SPECIAL AUDIT REPORT ON INVENTORY OF STORES MAINTAINED BY PAKISTAN RAILWAYS

AUDIT YEAR 2022-23

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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

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PREFACE

The Auditor-General of Pakistan conducts audit in terms of Articles 169 and 170 of Constitution of the Islamic Republic of Pakistan 1973, read with sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Special Audit of Inventory of Stores maintained by Pakistan Railways (PR) was carried out accordingly.

The Directorate General Audit Railways, Lahore conducted special audit for the period from 2016-17 to 2018-19 and updated upto 2022-23 with a view to report significant findings to stakeholders. Audit examined the policies, procedures and data related to the inventory management in PR. In addition, Audit examined, whether the management complied with applicable laws, rules and regulations in inventory management. The special audit report indicates specific actions that, if taken, will help the management to improve inventory management. The report has been finalised in light of management replies and discussions in DAC meetings.

The Special Audit Report is submitted to the President of Pakistan in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before both houses of Parliament.

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Islamabad **(Muhammad Ajmal Gondal)**
Dated: 05 JUN 2025 **Auditor-General of Pakistan**

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ABBREVIATION AND ACRONYMS

A&R Shop	Air-conditioning & Refrigeration Shop
ADC	Advice Disposal Center
AGP	Auditor General of Pakistan
AMC	Average Monthly Consumption
C&W	Carriage & Wagons
CC	Cost Center
CCP	Chief Controller of Purchases
CCS	Chief Controller of Stores
CDL	Central Diesel Locomotive Workshop
CME	Chief Mechanical Engineer
CNR	China Northern Locomotive & Rolling Stock Industry (Group) Corporation
COBOL	Common Business Oriented Language
CSF	Concrete Sleeper Factory
DCP(I)	District Controller of Purchase (Inspection)
DSKP	Depot Storekeeper
FIFO	First in First out
HTXR	Head Train Examiner
IAS	International Accounting Standard
ICS	Inventory Control System
IT	Information Technology
Kg	Kilogram
Lbs	Pounds
LH/RH	Left Hand/Right Hand
LIFO	Last in First out
MAS	Material Accounting System
MD	Managing Director
MG	Meter Gauge
MGPR	Mughalpura
MR	Material Requisition
MTN	Material Transfer Note
NG	Narrow Gauge

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PCP	Pakistan Citizen Portal
PO	Purchase Order / Principal Officer
PR	Pakistan Railways
PSC	Pre-stressed Concrete Sleeper
PVC	Polyvinyl Chloride
PWI	Permanent Way Inspector
RAILCOP	Railway Advisory and Consultancy Services, Limited
RCC	Reinforced Concrete Sleeper
SCR Shop	Steel Coach Repair Shop
SOP	Standard Operating Procedure
Spl	Special
SR-100	Special Repair of 100 Locomotives
SSKP	Sub Storekeeper
SUR	Stock Usage Report
TA/DA	Traveling Allowance/Daily Allowance
TL	Train Lighting
TSO	Track Supply Officer
WM	Works Manager
WM/D	Works Manager/Diesel

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EXECUTIVE SUMMARY

The Directorate General of Audit Railways, Lahore, conducted special audit of inventory of stores maintained by Pakistan Railways (PR) during the Audit Year 2019-20 for the period from 2016-17 to 2018-19. Later on, the report was updated by covering the period from financial year 2016-17 to 2022-23. The prime objective of the audit was to assess the inventory management processes at store depots, collect evidence of shortages and excesses in inventory of stores, identify unauthorized alteration and tempering with stores balances, incorrect carry forwarding of stores balances and verify physical balances of stores against record.

PR had 28 store depots with inventory value of Rs 4,804.73 million as on 30.06.2023 at different locations of its network. To ensure uninterrupted infrastructure maintenance and smooth train operations, PR procures materials in bulk and stores them in these depots. The Chief Controller of Stores heads the Stores Department. The Stores Department is responsible for conducting the need assessment of materials/stores and arranging the supply of materials/stores in the most efficient, economical and expeditious manner. The Stores Department plays a critical role in ensuring that materials and stores are procured and supplied effectively to meet organizational needs.

Key Audit Findings:

i. Incorrect reporting of inventory figures in the Financial Statements-Rs 23,462.08 million.[1]

ii. Unauthentic adjustments in Material Accounting System-Rs 1,407.69 million.[2]

iii. Incorrect reporting and valuation of inventories and non-inclusion of the entire procured material in the MAS due to system incompleteness-Rs 495.91.[3]

iv. Procurement/manufacturing of material without proper need assessment resulted in blockage of capital-Rs 457.31 million.[4]

[1] Para 4.7.1
[2] Para 4.1.1
[3] Para 4.1.2

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v. Unjustified procurement of deleted items and material of obsolete class of locomotives-Rs 18.702 million.[5]

vi. Non-replacement of defective material-Rs 536.22 million.[6]

vii. Non-utilization of material within warranty/shelf-life due to excessive procurement-Rs 213.89 million.[7]

viii. Cases of fraudulent sale of scrap-Rs 82.33 million.[8]

ix. Deterioration of track material lying in open-sky due to lack of stacking facilities-Rs 876.26 million.[9]

x. Non-disposal of scrap and surplus stock-Rs 2,488.40 million.[10]

xi. Material was procured without fixing stocking levels resulting in overstocking-Rs 966.38 million.[11]

xii. Sale of scrap without market survey, fixation of reserved price/bench mark and incorrect preparation of tender documents-Rs 1,468.05 million.[12]

Recommendations:

i. SOPs may be developed to keep track record of all adjustments in MAS and to ensure proper need assessment and procurement planning.

ii. All modules regarding Planning, Purchasing, Inspection, Transportation and Accounting Management may be incorporated in MAS. Stock of all consumer stores may be added in the MAS.

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[4] Para 4.2.1 to 4.2.4
[5] Para 4.2.5 & 4.5.9
[6] Para 4.3.1
[7] Para 4.3.3 & 4.3.4
[8] Para 4.4.6
[9] Para 4.5.1
[10] Para 4.4.1 & 4.6.2
[11] Para 4.6.1
[12] Para 4.4.2, 4.4.4, 4.4.5 & 4.4.7

iii. Accounting and reporting of inventories be made as per International Financial Reporting Standards and PR Stores Code and Procedures.

iv. Sub-standard/defective material may be got replaced or recovery be effected from the defaulters immediately.

v. Material may be procured to the extent that could be used within warranty and its shelf-life. Amount of loss be recovered from persons found at fault for procurement of excess material.

vi. Issues regarding sale of scrap may be enquired to fix responsibility and to take course corrective measures.

vii. Stocking levels of material be fixed for optimum utilization of government money and stock levels may be updated and strictly adhered to.

viii. Proper storage and stacking facilities may be arranged over the entire system to avoid further deterioration of material

ix. Expedient disposal of piled up scrap may be ensured as per rules.

x. Inquiries either directed by DAC or otherwise may be processed and finalized at the earliest.

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1. INTRODUCTION

The Mission Statement of Stores Department of Pakistan Railways (PR) is "to ensure the availability of the right product, at the right price, in the right quantity, at the right time, and at the right place."

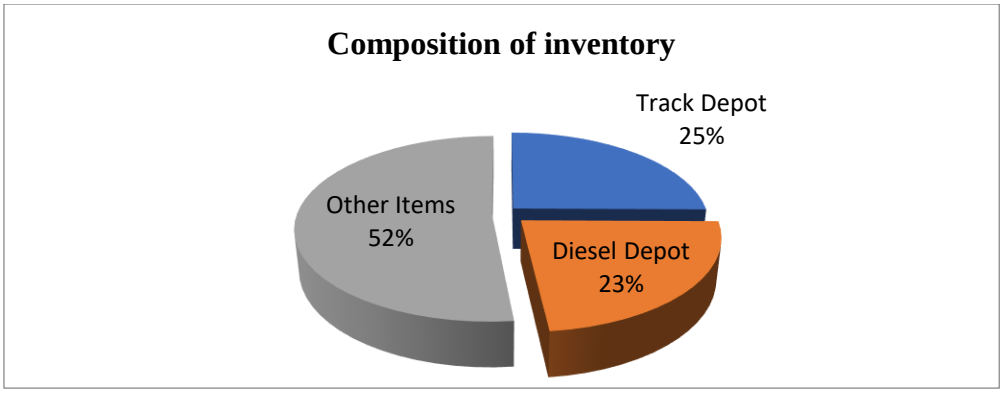
PR procures materials in bulk and stores them at designated depots managed by Depot Officers under the Chief Controller of Stores. Items with regular demand are classified as stock items and are procured routinely to ensure a steady supply. In addition to stock items, imprest, emergent, and reserve stores are also maintained to address urgent needs arising from contingencies such as floods, accidents, and other unforeseen events. The imprest stocks are allocated to key personnel, including Running Shed Foremen, Train Examiners, Electrical Chargemen, and Permanent Way Inspectors, to ensure uninterrupted operations. For maintenance and distribution, the stores are categorized into 17 General Stores and 9 Engineering Stores, including Permanent Way Stores. Additionally, a Track Supply Depot and a Construction Depot operate under the supervision of the Track Supply Officer and function as branches of the Stores Department.

As per the Material Accounting System (MAS), the inventory value was Rs 4,804.73 million as of 30.06.2023, whereas the financial statement reported an inventory value of Rs 23,462.07 million, resulting in a discrepancy of Rs 18,657.34 million. This difference increased by 29% compared to the closing balance as on 30.06.2019 (**Annexure-1**).

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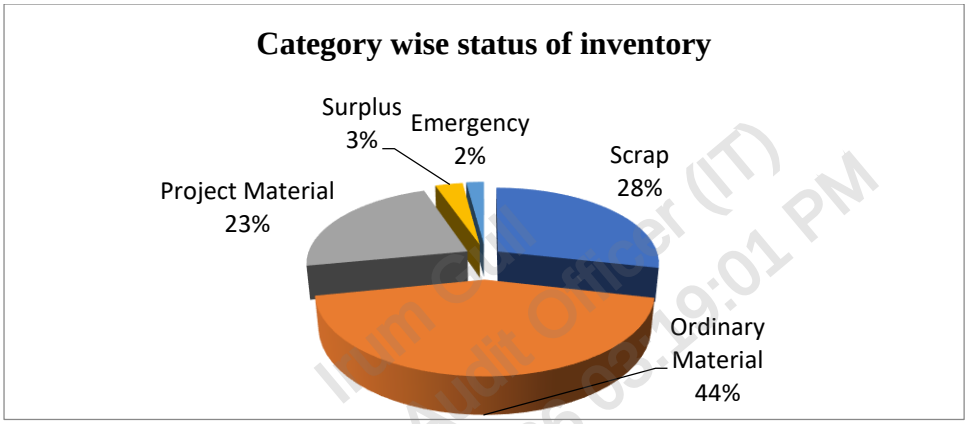
Composition of inventory:

As of 30.06.2023, the inventory value of PR stood at Rs 4,804.73 million. This comprised 25% Track Material, 23% Diesel Spares, and 52% other items, including Carriage & Wagons, Electrical, Signal, Stationery, and General Stores.



Source: CCS office, PR Headquarters Office Lahore

Out of the total inventory of Rs 4,804.73 million, 28% comprised scrap, 23% was project material, and 44% was ordinary material. Additionally, Rs 153.18 million (3%) remained surplus and unused for over two years.

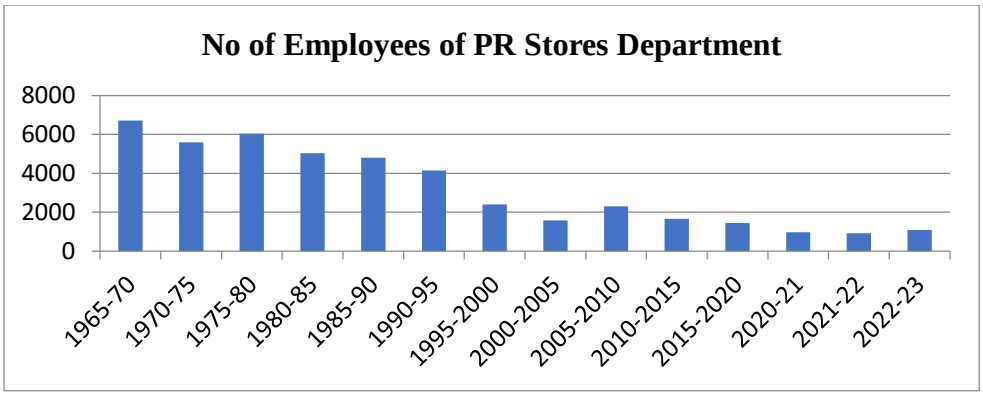


Source: CCS office, PR Headquarters Office Lahore

Human Resource of Stores Department:

Between 1960 and 1965, the Stores Department had an average of 6,805 employees (5.41% of total workforce), the highest in its history. By 2021-22, this number had declined to 1091 employees (1.84% of PR's total workforce).

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Source: CCS office, PR Headquarters Office Lahore

Management of budget allocated to Stores Department:

An analysis of the Stores Department's budget and expenditure (2016-17 to 2022-23) revealed a significant surplus in 2016-17, while expenditure exceeded budget allocations in 2021-22.

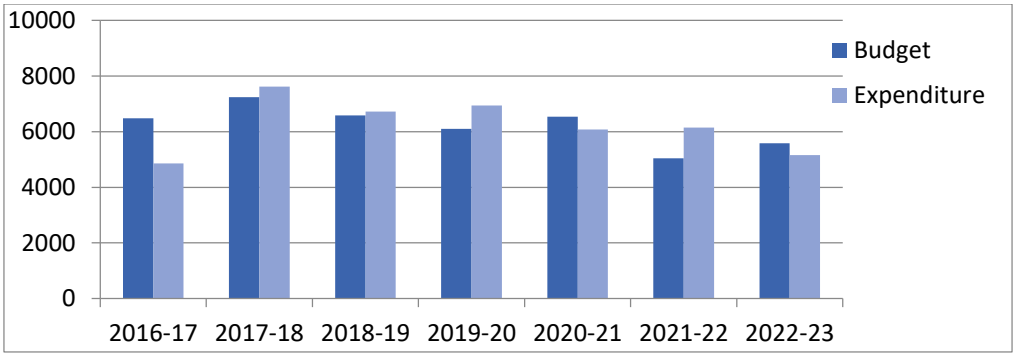
Budget and Expenditure of Stores Department

(Rs in million)

Year	Budget (Rs)	Expenditure (Rs)	Excess/Saving (Rs)
2016-17	6,478	4,859	-1,619
2017-18	7,239	7,621	382
2018-19	6,583	6,721	138
2019-20	6,097	6,935	838
2020-21	6,537	6,074	-463
2021-22	5,045	6,147	1,102
2022-23	5,581	5,152	-429

Source: CCS office, PR Headquarters Office Lahore.

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2. AUDIT OBJECTIVES

The objective of the special audit of inventory in PR was to assess the inventory management processes at store depots, collect evidence of shortages and excesses in inventory of stores, identify unauthorized alteration and tempering with stores balances, incorrect carry forwarding of stores balances and verify physical balances of stores against record.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Audit scope

The special audit of inventory of stores maintained by the PR was conducted in Audit Year 2019-20, initially covering FY 2016-17 to 2018-19. The report was later updated to include FY 2016-17 to 2022-23. Audit visits were carried out at various locations, including the office of the Chief Controller of Stores, Track Supply Officer, and associated depots.

3.2 Audit methodology

Physical stock verification was conducted against book balances. Inventory was tested on a sample basis to assess adherence to stocking levels. The receipt and disposal of scrap were physically inspected and consumer stores were examined to determine the status of materials issued by the depots.

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4. AUDIT FINDINGS

4.1 Automation in Stores Department

In 1979, PR adopted COBOL for inventory management, but the system collapsed in 2016. In response, the IT Directorate developed a COBOL replica, the Material Accounting System (MAS), which became operational in 2018 for procurement and inventory management. However, MAS only covered main and sub-depots, excluding consumer stores, therefore a significant portion of inventory not appearing in MAS. Key irregularities in inventory automation are discussed in the following paragraphs.

4.1.1 Untraceable adjustments in inventory data of Material Accounting System – Rs 1,407.69 million

According to Para 340 of PR Code for the Accounts Department (Vol-I) where a priced account is maintained, Accounts should see that (a) the stores are priced with reasonable accuracy and according to rules and procedures given in PR Code for the Stores Department (b) the numerical balance of stock material is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and (c) steps are taken for the adjustment of differences on stock-taking or for other causes, and that these are not indicative of any serious disregard of rules.

During audit, it was observed that the closing balances in the monthly depot-wise reports generated by the MAS did not align with the opening balances of the subsequent months. The data within MAS was found to be unreliable, unauthentic, and unrealistic, rendering it ineffective for meaningful use by PR' management. As a result, inaccurate system data led to untraceable adjustments amounting to Rs 1,407.69 million for the calendar year 2019 (**Annexure-2)**.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the CCS should give a comprehensive reply regarding specific audit observations within one week. To put in place an effective digital inventory and store management system (ERP), the PO should take all proper actions including approval of updated Railway Codes and Manuals from respective forum,

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updation and cleaning of stock codes, assigning of codes to non-stock items etc. within two months. Compliance of DAC directives was awaited.

Audit recommends that justification of differences in opening and closing balances of Rs 1,407.69 million with documentary evidence may be provided to Audit besides improvement of MAS, in the light of DAC directives, to avoid recurrence.

4.1.2 Non-reporting of inventory in MAS – Rs 495.91 million

Para 107 of PR Code for the Stores Department provides that the Controller of Stores should arrange for submission to him of such statements and returns as may be necessary to keep him informed of the stocks available in his depots, the manner in which the requisitions of the departments are being complied with, the inflow of materials not required by departments and the steps taken to dispose of surplus and unserviceable stores.

During audit, it was observed that the MD, CSF purchased 278,000 PSC sleepers from M/s HIS, CSF Kotri and issued only 221,497 sleepers between June 2016 and June 2019. These purchases and issuances were supposed to be recorded in the Material Accounting System (MAS) to accurately track inventory and allow consumers to check material availability at any given time. However, 56,503 PSC sleepers procured from M/s HIS were present with the CSF management as of June 30, 2019, but were not included in the MAS. As a result, PSC sleepers worth Rs 243.04 million were not reported in the MAS.

Value of closing balance of PSC sleeper procured from CSF Kotri

Year	No. of Sleepers	Rate (Rs)	Value of Sleepers (Rs in million)
2017-18	28,503	4,167	118.77
2018-19	28,000	4,438	124.26
Total	**56,503**		**243.03**

Source: Management Information System

Further, it was observed that 251 spare parts items of DPU-20/30 locomotives valuing Rs 252.88 million (US$ 1,507,465 x 167.75) were lying in Diesel Depot, Rawalpindi in scattered form without following standards of stacking since their purchase. These items could be alternately used in other

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locomotives but remained blocked due to not entering in MAS. The above state of affairs indicated that all stock items procured by the PR were not being reported in MAS due to which these items remained blocked and not shown available for all potential consumers. In above two instances material valuing Rs 495.91 million was not reported in MAS.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the CCS should give a comprehensive reply regarding specific audit observations within one week. To put in place an effective digital inventory and store management system (ERP), the PO should take all proper actions including approval of updated Railway Codes and Manuals from respective forum, updation and cleaning of stocking codes, assigning of codes to non-stock items etc. within two months. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired and responsibility fixed for non-reporting of inventory of stores in MAS. Coverage of MAS be improved and all procured material be reported in MAS for optimal utilization of government resources.

4.1.3 Incorrect valuation of inventory items – Rs 318.47 million

Para 105 of PR Code for the Stores Department stipulates that an up-to-date Nomenclature-cum-Price List of all items of stores in stock in the Stores Depots should be maintained. Each separate item of stores in this list should be assigned a number and this number as well as the description should be quoted on all requisitions, receipt, issue and other documents relating to that item.

During audit, it was observed that 143 condemned locomotives were available in record as on 30.06.2019 under stock code No 803-12810. Audit observed that rate of Rs 0.01 per locomotive was taken in the Material Accounting System. In the price list of scrap, it was mentioned that its rate would be determined later on but the same was not done. Thus value of all 143 locomotives was shown as Rs 1.43 whereas; on the basis of average sale rate of locomotives total value of these locomotives was Rs 303.74 million.

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This resulted in understatement of value of inventory in the record (**Annexure-3**).

Audit further observed that price list of Track Supply items was not up to date. Purchase prices were higher whereas these were shown at lesser rate in price list. This state of affairs indicated that material was being issued to the consumers at incorrect prices and inventory was also being reported at incorrect price. Sample of four cases revealed that value of inventory was less reported on 30.06.2020 by Rs 14.73 million (**Annexure-4**). It was also noticed that different items of scrap having weight of 1,167,161 kg and 10,725 in numbers were booked @ Rs 0.01. This indicated that unrealistic cost of these items was being presented (**Annexure-5).**

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the PO (CCS) should give a comprehensive reply regarding specific audit observations within one week. To put in place an effective digital inventory and store management system (ERP), the PO should take all proper actions including approval of updated Railway Codes and Manuals from respective forum, updation and cleaning of stocking codes, assigning of codes to non-stock items etc. within two months. Compliance of DAC directives was awaited.

Audit recommends that inventory should be valued as per IAS-2 and price lists of all items available in the stores be updated to present actual value of inventory of stores in financial statements of PR.

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4.1.4 Incorrect revision of material prices in MAS – Rs 20.08 million

Para 210 of PR Code for the Stores Department provides that rates for 'new' stores should be the 'average book rate' or the 'current market rate' whichever is less. The average book rate is the rate arrived at by dividing the value balance shown in the priced ledgers by the quantity balance. The current market rate is, in the absence of any special notification by the Controller of Stores, the last purchase price paid for other than petty supplies. When there have been no recent purchases (i.e., within three years), the current market rate should be ascertained and fixed by the Controller of Stores. Further, as

per International Accounting Standard-2 the cost of inventories includes all costs incurred in bringing the inventories to their present location and condition, including the costs of purchase and conversion.

During audit, it was observed that material prices were being revised in the Material Accounting System (MAS) without any defined mechanism for price adjustment. The audit retrieved a material price variation summary as of 19.03.2020, which revealed:

i. An increase in inventory value by Rs 59.54 million
ii. A decrease in inventory value by Rs 39.46 million
iii. A net increase in inventory value by Rs 20.08 million across 14 depots

The audit examined a specific item, Crank Shaft (Stock Code 134-46930), from Diesel Depot, Rawalpindi (CC 0310). This item was procured via Purchase Order No. 19/0028/02-0/5-2018, dated 08.08.2018, at a unit price of Rs 132,000.

Inventory Valuation Discrepancies

(Rs in million)

Material	Purchase value (Rs)	Purchase value in MAS (Rs)	Material issued value (Rs)
Crank Shaft	25 units @ @ Rs 0.132 each	5 units @ 0.120 each	3 items @ Rs 0.132 each
		25 units @ 0.558 each	18 units @ Rs 0.120 each
			13 units @ 0.558 each

The MAS system displayed inconsistent unit costs for this item, indicating that PR had not adopted the FIFO or Average Costing method for inventory valuation, as required by International Accounting Standards (IAS-2) and the Railway Stores Code (**Annexure-6**).

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the CCS should give a comprehensive reply regarding specific audit observations within one week. To put in place an effective digital inventory and store management system (ERP), the PO should take all proper actions including approval of updated Railway Codes and Manuals from respective forum, updation and cleaning of stocking codes, assigning of codes to non-stock items etc. within two months. Compliance of DAC directives was awaited.

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Audit recommends that inventory valuation may be complied with IAS-2, and a standardized method such as LIFO, FIFO, or Average Costing may be adopted to ensure accurate financial reporting.

