period	Payment (Rs)
Non salary	1 st & 2 nd quarter	245,100
Non salary	3 rd quarter	165,000
Non salary	4 th quarter	633,400
Grant in Aid	-	3,430,800
Furniture	-	4,000,000
Total		8,474,300

Audit observed that non production of record occurred due to Violation of orders, which resulted in non verification of expenditure.

When reported in August 2012, Management stated that PPHI would be informed to provide the relevant record to this office in compliance with audit observation. Reply was not convincing as record should been collected earlier.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault under intimation to Audit.

AP No 12 (2011-12)

1.2.3 Irregularity/ Non compliance

1.2.3.1 Non reporting of clinical efficacy of medicines -Rs16.63 million

According to Para 6 of the Government MCC Khyber Pakhtunkhwa Peshawar No 1153-1213/MCC dated 19/09/11, this report is mandatory as per approval of the competent authority that health institutions have to submit reports regarding the clinical efficacy of the MCC approved brands of medicines, surgical disposables etc used at their ends. In case of failure, disciplinary action may be initiated against the head of the concerned institutions.

Executive District Officer (Health) and MS DHQ Hospital Shangla purchased medicines amounting to Rs6,037,257 and Rs10,599,942 from various suppliers for various health facilities during 2011-12. The medicines were issued without reporting the clinical efficacy of the medicines to the competent authority which was contrary to the above instructions. Detail at Annex-C.

Audit observed that non-reporting of clinical efficacy occurred due to non-compliance of Government instructions, which resulted in violation of rules.

When reported in August 2012. Management stated that clinical efficacy report of the concerned units/facilities, doctors, would be shown to audit. Reply was not satisfactory as no report was shown to audit.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 01, 13(2011-12)

1.2.3.2 Unauthorized withdrawal and disbursement of PTC fund – Rs16.636 million

According to S. No A-4 of Annexure to the KPK Finance Department Letter No.BO-V/FD/3-10/2006-07 dated 9th June 2007, after Administrative Approval and Financial Sanction by the concerned District Government Officers; PTC funds shall be transferred/credited upfront in the bank account of PTCs by the respective District Accounts Office.

EDO/DO (E&SE) Shangla drew Rs16,636,000 from PTC fund vide government treasury cheque No. 0281268 dated 30-06-2011 and deposited in designated bank account No. 623-0 NBP Alpuri. An amount of Rs12,383,000 was shown disbursed /transferred to various PTCs accounts of the Government Boys & Girls Primary, Middle & High Schools of the District under object head “Petty Repair and Classroom Consumables” during 2010-11. The drawl as well as disbursement was in contravention of the above-mentioned procedure and the possibility of misappropriation could not be ruled out.

Audit observed that unauthorized drawl occurred due to weak internal controls and non- observance of PTC guidelines, which resulted in violation of rules.

When reported in April 2012, Management stated that the matter would be sent to DAO Shangla for clarification as well as noted for future compliance. Reply was not convincing as procedure was not followed.

Request for the convening of the DAC meeting was made on 15/05/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of overpayment under intimation to Audit.

AP No 55(2010-11)

1.2.3.3 Unauthorized issuance of medicines without DTL Report - Rs9.567 million

According to government MCC Khyber Pakhtunkhwa Peshawar No 1153-1213/MCC dated 19/09/11, SNo.2, all the stores supplied shall conform to specification. The EDO Health shall send sample of suspected quality of supplied medicines through provincial drug inspector to Drug Testing Laboratory for test and analysis as provided in the drug Act 1976.

MS DHQ Hospital Shangla purchased medicines amounting to Rs9,567,762 from 17 numbers of suppliers during 2011-12. The medicines were issued to Health Units without obtaining DTL Reports that could ensure authenticity/standard of medicines and was contrary to the above instructions. Detail at Annex-D.

Audit observed that unauthorized issuance of medicines without DTL Report occurred due to negligence of the controlling officer, which resulted in violation of Rules.

When reported in August 2012, Management stated that DTL Reports as and when received would be shown to audit. Reply was not convincing as DTL tests were not carried out to ascertain quality of medicines.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 15 (2011-12)

1.2.3.4 Variation between the closing balances of Deposit II figures – Rs7.138 million

According to Para 401 of CPWA record of the transactions, relating to public work deposits should be maintained in the divisional office. This deposit should show the total receipts and adjustments and closing balance of each separate items for submission to the Accountant General.

Deposit II register of the Executive Engineer PHE Shangla showed a closing balance of Rs26,702,819 on 30.06.2012, whereas June Accounts showed a closing balance of Rs19,564,305 as per CPWA Form-79. A variation of Rs7,138,514 exists between two sets of accounts which needs justification.

Audit observed that variation of closing balances occurred due to weak internal controls, which resulted in wrong presentation of accounts.

When reported in August 2012, Management stated that figures of both sets of accounts would be verified and progress shown to audit. Reply was not convincing as proper reconciliation of figures was not made.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends reconciliation of both sets of accounts and fixing responsibility on person(s) at fault.

AP No 07 (2011-12) A/C-I

1.2.3.5 Unauthorized expenditure on AOM&R (buildings) beyond competency –Rs6.965 million

As per 21.1(b)(c) of the III Schedule of Delegation of Power 2001. The executive Engineer /Deputy Director (W&S) has the financial power upto 200,000 in non residential buildings and upto 10,000 in case of each residential building.

Executive Engineer C&W Division Shangla incurred expenditure of Rs6964,743 on AOM&R Buildings (Residential and Non-Residential) without obtaining sanction of the competent authority. Therefore, expenditure on AOM&R (buildings) beyond competency was unauthorized. Detail is given below:

Name of work	Expenditure(Rs)
ACO Residence	715,405
DCO Residence	577,077
DOR Residence	666,412

Dr. Adnan Residence	117,567
Dr Israr Residence	149,341
Mr. Liaqat Ali road inspector quarter	1,337,506
Patwarkhana chakisar	1,799,254
Patwarkhana tehsil office	1,602,181
Total	6,964,743

Audit observed that unauthorized expenditure occurred due to weak financial management, which resulted in loss to government.

When reported in November 2012, Management stated that, sanction of the competent authority would be obtained. Reply was not satisfactory as sanction was not obtained before the expenditure incurred.

Requests for the convening of the DAC meeting were made on 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 40 (2011-12)

1.2.3.6 Irregular allotment of work –Rs 5.584 million

As per NIT conditions No. 06 contractor who offers the rates below the 30% limit, their bids would be rejected and 02% call deposits would be forfeited.

Executive Engineer PHE Shangla allotted 03 number of works amounting to Rs5,584,000 to the contractors on 32% below on CSR 2009, which was contrary to the rules and below the lower limit of 30% described in the NIT conditions. Therefore, allotment of works was irregular, as per detail given below:

Name of work	Contractor	E/Cost(Rs)	Tender approved
WSS, UC Maira, intake chamber	Mr. Rashid	2,644,000	32% below
WSS UC Aloch puran	Mr. Raja sabir khan	2,348,000	32% below
WSS Ismail khel puran	Mr. Rashid	592,000	32% below
Total		5,584,000	

Audit observed that the irregular allotment of work occurred due to weak financial management, which resulted in loss to government.

When reported in August 2012, Management stated that, detail reply would be given after scrutiny of record. Reply was not satisfactory as no detail reply was furnished till finalization of this Report

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 02 (2011-12) A/C-I

1.2.3.7 Excess payment on account of GI pipe than PC-I requirements –Rs2.825 million

As per PC-I of the scheme “Repair and Restoration of WSS Butyal Besham” the extracted GI pipes should be relay and only for 20 % damages, new pipe shall be supplied and installed.

Executive Engineer PHE Shangla paid an excess amount of Rs2,824,928 for the GI pipe than required in the PC-I of the scheme “Repair and Restoration of WSS Butyal Besham” vide VR No.1/WSS dated 19.06.2012. It was required that new pipe be supplied only for quantity of 2316.36 meter i.e 20% damages. The local office paid for quantity of 5670 meter new GI pipe, causing an excess payment. Detail given below:

Pipe extracted	20% damage as per PC-I and required new pipe	Supplied GI pipe quantity	Difference	Rate (Rs)	Excess payment (Rs)
11581.8 meter	2316.36 meter	5670	3353.64	765.77	2,568,116
Add 10% cost factor					256,812
Total					2,824,928

Audit observed that excess payment occurred due to ignoring the approved PC-I, which resulted in loss to government.

When reported in August 2012, Management stated that detail reply would be given after scrutiny of record. Reply was not satisfactory as excess payment was made.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of the amount under intimation to Audit.