4.1.5 Deficient Material Accounting System

COBOL (Common Business-Oriented Language) based inventory management system of PR was collapsed in 2016, therefore, new Material Accounting System (MAS) was developed and made operational in 2018.

During audit, it was observed that MAS lacks basic reports and features that were necessary for it to be fully operational. Following deficiencies were reported by the CCS to IT Department during December 2019 to April 2020:

i. Report of commodity wise compression of projected and actual issue of ordinary store "Manufactured, "Purchase" & Emergency.
ii. Ledger/Stack Card for better material transaction history.
iii. Specification, Drawing No. and Catalogue No. in reports.
iv. Complete reports of Stock level and Surplus month-wise summary and previous month wise report be generated.
v. Make E-Gate Pass System
vi. SUR must be computer generated
vii. Method for E-Purchase Requisition be made.
viii. Extend the access of I.S.A to Store Depots.
ix. Proper edit option in Stock Level Report is not available.
x. Report of list of surplus items of A.B.C. classification wise which not moved for over 5 years not provided.
xi. MTN's Procedure in MAS is incorrect and need correction.

In addition to above, Audit observed following issues in MAS:

i. Deficient Security Controls
ii. Non applicability of private network (only for PR premises)
iii. Non-reflection of consumer depot in MAS
iv. Ineffective use of real time inventory management module

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The above state of affairs indicated poor coordination between IT and Stores Departments due to which many important aspects were ignored and MAS was not made completely beneficial (**Annexure-7).**

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the CCS should give a comprehensive reply regarding specific audit observations within one week. To put in place an effective digital inventory and store management system (ERP), the PO should take all proper actions including approval of updated Railway Codes and Manuals from respective forum, updation and cleaning of stocking codes, assigning of codes to non-stock items etc. within two months. Compliance of DAC directives was awaited.

Audit recommends that matter be expedited by the IT Directorate to include the procedures pointed out by the Stores Department in MAS by making available requisite expertise.

4.2 Assessment of procurements as per consumer needs

Effective stores management ensures timely availability of essential items while minimizing capital blockage by accurately assessing needs and procuring materials efficiently. PR follows an annual procurement estimate system, where depots prepare a Stock Usage Report (SUR) based on the past three years' consumption. These reports, vetted by consumers, are sent to CCS/CCP to initiate procurement. However, due to the lack of centralized inventory, consumers placed demands on CCS while also making local purchases, leading to overstocking, expired materials, unclaimed warranties, irregular issuance, and substandard procurement at higher costs, as detailed in the following paragraphs.

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4.2.1 Unnecessary issuance resulted in accumulation of material with consumers and depots – Rs 186.59 million

Para 123 of Pakistan Railway Code for the Stores Department provides that the assignment of one depot as a Main Depot for an item of stores prevents the slow accumulation of surplus stocks in each depot by individual direct purchases of stores, obviates loss of valuable time involved in making

reference to each other depot to see whether surplus stocks are available before a purchase order can be placed.

During audit, record of C&W Shops and Loco Shops Lahore was examined on test check basis. Audit observed that material was being issued to the consumers in excess of requirements. Inventory record of TL Shops/C&W and Loco Shops Mughalpura revealed that they had different items valuing Rs 150.80 million sufficient for 2 to 429 years (**Annexure-8)**.

Audit further observed that SSKP, General Store Depot, Quetta issued 59 items valuing Rs 7.84 million to different consumers without demand during 2019-20. Material Requisitions (MR) were prepared by SSKP instead of consumers and un-verified/unsigned copies of MR were available in record. Similarly, 59 items valuing Rs 26.07 million were transferred to other depots without demand (**Annexure-9**). Material Transfer Notes (MTN) were prepared by material issuing depots instead of receiving depots and similarly, un-verified/unsigned copies of MTN were available on record.

Moreover, Loco Depot Lahore dispatched 50 Screw Coupling Assembly stock code 03100750 valuing Rs 1.25 million in February 2020 without any demand of Diesel Depot Karachi against maximum stock level of 4 for six months, therefore, 50 Screw Coupling Assembly were sufficient for more than six years.

In General Stores Mughalpura, 17 items valuing Rs 0.63 million pertaining to Clothing Factory were issued without requirements and received back in the depot after 10 years. These items were being issued and received back regularly just to show issuance and avoid surplus stock.

The above state of affairs indicated that material was being issued without requirements of consumers and depots. Unnecessary issuance would result in unnecessary procurement of material on the basis of unrealistic stock usage reports and ultimately blockage of capital. Thus, unnecessary issuance of material valuing Rs 186.59 million resulted in blockage of capital.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CME/Loco (Head), COPS/Safety and FA&CAO/PR to

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conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be investigated for unjustified issuance of material to consumers in excess of requirements besides inventory management may be improved to avoid recurrence.

4.2.2 Unnecessary procurement of material without proper need assessment – Rs 108.86 million

Para 103 of PR Code for the Stores Department provides that stocks should be such that stores required by the Railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable. Para 1615 provides that material which, though unserviceable, could after reconditioning or repairs be rendered as good as new, should be marked "Repairable" and the credit afforded for them by the Depot Officer should be the cost of a new article less the estimated cost of repairs as fixed by the Chief Mechanical Engineer. Such articles would generally be locomotive and carriage-wagon duplicates stock items only. As soon as it is considered desirable or advantageous to do so, the Depot Officer should have the reclaimable material repaired and issued to consuming departments or added to serviceable stock instead of ordering for new materials. The repaired articles should be taken on books at the rate for new articles.

During audit, it was observed that different store items valuing Rs 62.53 million were lying unutilized for the period ranging from 1 to 12 years with the Store Depots and Consumers Depots. Further, material valuing Rs 8.72 million was purchased by the management of Air Conditioning & Refrigeration (A&R) Shop, Mughalpura directly through Divisional Superintendent during the period from October 2015 to March 2019 which had not been utilized ranging from 8 months to 4 years (up to November 2019). The cases of procurement of material were not routed through C&W Depot, the main store nominated for these items due to which their demands were pending with them for said material. The available material was sufficient for 2 to 7601 months on the basis of consumption trend (average

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monthly consumption) of A&R shop. Further, two new and one serviceable items valuing Rs 37.61 million were not utilized by the PR management despite lapse of 6 to 10 years.

This indicated that management procured excessive quantity of material without need assessment due to which these items were lying un-utilized for the extended period which also resulted in blockage of capital Rs 108.86 million (**Annexure-10, 11 & 12**).

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CME/Loco (Head), COPS/Safety and FA&CAO/PR to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that responsibility be fixed for unnecessary procurement of material without need assessment and its non-utilization despite lapse of considerable period of time besides inventory management be improved to avoid recurrence.

4.2.3 Wastage of government money due to excessive procurement of material for projects – Rs 128.73 million

Para 103 of PR Code for the Stores Department provides that stocks should be such that stores required by the Railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable.

During audit, it was observed that material was procured for different projects without proper need assessment. Material valuing Rs 128.73 million was left un-utilized after completion of projects. Further, it was observed that this material was available with the consumers and not being shown in the Material Accounting System due to which it could not be shown to other consumers as available. This indicated that government money was wasted on excessive procurement of material for different projects without proper need assessment (**Annexure-13**).

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The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CME/Loco (Head), COPS/Safety and FA&CAO/PR to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that responsibility be fixed for excessive procurement of material without proper need assessment and inventory management be improved to avoid recurrence.

4.2.4 Wastage of government money due to unnecessary manufacturing of material – Rs 33.13 million

Para 131 of PR Code for the Stores Department provides that every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit, it was observed that different items got manufactured by the PR management during June 2012 to May 2018 were not utilized upto June 2020. This indicated that material valuing Rs 32.70 million was unnecessarily got manufactured without proper need assessment (**Annexure-14**). Audit further observed that Assistant Works Manager Signal Shops Lahore requested to cancel all work orders against Stock Code 141-10120 Brake Block DR-3014 vide letter dated 13.03.2019. Audit observed that 186 units valuing Rs 0.43 million were produced and dispatched in April and October 2019 without any need.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CME/Loco (Head), COPS/Safety and FA&CAO/PR to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

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Audit recommends that responsibility be fixed for unnecessary manufacturing of material without requirement resulting in blockage of capital, and inventory management be improved to avoid recurrence.

4.2.5 Loss due to procurement of excess material of obsolete class of locomotives – Rs 15.78 million

Para 7.1 of PR Store Manual provides that the major objective of inventory control system is to avoid the "stock-outs" and "surplus stocks". Stock-out occurs when there is insufficient quantity available in stores depots to meet the requirements. On the other hand, if surplus stock is carried at stores depots, increase in stores handling cost results in decrease in profits of PR.

During audit, it was observed that out of 869 Surplus Stock items of Diesel Store Depot Rawalpindi, 154 items valuing Rs 15.78 million were of obsolete class of DE Locomotives. Out of 154 items 18 items had quantity ranging from 120 to 9903 units and most of material was received in 2018-19. These items were accumulated due to unnecessary procurement of material of condemned class of locomotives without proper planning and future need assessment. These items were deleted because they had no alternative use. This indicated lack of coordination between consuming and procurement departments. Thus, procurement of excess material without proper planning and future need assessment resulted in loss of Rs 15.78 million **(Annexure-15).**

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The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CME/Loco (Head), COPS/Safety and FA&CAO/PR to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that responsibility for procurement of excess material be fixed and inventory management be improved besides improvement of Material Accounting System by incorporating procurement planning module.

4.2.6 Stores shown as issued but not physically transferred – Rs 5.143 million

Para 103 of PR Code for the Stores Department stipulates that all stocks of stores on hand, whether with the Stores Department or other departments of the Railway, represent funds that are not productive. While stocks should be such that stores required by the railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable.

Audit revealed several irregularities regarding material issuance at the General Store Depot in Quetta and Karachi:

i. In 75 cases, material worth Rs 5.143 million was issued but not physically collected by the consumers, with delays of up to 187 days.
ii. In 20 cases, material worth Rs 1.753 million issued in the year 2019-20 was either not transferred within the same year or was only partially transferred in subsequent years.
iii. In many instances, the same material was shown issued to the same consumers on different dates.

These issues caused discrepancies in the Stock Usage Report (SUR), which is used to estimate the material requirements at depots. The irregular material issues led to inaccurate SUR calculations, potentially resulting in the overestimation of material needs. This, in turn, could have caused excess inventory, stock accumulation above the maximum levels, surplus, obsolescence, and the scrapping of new materials (**Annexure-16**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CME/Loco (Head), COPS/Safety and FA&CAO/PR to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be enquired to fix responsibility for irregular/fictitious issuance of material.

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4.3 Suspected fraudulent entries in procurement/utilization of stores

The PR General Code mandates that public officers exercise the same vigilance over public funds as a prudent person would over their own money. It emphasizes that railway servants are personally responsible for any losses due to fraud or negligence, including those caused by others if their own actions or inactions contributed to the loss.

4.3.1 Procurement of defective material and its non-replacement – Rs 536.22 million

As per warranty clause of Purchase Orders the seller was required to replace the items which at the time of receipt by the consignee under normal use and maintenance prove defective in material or workmanship or fail to comply with the required performance in the normal course of service. This warranty shall be valid for a period of 24 months from the date of shipment or 18 months from the date of placement in service whichever is earlier.

During audit, it was observed that PR management procured defective material and failed to get its replacement despite lapse of one to three years:

(Rs in million)

SN	Description	Period	Value (Rs)	Reference
1	PSC Sleepers	Jun-2016 - Jun-2019	243.04	**Annexure-17**
2	Loco spare parts (GEU-40)	May-2018 - July-2020	128.38	**Annexure-18**
3	Spare Parts	1989 to 2018	124.05	**Annexure-19**
4	Carriage and Track parts	Jan-2018 to June-2019	40.75	**Annexure-20**
		Total	**536.22**	

Source: CCS office, PR Headquarters Office Lahore

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

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Audit recommends that matter be enquired to fix responsibility for procurement of defective or wrong material. Replacement of defective or wrong material be ensured at the earliest besides improvement in ICS i.e. internal controls regarding inspection of material and early replacement of defective material.

4.3.2 Procurement of crossings & switches and wooden sleepers at higher rate – Rs 191.33 million

Rule 4 of Public Procurement Rules, 2004 stipulates that procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and procurement process is efficient and economical.

During audit, it was observed that PR suffered a financial loss of Rs. 190.09 million in 2017-18 by awarding contracts to private contractors at higher rates instead of using its subsidiary, M/s RAILCOP, for track material supply. As per the agreement, M/s RAILCOP was responsible for manufacturing and supplying crossings and switches to PR. Additionally, the procurement of 7,250 Chir wood sleepers through closely timed contracts at abnormal rates caused a further loss of Rs 1.238 million. This resulted into loss of Rs 191.33 million to PR due to procurement of crossings & switches and wooden sleepers at higher rate (**Annexure-21**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that a thorough investigation may be conducted regarding the awarding of contracts to private contractors at higher rates. Recovery of Rs 191.33 million may be ensured from the responsible parties. PR should prioritize manufacturing crossings through RAILCOP at agreed rates to prevent further financial losses. The reasons for RAILCOP's non-

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participation in this procurement process should be appraised and reported to the audit.

4.3.3 Unnecessary procurement of wooden sleepers valuing Rs 185.56 million and loss due to damage of wooden sleepers valuing Rs 8.04 million

Para 103 of PR Code for the Stores Department provides that stocks should be such that stores required by the Railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable.

During audit, it was observed that 856 Nos treated and 9,537 Nos. untreated wooden sleepers, crossing timbers and bridge timbers were not issued to the consumers and laying at Sleepers Depot, Haripurbund. The warranty period was twelve months from the date of final supply, whereas, these were lying in store from 2 to 3 year after their receipt. This tantamount that material was purchased without any need. Further, during physical verification, Audit observed that 1,595 Chirr Wood Sleepers 9'x10"x6" valuing Rs 8.04 million were damaged as the same were kept in open sky under direct sunlight without oil treatment (**Annexure-22**). This resulted in loss of Rs 8.04 million due to damage of wooden sleepers and unnecessary procurement of wooden sleepers valuing Rs 185.56 million (**Annexure-23**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be enquired to fix the responsibility for non-treatment and utilization of sleepers under intimation to Audit.

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4.3.4 Expiry of paints and lubricants due to excessive procurement – Rs 28.33 million

Para 103 of PR Code for the Stores Department stipulates that all stocks of stores on hand, whether with the Stores Department or other departments of the Railway, represent funds that are not productive. While stocks should be such that stores required by the Railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable. The centralized control that is required for this purpose will vest in the Controller of Stores.

During audit, it was observed that a total of 284,160 liters of paints and varnishes, with a total value of Rs 27.98 million, expired between June 2016 and June 2020. Out of this expired stock, 104,110 liters were utilized, while 180,050 liters, valued at Rs 17.89 million, remained in stock as of June 30, 2020. Further scrutiny of procurement records revealed that the paint was procured in accordance with a recoupment level set by PR management, which amounted to 199,800 liters annually for a 12-month period. However, the actual average annual consumption over the last four years was only 67,788 liters, which indicates that actual consumption was only approximately 33% of the stock level. This disparity between planned procurement and actual consumption points to significant overstocking, which led to an excess inventory of paints that ultimately expired.

In addition, lubricants for locomotives, valued at Rs 0.35 million, had expired in 2010 but were still available in the Diesel Store Depot in Rawalpindi as on March 2020. This further highlights the issue of over procurement without proper consideration of expiration dates.

The over procurement of both paints and lubricants, without taking into account the actual consumption trends and the expiration dates, resulted in a financial loss of Rs 28.33 million to PR. This could have been avoided with better inventory management and forecasting, ensuring that procurement aligns more closely with actual usage patterns and stock turnover (**Annexure-24**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry

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committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter of this criminal negligence be probed to fix responsibility for purchase of material in excess of requirements without considering its expiry and use of expired lubricants. Inventory management be improved to avoid recurrence.

4.3.5 Variations in physical inventory and book balance of stores – Rs 18.29 million

Para 1339 of PR Code for the Stores Department stipulates that as an important "back-check" on the correct receipt and issue of stores by the wards, it should be examined periodically, whether the up-to-date balance shown on a numerical ledger card and the actual physical stock balance of the corresponding item agree. The officer in charge of a depot is responsible for ensuring that such an examination is made regularly, and that any excesses or shortages of stocks are brought promptly to notice.

During audit, a joint physical verification of inventory of stores was conducted. Audit checked 110 items out of which 50 items valuing Rs 10.12 million were short and 60 items valuing Rs 8.17 million were in excess of book balance. This indicated that periodic departmental physical verification of stores was not being conducted by the PR management (**Annexure-25**).

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be investigated to fix responsibility for excess and shortage of physical inventory under intimation to Audit. Periodic departmental physical verification of stores be ensured to avoid recurrence.

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4.3.6 Non-claiming warranty of carriage roof fans – Rs 15.02 million

As per warranty certificate of Purchase Orders No. 07/0005/03-0/1-2016 dated 30.09.2016 and No. 07/0026/00-0/1-2017 dated 15.05.2018 for the purchase of carriage roof fans the seller warrants that the stores will be in accordance with the particulars mentioned in the purchase order and free from defects in material and workmanship. The sellers' obligations shall be limited to replacement free of cost stores which at the time of receipt by the consignee or under normal use and maintenance prove defective in material/ workmanship or fail to comply with the required performance in the normal course of service. The warranty shall be valid for a period of 15 months from the date of receipt or 12 months from the placement in service of complete unit whichever is earlier.

During audit, it was observed that Air Conditioning and Refrigeration (A&R) Shop, Mughalpura received 2,049 new carriage roof fans valuing Rs 5.56 million and Train Lighting (TL) Shop received 6,687 fans valuing Rs 17.42 million during the period from July 2016 to June 2020. The A&R shop issued 758 new carriage roof fans, whereas, TL shop issued 6,483 new carriage roof fans for coaches.

(Rs in million)

SN	Shop Name	Period	No. of Fans issued	No. of Fans retrieved (damaged)	No. of Fans not retrieved	Rate (Rs)	Value of damaged fans (Rs)
1	AR Shop	July 2016 to June 2020	758	521	237	2,668	1.39
2	TL Shop	July 2016 to June 2020	6,483	3,785	2,698	26,00	13.63
		Total	**7,241**	**4,306**	**2,935**		**15.02**

However, A&R and TL Shops retrieved 521 and 3,785 defective carriage roof fans respectively from coaches. In A&R Shop and TL Shop 521 and 3712 defective carriage roof fans valuing Rs 15.02 million were lying but their warranty claims were not lodged with the manufacturer. Furthermore, A&R Shop and TL Shop issued 237 and 2,698 carriage roof fans without obtaining old defective fans valuing Rs 7.65 million (**Annexure-26**).

On inquiry from the PR management, it was noticed that there was no practice of replacement of defective carriage roof fans from manufacturer/

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supplier instead defective fans were got repaired from General Repair Shop, Mughalpura. Besides, warranty certificate was also unjustified and favourable to the contractors because fan manufacturers in Pakistan provide 3 to 18 years warranty whereas as per purchase order, warranty was restricted to 15 months only. Thus, due to non-claiming warranty of 4,306 defective carriage roof fans PR suffered loss of Rs 15.02 million.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising CEN/OL, Dy. COPS/Goods and Dy. F.A/HQ to examine the entire issue, identify gaps, fix responsibility and recommend course corrective measures within two weeks. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to fix responsibility for non-lodging of warranty claim for replacement of defective carriage roof fans and their repair on Railways' expenses. The matter of replacement of all defective carriage roof fans be taken up with the concerned contractors, besides improvement in the internal management controls.

4.3.7 Unjustified acceptance of material of incorrect make, model and country of origin – Rs 10.30 million

As per warranty certificate of Purchase Orders the seller warrants that the stores will be in accordance with the particulars mentioned in the purchase order and free from defects in material and workmanship.

During audit, physical verification of stores revealed that against three purchase orders material of incorrect make, model and country of origin valuing Rs 10.30 million was accepted by the management. Market value of accepted material was less than the material specified in the purchase orders. Thus, PR suffered loss of Rs 0.98 million due to acceptance of incorrect material (**Annexure-27**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within

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three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to fix responsibility for accepting material of incorrect make, model and country of origin having inferior quality. The amount of loss may also be recovered from the persons found at fault, besides improvement in the inspection procedures.

4.4 Scrap-related issues and suspected fraudulent cases

The audit findings highlighted several significant concerns related to the management and disposal of scrap and assets, revealing substantial financial losses. These issues include non-disposal of scrap, unjustified sales without proper reserve price fixation, and questionable receipts arising from unverified recovery of bulk sale orders. Additionally, the sale of wagons and coaches under dubious circumstances has led to considerable financial detriment, compounded by the deceitful revision of scrap rates without market validation. Further concerns include improper tender preparation for the sale of condemned coaches, weighment discrepancies, and actions that appear to favor certain contractors, all contributing to the overall loss. These observations underscore the need for more stringent oversight and improved practices to mitigate financial risks.

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4.4.1 Non-disposal of scrap – Rs 1,811.90 million

Para 2403 of PR Code for the Stores Department stipulates that Store department should arrange for the regular collection of all scrap from consuming departments and for its disposal to the best advantage of the Railway. If the scrap is to be disposed of by public auction, arrangements should be made for its collection at convenient points for the purpose of such sales.

During audit, it was observed that 20,270 metric ton scrap valuing Rs 1,216.21 million was lying un-surveyed in the General Store, Mughalpura **(Annexure-28)**. Audit further observed that 1,003 lots of scrap valuing Rs 502.08 million were not disposed of after 01 to 20 years of their survey (**Annexure-29**). Furthermore, 82 lots of ferrous scrap, having weight of 2,375.8 metric tons, valuing Rs 55.69 million were reserved for Railway use

but despite lapse of one to eight years of its survey, scrap was not utilized **(Annexure-30)**.

In Timber Depot Haripur Bund 8,340,000 kg timber scrap valuing Rs 33.36 million was lying as on 30.06.2020. This scrap was being accumulated since long and after the year 2011 no tender was advertised for its sale. During the year 2011 offered rate of Rs 4.03 per kg was accepted by the tender committee but the tender was filed with the proposal to reserve the timber scrap for Railway use. Management failed to utilize or dispose of the scrap and depot was filled with the huge quantity of scrap.

In Diesel Depot, Karachi eleven (11) C Type wagons loaded with material or scrap were lying unattended since long. Record of these wagons was demanded from Deputy Chief Controller of Stores, Karachi Cantt vide letter dated 01.09.2020 but no response was received. Sale price of one C Type wagon was Rs 416,000 as per sale order 189-S/2/LHR/2018/160/2-B. Therefore, these 11 C Type wagons could be sold out at Rs 4.57 million.

The above state of affairs indicated that PR management was not vigilant in disposal of scrap due to which it was being deteriorated with the passage of time. This resulted in blockage of capital of Rs 1,811.90 million due to non-disposal of scrap despite lapse of 20 years.

The matter was taken up with the management in June and September 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the Principal Officer (CCS) should give a comprehensive reply to audit within one week. Compliance of DAC directives was awaited.

Audit recommends that process of disposal of scrap be expedited and internal controls regarding disposal of scrap be improved.

4.4.2 Unjustified sale of scrap without fixing reserve price – Rs 1,100.65 million

Para 2411 of PR Code for the Stores Department provides that reserve prices based on the best bids obtained at past auctions and any other information available should be fixed by the Controller of Stores or the Depot Officer for each item of scrap to be sold in order that the items may be withdrawn from the sale if the bids are found unsatisfactory. Bids lower than

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the reserve prices may however be accepted by the Depot Officer where found expedient, provided the officer doing so records his reasons in writing. Further, GFR-19 provides that as far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

During audit, it was observed that Railway management sold track related scrap including Rails, Fish plates, Steel Sleepers, Switches & Xings, Tie bar & Rod, etc. at very lessor rates during 2010 to 2020 at Track Supply Depot Raiwind. Analysis of rates during above period revealed that bench mark/reserved price was not fixed for sale of scrap. Market survey was also not conducted before floating of tenders. There was significant variation in rates of the same items in same year. Audit further observed that sale orders were being awarded without vetting of Legal Department of PR. This resulted in unjustified sale of scrap valuing Rs 1,100.65 million without fixing reserve price and legal vetting of contracts (**Annexure-31)**.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed the CCS to submit a comprehensive response relating to fixation of reserved price and market analysis, alongwith documentary evidence duly endorsed by the PO within one week to audit. Compliance of DAC directives was awaited.

Audit recommends that responsibility be fixed for not fixing reserve price, non-vetting of sale agreements and sale of scrap at lessor rates. Internal controls regarding sale of scrap should be improved.

4.4.3 Dubious receipts due to unverified recovery of bulk I & II sale orders – Rs 155.57 million

Para 316 (a) of Pakistan Railway Code for the Accounts Department stipulates that "the amounts due to the Railway for services rendered, supplies made, or for any other reason, are correctly and promptly assessed and recovered as soon as they fall due".

During audit, it was observed that receipts against the following two sale orders, pertaining to the financial year 2009–10, remained unverified as of 30th June 2023:

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(Rs in million)

SN	Sales Order No	Amount (Rs)
1	189-S/2/Bulk-I/588/1-A dated 06.02.2010	33.60
2	189-S/2/Bulk-II/2009/607/1-A/B dated 11.02.2010	121.97
	Total	**155.57**

Source: CCS office, PR Headquarters Office Lahore

Audit had approached PR (Books Section) through letter No. L/4-1/Forensic/Inventory/2020 dated 12.06.2020 (5th reminder), but no documentary evidence of recovery was provided.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that FA&CAO/PR should verify the recovery of two bulk sale orders through SAO/Books within two weeks and submit verification results to audit. Compliance of DAC directives was awaited.

Audit recommends that bank scrolls supporting the recovery of Rs 155.57 million be provided to Audit without further delay. Internal controls related to recovery and verification of Railway receipts must also be strengthened to ensure timely and accurate realization.

4.4.4 Suspicious sale of wagons causing loss – Rs 257.22 million

Para 2411 of PR Code for the Stores Department provides that reserve prices based on the best bids obtained at past auctions and any other information available should be fixed by the Controller of Stores or the Depot Officer for each item of scrap to be sold in order that the items may be withdrawn from the sale if the bids are found unsatisfactory. Bids lower than the reserve prices may however be accepted by the Depot Officer where found expedient, provided the officer doing so records his reasons in writing. Further, Para 1801 of PR General Code provides that means should be devised to ensure that every Railway servant realizes fully and clearly that he will be held personally responsible for any loss sustained through fraud or negligence on his part.

During audit, it was observed that twenty-three (23) sales orders pertaining to wagons were awarded to contractors with vague terms and conditions. Furthermore, CCS office did not work out benchmark for such

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sales causing loss of Rs 257.22 million (**Annexure-32**). Following discrepancies were also observed in sale of condemned wagons:

(i) Wagons were sold in number although there was tare weight available according to each type of wagon.

(ii) Sold with retrievable items

(iii) Sold at rate below market and Last Sale Rate

(iv) FRC type wagons were sold despite ban

This indicated that sale of condemned wagons was not done in transparent manner; therefore, chances of management's collusion with scrap mafia cannot be ruled out.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that an inquiry headed by Member Finance, CEN/OL and FA&CAO/PR should be conducted within two weeks with regard to specific audit observations, identification of gaps and course corrective measures. The report should be submitted latest by 20.04.2023. Compliance of DAC directives was awaited.

Audit recommends that a comprehensive SOP for Sale of scrap should be reformulated and review of existing rules/regulations be carried out to safeguard the interest of PR under intimation to Audit.

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4.4.5 Irregular sale of scrap at lower rates without market survey – Rs 90.09 million

Rule 22 of the Public Procurement Rules – 2004 provides that the bids shall be submitted in a sealed package in such manner that the contents are fully enclosed and cannot be known until duly opened. Moreover, no bidder was allowed to alter or modify his bid after the bids have been opened and clarification could be sought in writing without change in substance of the bid. Further, Clause 4(b) of PR Standard Directions to Tenderers for Purchase from the Railway provides that in order to maintain the sanctity of tendering NO RATE NEGOTIATION will be held.

During audit, it was observed that in eight (8) instances enhanced rates of scrap offered by the bidders were recommended by the bid evaluation committee and approved by the Sr. GM/CEO in violation of the rules ibid. Audit further observed that enhanced rates were accepted without market survey. The market rates of scrap were much higher than the enhanced rates offered by the bidders. The above state of affairs indicated non-compliance with rules and non-transparency in sale of scrap. This irregular sale of scrap at lower rates resulted in loss of Rs 90.09 million (**Annexure-33**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that an inquiry headed by Member Finance, CEN/OL and FA&CAO/PR should be conducted within two weeks with regard to specific audit observations, identification of gaps and course corrective measures. The report should be submitted latest by 20.04.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to fix responsibility for irregular award of sale orders of scrap with rate negotiation. Rules and procedures be adopted in true letter and spirit to avoid recurrence.

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4.4.6 Questionable sale of coaches causing undue favor to contractor – Rs 82.33 million

Section 2411 of Store Code states that reserve prices based on the best bids obtained at past options and any other information available should be fixed by the controller of stores or the depot officer for each item of scrap to be sold in order that the items may be withdrawn from the sale if the bids are found unsatisfactory.

During audit, it was observed that 5 similar types of tenders for sale of coaches were floated from May 2017 to September 2018 but response to four times floatation was nil and fifth one was filed due to poor rates i.e. Rs 239,000 to Rs 260,000 as per type of coach. Railway management used poor quoted rates as benchmark which was in contrary to the para 2411 of store code. In January/ February 2019, rates of M/s KS Traders for 224

coaches were accepted which were for 39 coaches @ Rs 280,501 each and for 186 coaches @ Rs 305,556 each. Further, 39 coaches were forcefully included in tender as their physical appearance did not match with the floated description which included 17 retrievable items. Audit is of the view that M/s KS Traders quoted rate without retrievable items and inclusion of additional scrap without additional cost was not justifiable.

In July 2019, a complaint was lodged on PCP portal against the sale of above coaches. As per complaint, 186 coaches were available for sale without retrievable material but then CCS extended undue favor to M/s KS Traders and allowed them to lift the coaches with retrievable items. Average weight of one coach was 15,000 kgs therefore total value of 186 coaches at average rate of Rs 50 per kg was Rs 139.50 million (186x15000x50). However, PR sold these 224 coaches for Rs 71.73 million only.

The matter was inquired by the GM (M&S) who concluded that methodology of evaluating the reasonability of rates did not take into account all relevant factors, which seems to have caused financial losses to PR that warrant immediate suspension of execution of sale orders and tenders under finalization. Based on tentative analysis, GM M&S worked out financial loss of Rs 177.07 million.

Hence, PR suffered a loss Rs 82.33 million due to award of 3 sales orders of coaches at lower rates by extending undue favour to M/s KS Traders **(Annexure-34)**.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising DG Vigilance (Head), FA&CAO/M&S and CEN/OL to conduct inquiry, relating to all the audit observations raised in Paras No. 4.4.1 within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that comprehensive SOP for Sale of scrap may be devised after reviewing existing rules/regulations and formulate sound methodology/criteria for bid evaluation and reasonability of rates.

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4.4.7 Loss due to incorrect preparation of tender documents and sale orders of condemned coaches – Rs 20.09 million

Para 131(1) of PR Code for the Stores Department provides that every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit, it was observed that description of condemned coaches sold through following three sale orders was incorrect:

SN	Sale Order No.	No of Coaches	Description
1	189-S/2/LHR/2018/162/1-B dated 31.01.2019	88	Scrap condemned coaches without all retrievable items i.e. prototype trolley with wheel and axle, Air Brake items, Window units, Side and End Doors, Seat Frames, Draw & Buffering Gear and Brasses.
2	189-S/2/LHR/2018/161/1-B dated 31.01.2019	98	
3	189-S/2/GWR/2018/163/1-B dated 02.01.2019	39	

The above referred description of condemned coaches was incorrect because these coaches had Proto type, Z type, and Hitachi trollies. Further, these coaches had vacuum brakes system. The Head Train Examiners observed the description of items mentioned in the sale order and retrieved only Proto Type trollies and Air Brake items whereas other types of trollies and Vacuum Brake items were irregularly handed over to the contractor. This indicated that management willingly merged condemned coaches having different specifications in order to grant undue favour to the contractor. This resulted in loss of Rs 18.26 million to the PR due to incorrect preparation of sale orders and non-retrieval of different items (**Annexure-35**).

Audit further observed that contractors were allowed to lift six condemned coaches not included in the advertised tender and approved/agreed sale order. There was no clause in the sale order to enhance the quantity, instead it was mentioned that PR management could finalize the sale order with any reduced quantity. This resulted in irregular lifting of six condemned coaches valuing Rs 1.83 million not sold to the contractor (**Annexure-36**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC constituted an inquiry

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committee comprising of DG Vigilance (Head), FA&CAO/M&S and CEN/OL to conduct inquiry, relating to all the audit observations raised in Paras No. 4.4.1.1 to 4.4.1.11, within three weeks and report should be submitted to Audit. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to fix responsibility and amount of loss be recovered from the defaulters. Internal Controls regarding sale of scrap be strengthened to avoid recurrence.

4.4.8 Loss due to deficiencies in weighment of sold scrap – Rs 16.99 million

As per Para 2426 of PR Code for the Stores Department (Weighment and Delivery), all material sold shall be weighed or counted before delivery, this being supervised by a representative of the auctioneers, by a purchaser, if he cares to be present, by the Stock Verifier, by a Stores subordinate of a rank not less than an Assistant Store-keeper. Para 2427, stated that the Stock Verifier should count, measure or weigh each lot or part of a lot after comparison of the description and quantity shown in the sale catalogue to ensure that only such kinds and quantities of materials as have been shown in the catalogue are being issued; he should sign the gate passes and issue notes in token of such check.

During audit, data of weighment software of the General Stores, Mughalpura was analysed and it was observed that 8 different trucks were used 2 to 4 times in a single day e.g. a truck number LWC-8771 came twice on 28.11.2016 and uplifted hard coke twice in a day.

Item	Date	Time	First Weight	Second Weight	Gross Weight	Time
Hard Cook	11/28/2016	8:47 AM	12880	26190	13310	10:20 AM
Hard Cook	11/28/2016	2:26 PM	12800	27540	14740	3:54 PM

Source: General Stores, PR Moghalpura Lahore

Further, 15 trucks entered the premises of General Store Mughalpura and there first weight calculated then these trucks left the premises without lifting of scrap. Hence, there was no record about what sort of material and how much quantity they have lifted. One (1) truck had same weight before

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and after the loading hence zero gross weight, six (6) trucks entered the premises on a day and left the General store premises on the next day which needs explanation from the management.

Furthermore, same trucks were used by different contractors for transportation of sold scrap. An empty truck's weight could vary nominally due to the difference in the weight of the truck fuel. Hence the weight of empty truck should more or less be the same. In many instances, the weight of empty trucks varies up to 2,040 kg and found 283,100 kg difference in these trucks' initial weight which showed favor to contractor from time to time. Hence PR suffered loss amounting to Rs 16.99 million (283,100 kg x Rs 60) (**Annexure-37**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to ascertain the reasons of huge differences in the weight of same empty truck received in the depots for lifting of scrap. An SOP be evolved to ensure that any material change in tare-weight of empty truck be investigated.

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4.4.9 Less accountal of scrap in ledgers – Rs 11.75 million

Para 1231 of PR Code for the Stores Department provides that depot transfers should be accepted for the quantities as stated in the issue notes and the shortages taken up with the sending depot and the Traffic Department, if necessary.

During audit, it was observed that in many cases actual weight of scrap received in Track Supply Depot, Raiwind from different PWIs was higher than weight mentioned on material return notes. Audit observed that actual weight of scrap received (which was higher) was not accounted for in the legers instead weight mentioned on the Material Return Notes was booked. During period from 2016 to June 2020, in 113 cases actual weight of scrap

received was in excess of weight mentioned on material return notes. Thus due to negligence and mismanagement scrap weighing 193,496 Kg valuing Rs 11.61 million (@ Rs 60 per Kg) was less accounted for in the ledgers.

Furthermore, during audit of General Store Depot Mughalpura, it was noticed that in 17 cases scrap was booked less than mentioned in the Material Return Notes. This resulted in less accountal of scrap valuing Rs 26,954. Further, it was observed that in 5 cases 27,866 KG scrap was dispatched by different formation but 21028 Kg scrap was booked which resulted in less accountal of scrap valuing Rs 117,450. This indicated that proper checks were not in place due to which scrap valuing Rs 144,404 (**Annexure-38**) was less accounted for in the ledgers.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that responsibility be fixed for less accountal of scrap received. The record should be corrected by recording actual quantity of scrap received and internal controls regarding receipt and accountal of scrap be improved to avoid recurrence.

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4.4.10 Less accountal of scrap due to incorrect weighment – Rs 7.91 million

Para 1213 of PR Code for the Stores Department provides that gross weight of wagon, tare of wagon (actual), tare as stated on the wagon and difference between gross weight and actual weight should be mentioned and initialed by the tally clerk on the weighment register. Further, management of Track Supply Depot Raiwind taken weight of some wagons during weighment of sold scrap which shown that actual tare-weight of goods wagons was 3 % less than tare mentioned on them.

During audit, it was observed that weighment register of scrap received in the depots was being maintained incorrectly as actual weight of

empty wagons after unloading of scrap was not taken and recorded on the registers instead only tare-weight of wagons printed on them was subtracted from gross weight. As a result of above practice, scrap weight 8,856,859 kg was received at Track Supply Depot, Raiwind however, it was recorded as 8,591,153 kg by substracting tare-weight of wagons from gross weight. Thus, incorrect weighment resulted in less accountal of 265,706 kg (3 % of gross weight) scrap valuing Rs 5.19 million. Further, less accountal of scrap 142,755 kg valuing Rs 2.72 million was also recorded at General Store Mughalpura during the period from July 2016 to June 2019. This resulted in less accountal of scrap due to incorrect weighment valuing Rs 7.91 million.

Besides, following discrepancies were also observed:

i. During the year 2019-20, 137 wagons of scrap were received in ADC/Yard without Material Return Notes. In Sleeper Depot, Haripurbund, 47 wagons of timber scrap were received during 2019-20 without MR Notes. The estimated weight of timber scrap was recorded by the Wardkeeper without weighment and the same was intimated to concern PWIs for preparation of MR Notes.

ii. At the time of drawl of completion report of sold scrap, no variation in weight of lot was recorded (**Annexure-39**).

iii. The Scrap Yard Section was being unloading scrap from wagons and throw here and there instead of unloading on proper lots. Lots making of received scrap started years later on approximate weight basis. Audit observed that 20 years old unsurveyed scrap was also lying in the depot (**Annexure-40**).

The above state of affairs clearly indicated weak internal controls environment in the Stores Department where rules and procedures were not observed. These irregularities resulted in incorrect accountal and reporting value of scrap and creating gaps for misappropriation of scrap.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within

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three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to fix responsibility for incorrect weighment of scrap received in the depots which resulted in loss to the PR on account of less accountal of scrap. Besides, records be corrected by taking corrective measures and internal controls regarding receipt and accountal of scrap should be improved to avoid recurrence.

4.4.11 Refunds due to short delivery of scrap – Rs 6.94 million

Weight of a lot should be a sum of weights shown in all the Advice Notes already accepted by the Depot officials or the weight arrived at on linear basis in case of rails. Normally there should not be any case of refund due to delivery of lesser quantity of scrap during sale.

During audit, test-check of ten cases of refunds revealed that Railway management refunded a sum of Rs 6,938,448 as cost of 108,770 KGs and 6 wagons scrap found short at the time of delivery during 2019. This indicates lacunae in the procedure for forming of lots. In order to ensure proper accountal of all scrap and avoiding the possibility of leakage of revenue, Railways should arrange for proper weighment of all scrap material and there should be no scope of discrepancy at the time of delivery (**Annexure-41**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to ascertain the reasons of short delivery of scrap and procedure of lots formation be improved to avoid recurrence.

4.4.12 Loss due to sale of wheel and axle on lesser rates – Rs 2.99 million

Para 807(1) of Pakistan Railway General Code provides that every public officer should exercise the same vigilance in respect of expenditure

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incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During audit, it was observed that Deputy Chief Mechanical Engineer/Carriage mentioned in the survey sheet of locomotives that separate rates for wheel and axle may be obtained. However, Audit observed that 76 condemned locomotives were sold through four sale orders during February to June 2019 on the basis of lump sum rate of each locomotive including wheel and axle without obtaining separate rates. Evaluation of tenders of wheels revealed that they fetch higher rates as compared to other items of scrap. Average sale rate of locomotives was Rs 45.23 per kg whereas sale rate of wheel in Sale Order No. 189-S/2/ MGPR/2019/211/2-B dated 20.05.2019 was Rs 52.21 per kg. Thus, PR suffered loss of Rs 2.99 million due to sale of wheel and axle against recommendations of survey committee (**Annexure-42**).

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that the PO (CCS) should submit comprehensive reply alongwith documentary evidence within two weeks. Compliance of DAC directives was awaited.

Audit recommends that responsibility be fixed for unjustified sale of wheel at lesser rate against recommendations of Survey Committee. Internal controls regarding sale of scrap be improved to avoid recurrence.

4.5 Existence and effectiveness of internal controls and risk management processes

An effective internal control structure for inventory includes organizational planning and procedures to protect assets from theft and waste, ensure compliance with policies and laws, maintain accurate operational and accounting records. Failure of internal controls has led to missing inventory, incorrect material specifications, non-accounting of materials, and overstocking. These issues are discussed in the following paragraphs.

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4.5.1 Deterioration of track material due to lack of proper stacking facilities – Rs 876.26 million

Para 1249 of PR Code for the Stores Department provides that the location and the method of stacking material should ensure that stocks could be worked off in the order of their priority of receipt in the depot, and admit of full advantage being taken of all mechanical facilities of stacking, removal and transport of material thereby reducing the manual labour to be employed in such work.

During audit, it was observed that 199 items of track material, valuing Rs 876.26 million, were found lying in the open at Track Supply Depot, Raiwind, due to a lack of proper stacking facilities. This material, including foreign, local, and procured/manufactured items, was in a poor, deteriorated, and rusty condition, leading to loss of useful life and strength. Additionally, the scattered placement of materials prevented the audit from verifying book balance against ground balance. The absence of proper stacking facilities also increases the risk of theft and misappropriation (**Annexure-43**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the Principal Officer (CCS) should give a comprehensive reply to Audit within one week. Compliance of DAC directives was awaited.

Audit recommends that Proper storage and stacking facilities may be arranged at Track Supply Depot, Raiwind, to prevent further deterioration of materials. A physical count of all materials may be conducted, reconciling book balance with ground balance, and the results may be reported to the audit for verification.

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4.5.2 Loss due to excess payment of custom duty due to wrong charging of custom tariff – Rs 279.32 million

As per chapter 86 of the Customs Act, 1969 regarding Railway or Tramway Locomotives, Rolling Stock and parts thereof; Railway or Tramway Track fixture and fittings and parts thereof; mechanical including electro mechanical traffic signaling equipment of all kinds, Custom duty is to be levied @ 3%.

During audit, it was observed that PR paid 16 % and 20% of custom duties in addition/wrongly which had to be paid @ 3% as per above mentioned chapter. Hence Rs 279.32 million was over paid to custom department. This eventually increased per unit cost of the stock items. Thus, due to slackness, Railway management paid excess custom duty on other than Railway Tariff amounting to Rs 279,319,506 (**Annexure-44**).

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed the PO (CCS) should submit a comprehensive reply with regard to payment of due taxes in terms of provisions of Customs Act 1969 alongwith documentary evidence duly endorsed by the PO within one week. Compliance of DAC directives was awaited.

Audit recommends that matter be taken up with the Custom Department for correct charging of custom duty on all imports of PR as per chapter 86 of the Customs Act, 1969.

4.5.3 Excess payment to RAILCOP – Rs 116.90 million per annum

Para 1801 of Pakistan Railway General Code provides that means should be devised to ensure that every Railway servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

Contrary to the above, during audit, it was observed that Track Supply Depot received 281 manufactured items from RAILCOP which were also available in local market. Audit focused on those items which track supply depot Raiwind purchased from local market as well as RAILCOP. Following 4 items were selected.

Sr. No.	Description	Stock Code	Percentage increase from Local Market
1	Dog Spikes	31113420	30%
2	Loose Jaw	31010040	19%
3	Round Spikes	31113560	51%
4	Key Steel	31011860	28%

Source: Track Supply Depot, PR Raiwind Lahore

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The analysis revealed that the prices charged by RAILCOP were higher from Market ranging from 19% to 51%. In year 2017-18 PR paid an excess amount of Rs 9.512 million to RAILCOP. In last 3 financial years PR paid an excess amount of Rs 22.232 million against above mentioned 4 stock items. On the other hand, it is to be noted that Raiwind Track Workshop (RAILCOP) is generating 35% of total revenue exclusively from Pakistan Railway.

The Audit applied the same 30% excess margin w.r.t. local market rates (which are extracted from 4 items) on the whole revenue of RAILCOP TWS (which includes 281 items). PR paid an excess amount of Rs 584.506 million in last 5 financial years.

(Amount in Rs)

Fiscal Year (RAILCOP - TWS)	Revenue (Rs)	Excluding excess amount paid (i.e. 30%) (Rs)	30% excess paid by PR (Rs)
2015-16	523.27	402.51	120.75
2016-17	651.17	500.9	150.27
2017-18	568.22	437.1	131.13
2018-19	450.64	346.64	103.99
2019-20	339.56	261.2	78.36
		Grand Total	**584.5**
Average loss per annum to PR Rs 116.90 million			

Source: Track Supply Depot, PR Raiwind Lahore

The above facts indicate sheer negligence on the part of PR management. If such practices persist then PR will face per annum loss of Rs 116.90 million per year only from one unit of PR i.e. Track Workshop Raiwind

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed the CEN/OL to submit comprehensive reply alongwith documentary evidence within two weeks. Compliance of DAC directives was awaited.

Audit recommends that Pakistan Railway management should take up the matter with RAILCOP and revisit agreed rates keeping in view the market rates to ensure cost effectiveness and save extra payment. It is a classic example of day-light robbery committed by a subsidiary on its parent organization. PR's Top-brass was equal accomplice in this criminal act

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because they were at the same time enjoying the membership of the BOD of RAILCOP, a clear and confirmed case of conflict of interest.

4.5.4 Unjustified booking of extra expenditure of PSC sleepers – Rs 46.71 million

Para-1133 of Pakistan Railway Code for Accounts Department (Vol-I) stipulates that every endeavour should be made to which they pertain, but if any transactions are advised to the Accounts Officer for adjustment after the books of the year have been finally closed, they should be reported to the Member Finance.