AP No 11 (2011-12) A/C-I

1.2.3.8 Non transfer of funds and unauthorized purchase –Rs2.587 million

According to Para 16 and 17 of MOU between Government of Khyber Pakhtunkhwa and Pakistan red crescent house Peshawar, party 2 shall be release the entire funds of BHUs through one line transfer grant mechanism at the beginning of each financial year starting after signing of this MOU and the party 2 will have the authority to enjoy sole discretion in the procurement of the drugs, supply of equipment and other resources needed to meet obligations under agreement.

Executive District Officer (Health) Shangla did not transfer funds amounting to Rs2,587,155 to PPHI (People Primary Health Initiative) on account of purchase of drugs/medicine during 2011-12. The local office purchased drugs out of BHUs budget which was unauthorized and violation of agreement executed.

S.No.	Cheque No.	Date	Amount (Rs)
1	389841	24.06.2012	209,976
2	6281875	03.03.2012	2377159
Total			2,587,135

Audit observed that that non transfer of funds and unauthorized purchase occurred due to ignoring the agreement between Government of Khyber Pakhtunkhwa and Pakistan Red Crescent, which resulted in violation of agreement.

When reported in August 2012, Management stated that due to shortage of fund for BHUs medicines under the control of EDO Health, the same amount was utilized for the purchase of medicines for the said BHUs. Reply was not satisfactory as purchases were not made for the said BHU's.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 02 (2011-12)

1.2.3.9 Variation in deposited receipts – Rs2.564 million

According to Para 8 and 26 of the GFR Vol- I, each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

The reconciled receipts statement of Executive Engineer C&W Division Shangla shows difference of Rs2,564,642 with the amount of challan deposited on account of cost of tender form fee during 2011-12. Detail given below:

Reconciled Receipts figure (Rs)	Amount of Challan deposited (Rs)	Difference (Rs)
5,971,690	8,536,332	2,564,642

Audit observed that variation in receipts between reconciled receipt and challan occurred due to weak financial management, which resulted in loss to government.

When reported in November 2012, Management stated that, detail reply would be furnished after the verification of record. Reply was not convincing as variation exists.

Requests for the convening of the DAC meeting were made on 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of the amount under intimation to Audit.

AP No 19 (2011-12) A/C-I

1.2.3.10 Non-deposit of cost of tender forms -Rs2.247 million

According to Government of Khyber Pakhtunkhwa Finance Department Notification No. BO(RES)FD/1-55/2011 dated July 01, 2011, cost of Tender Form for the schemes up to one million is Rs 1,000 and above one million, 0.05% of estimated cost of the scheme shall be applicable and as per Para 8 and 26 of the General Financial Rules Volume-I. each administrative department to see that the dues of the government are correctly and promptly assessed, collected and paid into Government Treasury.

Executive Engineer C&W Division Shangla realized Rs10,784,279 on account of cost of tender forms fee as per tender register during 2011-12. Out of which Rs8,536,332 had been shown deposited into government treasury while the balance amount of Rs2,247,947 was not deposited.

Audit observed that non-deposit of cost of tender forms occurred due to lack of financial controls, which resulted in loss to government.

When reported in November 2012, Management stated that, detail reply would be furnished after the verification of record. Reply was not satisfactory as cost of tender forms was not deposited into treasury.

Requests for the convening of the DAC meeting were made on 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommend deposit of outstanding amount into government treasury and fixing responsibility on person(s) at fault.

AP No 24 (2011-12) A/C-I

1.2.3.11 Overpayment due excess use of steel –Rs1.714 million

According to Para 23 of GFR Vol-I, every government officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Executive Engineer C&W Division Shangla overpaid Rs1,714,167 to the contractor on account of steel than approved in the revised PC-I and Work Order of the following works vide VR No 38/R and 22/R dated 23-6-12 as detailed below:

Name of Work	Quantity Paid (tons)	Quantity as per PC-I (tons)	Excess (tons)	Rate/tons (Rs)	Overpayment (Rs)
Constt: of RHCA center Alpur	21.76	13.93	7.80	82,234	641,425
Constt: of TMA office Puran	25.63	14.48	11.15	82,234	916,909
					1,558,334
Add: 10% Cost Factor					155,833
Total					1,714,167

Audit observed that overpayment occurred due to ignoring the approved quantity of steel in the revised PC-I, which resulted in loss to government.

When reported in November 2012, Management stated that the excess quantity would be covered in Technical Sanction. Reply was not convincing as Technical Sanction was not shown to audit and excess steel was used than approved in the revised PC-I / work order.