During audit, it was observed that Managing Director Concrete Sleeper Factories procured PSC sleepers from M/s HIS (CSF Kotri) with funds provided by Track Supply Officer and different Project Directors. The sleepers were required to be handed over to the concerned formations at the rate they were purchased from contractor (M/s HIS) whereas purchase of one year was dispatched and booked to different formations as higher rates of subsequent years. This resulted in undue profit of MD CSF and over charging of expenditure of Rs 46.71 million to those formations during the period from July 2016 to June 2019 (**Annexure-45)**.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023 wherein DAC directed that MD/CSF should give comprehensive reply alongwith documentary evidence duly endorsed by the PO to audit within two weeks. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired to fix responsibility for incorrect booking of extra expenditure and process be streamlined for accurate booking of expenditure.

4.5.5 Short recovery of withholding tax on sale of scrap – Rs 24.69 million

According to Section 236 (A) of the Income Tax Ordinance 2001, Federal/Provincial Government Departments are required to collect and deposit the Withholding Income Tax on the day the tax is deducted/ collected.

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During audit, it was observed that income tax was not being collected correctly on the sale of scrap. As per procedure in vogue, advance tax was calculated direct on cost of material, instead of Cost of material and Sales Tax amount collectively. Such practice revealed that advance tax collected from sale of scrap is less recovered from contractors. Audit found in 109 scrap cases that CCS recovered Rs 1,844.62 million instead of Rs 1,869.32 million which resulted in less recovery of advance tax amounting to Rs 24.69 million (**Annexure-46)**.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that the PO (CCS) should submit a comprehensive response relating to calculation of Sales Tax and Withholding Income Tax through FBR online portal alongwith documentary evidence duly endorsed by the PO within one week. Compliance of DAC directives was awaited.

Audit recommends that correct amount of withholding tax be deducted from bills of the contractors and amount already less deducted be recovered from the contractors.

4.5.6 Less recovery of cost of track material from projects due to charging previous year rates – Rs 15.35 million

Para 1801 of Pakistan Railway General Code provides that means should be devised to ensure that every Railway servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part.

During audit, it was observed that Track Supply Depot, Raiwind issued track material to different PR projects as per rates approved for a specific financial year. Approved rates for the year 2019-20 were circulated vide letter dated 31.12.2019 in accordance with addendum Slip No. 05 of the agreement made with M/s RAILCOP No. 211-S/1400/TSO (Pt-II) dated 15.12.2016. Track Supply Depot billed 11 different projects in FY 2019-20 at rates for the FY 2018-19. Thus, negligence of Stores Department resulted in less recovery of cost of track material from projects and less booking of expenditure in project accounts amounting to Rs 15,353,377.

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The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed the CEN/OL to submit comprehensive reply alongwith documentary evidence within two weeks. Compliance of DAC directives was awaited.

Audit recommends that revised bills be raised in accordance with approved rates of FY 2019-20 and the balance amount of Rs 15.35 million be recovered from projects. In future, approved rates should be circulated before start of each financial year.

4.5.7 Loss due to issue of material at lesser rate to RAILCOP and non-recovery of transportation charges of Spring Steel Flat – Rs 15.04 million

Pakistan Railway entered into an agreement with M/s RAILCOP in 2001 for handing over of Track Workshop Raiwind for manufacturing and supply of track material. It was agreed that PR would supply Spring Steel Flat 80MM x 6MM for manufacturing of rail fittings and fastenings.

During audit, it was observed that complete cost of spring steel flat was not being recovered from RAILCOP and only cost of purchased material was being recovered. Processing charges of purchase orders and transportation charges from Karachi to Lahore were not being recovered. Thus, non-recovery of transportation charges and purchase order processing charges resulted in loss to the PR. Sub-Store Keeper, Track Supply Depot, Raiwind procured and supplied 1470.71 M. Ton Spring Steel Flat valuing Rs 237.52 million to RAILCOP during July 2018 to June 2020 and paid transportation charges of Rs 4.54 million which were not recovered. Furthermore, other ancillary charges i.e. tender processing were also not recovered from RAILCOP (**Annexure-47**).

Track Supply Depot issued 2800 WI Bearing Plates 90R-100RE stock code 309-39480 during March and April 2018 at the rate of Rs 1,200 each. The same item was received back under same stock code with rate of Rs 1,799 each. Thus, PR suffered loss of Rs 1.68 million due to issue of track material to RAILCOP at lesser rates and subsequent receipt back at higher rate.

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Track Supply Depot issued 248,143 kg scrap of track material to RAILCOP during July 2013 to June 2019 at price list of 2010. The rates of different items of scrap were charged Rs 15 per kg to Rs 28 per kg whereas market rate was much higher. The scrap was issued with amount of Rs 6,072,804 whereas at market rate of Rs 60 per kg total value was Rs 14,888,580. Thus, PR suffered loss of Rs 8.82 million due to issue of scrap to RAILCOP at lesser rates as detailed in (**Annexure-48)**.

Thus, PR suffered loss of Rs 15.04 million due to issue of material at lesser rates and non-recovery of transportation cost of spring steel flat issued to RAILCOP.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed the CEN/OL and CCS to submit comprehensive reply alongwith documentary evidence within two weeks. Compliance of DAC directives was awaited.

Audit recommends that amount of material less charged and transportation/processing charges of purchase orders of Spring Steel Flat be ascertained and recovered from M/s RAILCOP besides improvement of internal controls to avoid recurrence.

4.5.8 Loss due to cancellation of existing contract and retendering – Rs 3.17 million

As per Purchase Order No. 10/0012/00-0-1-2018 dated 16.10.2018 for the supply of DA Gas, Oxygen &CO2 Gas by Ghani Chemical Industries Limited, delivery period would be started from 19.10.2018 till supply of full quantity on as and when required basis. The seller will meet with Railways requirement in all the mentioned shops.

During audit, it was observed that PR made a contract with M/s Ghani Chemical through Purchase Order No. 10/0012/00-0-1-2018 dated 16.10.2018 for the supply of DA Gas, Oxygen &CO2 Gas. In December, 2019, M/s Ghani Chemical intimated that the material requirement from PR was very low, therefore, they were unable to continue supply while, PR had opened new tender so they could supply the material upto 31.01.2020 with existing tender. This was endorsed by CCP office vide letter no. 10/0001-0/1-2018 dated

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27.02.2020 that the subject purchase order may be treated as completed up to 31.01.2020 with false statement that purchase order was placed for the supply of gases with condition "as and when required basis" for one year.

PR management cancelled the existing Purchase order and procured material through new Purchase order at higher rates. This resulted into loss of Rs 3.17 million due to imprudent decision of the management (**Annexure-49)**.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that the PO (CCP) should submit comprehensive reply alongwith documentary evidence within two weeks. Compliance of DAC directives was awaited.

Audit recommends that matter be investigated at appropriate level to fix responsibility for cancellation of existing contracts and re-tendering without justification. Internal controls be strengthened to avoid recurrence.

4.5.9 Unjustified procurement and issuance of a deleted items – Rs 2.92 million

Para 103 of PR Code for the Stores Department stipulates that all Stocks of stores on hand, whether with the Stores Department or other departments of the Railway, represent funds that are not productive. While stocks should be such that stores required by the railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable. The centralized control that is required for this purpose will vest in the Controller of Stores.

During audit, it was observed that Store department had deleted the stock item name Magnetic Contactor, stock code 18019750 being no more required in future on 14.11.2018. However, after deletion this item was again procured at the cost of Rs 2.79 million and the same was issued to consumer without demand in March 2019. Further, a stock item name Panel Equipped Circuit Breaker, Stock Code 179-84940 was deleted on 19.04.2019. However, despite deletion and cancellation of requisition, two Panel Equipped Circuit Breakers were procured on 28.06.2019 at cost of Rs 0.133 million (US$ 350.12 each). The above state of affairs indicated that deleted stock material items valuing Rs 2.92 million were procured which were not required for

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current and future use and issued without demand causing loss to the government as these items would be scrapped later on (**Annexure-50)**.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that responsibility be fixed for unjustified procurement and issuance of a deleted item. Action be taken against the person(s) found at fault bedsides, effective steps be taken to ensure better coordination between the Stores and Purchase Departments in order to avoid recurrence.

4.5.10 Improper management of funds allocated for stores

Para 311 and 312 of PR Code for the Accounts Department provides that no expenditure can be booked in a head of accounts without budget allocation. Further, Para 435 of PR General Code stipulates that under no circumstances any liability be incurred in one year against anticipated grants of a succeeding year. Besides, System of Financial Control and Budgeting dated 13th September, 2006 issued by the Finance Division, Government of Pakistan provides that funds are spent in accordance with relevant rules and regulations {Para 4(iii)}. Accounting Officer is responsible for ensuring that the expenditure is not incurred in excess of the budget allocation {Para 5(d)}.

During audit, it was observed that funds allocated for stores could not be utilized appropriately due to which heavy excess and savings were observed in different heads. Summary of allocation and actual expenditure for the year 2016-17 to 2018-19 is as under:

(Rs in million)

SN	Financial Years	Excess(Rs)	Savings(Rs)
1	2016-17	401.93	(2,020.64)
2	2017-18	612.88	(229.92)
3	2018-19	1,517.37	(1,379.09)
	Total	**2,532.18**	**(3,629.65)**

Source: Financial review for the year 2016-17 to 2018-19

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The above state of affairs indicated non-compliance of rules ibid which resulted in excess expenditure Rs 2,532.18 million and savings Rs 3,629.65 million under different heads of accounts during the financial year 2016-17 to 2018-19.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that the PO (FA&CAO/PR) should submit comprehensive reply alongwith documentary evidence within two weeks. Compliance of DAC directives was awaited.

Audit recommends that financial management should be improved for better utilization of resources allocated for inventory management and irregular practice of creating liability should be discontinued.

4.5.11 Decreasing trend of inventory being managed by Stores Department

Mission statement of Store Department according to year book 2018-19 was as, "Right product at the right price, in the right quantity, at the right time and at the right place is made available". Further, it was mentioned that 15,225 regular stock items pertaining to Mechanical, Civil, Electrical, Signal & Telecommunication Departments and different other consumers are stocked in 17 Stocking Depots located at Lahore, Karachi, Hyderabad, Sukkur, Quetta, Jhelum and Rawalpindi to ensure un-interrupted supply of material to the end users. Section 101 of PR Store Codes regarding the Chief Controller of Stores stated that the administration and control of the stores of a railway will be conducted by the Stores Department, under the supervision of a Chief Controller of Stores. On him will devolve the duty of ascertaining the needs of a railway in the matter of materials and stores and of arranging for the supply of such materials and stores in the most efficient, economical and expeditious manner possible. He will be responsible for their receipt, inspection and distribution to the various stores depots, for their custody while in-charge of the stores department and finally for their issue on requisitions received from authorized officials of the railway.

During audit, it was observed that 23596 stock items were reflected in MAS on 02.03.2020. The department that managed 100% of Railway inventory now managed only 17% of entire stock items of PR. Remaining

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59% were out of stock, 4% not moved from 2 years, 3% not moved from 5 years, 4% pertaining to scrap, 10% were project items and 3% pertained to RC (**Annexure-51**). Audit further observed that PR management discourage the inherent centralized inventory management system and encourage decentralized system by allowing purchase of 1450 stock items at divisional/workshop level. Hence, 59% stock items which were out of stock on MAS, available at divisions/workshops. It is worth mentioning that in decentralized inventory management system substandard and poor quality of material could be procured and utilized due to improper testing/inspection.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the Principal Officer (CCS) should give a comprehensive reply to audit within one week. Compliance of DAC directives was awaited.

Audit recommends that necessary action be taken to strengthen the centralized inventory management system.

4.6 Assessment of aging of inventory

The PR Code for the Stores Department provides guidelines for the economic, efficient, and effective procurement or manufacture of stores. The Controller of Stores is responsible for preparing accurate estimates of required quantities and ensuring cost-effective procurement. To balance operational needs and capital management, minimum and maximum stock limits should be set for each depot to prevent excess inventory or shortages. Irregularities related to capital blockage in inventory are discussed in the following paragraphs:

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4.6.1 Over stocking of inventory – Rs 966.38 million

Para 103 of PR Code for the Stores Department provides that stocks should be such that stores required by the Railway are readily available, they should be as small as possible, and losses due to obsolescence or deterioration should be the minimum practicable. Further, para 124 provides that minimum and maximum limit should be laid down for the quantity of each "stock item" of stores in a depot at any time below or above which the balances should not ordinarily be allowed to go.

During audit, it was observed that 189 items valuing Rs 824.35 million were overstocked as on 15.07.2020. Out of these, 154 items valuing Rs 729.12 million had issuance of 0 % to 25 % of available quantity during 2019-20 which means this would be issued in next four years and above (**Annexure-52**). Material was being procured and stocked in the Track Supply Depots without stocking levels which resulted in procurement of track material in excess of requirements. Audit further observed that in nine depots 236 ordinary and 53 emergency items valuing Rs 45.79 million were lying above maximum stock level as on 08.05.2020 (**Annexure-53)**.

In order to check validity of stock levels record of two depots was examined. Audit observed that out of 716 stock items of C&W Depot, Hyderabad, only 27 % were in stock. The comparison of six-month consumption revealed that out of total 195 items, 111 items had nil issuance, 54 items had only 1 % to 25 % issuance, 21 items had 26 % to 50 % issuance and remaining 9 items above 50 %. Similarly, 249 items were in stock in General Store Depot, Sukkur out of which 71 items had nil issuance in last 6 months, 111 items had 1 % to 25 % issuance, 38 items had 26 % to 50 % issuance and remaining 29 items above 50 %. Incorrect stocking levels resulted in blockage of capital of Rs 96.24 million (**Annexure-54)**.

The above state of affairs indicated that due to non-existence of stocking levels in Track Supply Depots, material was being procured in excess of requirements. In General Stores Depots and Diesel Depots material was being procured in excess of fixed maximum levels and in some case maximum levels were also not fixed on the basis of actual requirements. This resulted in blockage of capital of Rs 966.382 million due to procurement and stocking of material in excess of maximum levels.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that an inquiry headed by Member Finance, CME/Loco and FA&CAO/PR should be conducted with regard to specific audit observations, identification of gaps and course corrective measures and submit report to audit within two weeks. Compliance of DAC directives was awaited.

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Audit recommends that matter be inquired to fix responsibility for procurement of material above maximum level and inventory management be improved to avoid recurrence.

4.6.2 Non-disposal of Surplus Stock – Rs 676.50 million

Para 118 of Pakistan Railway Code for the Stores Department provides that moveable surplus stores comprise items which have not been issued for a period of 24 months, but which, it is anticipated, will be used in the near future. Dead surplus stores comprise items which have not been issued for 24 months and which, it is considered, are not likely to be utilized on any Railway within the next two years.

During audit, it was observed that 2462 items valuing Rs 595.61 million were lying in 14 depots and have not been utilized for more than 24 months (**Annexure-55**). This massive pile up of unused stock indicated that procurement was made without planning and need assessment. Furthermore, different items of bridge material having weight of 1,348,107 kg valuing Rs 80.89 million (@ Rs 60 per kg) were lying in the General Store Sukkur since long. Management of the depot informed that material was lying in the depot before their appointments and same was on the record of Bridge Branch. Audit observed that most of the items were obsolete, rusted and condemned. These items were not utilized by the PR management in time due to which these were converted into scrap. Thus, poor need assessment and planning resulted in blockage of capital of Rs 676.50 million.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 04.04.2023. DAC directed that an inquiry headed by Member Finance, CME/Loco and FA&CAO/PR should be conducted with regard to specific audit observations, identification of gaps and course corrective measures and submit report to audit within two weeks. Compliance of DAC directives was awaited.

Audit recommends that efforts be made for early disposal of surplus material and inventory management be improved to avoid excess procurements resulting in wastage of material.

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4.7 Matter of ancillary and incidental importance thereto

PR annually sells one million tons of metallic scrap worth Rs. 1.5 billion. Scrap disposal is a high-priority area for generating internal revenue and preventing leakage. The Engineering and Mechanical departments are the primary sources of scrap, which includes melting scrap, released track materials (rails), condemned rolling stock, and redundant siding materials. These materials are collected at designated locations and sold through tender sales.

4.7.1 Incorrect presentation of inventory figures in financial statements of PR – Rs 23,462.08 million

According to Para 1002 of PR Code for the Accounts Department (Vol-I) Financial Statements would be prepared in compliance with the requirements of International Financial Reporting Standards (IFRS) as adopted in Pakistan by the Institute of Chartered Accountants of Pakistan. Further, as per para 15.1 of PR Stores and Stock Manual, head-wise closing balances of stores spares & loose tools (F03301), Stores in transit (F03302), Fuel stock (F03303), Fuel stock in transit (F03304), Raw materials (F03305), Work in process- workshops (F03306), Work in Process – Concrete sleeper factories (F03307), Work in process – others (F03308), and Finished goods (F03309) on 30th June each year should be maintained by the Central Books Section:

During audit, it was observed, that inventory figures presented in the financial statements of PR were not consistent with the codal provisions and International Accounting Standards. Audit requested FA&CAO/PR vide letter dated 19.02.2020 to provide breakup and details of inventory figures presented in the financial statements of PR for the year ending 30.06.2019 but no response received. Following inventory figures were presented in the Financial Statement whereas its breakup was not available with PR.

(Rs in million)

SN	Description	As on 30.06.2019	As on 30.06.2023
1	Sales (sold scrap)	4,424.13	3,625.25
2	Stores	11,582.61	10,449.13

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3	Balance in workshop Suspense Accounts and Manufactures	4,667.44	5,069.89
4	Suspense - other Accounts	20.42	4,317.81
	Total	**20,694.6**	**23,462.08**

Source: Financial Statements of PR for the year 2018-19 & 2022-23

As per the MAS, the inventory value as of 30th June, 2023 was reported at Rs 4,804.73 million. In contrast, the financial statements reflected a significantly higher inventory valuation of Rs 23,462.07 million for the same period. This results in a discrepancy of Rs 18,657.34 million between the two systems. Moreover, this difference represents an increase of 29% compared to the closing discrepancy as on 30th June 2019, indicating a growing divergence over the years between the MAS and the financial records**.**

Audit further observed that sales of Rs 4.42 billion were being presented in the Balance Sheet of PR as on 30.06.2019 which represents the sale of scrap against which completion reports were pending. There was no provision in the International Accounting Standards and PR Codes to report this figure under assets.

Audit approached Senior Accounts Officer (SAO)/Books vide letters no. L/4-1/Forensic/ Inventory/2019-20 dated 02.03.2020 & 05.03.2020 for provision of head-wise closing balances of inventory. The SAO/Books replied vide letter No. B/AR/Misc/2016-17 dated 03-2020 that head-wise closing balances of stores are not being maintained in Central Books Section and may be obtained from SAO/Stores. Audit approached SAO Stores vide letter no. L/4-1/Forensic/Inventory/2019-20 dated 02.06.2020 and found no relevant documentary evidence. This indicated that basic record of inventory figures presented in the financial statements of PR was not being maintained.

The above state of affairs indicated that suspense figures were being presented in the balance sheet and actual inventory was not being reported. This resulted in incorrect reporting of inventory figures in the financial statements of PR amounting to Rs 20,694.59 million.

The matter was taken up with the management in June 2020 and discussed in DAC meeting held on 17.02.2023. DAC directed that the

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FA&CAO/PR should give a comprehensive reply covering all aspects of the audit observations, the reforms introduced and approval of respective Railway Codes/Manuals within one week. Compliance of DAC directives was awaited.

Audit recommends that accounts be corrected and inventory figures be reported in the financial statements of PR as per International Reporting Standards and PR Code for the Accounts Department.

4.7.2 Unrealistic adjustment of Stock Verifier and non-reporting loss in financial statements – Rs 1.56 million

Para 3202 of PR Code for the Stores Department provides that the stores should be verified by Stock Verifiers of the Accounts Department. The inspection should be so arranged that all materials in a depot are verified once a year, materials at site of works and stores with imprest holders once in two years, and all tools and plants once in three years. Further, Para 372 of Pakistan Railway Code for the Accounts Department stipulates that any defalcation or loss of public money, Stores or other property detected by or reported to the Accounts Officer, should be recorded in the Register of Serious Irregularities, even if the loss has been made good by the person responsible. The defalcation or loss should be reported to the Chief Accounts Officer and Statutory Audit.

During audit, it was observed that in January 2020, a fire incident took place in which 500,000 kg wooden scrap was burnt. Management calculated loss of Rs 2 million due to this incident and deleted 500,000 kg timber scrap (stock code 80313810) from ledger without any concrete evidence. Later on stock verifier adjusted 397,491 kg on 30.01.2020 right after the fire incident without proper working. As per last offered rate of wooden scrap in 2011, the total amount would be Rs 1,599,901.28 (397491 Kg x Rs 4.025). This indicated that all calculations were based on assumptions besides loss of Rs 1.56 million was also not reported in the financial statements of PR.

The matter was taken up with the management in September 2020 and discussed in DAC meeting held on 17.02.2023. DAC constituted an inquiry committee comprising FA&CAO/PR (Head), CMM and CME/C&W to

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conduct inquiry, relating to all the audit observations raised in the Para, within three weeks. The report should be submitted to Audit latest by 15.03.2023. Compliance of DAC directives was awaited.

Audit recommends that matter be inquired and amount of loss be worked out correctly for preparation of write off statement and presentation in the financial statements.

4.8 Overall Assessment

The management of the Stores Department did not comply with the provisions of the PR Code for the Stores Department, the PR Stores Manual, and International Accounting Standards. Materials were procured without proper need assessment, initially leading to capital blockage and eventually becoming obsolete, converting into scrap. The average monthly consumption and stock levels, which form the basis for consumer need assessments, were not updated, resulting in excessive procurement.

A Material Accounting System (MAS) was developed for procurement and inventory management; however, only the inventory of main and sub-depots was managed through MAS. Consumer stores were excluded, leaving a significant portion of the inventory unaccounted for in MAS. Consequently, as of June 30, 2019, there was a discrepancy of Rs. 14,425.29 million between the financial statements and MAS data. PR management should investigate this discrepancy, which could be attributed to theft, pilferage, or misappropriation. The audit could not verify this difference due to the Railway management's failure to provide the necessary data or inventory breakdown.

The management of scrap was also inadequate due to the absence of weighment machines at some locations and improper weighing, recording, and stacking in depots. Several scrap lots, surveyed 5 to 20 years ago, were still pending disposal, while new lots were being sold. Additionally, a large quantity of scrap remained in consumer stores and depots awaiting survey and disposal.

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5. CONCLUSION

The Stores Department was not being managed efficiently and effectively in accordance with the provisions of the PR Code for the Stores Department, the PR Stores Manual, and International Accounting Standards. The management has decentralized procurement for many store items, allowing different departments and projects to make independent procurements. As a result, the Controller of Stores has lost control over a significant portion of the materials procured. Materials have been procured without proper need assessment, leading to capital blockage and, eventually, their conversion into scrap due to obsolescence. The average monthly consumption and stock levels, which form the basis for need assessments, have not been updated, resulting in excessive procurement. A Material Accounting System (MAS) was developed for procurement and inventory management, but it only covers the inventory of main and sub-depots. Consumer stores were not integrated into MAS, leaving a substantial portion of inventory unaccounted for in the system. As a result, there was a discrepancy of Rs. 18,657.34 million between the Balance Sheet figures and MAS data as of June 30, 2023. PR management should investigate this discrepancy, which may be attributed to theft, pilferage, or misappropriation. The audit could not verify this difference due to the Railway management's failure to provide the required data or inventory breakdown. The management of scrap has also been poor, primarily due to the absence of weighment machines at some locations and improper weighing, record-keeping, and stacking in depots. Several scrap lots surveyed 5 to 20 years ago remain pending for disposal, while new lots are being sold. Additionally, a large quantity of scrap is still lying in consumer stores and depots, awaiting survey and disposal.

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5.1 The Way Forward

The management of stores may be improved by adopting an efficient inventory approach, ensuring the right product is procured at the right price, in the right quantity, at the right time, and at the right place. Additionally, inventory management may be further enhanced through the proper and complete implementation of various Material Accounting System (MAS) modules, including planning, procurement, and consumption tracking.

ACKNOWLEDGEMENT

We sincerely appreciate the assistance and cooperation extended by the Chief Controller of Stores and their staff to the auditors during this assignment.

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Annexure-1

(Introduction)

Detail of inventory figure in PR financial statements vs MAS

(Rs in million)

SN	Description	As on 30.06.2019 (Rs)	As on 30.06.2023 (Rs)
Financial Statement			
1	Sales (sold scrap)	4,424.13	3,625.25
2	Stores	11,582.61	10,449.13
3	Balance in workshop Suspense Accounts and Manufactures	4,667.44	5,069.89
4	Suspense - other Accounts	20.42	4,317.81
	Total	**20,694.60**	**23,462.08**
MAS			
	Scrap and Stores	**6,269.00**	**4804.73**
	Difference	**14,425.60**	**18,657.35**
	Increase in difference (%)		**29%**

Source: Financial Statements of PR for the year 2018-19 & 2022-23

Statement showing the detail of stores depots over the entire system of PR

Sr.No	Name of Depot	Status of Depot	Supervision
1.	Track Supply Depot, Raiwind	Functional	Track Supply Officer
2.	Track Supply Depot Sukkur	Management decided to close this depot.	
3.	Wooden Sleeper Depot Haripur Bund	Functional	
4.	Track Supply Depot, Karachi	Not functional	
5.	Sleeper Depot, Sukkur	Partially Functional	
6.	Sleeper Depot, Kotri	Partially Functional	
7.	Sleeper Depot, Khanewal	Partially Functional	
8.	Sleeper Depot, Kohat	Partially Functional	
9.	Sleeper Depot, Shaheenabad	Not Functional (Sleeper Factory closed)	
10.	Diesel Depot Rawalpindi	Functional	Chief Controller of Stores
11.	Diesel Depot Karachi	Functional	
12.	Loco Depot, Lahore	Functional	

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Sr.No	Name of Depot	Status of Depot	Supervision
13.	C&W Depot, Lahore	Functional	
14.	Steel Depot, Lahore	Functional	
15.	ADC/Scrap Yard, Lahore	Functional	
16.	AEF/Main Depot, Lahore	Functional	
17.	BDG/Main Depot, Lahore	Functional	
18.	Stationary Depot, Lahore	Functional	
19.	Timber Depot, Lahore	Functional	
20.	Signal Depot, Lahore	Functional	
21.	Electric Depot, Lahore	Functional	
22.	General Store Depot Karachi	Functional	
23.	General Store Depot Quetta	Functional	
24.	General Store Depot Sukkur	Functional	
25.	C&W Depot Hyderabad	Functional	
26.	Bridge Depot Jhelum	Functional	

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Annexure-2

(Para 4.1.1)

Statement of untraceable adjustments in inventory data maintained in MAS

Months	No Change	Addition		Deletion		Total Depot	Net amount Rs
	No. Of depots	No. Of depots	Amount Rs	No. of depots	Amount Rs		
Jan-19*	11	14	401,355,362	1	-7,531,880	26	393,823,482
Feb-19	18	6	23,206,304	2	-3,082,985	26	20,123,319
Mar-19	16	8	5,883,290	2	-885,912	26	4,997,378
Apr-19	9	13	157,401,740	4	-52,073,656	26	105,328,084
May-19	13	12	180,075,784	1	-163,081	26	179,912,703
Jun-19	8	12	31,324,139	6	-11,653,956	26	19,670,183
Jun-19**	13	13	16,634,499	0	-	26	16,634,499
Jul-19	10	16	296,455,043	0	-	26	296,455,043
Aug-19	11	12	34,622,875	3	-97,816,160	26	-63,193,284
Sep-19	18	8	55,045,483	0	-	26	55,045,483
Oct-19	13	11	12,562,343	2	-6,043,420	26	6,518,924
Nov-19	17	8	200,725,616	1	-8,285,676	26	192,439,940
Dec-19	18	8	179,929,463	0	-	26	179,929,463
TOTAL			**1,595,221,939**		**187,536,725**		**1,407,685,215**

* Figures pertaining up to 15th of each month

** June starts from 16th and ends on 30th

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Annexure-3
(Para 4.1.3)

Statement of condemned locomotives available in stock as on 30.06.2019

Sr. No.	Lot No.	Qty	Weight kg	Rate as per MAS Per loco	Total value booked (Rs)	Should have been (Avg Sale rate) Per Kg	Total Value should have been	Less Value (Rs)
1	1-Locomotive/6-19 to 21-Locomotive/6-19	21	957700	0.01	0.21	45	43,096,500	43,096,500
2	1-Locomotive/10-18 to 5-Locomotive/10-18	5	245800	0.01	0.05	45	11,061,000	11,061,000
3	32-Locomotive/5-18 to 33-Locomotive/5-18	2	117700	0.01	0.02	45	5,296,500	5,296,500
4	19-Locomotive/3-18 to 31-Locomotive/3-18	13	682800	0.01	0.13	45	30,726,000	30,726,000
5	1-Locomotive/7-17 to 18-Locomotive/7-17	18	842000	0.01	0.18	45	37,890,000	37,890,000
6	8-Locomotive/3-17 to 13-Locomotive/3-17	13	591200	0.01	0.13	45	26,604,000	26,604,000
7	21-Locomotive/3-17 to 33-Locomotive/3-17	13	609800	0.01	0.13	45	27,441,000	27,441,000
8	1-Locomotive/10-16 to 7-Locomotive/10-16	7	335000	0.01	0.07	45	15,075,000	15,075,000
9	1-Locomotive/02-16 to 4-Locomotive/02-16	4	193000	0.01	0.04	45	8,685,000	8,685,000
10	1-M/01-15 to 4-M/01-15	4	168700	0.01	0.04	45	7,591,500	7,591,500
11	1-M/4-14 to 18-M/4-14	18	894000	0.01	0.18	45	40,230,000	40,230,000
12	1-M/10-13 to 10-M/10-13	10	397900	0.01	0.1	45	17,905,500	17,905,500
13	27-M/10-13 to 28-M/10-13	2	91000	0.01	0.02	45	4,095,000	4,095,000
14	10-M/10-12 to 13-M/10-12	4	177100	0.01	0.04	45	7,969,500	7,969,500
15	19-M/10-12 to 23-M/10-12	5	232200	0.01	0.05	45	10,449,000	10,449,000
16	26-M/10-12	1	52700	0.01	0.01	45	2,371,500	2,371,500
17	33-M/10-12 to 35-M/10-12	3	161200	0.01	0.03	45	7,254,000	7,254,000
		143	6749800		1.43			**303,740,999**

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Annexure-4
(Para 4.1.3)

Incorrect reporting of inventory figures due to non-updating of price list of stores by the Track Supply Officer

Stock Code	Purchase Order No. and date	PO Rate per unit (Rs)	Rate as per price list (Rs)	Difference in rate (Rs)	Quantity available on 30.06.2020 (Kg)	Difference in value (Rs)
31017100	169-S/420 dated 09.08.18	46.58	31.62	14.96	187863	2,810,430
31017010		48.00	28.00	20	250000	5,000,000
31016900	169-S/407/TSO dated 13.12.14	8.40	4.95	3.45	623330	2,150,489
31016890		95.64	9.00	86.64	55000	4,765,200
Total						**14,726,119**

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Annexure-5
(Para 4.1.3)

Statement of booking of scrap at unrealistic value

S. No.	Depot	Stock Code	Description	Unit	Standard Price	Balance	Main Stockiest	Last Issue Date
1	0408	80313890	scrap-miscellaneous:- wood scrap, splits in weight	KG	0.01	919,800	0408	07/11/2015
2	0408	80312810	scrap-miscellaneous:-machinery of sorts	EA	0.01	19	0254	19/12/2016
3	0408	80312510	scrap-miscellaneous:- grease oil & paint	KG	0.01	200	0254	02/11/2019
4	0408	80312030	Scrap miscellaneous:- electric & telephone fittings	EA	0.01	7,979	0254	02/11/2019
5	0408	80311460	Scrap miscellaneous:- blanket, warm of sizes	EA	0.01	1,044	0254	02/11/2019
6	0298	80311360	bag gummy of sort and size	EA	0.01	976	0254	10/04/2019
7	0254	80314370	scrap-permanent way material , scrap emery wheel in broken	KG	0.01	21,843	0254	03/06/2020
8	0260	80313610	scrap-miscellaneous:- waste paper, board & file	KG	0.01	1,001	0260	30/01/2019
9	0254	80312810	scrap-miscellaneous:-machinery of sorts	EA	0.01	188	0254	04/04/2020
10	0254	80312180	scrap-miscellaneous:- drum , mild steel of sorts & size	EA	0.01	519	0254	13/11/2017
11	0254	80311700	Scrap miscellaneous:-cutting cloth mix	KG	0.01	224,317	0254	15/11/2010
						1,177,886		
			Price in MAS @ 0.01			11,779		

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Annexure-6
(Para 4.1.4)

Details of irregular adjustment of price of stock items

Description	Date	Unit Price	Total (Rs)
Purchase Order			
19/0028/02-0/5-2018	08.06.2018	132,000.00	
Material Receipt Note			
957	21.03.2019	558,542.16	
	10.01.2019	558,542.16	
	29.07.2019	120,000.00	
Price Adjusted in MAS	16.06.2019	120,000.00	
Balance in Hand (14)			
Old Value			7,819,590.24
New Value			1,680,000.00
Difference Adjusted			**6,139,590.24**

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Annexure-7
(Para 4.1.5)

Deficient Material Accounting System

S. No.	MAS Issue	Brief Description
1	**Deficient Security Controls**	**MITM (Man-in-the-middle) Attack -** allow attackers to intercept, send and receive data never meant to be for them without either outside party knowing until it is too late.
		A Phishing Attacks Impersonating the system - It is a type of social engineering attack often used to steal user data, including login credentials and credit card numbers.
		Confidential Data Leakage - is the unauthorized transmission of data from within an organization to an external destination or recipient.
		Distrust by Web Browsers - because of using obsolete or no certification that is necessary for user security.
2	**Non applicability of private network (only for PR premises)**	**Permissive access -** any device or location can be used to log in into the system.
		Outdated web protection - Non usage of web filtering that act as blocker to malicious Web Pages that might contain spyware, malware and other viruses.
		Poor data encryption - non translation of important and sensitive into another form or code which can only be accessed by those authorized.
		Lack of asset tracking - Any device may go missing either lost or stolen or falls into the wrong hands.
3	**Non-reflection of consumer depot in MAS**	Consumers were unable to see and post entries in MAS. They were still on manual system which resulted huge Blockage of Capital, Extra Purchases, Shortage of Inventory.
4	**Ineffective use of Real time inventory management module**	Management failed to implement the true sense of the same and still using batch wise data entry as evident from their procedure to deploy MAS. Each month depot staff closes the monthly depot transaction on ledger on 10th on each month and do not enter transactions till 20th of each month. The depot staff starts monthly depot transactions from 21st of each month.

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Annexure-8
(Para 4.2.1)

Statement of material available with Carriage & Wagon Shops and Loco Shops Mughalpura having slow movement

Sr. No.	Stock Code	Description	Issue in 2018-19	Balance on 30.06.2020	Quantity available of number of years	Date of Receipt	Rate (Rs)	Value (Rs)
Train Lighting Shop (CC 7307), C&W, Mughalpura								
1	50143300		3636	50249	14	07.03.19	8.8	441,689
2	50149580		0	470		19.03.16	20.0	9,400
3	50149750		192	863	4	17.09.18	76.0	65,588
4	50149870		0	10		07.03.15	4,000.0	40,000
5	50149880		0	45		10.12.14	700.0	31,500
6	50151450		4	26	7	09.05.19	1,700.0	44,200
7	50154510		22	340	15	19.11.19	2,690.0	914,600
8	50154520		2	126	63	18.12.15	678.0	85,428
9	50154530		0	43		18.12.15	590.0	25,370
10	50610690		576	29809	52	08.06.18	15.2	454,289
11	50810260		17108	56144	3	11.12.17	55.0	3,087,920
12	50810570		7970	58540	7	12.03.20	5.4	318,458
13	51010580		0	122		13.12.11	47.0	5,734
14	51010590		0	106		13.12.11	22.0	2,332
15	51010600		0	51		25.07.15	26.0	1,326
16	51010920		0	402		25.07.15	29.0	11,658
17	51010930		0	449		28.02.11	110.0	49,390

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Sr. No.	Stock Code	Description	Issue in 2018-19	Balance on 30.06.2020	Quantity available of number of years	Date of Receipt	Rate (Rs)	Value (Rs)
18	51010940		0	514		13.12.11	19.0	9,766
19	51010950		0	400		12.05.10	17.0	6,800
20	51011110		0	241		13.12.11	5.0	1,205
21	51011610		30	97	3	02.12.15	1,200.0	116,400
22	51011990		1	124	124	29.12.11	800.0	99,200
23	51012010		1	108	108	04.09.18	700.0	75,600
24	51012420		0	213		25.08.16	20.0	4,260
25	51012430		0	9		28.08.12	1,800.0	16,200
26	51012590		0	390		27.02.12	415.0	161,850
27	51013100		0	11		23.11.16	2,800.0	30,800
28	51013300		0	79		17.03.20	1,300.0	102,700
29	51013370		0	226		28.02.11	112.0	25,312
30	51013500		3	14	5	28.02.11	140.0	1,960
31	51015900		2	22	11	22.02.16	600.0	13,200
32	51016050		4	104	26	10.08.12	2,200.0	228,800
33	51016060		5	71	14	12.02.04	2,500.0	177,500
34	51016180		1	429	429	25.07.15	549.0	235,521
35	51016190		4	312	78	25.07.15	119.0	37,128
36	51016210		3	546	182	29.0.11	349.0	190,554
37	51016230		0	1109		28.08.12	119.0	131,971
38	51016240		4	239	60	28.08.12	118.0	28,202

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Sr. No.	Stock Code	Description	Issue in 2018-19	Balance on 30.06.2020	Quantity available of number of years	Date of Receipt	Rate (Rs)	Value (Rs)
39	51016250		0	857		25.07.15	110.0	94,270
40	51016280		0	200		07.12.16	4.0	800
41	51016300		9	59	7	18.02.10	1,600.0	94,400
42	51016320		0	69		25.07.15	200.0	13,800
43	51016330		7	41	6	25.07.15	700.0	28,700
44	60210890		80	2253	28	14.10.19	64.0	144,192
45	60211640		520	3504	7	19.03.16	80.0	280,320
46	60212310		2	63	32	10.11.18	1,500.0	94,500
47	60410080		426	2748	6	02.12.17	130.0	357,240
48	70318730		2700	15150	6	25.03.16	0.5	7,575
49	70318740		1850	12000	6	25.03.16	0.9	10,800
50	70318860		100	2400	24	12.03.11	3.0	7,200
51	71412140		136	1649	12	11.12.17	5,595.0	9,226,155
52	80110490		0	35		06.11.17	300.0	10,500
53	80110970		150	625	4	10.02.11	72.0	45,000
54	80115090		120	589	5	02.06.14	117.0	68,913
55	80115110		0	90		12.06.10	280.0	25,200
56	80115130		0	60		18.12.13	267.0	16,020
57	80115140		0	1500		05.08.14	1,100.0	1,650,000
58	80115170		0	70		07.07.06	221.0	15,470
59	80115180		0	145		12.06.10	149.0	21,605

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Sr. No.	Stock Code	Description	Issue in 2018-19	Balance on 30.06.2020	Quantity available of number of years	Date of Receipt	Rate (Rs)	Value (Rs)
60	50149600		271	952	4	07.11.19	16.0	15,232
61	50149110		208	778	4	20.07.17	450.0	350,100
62	50810230		100	675	7	29.08.15	90.0	60,750
63	50149170		156	1041	7	06.01.18	33.0	34,353
64	50149510		12	78	7	02.06.17	561.6	43,805
65	50149700		1	36	36	22.12.16	786.0	28,296
66	50149080		18	121	7	07.03.19	1,900.0	229,900
67	501spl	Axle Temp. Device	10	60	6	29.11.17	39,000.0	2,340,000
68	501spl	Blind Rivet AS-429	700	6648	9	26.02.15	6.4	42,547
69	501spl	MS Screw1-1/2"	10100	98485	10	26.02.15	1.6	160,531
70	501spl	Self-taping screw 1"	3054	141600	46	28.02.18	1.0	138,768
71	501spl	GI Pipe 3"	49	860	18	01.12.16	6,868.0	5,906,480
72	703spl	MS Bolt	950	9900	10	26.02.15	2.3	22,770
73	501spl	Switch plate	0	95		05.12.15	135.0	12,825
74	501spl	Rake fitting	1	14	14	03.03.17	6,000.0	84,000
75	501spl	Commu. Coupler for broadcasting	96	677	7	07.09.18	2,450.0	1,658,650
76	501spl	Ball Bearing 6900zz	0	65		20.03.20	64.0	4,160
77	501spl	Copper cable 2 core	60	740	12	07.09.18	20.0	14,800
78	501spl	Copper cable 2mm single core	205	3900	19	17.08.16	61.6	240,318

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Sr. No.	Stock Code	Description	Issue in 2018-19	Balance on 30.06.2020	Quantity available of number of years	Date of Receipt	Rate (Rs)	Value (Rs)
79	501spl	Copper cable 7/0.85single core	1000	15850	16	08.01.18	23.3	369,781
80	501spl	Foot step light	57	327	6	17.05.17	2,350.0	768,450
81	501spl	Evaporator fan impeller	7	30	4	04.07.19	8,500.0	255,000
Loco Shop Mughalpura								
82	80113780		525	2275	4	23.10.18	119	270,725
83	80111690		300	1750	6	23.10.18	70	122,500
84	80111740		100	1306	13	23.10.18	173	225,938
85	80111750		100	2500	25	23.10.18	255	637,500
86	80110610		0	1610		03.06.20	231	371,910
87	13618270		3	30	10	01.12.18	88,903	2,667,090
88	13611330		382	2060	5	06.07.19	700	1,442,000
89	17671670		0	20		18.04.18	69,098	1,381,960
90	13831780		15	108	7	10.06.20	114,310	12,345,480
91	13911800		3	49	16	25.01.20	273,131	13,383,419
92	13831910		52	118	2	17.05.19	22,851	2,696,418
93	13611120		12	28	2	20.04.20	9800	274,400
94	13618050		2	12	6	01.12.18	986,000	11,832,000
95	13617070		0	25		11.01.20	7,063	176,575
96	13619140		0	35		21.03.19	1,375,400	48,139,000

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Sr. No.	Stock Code	Description	Issue in 2018-19	Balance on 30.06.2020	Quantity available of number of years	Date of Receipt	Rate (Rs)	Value (Rs)
97	13616280		0	9		25.11.19	70,000	630,000
98	13619130		0	31		18.03.17	707,200	21,923,200
								150,798,101

Material available is sufficient for following number of years:

TL Shop (7307) = 3 to 429 years

TL Shop (7308) = 4 to 46 years

Loco Shop = 2 to 25 years

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Annexure-9
(Para 4.2.1)

Detail of irregular issuance of material to consumers and transferred between depots without demand

S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
1	01.02.2019	433658	SSKP QTA	LFO Sibi	Okite penetrant.	80110390	30	406.03	12,181
2	01.02.2019	433657	SSKP QTA	LFO Sibi	Enamel Egyptology	70610160	15	1,423.18	21,348
3	07.05.2020	529044	SSKP QTA	HTXR QTA	Brake Block	21117990	800	2,123	1,698,400
4	07.05.2020	529043	SSKP QTA	HTXR QTA	Truss bar	21117451	15	5,412	81,180
5	05.05.2020	432750	SSKP QTA	HTXR Sibi	SM Electrodes	60410080	100	104	10,400
6	04.05.2020	529042	SSKP QTA	HTXR Sibi	Electrodes, covered "class a"	60410020	40	104	4,160
7	05.05.2020	529041	SSKP QTA	HTXR Sibi	Air Hose Gaskit	21210730	100	5.5	550
8	05.05.2020	529039	SSKP QTA	HTXR Sibi	Brake Block	21117990	400	2,123	849,200
9	05.05.2020	529040	SSKP QTA	HTXR Sibi	Truss bar	21117451	15	5,412	81,180
10	04.05.2020	529038	SSKP QTA	HTXR Sibi	Screw coupling	20200470	25	22,562	564,050
11	04.05.2020	432448	SSKP QTA	HTXR Sibi	Exhaust branch pipe Gasket-1	18514630	25	507.9	12,698
12	04.05.2020	432747	SSKP QTA	LFO Sibi	Pin Piston	17944280	4	9,333.73	37,335
13	04.05.2020	432749	SSKP QTA	LFO Sibi	Shaft Rocker 567 Engine	16914950	3	16,033.55	48,101
14	02.05.2020	432746	SSKP QTA	LFO Sibi	Carbon Brush	13611210	50	1,468.11	73,406
15	30.04.2020	432743	SSKP QTA	LFO Sibi	Cleaning agents for lube cooler after cooler engine block and other diesel engine parts.(i) akite 92	80110430	50	1,019.68	50,984
16	30.04.2020	432742	SSKP QTA	LFO Sibi	Nalco-39	80110360	188	682.68	128,344
17	30.04.2020	432741	SSKP QTA	LFO Sibi	Lubricating Oil, TBN-13	71211520	1050	206.11	216,416
18	30.04.2020	432744	SSKP QTA	LFO Sibi	Scantling Hard Wood:-Wheel	70713310	10	12.67	127
19	16.08.2019	444235	SSKP QTA	HTXR Sibi	Cotter, Flat, Split- Width "A"	70312980	25	84	2,100

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S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
					= 16 mm.				
20	12.03.2020	593068	SSKP QTA	HTXR Sibi	Brake safety Strap	21141730	15	637	9,555
21	16.04.2020	432735	SSKP QTA	HTXR Sibi	Bushing idler gea	16926050	7	1,626.4	11,385
22	16.04.2020	432734	SSKP QTA	LFO Sibi	Gasket governor	16925600	5	265.94	1,330
23	16.04.2020	432733	SSKP QTA	LFO Sibi	Ring cover Retaining	16921850	26	1,329.69	34,572
24	16.04.2020	432732	SSKP QTA	LFO Sibi	Gasket	15221370	35	117.11	4,099
25	28.03.2020	432726	SSKP QTA	HTXR Sibi	Brake Block	21117990	700	2,123	1,486,100
26	31.03.2020	432728	SSKP QTA	HTXR Sibi	Axle Box Face Plate	20110640	25	847	21,175
27	31.03.2020	432727	SSKP QTA	LFO Sibi	Key Brake Block	14110210	140	865	121,100
28	20.03.2020	986998	SSKP QTA	LFO Sibi	Lubricating Oil,	71210910	420	89.85	37,737
29	11.06.2020	283370	SSKP QTA	PWI Sibi	Mild Steel, Light, round bar.	80310430	300	13	3,900
30	11.06.2020	283371	SSKP QTA	PWI Sibi	S.M. Sheet Plain Black	70513040	152	25.13	3,820
31	11.06.2020	283372	SSKP QTA	PWI Sibi	Spong cloth	71011070	50	35	1,750
32	11.06.2020	283374	SSKP QTA	PWI Sibi	Varnish Synthetic	70610930	40	189	7,560
33	11.06.2020	283373	SSKP QTA	PWI Sibi	Oil Paste for paint Red Oxide	70610390	160	72	11,520
34	01.06.2020	283368	SSKP QTA	SS QTA	Computer stationery. part.iiipape	80211380	2	3,540	7,080
35	02.05.2020	283357	SSKP QTA	LFO Sibi	Gasket	15221370	15	117.11	1,757
36	21.05.2020	283360	SSKP QTA	LFO Sibi	Key Brake Block	14110210	25	865	21,625
37	21.05.2020	283359	SSKP QTA	LFO Sibi	Brake Block	14110180	50	2831	141,550
38	30.06.2020	283361	SSKP QTA	LFO Sibi	Cable 18/153	13911020	25	83.67	2,092
39	21.05.2020	283358	SSKP QTA	LFO Sibi	Carbon Brush	13611210	50	1,468.11	73,406
40	21.05.2020	283363	SSKP QTA	LFO Sibi	Spring Special valuate 7-1/2" 20-518	3117680	2	20,809	41,618
41	21.05.2020	283362	SSKP QTA	LFO Sibi	Screw Coupling Assembly	3100750	2	25,094	50,188
42	21.05.2020	283364	SSKP	LFO Sibi	Sponge cloth	71011070	150	35	5,250