Requests for the convening of the DAC meeting were made on 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of the amount under intimation to Audit.

AP No 30 & 35 (2011-12) A/C-I

1.2.3.12 Unjustified payment on substandard below quality block masonry – Rs1.403 million

According to Para 23 of GFR Vol-I, every Government Officer should realized fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence either on his part or on the part of his subordinate staff.

Executive Engineer C&W Division Shangla paid Rs1403,713 to various contractors on account of block masonry which was below specification of (16"x8"x6") 1900 psi and was local made (8"x8"x6") substandard blocks. Thus, payment on low quality blocks was unjustified. Detail is as under:

V. No.	Date	Work	Rate	Qty	Amount(Rs)
21-R	23.06.2012	1000 Add. Class Rooms in KPK, Chagum	4,189	11	48,132
24-R	23.06.2012	Upgrad. Of 150 GMS To GHS Enaver	4,156	56	233,318
2-R	11.06.2012	Estb. Of 110 GMSs, Shinkopray	4,189	23	95,300
17-R	23.06.2012	1000 Add. Class Rooms in KPK, Baina	4,189	11	48,132
9-R	14.06.2012	Upgrad. Of 150 GMS To GHS Alami banda	4,156	63	259,916
44-R	23.06.2012	Rehabi. Of GMS, GPSs soor kamar	4,189	172	718,916
Total					1,403,714

Audit observed that unjustified payment on substandard blocks occurred due to ignoring the approved specification of blocks as per CSR 2009, which resulted in loss to government.

When reported in November 2012, Management stated that the said blocks had been originally verified for good strength, prescribed by the DDO. Rationalized rate would be paid after verification. Reply was not convincing as process has not been initialized.

Requests for the convening of the DAC meeting were made on 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends fixing responsibility on person(s) at fault and recovery of the amount under intimation to Audit.

AP No 23 (2011-12) A/C-I

1.2.3.13 Unjustified expenditure on dozers without generating revenue - Rs1.068 million

According to Para 10(i) of GFR Vol-I every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Executive Engineer C&W Division Shangla incurred expenditure of Rs1067,804 on account of repair and POL of five dozers during 2011-12. It was noticed that no revenue was generated during the year. Hence, expenditure on account of POL and Repair on the same dozer were unjustified. Moreover, Logbooks were also not maintained. Detail is given below:

Vr. No	Date	Amount(Rs)	Head of A/C	Vehicle no.
9-R	29.03.2012	673,500	Repair	P/Dozer-06
14-C&W	26.03.2012	19,500	Repair	G-950 C/piller
15-C&W	06.03.2012	19,800	Repair	
16-C&W	06.03.2012	19,900	Repair	
17-C&W	16.03.2012	8,000	Repair	
02-C&W	12.01.2012	90,598	POL	
74-C&W	27.06.2012	50,991	POL	P/Dozer-06
02-C&W	12.01.2012	60,715	POL	
06-C&W	24.11.2011	124,800	POL	
Total		1,067,804		

Audit observed that unjustified expenditure occurred due to weak financial management, which resulted in violation of financial propriety.

When reported in November 2012, Management stated that the logbook of machinery had been maintained. Reply was irrelevant, as audit observation regarding expenditure without generating revenue was not addressed.

Requests for the convening of the DAC meeting were made on 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 43 (2011-12)

1.2.4 Internal Control Weaknesses

1.2.4.1 Wastage of government resources –Rs5.65 million

According to GFR-167 Vol -I stores which are reported to be obsolete, surplus or unserviceable may be disposed of by sale or otherwise under the order of the competent authority to sanction the writing off of a loss caused by deficiencies and depreciation equitant to their value.

MS DHQ Hospital Shangla did not utilize machinery amounting to Rs5,650,000 which were lying in store non-functional and deteriorating with the passage of time. Detail is given below:

S. No	Name of equipment	Government/donation	Amount (Rs)
1	Dylasis machine	Earth quake donations	2,800,000
2	Ultrasound portable	Donated by WHO	450,000
3	X-Ray plant	Donated by WHO	750,000
4	High pressure seam sterilizer 400 ltr	Donated by WHO	100,000
6	Universal operation table	Government	300,000
7	ENT examination units	Government	450,000
8	Hand pneumatic drill	Government	450,000
9	Bed side monitor 08	Government	350,000
Total			5,650,000

Audit observed that wastage of resources occurred due to negligence of the controlling officer, which resulted in violation of rules.