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S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
			QTA		50.80 CM x 45.72 CM20"x18"				
43	06.05.2020	283366	SSKP QTA	LFO Sibi	Hose Pipe 27"x2",	24212560	50	450	22,500
44	21.05.2020	283365	SSKP QTA	LFO Sibi	Washer Coupling 2"	24114040	100	4.95	495
45	21.05.2020		SSKP QTA	LFO Sibi	Universal coupling	24113200	25	1,271	31,775
46	21.05.2020	283870	SSKP QTA	HTXR QTA	Air Hose Gasket	21210730	50	5.5	275
47	26.06.2020	283869	SSKP QTA	HTXR QTA	Green Synthetic Resin	70610190	20	183	3,660
48	26.06.2020	283867	SSKP QTA	HTXR QTA	Brush Varnish Flat	70210470	18	45.47	818
49	26.06.2020	283868	SSKP QTA	FOD QTA	Wick Pad	13631900	75	1,700	127,500
50	22.06.2020	283862	SSKP QTA	HTXR QTA	Head Buffer Assembly	20300400	6	86,726	520,356
51	17.06.2020	283389	SSKP QTA	LFO Sibi	Brake Block	14110180	250	2,831	707,750
52	29.06.2020	283566	SSKP QTA	LFO Sibi	Carbon Brush	13611210	50	1,468.11	73,406
53	11.06.2020	283387	SSKP QTA	PWI Sibi	Pan Steel Morter 405 mm (16"),	70315400	15	184.24	2,764
54	03.12.2019	553047	SSKP QTA	HTXR QTA	Receptacle Iron Scrap Empty drum foil 180	80312930	1	450	450
55	26.11.2019	553037	SSKP QTA	FOD QTA	Rubber, scrap. miscellaneous.	80313030	4	1.53	6
56	25.11.2019	553036	SSKP QTA	FOD QTA	Grease GE ball bearing	71210150	182	362.5	65,975
57	20.11.2019	553026	SSKP QTA	HTXR QTA	Release Valve diaphragm bor	24111690	100	21.5	2,150
58	30.01.2020	520475	SSKP QTA	LFO Sibi	Lubricating Oil, TBN-13 Oil	71211520	1050	206.11	216,416
59	30.01.2020	520474	SSKP QTA	LFO Sibi	Lubricating Oil, Miscellaneous Lubricating	71210910	740	89.85	66,489
Total Irregular issues to consumers without their demand and Material Requisition are unsigned by consumers									**7,835,108**
60	16.01.2020	127922	DSKP/ C&W MGPR	SSKP QTQ	Release Valve Round Joint	24111720	1000	9.37	9,370
61	25.01.2020		DSKP Loco Depot MGPR	SSKP QTQ	Brake Block	14110180	400	2,831	1,132,400

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S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
62	19.02.2020	141653	DSKP Main Depot MGPR	SSKP QTQ	Fire Bricks, Miscellaneous:- Soda Acid.	80112140	12	2,290	27,480
63	27.10.2018	85549	DSKP/ C&W MGPR	SSKP QTQ	Gland Packing Ring	24110860	500	4.57	2,285
64	25.04.2019		-do-	SSKP QTQ	Washer Coupling 2" Rolling Stock Universal 51mm	24114040	1000	4.95	4,950
65	25.04.2019	104514	-do-	SSKP QTQ	Washer Piston cap for VBA	24111180	1000	2.56	2,560
66	25.04.2019	105503	DSKP Sukkur	SSKP QTA	Washer Coupling 2" Rolling Stock Universal 51mm	24114040	800	4.95	3,960
67	19.06.2019	1010551	DSKP Sukkur	SSKP QTA	Bearing Shell	13440030	6	438.77	2,633
68	19.05.2019	141632	DSKP STY D MGPR	SSKP QTA	Stationery items.	80211390	50	1,225	61,250
69	01.04.2019	89288	DSKP Loco Depot MGPR	SSKP QTA	Brake Block	14110180	500	2,831	1,415,500
70	06.02.2020	125258	-do-	SSKP QTA	Brake Block	14110180	200	2,831	566,200
71	07.01.2020	64092	-do-	SSKP QTA	Gasket	15221370	100	117.11	11,711
72	07.01.2020	64089	-do-	SSKP QTA	Brush holder 19/661	13831750	2	5,324.28	10,649
73	11.01.2020	141231	-do-	SSKP QTA	Brake Block	14110180	200	2,831	566,200
74	18.05.2020	125283	-do-	SSKP QTA	Brake Block	14110180	800	2,831	2,264,800
75	19.12.2018	553164	-do-	SSKP QTA	Stationery items.	80211370	4	2,245	8,980
76	17.10.2019	141225	-do-	SSKP QTA	Brake Block	14110180	200	2,831	566,200
77	17.12.2019	141226	-do-	SSKP QTA	Brake Block	14110180	200	2,831	566,200
78	04.09.2019	120010	-do-	SSKP QTA	Brake Block	14110180	1000	2,831	2,831,000
79	26.07.2019	95327	-do-	SSKP QTA	STEEL MILD FLAT	70511250	400	235	94,000
80	27.07.2019	62186	-do-	SSKP QTA	Vacuum Gauge	24112100	2	463.52	927
81	22.08.2019	89547	-do-	SSKP QTA	Piston Ring	13436130	10	18	180
82	09.07.2019	105547	DSKP Sukkur	SSKP QTA	Axle Bearing 16/890	13832020	4	334.73	1,339
83	16.07.2019	14468	DSKP/ D/RWP	SSKP QTA	Suspension Bearing Drg No. 3226 DE	13831990	12	11,947	143,364

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S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
84	11.07.2019	105502	DSKP Sukkur	SSKP QTA	olts Nut Steel hexagon	70311030	100	79.04	7,904
85	05.08.2020	72553	SSKP Sukkur	DSKP/G/KC	MISCELLANEOUS, Flag, Hand signal red	71013790	20	27	540
86	08.05.2020	98891	DSKP Loco Depot MGPR	SSKP Sukkur	Brake Block	14110180	800	2,831	226,4800
87	09.07.2020	141661	DSKP Main Depot MGPR	SSKP Sukkur	Signal fog in tin cases	80113850	144	59.53	8,572
88	27.07.2019	62193	DSKP Loco Depot MGPR	DSKP HDR	joint Ring 21" Cylinder	24110820	20	60	1,200
89	25.07.2019	24876	DSKP /D/ MGPR	DSKP HDR	Rivet- Snap head, steel 19 mm dia.- Length 50 mm.	70317500	100	1.28	128
90	20.07.2019		DSKP /D/ MGPR	DSKP HDR	Rivet- Snap head, steel 19 mm dia.- Length 76 mm.	70317540	200	1.12	224
91	22.08.2019	124016	DSKP/ C&W MGPR	DSKP HDR	Tack- Black 19 mm.	70320710	5000	0.07	350
92	27.07.2019	82187	DSKP Loco Depot MGPR	DSKP HDR	Ralling Ring 21" Cylinder	24110770	40	189	7,560
93	28.08.2019	11070	DSKP/ C&W MGPR	DSKP HDR	Cloth, imitation leather, deep Burnswick green 1270/1295mm.	25210000	40	544.99	21,800
94	26.07.2019	140171	DSKP Main Depot MGPR	DSKP HDR	Single Row Deep Groove,	60211930	36	86.75	3,123
95	01.07.2019	89292	DSKP Loco Depot MGPR	DSKP HDR	Brake Block	14110180	200	2,831	566,200
96	24.07.2019	124015	DSKP/ C&W MGPR	DSKP HDR	Dust Shield Leather Washer WA-555"10X5"	20111140	170	98.5	16,745
97	11.06.2019	104522	-do-	DSKP HDR	Brake Block	21117990	1000	2,123	2,123,000

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S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
					V775				
98	19.08.2019	124020	-do-	DSKP HDR	Brake Block V775	21117990	1000	2,123	2,123,000
99	15.01.2019	537086	DSKP HDR	HTXR	SM Electrodes Class B 3.25 mm (10 SWG)	60410080	8	104	832
100	26.07.2018	85542	DSKP/ C&W MGPR	DSKP HDR	Screw coupling DGA-42	20200470	50	22,562	1,128,100
101	26.08.2018	8554	-do-	DSKP HDR	Draff Link coupler for DGA-5	20211040	25	6,170	154,250
102	26.09.2018	95541	-do-	DSKP HDR	Spring outer Helical	20411280	104	2,163	224,952
103	30.01.2018	87682	DSKP Sukkur	DSKP/G/KC	Oil Paste for paint Middle Brunswick Green	70610370	75	229	17,175
104	30.01.2018	87680	DSKP Sukkur	DSKP/G/KC	Aluminum Paint duel container form	70610580	80	328	26,240
105	30.01.2018	87683	DSKP Sukkur	DSKP/G/KC	Enamel Light Stone	70611260	80	219	17,520
106	02.02.2018	45844	DSKP/ C&W MGPR	DSKP/G/KC	Spring coil side Buffer w-430	20410080	30	1,525	45,750
107	02.02.2018	45846	-do-	DSKP/G/KC	Helical Bolter Spring Extoreeal K-64	20410880	5	16,008	80,040
108	02.02.2018	45845	-do-	DSKP/G/KC	Helical Bolster Spring K-65	20410890	5	6,969	34,845
109	19.01.2018	24858	DSKP Main Depot MGPR	DSKP/G/KC	Brake-Van, tail,	40310030	4	814.27	3,257
110	19.01.2018	109111	-do-	DSKP/G/KC	Hexagon round,	70311510	100	1.41	141
111	16.05.2018	45299	DSKP/ C&W MGPR	DSKP/G/KC	Bearing Brass	20111691	100	1517	151,700
112	06.05.2018	85534	-do-	DSKP/G/KC	Key for ride control bogie v-1769	21129000	1500	335	502,500
113	26.05.2018	85538	-do-	DSKP/G/KC	Floating Lever	21130660	70	3819	267,330
114	03.05.2018	85529	-do-	DSKP/G/KC	Pin Pull Rod	21134040	1500	253	379,500

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S #	Date	MR/MT Note No.	From Store Depot	To Consumers/ Store Depot	Description	Stock Code	Qty	Rate (Rs)	Value (Rs)
115	26.05.2018	68608	-do-	DSKP/G/KC	Bogie push Rod	21136420	10	3,190	31,900
116	17.11.2018	139664	DSKP/ G/KC	DSKP Main Depot MGPR	fire extinguishers	80112180	210	75	15,750
117	17.11.2018	139663	DSKP/ G/KC	-do-	Varnish Mixing	70610920	360	197.23	71,003
118	17.11.2018	985546	DSKP/ C&W MGPR	DSKP/G/KC	Composite Brake Shoe for chines wagons	20123450	5000	1,094.61	5,473,050
Total irregular issues transaction between depots and Material Transferred notes are unsigned by receiving depots									**26,065,118**
Total Irregular issues									**33,900,226**

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Annexure-10
(Para 4.2.2)

Details of unnecessary procurement of material without proper need assessment

S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
1	Rail Seat Pads for JMR Type Sleepers made of EVA		169-S/407/ TSO dated 13.12.2014	287,500		50775	236725	22.640	TSO placed a purchase order for supply of 250,000 Rail Seat Pads @ Rs 95.64 each on M/s Rubberex. The quantity was enhanced from 250,000 to 287,500 vide letter dated 17.12.2015. A quantity of 232,500 units was issued to different PWIs upto March 2018 and balance quantity of 55,000 units was lying with the Track Supply Depot as on June 2020. Audit observed that a quantity of 181,725 was lying unutilized with seven PWIs upto June 2020 This indicated that material was procured without requirement and quantity was enhanced to favour the contractor.
2	Commutator Assy: for GE Traction Motor 752	136-19130	19/0108/01-0/2-2016 dated 16.12.2016	36	Jan and Mar 2018	7	29	13.71	Loco Depot Mughalpura was main stockiest of this item with maximum stocking limit of 20 units. Loco Depot issued 10 units during July 2016 to June 2020 to Rewinding Shop Mughalpura which means average issuance was 2.5 items per annum whereas management purchased 36 items sufficient for 15 years. Balance quantity of 29 was sufficient for 12 years whereas warranty of 29 items was expired without use.
3	Rail Seat Pad for	310-	169-	50000	Jun	Nil	50000	2.25	TSO purchased 50000

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S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
	PSC Sleepers	17010	S/417/TSO dated 19.07.2017		2018				Rail Seat Pad for PSC Sleepers @ Rs 45 each from M/s Ravi Rubbers & Metal Works and 200000 Rail Seat Pads @ Rs 48 each from M/s Rubberex but not a single item was issued upto June 2020.
			169-S/420/TSO dated 09.06.2018	200000	Jan and Apr 2019	Nil	200000	9.6	
4	Cylinder Head Kit	501-48170					33	3.81	C&W Depot was main stockiest of Cylinder Head Kit with maximum level of 72 items for 24 months and its only consumer was Power Plant Shop, C&W Mughalpura. In June 2020 available balance of Cylinder Head Kit with C&W Depot was 23 and with Power Plant Shop was 10. Power Plant Shop utilized only two items during July 2014 to June 2020, therefore, average monthly consumption was only 0.33 items. The available balance of 33 was sufficient for 100 years during which they would be scrapped causing loss of government money. The C&W Depot was issuing this item to the Power Plant Shop without requirement.
5	Cam Shafts	501-47360		**14**	Aug 2015 to Jan 2020	**1**	13	2.61	14 Cam Shafts were issued by the C&W Depot to the EFO, Power Plants, C&W Shops Mughalpura during August 2015 to January 2020 out of which only one Cam Shaft was issued for repair of engine upto June 2020. Despite availability of sufficient

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S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
									quantity, 7 Cam Shafts were unnecessarily purchased in April 2019.
6	Sleeve Insulation Material Glass 10mm	506-10690	07/0016/03-1/1-2016 dated 08.11.2017	**4440 27650**	Dec 2017	**1081**	31009	1.88	C&W Depot was main stockiest of Sleeve Insulation Material Glass 10mm with maximum stocking level of 1080. This item was not received in the main depot since long. Audit observed that sufficient balance of 4440 Sleeve Insulation Material Glass 10mm was available with EFO/Train Lighting C&W Shops Mughalpura as on 23.05.2018 whereas said item in huge quantity of 27,650 was purchased vide purchase order No.07/0016/03-1/1-2016 dated 08.11.2017. Thus total quantity became 32,090 which were 31,010 (2871%) in excess of maximum of main stockiest. A quantity of 1,200 was issued to other shops and only 1,081 were consumed during a period of two years from July 2018 to June 2020. Balance quantity of 31009 Glass Sleeve was sufficient for 57 years.
7	Cable PVC 50mm^2		07/0019/01-0/1-2017 dated 07.05.2018	500	11.07.18	0	500	0.242	PVC cables were procured on special requisition of EFO Power Plants, C&W Shops, Mughalpura dated 13.05.2017 but not utilized despite lapse of three years.
	Cable PVC 120mm^2			500		48	452	0.442	
	Cable PVC 95mm^2			500		0	500	0.364	

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S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
8	Stone Wool Mat 20mm		12/0019/00-0/1-2007 dated 13.12.2007	900 SMT	05.08.08	175	725	0.091	Stone Wool Mat valuing Rs 2,661,910 was procured against CCS's Purchase Requisition No.NS12/12/1-2007 (MR) dated 20.06.2007 from M/s ZM Enterprises. Material was received in SCR Shop, C&W Mughalpura in August 2008 and 3391 SMT Stone Wool was lying in open air on the roof of store.
	Stone Wool Mat 40mm			840 SMT		154	686	0.107	
	Stone Wool Mat 20mm			3168 SMT		1188	1980	0.766	
9	Cable PVC sheathed single core 6mm^2(7/1.04mm)		07/0019/01-0/1-2017 dated 07.05.2018	4635	18.12.18		4635	0.263	PVC cables were procured on special Material Requisition of EFO Power Plants, C&W Shops, Mughalpura dated 13.05.2017 and lying unutilized since its receipt.
	Cable PVC sheathed single core 10mm^2(80/0.40mm)			4588			4588	0.491	
	Cable PVC sheathed single core 2.5mm^2(7/0.67mm)			4000			4000	0.085	
10	Carrier Piston	179-65260		260	2002	52	208	3.18	In Diesel Depot Karachi, 260 Carrier Piston were received in 2002. During a period of eight years only 52 Carrier Pistons were issued which indicated that average annual issuance was 6.5, therefore, remaining 208 carrier pistons were sufficient for 32 years. Average useful life of locomotives was 15-20 years only, therefore, most of the remaining items would be scrapped.
Total								**62.531**	

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Annexure-11
(Para 4.2.2)

Statement showing excessive direct purchase by the A&R Shop, C&W Shops MGPR and not routed through C&W Depot

Sr. #	Stock Code	Item	Qty purchased	Period of purchase	Qty issued upto Nov 2019	No of months	Balance	AMC	Material sufficient for no of months	Rate	Value
1	50149090	Thermal Over Load Relay	369	July 18 to Mar 19	132	16	237	8	29	1887	447,219
2	50149200	Time Relay(Timer) 100-240 volts	497	19-Mar	497	8	336	62	5	950	319,200
3	50149030	Circuit Breaker 80 Amp	64	19-Mar	24	8	40	3	13	4900	196,000
4	50149100	Thermal Over Load Relay	147	19-Mar	14	8	133	2	76	1900	252,700
5	50149080	Over current relay 16amp	158	Feb 17 to Mar 19	23	21	135	1	123	1900	256,500
6	50149290	Electronic fluorescent lamp 15watt	2104	Jun 16 to Mar 17	516	41	1588	13	126	315	500,220
7	50149510	Volt meter DC	91	Apr to Jun 17	12	31	79	0	204	675	53,325
8	50149540	Fuse 2 amp	916	Oct 15 to June 17	258	48	658	5	122	2550	1,677,900
9	50149590	Fuse 6 amp	493	Dec 16 to Jun 17	462	35	31	13	2	2550	79,050
10	50149790	Carriage roof fan 16"	1136	Apr 16 to Aug 17	701	42	435	17	26	2668	1,160,580
11	50149840	Fl Tube rods 18/20watt	1750	Apr to Jun 17	1367	42	383	33	12	91	34,853
12	50150220	Filter drier 5/8"	393	Oct 17 to Mar 18	263	25	130	11	12	1750	227,500
13	50137820	Circuit breaker 60 amp	92	Jun to Dec 17	35	29	57	1	47	2585	147,345
14	50143060	High/Low pressure control	256	18-Sep	32	14	224	2	98	2400	537,600
15	50143210	Power monitor	222	17-Aug	29	27	193	1	180	5243	1,011,899

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Sr. #	Stock Code	Item	Qty purchased	Period of purchase	Qty issued upto Nov 2019	No of months	Balance	AMC	Material sufficient for no of months	Rate	Value
16	50143240	Ampere meter	262	Feb to Jul 17	115	33	147	3	42	409.5	60,197
17	50143260	Volt meter AC	130	Dec 16 to May 17	63	35	67	2	37	386.1	25,869
18	50144160	PVC connector strip 30 amp	596	17-May	354	30	242	12	21	75	18,150
19	50144190	Circuit breaker 100 amp	91	Jun to July 18	54	17	37	3	12	4925	182,225
20	50144220	Copper thimble	1200	17-Jul	850	28	350	30	12	93	32,550
21	50810210	Cable copper 3/0.29	113000	Aug 17 to Jan 18	400	27	112600	15	7601	12.74	1,434,524
22	50811600	Fl tube rods 40watt	1034	Feb to Mar 18	418	21	616	20	31	110	67,760
Total											**8,723,165**

Available items are sufficient for 2 to 7601 months

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Annexure-12
(Para 4.2.2)

Details of blockage of capital due to non-utilization of material

SN	Item	Stock Code	Depot	Quantity	Value in million	Remarks
1	serviceable wheel & Axle		Carriage & Wagon Depot, Mughalpura	1325 Nos.	**23.27**	This item reclaimed from sold rolling stock was accumulated in the Carriage & Wagon Depot, Mughalpura upto 30.02.2020. Management failed to repair and utilize these wheel and axle despite lapse of considerable period of time. Management was required to repair the repairable wheel & axle and dispose off the remaining but they failed to take any action.
2	Tyre Steel Wheel	208-10410	C&W Depots Mughalpura and Hyderabad	550 Nos.	**12.77**	This item was declared as non-stock by the Chief Controller of Stores vide latter No.NS3/25/DI-12(SUR) dated 01.12.2012. On investigation it was observed that these tyres steel wheel could be utilized with some effort but management was not interested to utilize these wheel tyres instead they were interested in purchase and use of complete wheels.
3	Furnace oil		Sleeper Depot, Haripurbund	22.28 MT	**1.57**	Furnace oil was not utilized since July, 2015. It seems, Furnace oil was purchased without actual requirement. More than 6 years has been elapsed but it was neither utilized nor returned to General Store for utilization, elsewhere.
Total					**37.61**	

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Annexure-13
(Para 4.2.3)

Details of unnecessary procurement of material by Projects

S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
1	Armatures (Hitachi-395)	184-15860	19/0007/SR-100/3-2018 dated 15.01.2018	30	Dec-19	0	30	76.078	CCP placed a Purchase Order for purchase of 30 Armatures (Hitachi-395) valuing RMB 4,650,000 (Rs 76.078 million) for project of Special Repair of 100 Locomotives. Later on, it was cancelled vide letter dated 25.01.2018 to avoid overstocking because said item was available in stock. The purchase order was reinstated vide letter dated 02.02.2018 just to benefit the contractor. This item was not required for the project as its first supply of 10 armatures was received in December 2019 after repair of all locomotives of the project upto April 2019. Diesel Depot Rawalpindi was only stockiest of this item and its maximum stock level was 12.
2	Wooden Sleepers size 9'x10"x6"		Agreement dated 20.09.2016				2155	28.85	Project Director Coal Loading Stations procured 7500 wooden sleepers. The

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S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
									contract was awarded without need assessment which resulted in excessive procurement of 2155 wooden sleepers valuing Rs 28.85 million. Subsequently, excess quantity was distributed among different revenue and deposit works.
3	Copper Thimble 120mm	501-44220			20.07.17		314	0.029	Items valuing Rs 9.29 million were received in the Air conditioning and Refrigeration Shop, C&W Mughalpura during May 2017 to September 2018 for project of 800 coaches. Audit observed that items valuing Rs 6.58 million were lying unutilized upto June 2020 after completion of project.
	Copper cable single core 1.5mm	508-10210			08.01.18		108800	1.386	
	Perspex sheet	506-11710			29.11.17		250	0.825	
	Ampere Meter range o to 30Amp	501-43240			20.05.17		102	0.042	
	High / low pressure control switch	501-43060			01.09.18		116	0.278	
	Low ambient Control	501-43070			01.11.17		197	0.414	
	Thermostatic Expansion valve	501-43080			07.12.17		160	1.141	
	Power monitor phase failure	501-43210			16.08.17		66	0.346	
	Volt meter range 0 to 500 v AC	501-43260			17.05.17		27	0.010	
	Slot duct aluminum 67"x5"	501-Spl			02.02.18		459	1.304	
	return air filter with grill small	501-Spl			29.11.17		170	0.455	
	exhaust fan 12" 200v ac	501-Spl			21.08.18		2	0.004	
	return air filter with grill 450 x635 mm	501-Spl			29.11.17		102	0.341	
4	Bituman Hot	801	12/0018/00-	21560	Sept 2013	9067	12493	1.00	21560 kg Bituman

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S. No.	Description	Stock Code	Purchase Order No. & date	Quantity Received	Date of Receipt	Quantity used	Balance Quantity (Jun-20)	Value in million	Remarks
		Spl	0/1-2012 dated 14.03.2013	kg					Hot was procured for Rehabilitation of 500 Coaches Bailout Package and received in SCR Shop, C&W Mughalpura in September 2013 but quantity of 9067 kg was issued upto June 2020. A huge quantity of 12493 kg was lying in the store as on 30.06.2020.
5	BOLT		19/0097/SR-100/4-16 dated 25-10-16		11.07.18		35	0.044	Items procured against the project of special repair of 100 locomotives were not utilized despite its completion. Further it was observed that said material was available in the Diesel Store Depot Rawalpindi as Custody Store of Central Diesel Locomotives Shop Rawalpindi. These items were also not part of the Material Accounting System, therefore, these would not be shown to other consumers as available and would deteriorate with the passage of time.
	CAP SUPPORT		19/0040/SR-100/2-17 dated 06-06-17		28.01.19		42	11.024	
	GEAR RING		19/0129/SR-100/4-16 dated 18-01-17		22.02.19		17	4.453	
	CONNECTOR		19/0053/SR-100/1-16 dated 21-05-16		09.03.17		30	0.707	
Total								**128.731**	

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Annexure-14
(Para 4.2.4)

Details of unnecessary manufacturing of material

Sr. No	Material	Depot/ Shop	Date		Quantity			Rate	Total value (Rs)
			Receipt	Last issue	Received	Issued	Balance		
1	Switch UIC-54 RH	Track Depot, Raiwind	June 2012	31.7.17	19	1	18	878,458	15,812,244
2	Switch UIC-54 LH		June 2012	31.7.17	19	1	18	878,458	15,812,244
3	MS Sliding Door Roller 4"	Steel Coach Repair Shop, C&W, Mughalpura	Before 2015		271				
			05.08.16	20.08.16	32				
					303	157	146	1,155	168,630
4	MS Union 1-1/2"		18.05.18	Nil	25	0	25	1,881	47,025
5	MS Union 1-3/4"		18.05.18	Nil	55	0	55	1,881	103,455
6	MS Pin for Sliding (AC Coach)		15.01.18	Nil	270	0	270	86	23,220
7	Lavatory door hinges		Before 2015		474				
			11.01.16	31.05.16	40				
					514	196	318	1,162	369,431
8	MS Pin 6"x1/2"		11.12.17	Nil	550	0	550	660	363,000
Total									**32,699,249**

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Annexure-15
(Para 4.2.5)

Details of 154 deleted items

S No.	Qty	Unit Rate	Value Rs	S No.	Qty	Unit Rate	Value Rs	S No.	Qty	Unit Rate	Value Rs
1	20	0	0	53	82	25.3	2,074.6	105	33	8,310.27	274,238.9
2	0	17,489.9	0	54	0	8,377.4	0	106	9	77.13	694.17
3	7	61,810	432,670	55	0	5,129.32	0	107	6	17,277.4	103,664.4
4	5	96,122	480,610	56	16	30,161.57	482,585.1	108	6	1,092.25	6,553.5
5	74	0.27	19.98	57	4	3,407.52	13,630.08	109	3	13.91	41.73
6	8	7.34	58.72	58	588	913.56	537,173.3	110	40	26,272.69	1,050,908
7	30	4.04	121.2	59	17	1250	21,250	111	4	2,470.85	9,883.4
8	7	12,921.8	90,452.6	60	4	1,422.18	5,688.72	112	2300	2.14	4,922
9	32	139	4,448	61	2	326.41	652.82	113	40	50	2,000
10	2	39	78	62	2	9.39	18.78	114	47	6.5	305.5
11	2	0.25	0.5	63	24	16,680.38	400,329.1	115	20	405.28	8,105.6
12	4	6,735.32	26,941.28	64	8	410,624.7	3,284,997	116	0	12	0
13	1	51,919.81	51,919.81	65	52	84	4,368	117	240	137	32,880
14	2	493.1	986.2	66	0	5.43	0	118	0	4	0
15	58	2,219.06	128,705.5	67	30	18	540	119	0	1,526.37	0
16	120	148.82	17,858.4	68	261	5	1,305	120	0	564.74	0
17	56	363.26	20,342.56	69	20	1.27	25.4	121	0	124.4	0
18	2	78.9	157.8	70	170	0.8	136	122	2100	168.87	354,627
19	31	78.99	2,448.69	71	120	7,070.26	848,431.2	123	36	783.45	28,204.2
20	40	100.15	4,006	72	120	6,743.97	809,276.4	124	7	123.43	864.01
21	18	743.92	13,390.56	73	14	2,070.86	28,992.04	125	3	146.94	440.82
22	312	1,864.61	581,758.3	74	10	3.24	32.4	126	1	631.3	631.3
23	12	275.58	3,306.96	75	60	9,651.69	579,101.4	127	50	114	5700
24	6	1,521.68	9,130.08	76	2	18,615.66	37,231.32	128	3	77.88	233.64
25	38	26	988	77	12	1,306.5	15,678	129	12	77.88	934.56
26	2	4,078.7	8,157.4	78	87	1,316.02	114,493.7	130	4	430.86	1,723.44
27	838	62.06	52,006.28	79	14	1,578.77	22,102.78	131	20	43	860
28	300	22.88	6,864	80	190	27.62	5,247.8	132	4	15	60
29	10	494.22	4,942.2	81	9903	0.62	6,139.86	133	190	26.88	5,107.2
30	20	842.1	1,6842	82	99	3.14	310.86	134	28	630.91	17,665.48
31	50	532	26,600	83	22	1.5	33	135	5	1,277.58	6,387.9

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S No.	Qty	Unit Rate	Value Rs	S No.	Qty	Unit Rate	Value Rs	S No.	Qty	Unit Rate	Value Rs
32	11	450.46	4,955.06	84	30	24.9	747	136	7	1,422	9,954
33	150	149.47	22,420.5	85	0	7,313.5	0	137	20	37.99	759.8
34	5	81.38	406.9	86	4	903.72	3,614.88	138	4	55,666.82	222,667.3
35	6	219.95	1,319.7	87	10	4.58	45.8	139	0	5,937.25	0
36	2	4,960.06	9,920.12	88	24	2.42	58.08	140	0	400.83	0
37	40	9.5	380	89	180	0.32	57.6	141	2	38,955.98	77,911.96
38	30	915.9	27,477	90	60	70.96	4,257.6	142	12	65,650	787,800
39	25	5,504.8	137,620	91	20	0.71	14.2	143	30	319.93	9,597.9
40	30	3,280.8	98,424	92	10	2.78	27.8	144	18	3,154	56,772
41	2	8,351.4	16,702.8	93	3	642.95	1,928.85	145	28	3,081	86,268
42	10	61,870.48	618,704.8	94	120	3.98	477.6	146	56	3,081	172,536
43	21	3,320.21	69,724.41	95	25	1,532.62	38,315.5	147	20	193.08	3,861.6
44	10	16,753.35	167,533.5	96	48	534	25,632	148	6	146.86	881.16
45	3	299,057.3	897,172	97	0	547.3	0	149	28	177.34	4,965.52
46	27	30.3	818.1	98	36	4.66	167.76	150	6	5,253.8	31,522.8
47	2	79,916.13	159,832.3	99	12	6.15	73.8	151	7	10,786.85	75,507.95
48	31	19,133.22	593,129.8	100	0	167.9	0	152	6	9,464.14	56,784.84
49	7	2,699	18,893	101	4	12,954.9	51,819.6	153	30	1,177.62	35,328.6
50	12	810	9,720	102	14	13.91	194.74	154	90	260.97	23,487.3
51	6	188.44	1,130.64	103	9	46.98	422.82				
52	6	2,354.94	14,129.64	104	0	2,534.86	0				
Total			**4,856,225**				**7,349,701**				**3,574,243**
G. Total			**15,780,169**								

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Annexure-16
(Para 4.2.6)

Detail of material issued but not lifted by consumers

S. #	Date	MR No	From Store Depot	To Consumer	Description	S Code	Qty	Rate	Value (Rs)	Date of verification	Aging
1	08/02/2020	580260	GS Depot QTA	LFO Sibi	fire extinguishers	80112190	25	109	2,725	08/11/2020	9
2	08/08/2020	529651	GS Depot QTA	LFO Sibi	WRENCH, Stilldone type 356 mm	70219760	2	51.52	103	08/11/2020	3
3	08/04/2020	331656	GS Depot QTA	LFO Sibi	SM Electrodes Class B	60410080	40	104	4,160	08/11/2020	7
4	08/04/2020	331655	GS Depot QTA	LFO Sibi	cleaning agents for lube cooler after cooler engine	80110430	100	1019.68	101,968	08/11/2020	7
5	07/16/2020	580262	GS Depot QTA	LFO Sibi	Hydraulic Lubricating oil Shell Tellus 33.	71211320	630	111.8	70,434	08/11/2020	26
6	07/16/2020	283566	GS Depot QTA	LFO Sibi	Carbon Brush	13611210	50	1468.11	73,406	08/11/2020	26
7	08/07/2020	540728	GS Depot QTA	LFO Sibi	Oil Paste for paint Red Oxide color	70610390	40	72	2,880	08/11/2020	4
8	08/07/2020	331659	GS Depot QTA	LFO Sibi	Scrap metal (Ferrous):- Mild Steel,	80310430	100	13	1,300	08/11/2020	4
9	08/08/2020	563567	GS Depot QTA	LFO Sibi	Carrier 18/89	13614590	2	890	1,780	08/11/2020	3
10	08/08/2020	520204	GS Depot QTA	LFO Sibi	Carrier 18/89	13614590	2	890	1,780	08/11/2020	3
11	08/08/2020	580257	GS Depot QTA	LFO Sibi	Piston Paking Cup	13465240	1	890	890	08/11/2020	3
12	08/08/2020	580990	GS Depot QTA	LFO Sibi	Piston Paking Cup	13465240	1	890	890	08/11/2020	3
13	06/26/2020	580259	GS Depot QTA	LFO Sibi	Wick Pad 21/189	13631900	50	1700	85,000	08/11/2020	46
14	08/07/2020	580253	GS Depot QTA	LFO Sibi	Grease Shell cardium compound	71210280	205	94.45	19,362	08/11/2020	4

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S. #	Date	MR No	From Store Depot	To Consumer	Description	S Code	Qty	Rate	Value (Rs)	Date of verification	Aging
15	07/16/2020	580263	GS Depot QTA	LFO Sibi	Grease Shell cardium compound	71210280	205	94.45	19,362	08/11/2020	26
16	08/07/2020	580254	GS Depot QTA	LFO Sibi	Grease Shell cardium compound	71210290	205	89.67	18,382	08/11/2020	4
17	07/16/2020	580264	GS Depot QTA	LFO Sibi	Grease Shell cardium compound	71210290	205	89.67	18,382	08/11/2020	26
18	07/30/2020	563777	GS Depot QTA	FO/D/ QTA	electrodes, covered "class a"	60410020	60	104	6,240	08/11/2020	12
19	07/30/2020	563778	GS Depot QTA	FO/D/ QTA	SM Electrodes Class B	60410070	40	104	4,160	08/11/2020	12
20	07/30/2020	563779	GS Depot QTA	FO/D/ QTA	SM Electrodes Class B 3.25 mm	60410080	60	104	6,240	08/11/2020	12
21	08/05/2020	563780	GS Depot QTA	FO/D/ QTA	NAPERY AND BEDDING, Sponge cloth	71011070	25	35	875	08/11/2020	6
22	08/09/2020	529154	GS Depot QTA	FO/D/ QTA	Cable Copper conductor P.V.C	50810230	180	29.81	5,366	08/11/2020	2
23	08/06/2020	331658	GS Depot QTA	FO/D/ QTA	Oil Paste for paint Red Oxide colour	70610390	35	72	2,520	08/11/2020	5
24	08/06/2020	331657	GS Depot QTA	FO/D/ QTA	Screw Coupling Assembly	3100750	3	25094	75,282	08/11/2020	5
25	08/06/2020	283871	GS Depot QTA	FO/D/ QTA	Bearing Shell 0.0/0" O/S C/Rod (EXP)	13440030	2	438.77	878	08/11/2020	5
26	08/06/2020	283872	GS Depot QTA	FO/D/ QTA	Cable 18/153	13911020	100	83.67	8,367	08/11/2020	5
27	08/06/2020	283875	GS Depot QTA	FO/D/ QTA	Brake Block	14110180	150	2831	424,650	08/11/2020	5
28	07/29/2020	539018	GS Depot QTA	FO/D/ QTA	Brake Block	21124180	100	2831	283,100	08/11/2020	13
29	07/29/2020	539020	GS Depot QTA	FO/D/ QTA	Cotter Topper V-121	21125310	100	262	26,200	08/11/2020	13

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S. #	Date	MR No	From Store Depot	To Consumer	Description	S Code	Qty	Rate	Value (Rs)	Date of verification	Aging
30	07/06/2020	283882	GS Depot QTA	FO/D/ QTA	Refrigeration Equipment General, Elbow reducing, Gas Freon 22.	50122540	278	1140	316,920	08/11/2020	36
31	06/27/2020	283865	GS Depot QTA	FO/D/ QTA	-do-	50122540	136	1140	155,040	08/11/2020	45
32	07/27/2020	476146	GS Depot QTA	FO/D/ QTA	Computer Stationery. Part I Paper white ruled (computer)	80211360	6	1647	9,882	08/11/2020	15
33	07/27/2020	476147	GS Depot QTA	SS QTA	Computer stationery.	80211380	3	3540	10,620	08/11/2020	15
34	07/15/2020	113279	GS Depot KC	HTXR KEW	Connecting Link for Bogies	21131950	5	3077	15,385	08/31/2020	47
35	07/15/2020	113282	GS Depot KC	HTXR KEW	Key for R/C Shoe	21129000	50	335	16,750	08/31/2020	47
36	07/15/2020	113277	GS Depot KC	HTXR KEW	Air Pressure Pipe	21200050	15	2400	36,000	08/31/2020	47
37	07/15/2020	113278	GS Depot KC	HTXR KEW	Air Pressure Pipe	20123340	15	2385	35,775	08/31/2020	47
38	03/14/2020	540367	GS Depot KC	HTXR MYP	electrodes "class B"	60410090	40	63.52	2,541	08/31/2020	170
39	07/15/2020	540439	GS Depot KC	HTXR MYP	Key for R/C Shoe	21129000	100	63.52	6,352	08/31/2020	47
40	07/15/2020	540437	GS Depot KC	HTXR MYP	Air Pressure Pipe	20123340	25	2385	59,625	08/31/2020	47
41	07/15/2020	540441	GS Depot KC	HTXR MYP	Composite Break Shoe	20123450	1000	1094.61	1,094,610	08/31/2020	47
42	07/15/2020	540438	GS Depot KC	HTXR MYP	Air Pressure Pipe	21200050	20	2400	48,000	08/31/2020	47
43	06/09/2020	617840	GS Depot KC	HTXR-MYP	Hose Pipe	24212560	300	450	135,000	08/31/2020	83
44	06/09/2020	602349	GS Depot	HTXR-MYP	Air hose Gasket	21210730	300	5.5	1,650	08/31/2020	83

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S. #	Date	MR No	From Store Depot	To Consumer	Description	S Code	Qty	Rate	Value (Rs)	Date of verification	Aging
			KC								
45	06/09/2020	526219	GS Depot KC	HTXR-MYP	Transformer oil	71211190	210	312	65,520	08/31/2020	83
46	06/09/2020	617850	GS Depot KC	HTXR-MYP	Elec Rods	60410090	60	63.52	3,811	08/31/2020	83
47	06/09/2020	617848	GS Depot KC	HTXR-MYP	Elec Rods	60410070	200	104	20,800	08/31/2020	83
48	06/09/2020	617847	GS Depot KC	HTXR-MYP	Vacum syntalik	70610930	20	189	3,780	08/31/2020	83
49	06/09/2020	617843	GS Depot KC	HTXR-MYP	Bot & Nuts	70311340	200	121	24,200	08/31/2020	83
50	06/09/2020	602350	GS Depot KC	HTXR-MYP	Composite Break Shoe	20123450	1000	1094.61	1,094,610	08/31/2020	83
51	06/09/2020	617849	GS Depot KC	HTXR-MYP	electrodes	60410080	200	104	20,800	08/31/2020	83
52	02/26/2020	540373	GS Depot KC	HTXR-MYP	Bolster coil spring	20411270	25	1380	34,500	08/31/2020	187
53	02/26/2020	540373	GS Depot KC	HTXR-MYP	Bolster coil spring	20411270	25	1380	34,500	08/31/2020	187
54	02/26/2020	540371	GS Depot KC	HTXR-MYP	Brush Flat 4"	70210490	5	171	855	08/31/2020	187
55	02/26/2020	540368	GS Depot KC	HTXR-MYP	Bot & Nuts	70311340	300	121	36,300	08/31/2020	187
56	02/26/2020	540366	GS Depot KC	HTXR-MYP	electrodes	60410070	200	104	20,800	08/31/2020	187
57	02/26/2020	540365	GS Depot KC	HTXR-MYP	electrodes	60410080	100	104	10,400	08/31/2020	187
58	02/26/2020	540360	GS Depot KC	HTXR-MYP	Air hose Gasket	21210730	300	5.5	1,650	08/31/2020	187
59	02/26/2020	540357	GS Depot KC	HTXR-MYP	Gasket for Air Hose pipe	21210730	200	5.5	1,100	08/31/2020	187
60	08/05/2020	587424	GS Depot KC	HTXR-KC	Bush for hanger	21124180	300	236	70,800	08/31/2020	26

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S. #	Date	MR No	From Store Depot	To Consumer	Description	S Code	Qty	Rate	Value (Rs)	Date of verification	Aging
61	08/05/2020	613500	GS Depot KC	HTXR-KC	Truss bar cotter	21125310	300	262	78,600	08/31/2020	26
62	08/05/2020	613481	GS Depot KC	HTXR-KC	Float Bar	70511020	100	305	30,500	08/31/2020	26
63	07/25/2020	585776	GS Depot KC	HTXR KYC-CHG	Cotter for truss bar cotter	21125310	200	262	52,400	08/31/2020	37
64	07/10/2020	609301	GS Depot KC	-do-	Air Pressure Pipe	21200050	15	2400	36,000	08/31/2020	52
65	07/10/2020	609314	GS Depot KC	-do-	Sponge Cloth	71011070	50	35	1,750	08/31/2020	52
66	07/25/2020	585771	GS Depot KC	-do-	Pall Rod Pin	21134050	100	264	26,400	08/31/2020	37
67	07/25/2020	609302	GS Depot KC	-do-	Floating Lever	21130660	10	3819	38,190	08/31/2020	37
68	07/10/2020	549021	GS Depot KC	HTXR-KYC-Goods	Truss bar cotter	21125310	100	262	26,200	08/31/2020	52
69	07/25/2020	585782	GS Depot KC	-do-	Key for R/C Shoe	21129000	50	335	16,750	08/31/2020	37
70	07/25/2020	585779	GS Depot KC	-do-	Air Pressure Pipe	21200050	15	2400	36,000	08/31/2020	37
71	07/10/2020	549020	GS Depot KC	-do-	Air Pressure Pipe	20123340	25	2385	59,625	08/31/2020	52
72	07/25/2020	549023	GS Depot KC	-do-	Pull Rod Pin	21134040	100	253	25,300	08/31/2020	37
73	07/25/2020	549022	GS Depot KC	-do-	Hose Pipe	24212560	50	450	22,500	08/31/2020	37
74	07/25/2020	549024	GS Depot KC	-do-	Pull Rod Pin	21134050	100	264	26,400	08/31/2020	37
75	07/25/2020	549025	GS Depot KC	-do-	Pin for Screw Coupling	20213540	25	473	11,825	08/31/2020	37
Total									**5,143,698**		

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Annexure-17
(Para 4.3.1)

Statement showing purchase of PSC Sleepers from M/s HIS Kotri

Sr. No.	Date	Quantity	Rate	Amount
1	02.06.2016	5500	3,913	21,521,885
2	18.06.2016	5500	3,913	21,521,885
3	25.06.2016	6000	3,913	23,478,420
4	11.08.2016	10000	3,913	39,130,700
5	01.11.2016	15000	3,913	58,696,050
6	08.12.2016	12500	3,913	48,913,375
7	31.01.2017	15000	3,913	58,696,050
8	10.03.2017	5000	3,913	19,565,350
9	12.04.2017	16000	3,913	62,609,120
10	11.05.2017	16000	3,913	62,609,120
11	10.06.2017	20000	3,913	78,261,400
12	03.08.2017	12500	4,167	52,092,750
13	08.09.2017	12000	4,167	50,009,040
14	09.10.2017	15000	4,167	62,511,300
15	06.11.2017	18000	4,167	75,013,560
16	20.11.2017	18000	4,167	75,013,560
17	28.02.2018	18000	4,167	75,013,560
18	26.04.2018	15000	4,167	62,511,300
19	09.06.2018	15000	4,167	62,511,300
20	22.07.2018	14000	4,438	62,136,200
21	23.09.2018	14000	4,438	62,136,200
22	02.11.2019	14404	4,727	68,084,683
		292404		1,202,036,808

Sleepers Dispatched from CSF Kotri

Sr. No.	Year	Quantity
1	2016-17	66,916
2	2017-18	38,088
3	2018-19	116,493
4	2019-20	
		221,497

Sleepers procured upto 30.06.2019	278,000
Sleepers issued upto 30.06.2019	221,497
Balance as on 30.06.2019	56,503

Value of closing balance of PSC sleeper procured from Korti

2017-18	28503	4167	118,772,001.00
2018-19	28000	4438	124,264,000.00
Total	**56503**	**8605**	**243,036,001.00**

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Annexure-18
(Para 4.3.1)