When reported in August 2012, Management stated that provincial government had already been requested to provide specialist doctors on the vacant posts. Till date no positive response received from the high ups. Reply was not convincing as documentary evidence was not provided in support of reply.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing responsibility on person(s) at fault.

AP No 22 (2011-12)

1.2.4.2 Excess withdrawal of pay and allowance then sanctioned post - Rs1.84 million

According to Para 73(iv)(2) of GFR Vol –I ,when consolidating the detail estimates in respect of pay of offices, the No. of posts must be carefully checked and in case of variation in No's or the provision compared to those in the budget an explanation should be included in estimates of the increase is based in specific government, sanction a copy should be enclosed with the estimate.

MS DHQ Hospital Shangla paid Rs1,841,928 on account of pay and allowances of the officials in BPS-09 in excess of the sanctioned post provided in the budget estimates during 2011-12. Detail as below:

Name of post	BPS	Sanctioned posts	Drawl	Excess drawl	Salary/ month/employee	Amount (Rs)
JCT Pathology	09	03	07	04	14,418x12 x 4	692,064
JCT Pharmacy	09	15	20	05	95,822 per 5 employees	1,149,864
Total						1,841,928

Audit observed that excess withdrawal of pay and allowances occurred due to weak internal controls, which resulted in loss to government.

When reported in August 2012, Management stated that reconciliation of the excess withdrawal would be made with the Finance Department and DAO. Reply was not convincing as documentary evidence was not provided in support of reply.

Requests for the convening of the DAC meeting were made on 27/08/2012, 30/11/2012 and 11/12/2012. DAC meeting was not convened till finalization of this Report.

Audit recommends investigation of the matter and fixing of responsibility on person(s) at fault.

AP No 21 (2011-12)

ANNEXURE

Annex - A

MFDAC Paras

(Rs in million)

S No	AP No.	Department	Gist of Para	Nature of Audit Observation	Amount (Rs)
1	6	EDO Health	Unjustified withdrawal of pay & allowances	Violation of rules	189,000
2	7		Non deposit of Government receipts	Violation of rules	148,000
3	8		Overpayment on account of mess allowance	Overpayment	156,000
4	9		Misappropriation of OPD Chit fee	Misappropriation	107,000
5	10		Misappropriation on account of laboratory receipts	Misappropriation	77,000
6	11		Loss due to non-deduction of stamp duty	Overpayment	64,000
7	16	MS DHQ	Loss due to non-deduction of stamp duty	Overpayment	107,000
8	17		Misappropriation of OPD Chit fee	Misappropriation	74,000
9	18		Misappropriation of medicines	Misappropriation	230,000
10	19		Non deposit of Ambulance receipts	Violation of rules	108,000
11	20		Misappropriation of medicines	Misappropriation	175,000
12	23		Less deposit of laboratory receipts	Violation of rules	116,000
13	24	PHE A/C-IV	Non-deposit of stamp duty deducted from A/C-IV	Violation of rules	121,000
14	25		Misappropriation	Misappropriation	52,000
15	28		Illegal award of work	Violation of rules	900,000
16	29		Unjustified expenditure on new work out of AOM&R fund	Violation of rules	107,000
17	32		Unjustified withdrawal on account of pay and allowances	Violation of rules	166,000
18	33	DCO	Loss due to Irregular purchase of transport	Violation of rules	100,000
19	34		Non deduction of sales tax	Overpayment	356,000
20	35		Loss due to non-deduction of stamp duty of	Overpayment	113,000
21	4	PHE A/C-I	Non-deposit of cost of tender forms	Violation of rules	281,000
22	6		Excess withdrawal out of II deposit	Violation of rules	604,000
23	8		Unjustified closing balances reflected in II deposit register	Violation of rules	150,000
24	13		Non imposition of penalty	Violation of rules	946,000
25	25	C&W A/C-I	Overpayment due to allowing additional cost factor	Overpayment	869,000
26	26		Overpayment due to allowing high rates	Overpayment	119,000
27	27		Overpayment due to allowing high rates then approved in CSR	Overpayment	119,000
28	28		Recovery of wrong payments	Overpayment	258,000
29	31		Unjustified payment on stone filing under floor-	Violation of rules	51,000

30	32		Overpayment due to non deduction of voids	Overpayment	303,000
31	33		Overpayment	Overpayment	770,000
32	34		Overpayment due to allowing high rates	Overpayment	118,000
33	37		Non accountal of TE	Violation of rules	230,000
34	38		Overpayment due to allowing high rates	Overpayment	344,000
35	40		Less deposit of stamp duty	Violation of rules	90,000
36	41		Excess payment	Overpayment	117,000
37	43		Overpayment due to allowing high rates	Overpayment	146,000
38	45		Overpayment due to excess quantity of stone filling claimed	Overpayment	75,000
39	47		Unauthorized payment without allotment of funds	Violation of rules	171,000
40	39		Unauthorized expenditure on AOM&R (buildings) without open tender	Violation of rules	149,000
41	41	C&W A/C-IV	Excess expenditure then the revised AA	Overpayment	424,000

**EDO wise Expenditure Summary
District Shangla 2011-12**

S.No	Description	Expenditure			
		Salary	Non-Salary	Total	%age
1	General Administration	15,351,497	20932460	36,283,957	
2	Executive District Officer (Agriculture)	25,312,170	8274770	33586940	
3	Executive District Officer (Community Development)	11,214,412	7625953	18840365	
4	Executive District Officer (Education)	897,912,350	49178873	947091223	
5	Executive District Officer (Finance and Planning)	5,809,412	4145186	9954598	
6	Executive District Officer (Health)	130,672,540	44752168	175424708	
7	Executive District Officer (Revenue)	33,473,226	4000952	37474178	
8	Executive District Officer (Works and Services)	29,638,275	57534055	87172330	
Total		1,149,383,882	196,444,417	1,345,828,299	
		82.091	14.030		96.12
Developmental				54,312,311	3.879
Grand Total				1,400,140,610	100%

Annex-C

Detail of Medicines without reporting clinical efficacy (EDO Health)				
S. No	DDO Code	Items	Name of firm	Amount (Rs)
1	SH 6063	Syp Cefixim 200 m	Medicraft pharma	132,600
2	SH 6063	Inj SG 20mg	Saydon pharma	50,034
3	SH 6063	Dextrose saline	Shazeb pharma	76,200
4	SH 6063	Sterifluid 100ml	Frontier dextrose limited	91,400
5	SH 6101	Susp. Co.trimoxazole plain	Jawa pharma	12,490
6	SH 6101	Masgel Susp	Nenza pharma	12,498
7	SH 6065	Masgel and nenzole	Nenza pharma	100,028
8	SH 6065	Inj. Ceftizoxim 1g	Medisave	369,000
9	SH 6065	Sys cefixim 200mg	Medicraft pharma	230,984
10	SH 6064	Inj. Ceftizoxim 1g	Medisave	499,920
11	SH 6064	Masgel Susp 120ml	Nenza pharma	99,986
12	SH 6066	Syp Cefixim 200 mg	Medicraft pharma	209,976
13	SH 6064	Inj. Ceftizoxim 1g	Medisave	150,000
14	SH 6065	Inj. Ceftizoxim 1g	Medisave	60,000
15	SH 6065	Susp. Co.trimoxazole plain	Jawa pharma	22,940
16	SH 6065	Syp Cefixim 200 mg	Medicraft pharma	217,100
17	SH 6064	wool and cotton	Rehman Rainbow	99,070
18	SH 6064	syp. Cefixim 200mg	Medicraft pharma	126,776
19	SH 6064	Xyletol 5.0 % Sol letr	Phamawise lab	24,200
20	SH 6066	wool and cotton	Rehman Rainbow	1,122,060
21	SH 6066	Syp Cefixim 200 m	Medicraft pharma	123,240
22	SH 6066	Susp. Co.trimoxazole plain	Jawa pharma	59,999
23	SH 60 66	Inj Ceftizoxim	Medisave	1,041,870
24	SH 6066	Masgel Susp	Nenza pharma	29,990
25	SH 6065	Inj. Ceftizoxim 1g	Medisave	199,920
26	SH 6101	Syp Cefixim 200 mg	Medicraft pharma	25,012
27	SH 6063	Inj. Ceftizoxim 1g	Medisave	300,000
28	SH 6063	Syp Cefixim 200 m	Medicraft pharma	249,964
29	SH 6064	Inj Ceftizoxim	Medisave	300,000
Sub Total-1				6,037,257

Detail of Medicines without reporting clinical efficacy (MS DHQ)							
S.No	Cheque	Date	Name of firm	Items	Amount (Rs.)		
1	389849	24.06.2012	Stanely	Cap, ferussulphat	56,000		
2	389744	14.06.2012	Peko pharma	Recozol Tab, Dekomycine 100g	21,610		
				Syp Metronidazol, Domperidone	25,850		
				Inj SG	199,997		
3	389589	28.04.2012	Nova nordist	Mixtard HM inj	508,000		
4	389528	19.04.2012	Valor pharma	Acyclovir eye oint	274,960		
				Flucinolone	520,000		
			Medicraft	Syp Cefixim 200mg	260,000		
			Medisave	Inj Cftizoxim 1gm	120,000		
			Tab clarithromycine	75,000			
5	389528	19.04.2012	Zafa pharma	Inj benzibiotic	3,740		
				Tab zamoclave	107,000		
				Tab zamoclave 1 gm	139,944		
				Tab H2 Rec	19,000		
						Inj hydrocortisone	8,967
						Inj hydrocortisone	17,700
						cap amoxil 250mg	19,790
						Tab augmentin 375mg	37,176
			Syp augmentin 156mg	82,880			

6	281758	16.01.2012	Bosch pharma	Tezox and water	74,820
				Zecef and water	75,000
7	281759	19.01.2012	Medisave	Inj Cftizoxim 1gm	2,400,000
				Tab clarithromycine	900,000
			Jawa pharma	Co trimoxozole plain	34,960
				Susp mefenamic acid	46,200
				Tab lbuprofen	79,000
				Tab ketotifen	59,000
				sup vitamin b	56,200
				Tab mefenamic acid	32,868
			Z - jans	Syp sulphadoxine	134,200
				Tab sulphadoxine	51,250
				Syp ketotifen	146,400
			Rehman rainbow	Absorbent cotton	707,050
				Crepa bandage	53,530
				Gauze cloth	273,600
Medicraft	Syp Cefixim 200mg	520,000			
Hafiz pharma	Dressing pads	1,040,000			
AM distributor	8mm CRB Fine	1,268,250			
8	281639	03.12.2011	Medisearch	Pov Iodine scrub	150,000
Sub Total-2					10,599,942
Grand Total(1+2)					16,637,199

Annex-D

DETAIL OF MEDICINES HAVING NO DTL REPORT

S. No	Cheque No	Date	Name of firm	Items	Amount (Rs)
1	389849	24.06.2012	Stanely	Cap, ferussulphat	56,000
2	389744	14.06.2012	Peko pharma	Recozol Tab, Dekomycline 100g	21,610
				Syp Metronidazol, Domperidone	25,850
				Inj SG	199,997
3	389589	28.04.2012	Nova nordist	Mixtard HM inj	508,000
4	389528	19.04.2012	Valor pharma	Acyclovir eye oint	274,960
				Flucinolone	520,000
			Medicraft	Syp Cefixim 200mg	260,000
			Medisave	Inj Cftizoxim 1gm	120,000
Tab clarithromycine	75,000				
5	389528	19.04.2012	Zafa pharma	Inj benzibiotic	3,740
				Tab zamoclave	107,000
				Tab zamoclave 1 gm	139,944
				Tab H2 Rec	19,000
				Inj hydrocortisone	8,967
				Inj hydrocortisone	17,700
			Glaxo smithklin	cap amoxil 250mg	19,790
				Tab augmentin 375mg	37,176
				Syp augmentin 156mg	82,880
6	281758	16.01.2012	Bosch pharma	Tezox and water	74,820
				Zecef and water	75,000
7	281759	19.01.2012	Medisave	Inj Cftizoxim 1gm	2,400,000
				Tab clarithromycine	900,000
			Jawa pharma	Co trimoxazole plain	34,960
				Susp mefenamic acid	46,200
				Tab Ibuprofen	79,000
				Tab ketotifen	59,000
				sup vitamin b	56,200
				Tab mefenamic acid	32,868
			Z - jans	Syp sulphadoxine	134,200
				Tab sulphadoxine	51,250
				Syp ketotifen	146,400
			Medicraft	Syp Cefixim 200mg	520,000
Hafiz pharma	Dressing pads	1,040,000			
AM distributor	8mm CRB Fine	1,268,250			
8	281639	03.12.2011	Medisearch	Pov iodine scrub	150,000
9	389725	12.06.2012	Trade & project	Halothane	2,000
Total					9,567,762