Warranty claim un-settled item list

S. #	DESCRIPTION	CAT NO.	W.CLAIM	DATE	CASE NO.	INVOICE	DATE	Value (US$)
1	Traction Motor (P.M)	5GEB30D3	534	03.05.2018	9018	61563463	06.12.2016	108,565
2	Traction Motor (P.M)	5GEB30D4	536	17.09.2018	9019	61563463	06.12.2016	108,565
3	Lateral Oil Damper	84A234494ACP1	572	26.03.2019	9047	30507723A	10.07.2020	929
4	Lateral Oil Damper	84A234494ACP1	573	29.03.2019	9052	30507723A	10.07.2020	929
5	Lateral Oil Damper	84A234494ACP1	574	29.03.2019	9045	30507723A	10.07.2020	929
6	Lateral Oil Damper	84A234494ACP1	575	29.03.2019	9051	30507723A	10.07.2020	929
7	Lateral Oil Damper	84A234494ACP1	576	29.03.2019	9055	30507723A	10.07.2020	929
8	Lateral Oil Damper	84A234494ACP1	577	30.03.2019	9053	30507723A	10.07.2020	929
9	Lateral Oil Damper	84A234494ACP1	578	31.03.2019	9008	30507723A	10.07.2020	929
10	Lateral Oil Damper	84A234494ACP1	580	02.04.2019	9012	30507723A	10.07.2020	929
11	Lateral Oil Damper	84A234494ACP1	582	02.04.2019	9006	30507723A	10.07.2020	929
12	Lateral Oil Damper	84A234494ACP1	583	05.04.2019	9045	30507723A	10.07.2020	929
13	Lateral Oil Damper	84A234494ACP1	584	06.04.2019	9054	30507723A	10.07.2020	929
14	Radiation fan controller	17FM690x1	615	26.05.2019	9014	61531580	09.09.2016	16,836
15	Traction Blower Controller	17FM690x1	629	06.04.2019	9050	61531580	09.09.2016	16,836
16	Lateral Oil Damper	84A234494ACP1	630	04.04.2019	9001	30507723A	10.07.2020	929
17	Lateral Oil Damper	84A234494ACP1	631	13.05.2019	9041	30507723A	10.07.2020	929

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S. #	DESCRIPTION	CAT NO.	W.CLAIM	DATE	CASE NO.	INVOICE	DATE	Value (US$)
18	Lateral Oil Damper	84A234494ACP1	632	14.05.2019	9042	30507723A	10.07.2020	929
19	Lateral Oil Damper	84A234494ACP1	633	17.05.2019	9037	30507723A	10.07.2020	929
20	Lateral Oil Damper	84A234494ACP1	634	25.05.2019	9039	30507723A	10.07.2020	929
21	Lateral Oil Damper	84A234494ACP1	635	02.04.2019	9006	30507723A	10.07.2020	929
22	Lateral Oil Damper	84A234494ACP1	636	05.04.2019	9045	30507723A	10.07.2020	929
23	Lateral Oil Damper	84A234494ACP1	637	06.04.2019	9054	30507723A	10.07.2020	929
24	Lateral Oil Damper	84A234494ACP1	638	11.05.2019	9046	30507723A	10.07.2020	929
25	Traction Motor Ground (D-05)	5GEB30D3	646	05.07.2019	9019	61563463	06.12.2016	108,565
26	Traction Blower Motor Bearing	SKF21066C-04096	714	27.09.2019	9013	Nil	Nil	Nil
27	Wheel Profile Cracking	Not Provided	756	07.11.2019	9028	Nil	Nil	Nil
28	Wheel Profile Cracking	Not Provided	757	12.11.2019	9024	Nil	Nil	Nil
29	Condenser Fan Motor	41A314692AVP10	786	09.12.2019	9052	30507399	28.05.2020	1907
30	Tie Bar	84B552203P1	789	03.12.2019	9029	30505353	11.12.2019	Nil
31	Alarm Relay	17LV66J10	803	17.01.2020	9041	61609756	13.03.2017	259
32	Fuel Pump Motor	84A213248ADP1	804	22.01.2020	9024	30504421	27.08.2019	14,384
33	Fuel Pump Motor	84A213248ADP1	808	31.01.2020	9050	30504421	27.08.2019	14,384
34	Toggle Switch	Not Provided	815	07.02.2020	9020	30501447	18.09.2018	60
35	Warming E Bell	Not Provided	816	07.02.2020	9012	Nil	Nil	Nil
36	Fuel Pump Motor	84A213248ADP1	825	15.02.2020	9047	30504421	27.08.2019	14,384
37	Tie Bar/Ayte Bearing Assy	84B549845P1/ 840603607ABG1	830	10.02.2020	9035	Nil	Nil	Nil
38	Cab Fam D/Side	84A206572ADP1	833	23.02.20	9019	30506719	18.03.2020	658

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S. #	DESCRIPTION	CAT NO.	W.CLAIM	DATE	CASE NO.	INVOICE	DATE	Value (US$)
39	Cab Fam D/Side	84A206572ADP1	834	24.02.20	9031	Nil	Nil	658
40	Exhaust Below	328X1627	859	09.03.2020	9005	61531568	09.09.2016	397
41	Brake Unit	84A222777ACP6	890	22.03.2020	9032	61668733	16.06.2017	4,936
42	Brake Unit	84A222777ACP3	891	21.03.2020	9020	61668733	16.06.2017	7,840
43	Brake Unit	84A222777ACP6	892	20.03.2020	9037	61668733	16.06.2017	4,936
44	Brake Unit	84A222777ACP6	893	21.03.2020	9013	61668733	16.06.2017	4,936
45	Brake Unit	84A222777ACP6	894	21.03.2020	9019	61668733	16.06.2017	4,936
46	Brake Unit	84A222777ACP6	895	21.03.2020	9039	61668733	16.06.2017	4,936
47	Brake Unit	84A222777ACP6	896	24.03.2020	9005	61668733	16.06.2017	4,936
48	Brake Unit	84A222777ACP6	897	22.03.2020	9007	61668733	16.06.2017	4,936
49	Brake Unit	84A222777ACP6	898	22.03.2020	9002	61668733	16.06.2017	4,936
50	Brake Unit	84A222777ACP6	899	22.03.2020	9023	61668733	16.06.2017	4,936
51	Brake Unit	84A222777ACP1	900	22.03.2020	9032	61668733	16.06.2017	4,936
52	Brake Unit	84A222777ACP1	901	22.03.2020	9018	61668733	16.06.2017	4,936
53	Brake Unit	84A222777ACP1	902	22.03.2020	9043	61668733	16.06.2017	4,936
54	Brake Unit	84A222777ACP6	903	23.03.2020	9022	61668733	16.06.2017	4,936
55	Brake Unit	84A222777ACP6	904	23.03.2020	9031	61668733	16.06.2017	4,936
56	Brake Unit	84A222777ACP5	905	23.03.2020	9030	61668733	16.06.2017	4,936
57	Brake Unit	84A222777ACP1	906	23.03.2020	9011	61668733	16.06.2017	4,936
58	Brake Unit	84A222777ACP1	907	23.03.2020	9008	61668733	16.06.2017	4,936
59	Brake Unit	84A222777ACP6	908	23.03.2020	9044	61668733	16.06.2017	4,936
60	Brake Unit	84A222777ACP6	909	24.03.2020	9052	61668733	16.06.2017	4,936
61	Brake Unit	84A222777ACP6	910	24.03.2020	9009	61668733	16.06.2017	4,937

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S. #	DESCRIPTION	CAT NO.	W.CLAIM	DATE	CASE NO.	INVOICE	DATE	Value (US$)
62	Brake Unit	84A222777ACP1	911	24.03.2020	9053	61668733	16.06.2017	4,937
63	Brake Unit	84A222777ACP6	912	24.03.2020	9013	61668733	16.06.2017	4,937
64	Brake Unit	84A222777ACP1	915	26.03.2020	9024	61668733	16.06.2017	4,937
65	Brake Unit	84A222777ACP1	916	26.03.2020	9048	61668733	16.06.2017	4937
66	Brake Unit	84A222777ACP1	917	27.03.2020	9035	61668733	16.06.2017	4,937
67	Brake Unit	84A222777ACP1	918	27.03.2020	9036	61668733	16.06.2017	4,937
68	Brake Unit	84A222777ACP5	919	27.03.2020	9036	61668733	16.06.2017	4,937
69	Brake Unit	84A222777ACP1	920	28.03.2020	9043	61668733	16.06.2017	4,937
70	Brake Unit	84A222777ACP1	921	28.03.2020	9051	61668733	16.06.2017	4,937
71	Brake Unit	84A222777ACP6	922	28.03.2020	9027	61668733	16.06.2017	4,937
72	Brake Unit	84A222777ACP6	923	25.03.2020	9034	61668733	16.06.2017	4,937
73	Brake Unit	84A222777ACP1	924	25.03.2020	9001	61668733	16.06.2017	4,937
74	Brake Unit	84A222777ACP6	925	25.03.2020	9014	61668733	16.06.2017	4,937
75	Brake Unit	84A222777ACP6	926	25.03.2020	9033	61668733	16.06.2017	4,937
76	Brake Unit	84A222777ACP1	927	26.03.2020	9038	61668733	16.06.2017	4,937
77	Brake Unit	84A222777ACP6	928	26.03.2020	9054	61668733	16.06.2017	4,937
78	Brake Unit	84A222777ACP6	929	29.03.2020	9029	61668733	16.06.2017	4,937
79	Brake Unit	84A222777ACP6	930	29.03.2020	9047	61668733	16.06.2017	4,937
80	Brake Unit	84A222777ACP6	931	31.03.2020	9026	61668733	16.06.2017	4,937
81	Brake Unit	84A222777ACP6	934	04.04.2020	9048	61668733	16.06.2017	4,937
82	Hook Couple		964	12.06.2020	9002	Nil	Nil	Nil

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S. #	DESCRIPTION	CAT NO.	W.CLAIM	DATE	CASE NO.	INVOICE	DATE	Value (US$)
83	Hook Couple		965	13.06.2020	9010	Nil	Nil	Nil
84	CDCT Contractor	841A207944ABP1	970	22.06.2020	9034	30499646	18.07.2017	1,204
85	Magnet Valve	41A212869ABP1	971	02.06.2020	9008	30502807	13.03.2019	221
86	Magnet Valve	41A212869ABP1	972	08.06.2020	9015	30502807	13.03.2019	221
87	Brake Unit	84A222777ACP6	973	23.06.2020	9003	61668733	16.06.2017	4,936
88	Brake Unit	84A222777ACP1	975	23.06.2020	9003	61668733	16.06.2017	4,936
89	Traction Motor	5GE1330D3	981	02.07.2020	9005	61563463	06.12.2016	108,565
90	Air Conditioner (Compressor)	20030008	983	07.07.2020	9012	Nil	Nil	Nil
91	Filter Drier Chocked	13020001	987	20.07.2020	9012	Nil	Nil	Nil
92	Refrigerator Expansion Valve	130300018	989	20.07.2020	9012	Nil	Nil	Nil
93	Refrigerator		991	27.07.2020	9006	Nil	Nil	Nil
94	Cab Fan Toggle Switch		992	27.07.2020	9045	Nil	NIL	Nil
95	Master Controller	84A2371016BP2	993	27.07.2020	9030	30500125	16.01.2018	10,421
96	Lube Oil Pump	84C6022607G9	995	29.07.2020	9043	61563124	03.12.2016	12,508
97	Hook Couple	PB-17363001		29.07.2020	9012	Nil	Nil	Nil
								773,351
								166
Total								**128,376,266**

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Annexure-19
(Para 4.3.1)

Statement showing defective/unsuitable material lying under warranty with Dcos/S/Kc, Acos/D/Rwp and Dcp (I) Mgpr for Replacement

Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
1	143-21130	2.3E+07	Nozzle Ring	01 No	USD	34.51	19/0017/01-0/1-02 dt. 19-02-2002	M/s Canadian Allied Trading Inc/LHR	Material lying under warranty for replacement with DCOS/Ship/KC since 02-11-2005	2627
2	179-12270	954798	Ball Bearing	24 Nos	USD	176.4	19/0689/01-0/5-92 dt. 02-1993	M/s Valtac Pakistan Awami complex Lahore	Material lying under warranty for replacement with DCOS/S/KC since 03-11-1995	9081
3	174-20250	117x1062	Con-Rod Master	20 Nos	USD	6,000	19/0081/01-0/3-11 dt. 26-08-2011	M/s Rail Products International Lahore	Material lying under warranty for replacement with DCOS/S/KC since 07-03-2012	6294
4	134-26050	514936	Spring Inner	50 Nos		-	19/0081/01-0/3-11 dt. 26-08-2011	-Do-	Material lying under warranty for replacement with DCOS/S/KC since 07-03-2012	6294
5	134-26080	514640	Spring Outer	50 Nos		-	19/0081/01-0/3-11 dt. 26-08-2011	-do-	Material lying under warranty for replacement with DCOS/S/KC since 07-03-2012	6294
6	184-15860	R-814-883B	Armature Assy	01 No	USD	10,778.23	19/0070/01-0/2-02 dt. 26-06-2002	M/s Overseas Trading Corporation(pvt) Lahore	Material lying under warrant for replacement with DCOS/S/KC since 02-04-2006	2705

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Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
7	136-32170	497-A364P	Buzzer	10 Nos	PKR	76,832	19/0088/01-0/2-2000 dt. 7-2-2001	M/s Valtac Pakistan Awami complex Lahore	Material lying under warrant for replacement with DCOS/S/KC since 12-10-2002	2443
8	138-36760	8864953	Roller Bearing	53 Nos	PKR	25,560	19/0126/01-0/4-98 dt. 19-8-1989	M/s Associates Enterprises Lahore	Material lying under for replacement with DCOS/S/KC since 17-11-1992	6897
9	179-58260	8367387/ 9554680	New Armature D-77	04 Nos	USD	88,000	19/0061/01-0/4-14 dt. 26-08-2014	M/s GE Transportation USA	Material lying under replacement with DCOS/S/KC since 23-12-15 & 28-4-2017	6733
10	134-37090	90389	Plunger	04 Nos	PKR	5,480	19/0201/00-0/5-94 dt. 5-10-1996	M/s Industrial Development corporation Karachi	Material lying under for replacement with DCOS/S /KC since 08-07-2010	9310
11	179-67600	8468317	Spring Coil(Double Coil)	200 Nos	USD	23,600	19/0068/01-0/3-09 dt. 26-06-2009	M/s United Engineers Lahore	Material lying under for replacement with DCOS/S/KC since 12-04-2010	5734
12	184-10470	S-757-452B	O-Ring	116 Nos	JPY	157,760	19/0068/01-0/2-03 dt. 27-6-2003	M/s Marubini Corporation Lahore	Material lying under warranty for replacement with DCOS/S/ KC since 27-09-2004	3937
13	179-68240	8497028	Rewinding Kit	24 Nos	PKR	12,940,788	19/0039/01-0/1-14 dt. 7-06-2014	M/s Overseas Trading Corporation(pvt) Lahore	24 Nos Rewinding Kit have been received from DCOS/S/KC and lying in CDL-W/Shop/RWP due to un Complete.	7257

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Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
14	134-45940	552650	L-P Cylinder Liner	81 Nos	USD	22,226.4	19/0011/01-0/3-10 dt. 29-11-2010	M/s Rail Products International Lahore	Material lying under warranty for replacement with DCOS/S/ KC since 02-03-2013	5649
15	133-12890	4X0232	New Damper Axle	16 Nos	EURO	2,560	19/0032/01-0/3-11 dt. 6-6-2011	M/s M.Q sons Lahore	Material lying under warranty for replacement with DCOS/S/KC since 12-06-2014	6611
16	134-54870	580085	Connecting Rod	158 Nos	USD	82,950	19/0066/01-0/3-11 dt. 25-6-2011	M/s Rail Products International Lahore	Material lying under warranty for replacement with DCOS/S/KC since 09-05-2012	6301
17	133-23530	3x5289 4x1566	After Cooler	02 Nos	USD	6,348	19/0077/01-0/3-14 dt. 30-9-2014	M/s Global Trading Corporation Lahore	Material lying under warranty for replacement with DCOS/S/KC since 18-01-2016	6652
18	134-39270	3x5299 / 54278	Spring Inlet Valve	50 Nos	USD	101.5	19/0009/01-0/4-13 dt. 26-8-2013	M/s Global Trading Corporation Lahore	Material lying under warranty for replacement with DCOS/S/KC since 19-9-2014	6996
19	134-53890	566430	Discharge Valve old type	1000 Nos	USD	80,850	19-/0016/01-0/3-11 dt. 26-2-2011	M/s Rail Products International Lahore	Material lying under warranty for replacement with DCOS/S/KC since 02-04-2012	6332
20	134-54870	580085 / 553402	Connecting Rod	150 Nos	USD	67,005	19/0016/01-0/3-11 dt. 26-2-2011	M/s Rail Products International Lahore	Material lying under warranty for replacement with DCOS/S/KC since 02-04-2012	6332
21	184-10300	R-815-750 /R-815-751	Rewinding Kit	36 Nos	CNY	786,600	19/0099/01-0/2-12 dt. 30-11-2012	M/s Overseas Trading Corporation (pvt) Lahore	Shortage of component of R-Kit Qty= 36 Nos	704

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Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
22	133-15500	733p39104	Buzzer Bolt	10 Nos	USD	195.9	19/0026/01-0/1-16 dt. 9-5-2016	M/s GE Transportation USA	Material lying under warranty for replacement with DCOS/ S/KC since 2-2-2017	8220
23	134-45880	552645	Chain for Lube oil pump	205 Nos	USD	6,765	19/0068/01-0/3-15 dt. 8-8-2015	M/s Hashmi Electronic Center Lahore	Material lying under warranty for replacement with DCOS/ S/KC since 23-09-2017	7929
24	180-18940	3C102115B	Oil damper	02 Nos	EURO	460	19/0076/01-0/4-16 dt. 28-10-2016	M/s M.Q sons Lahore	Material lying under warranty for replacement with DCOS/S/ KC since 27-10-2017	7810
25	184-16290	R-814-940A	Carbon Brush	02 Nos	USD	15.54	19/0083/01-0/3-14 dt. 19-11-2014	M/s Rapid solution Lahore	Material lying under warranty for replacement with DCOS/S/ KC since 9-9-2016	7651
26	184-19330	T-817-718	Roller Bearing	100 Nos	EURO	9,965	19/0003/01-0/3-09 dt. 28-02-2009	M/s Min Tin Corporation Lahore	Material lying under warranty for replacement with DCOS/S/KC since 12-4-2010	5748
27	143-14260	2.2E+07	Cylinder Liner	04 Nos	USD	2,040	19/0046/01-0/4-15 dt. 20-6-2015	M/s Muhammad International Awami Complex Lahore	Material lying under warranty for replacement with DCOS/S/ KC since 22-03-2018	7390
28	169-12850	7450252	Roller Bearing P/end	40 Nos	USD	5,600	19/0107/01-0/4-16 dt. 20-01-2017	M/s Shayan Agencies Lahore	Material lying under warranty for replacement with DCOS/ S/KC since 02-04-2012	7633
29	181-28320	3C103735A	Oil Damper vertical	59 Nos	EURO	12,980	19/0078/01-0/4-16 dt. 18-10-2016	M/s Muhammad International Awami Complex Lahore	Material lying under replacement with DCOS/ S/KC since 21-3-2018	7466

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Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
30	180-18940	3C102115B	Oil damper	100 Nos	EURO	24,000	19/0058/01-0/3-15 dt. 30-6-2015	M/s Muhammad International Awami Complex Lahore	Material lying under replacement with DCOS/S/ KC since 28-7-2017	7466
31	132-24790	-	Leads of Battery	16 Nos		-	19/0020/02-0/5-17 dt. 15-9-2017	M/s Exide Pakistan Ltd Karachi	Material lying under warranty with DCP/I/KC for replacement	7813
32	132-24760	-	Battery 21 plated	01 No	PKR	77,350	19/0020/02-0/5-17 dt. 15-9-2017	M/s Exide Pakistan Ltd Karachi	Material lying under warranty with DCP/I/KC for replacement	7813
33	135-10410	84C618224P-1	Pinion 24 teeth	50 out of 150 Nos	USD	21,250	19/0009/01-0/3-15 dt. 3-3-2015	M/s Hashmi Electronic Center Lahore	Material lying under warranty for replacement with DCOS/S/KC since 30-3-2016 & 18-8-2018	7639
34	184-10300	R-815-750	Rewinding Kit	5	USD	6,556	19/0080/01-0/dt 2-11 dt 26-08-11	M/S OTCL/Lahore	Material lying under warranty for replacement with DCOS/S/KC since 28-1-2019	6635
35	184-15860	R-814-883-B	Armature Assy	21	USD	18,700	19/0031/01-0/dt 2-15 dt 21-08-15	M/s Overseas Trading Corporation(pvt) Lahore	Material Laying at Shop Floor	7910
36	157-10190	2420041304200424	Piston Assy	91	USD	489	19/0084/01-0/dt 2-15 dt 21-09-15	M/S Trade Impex Lahore	Material Laying at Shop Floor	7996
37	134-26200	514645	Inlet Valve	88	USD	60	19/0034/01-0/dt 2-16 dt 28-06-18	M/s Hashmi Electronic Center Lahore	Material lying under warranty with DCOS/S/KC for replacement	7446
38	143-14760	22110115-1	Cylinder Liner	12	USD	618	19/0021/01-0/dt 1-17 dt 22-05-17	M/S International Lahore	Material lying under warranty with DCOS/S/KC for	7967

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Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
									replacement	
39	148-15820	1673143	V-Belt-B72	73		20	19/0025/01-0/dt 2-17 dt 15-06-17	M/S Mq sons Lahore	Material lying under warranty with DCOS/S/KC for replacement	7747
40	134 Spl	520366/579049	Cylinder Head LP Body	01 No	PKR	10,150	19/0032/02-0/5-2016 dt 28-09-16	MA Nawaz & Brothers, Shalamar Link Road, Lahore	Material lying under warranty for replacement with DCP/I/MGPR since 01-07-2017	8169
41	1.7E+07	140x1144 140x2289	Hose with fitting	35 Nos	PKR	55,125	19/0034/02-0/5-2016 dt. 7-11-2016	M/s Turner Smith & Co, Shabnam Center, Shalamar Link Road Mughalpura, LHR.	Material lying under warranty for replacement with DCP/I/MGPR since 01-07-2017	8197
42	1.3E+07	4x0143	Hex Bolt, traction Rod(Rod, M16x65)	05 Nos	PKR	392	19/0044/02-0/5-16 dt. 20-02-2017	M/s, Engineers, 19-Golf Avenue, Canal Bank, MGPR Lahore	Material lying under warranty for replacement with DCP/I/MGPR since 26-03-2018	8313
43	1.4E+07	41C630516	Carrier plate with Gsket	05 Nos	PKR	4,450	19/0023/02-0/5-2017 dt. 19-02-2018	M/s S & K Industries 101 GS-II Larechs Scheme MGPR Lahore	Material lying under warranty for replacement with DCP/I/MGPR since 24-04-2018	8217
	1.8E+07	3D201782E	Safety Glasses	04 Nos	PKR	6,400	19/0016/02-0/5-18 dt. 20-3-2018	M/s Asif corporation, 33-S-127 Punjpir Road Near Gohar Shadi Hall MGPR LHR	Material lying under warranty for replacement with DCP/I/MGPR since 21-01-2019	8495
44	1.3E+07	552685	Sprocket Assy	02 Nos	PKR	30,000	19/0037/02-0/5-2018 dt. 30-7-2018	M/s Rright Engineering Co, S.T No. 4 Sabzi Mandi Mandiala Rahwali Gujranwala.	Material lying under warranty for replacement with DCP/I/MGPR since 14-12-2018	8553

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Sr. #	S/Code Nos.	Cat Nos	Description of material	Qty	Currency	Amount USD	P. Order Nos & date	Supplier Names	Remarks	Case No.
	1.8E+07	3D201782E	Safety Glasses	04 Nos	PKR	6,400	19-0016/02-0/5-2018 dt. 7-11-2016	M/s Iffco Brothers & Co. Street No. 12, Al-Faisal town Ghazi Road, Lahore Cantt.	Material lying under warranty for replacement with DCP/I/MGPR since 14-12-2018	7466
			Total				USD @ RS 166			
			Amount	Currency	Conversion rate		Amount in PKR			
			13,238,927	PKR	1.00		**13,238,927**			
			450,380	USD	166.87		75,154,824			
			157,760	JPY	1.5624		246,484			
			786,600	CNY	23.7758		18,702,044			
			49,965	EURO	190.84		9,535,321			
Grand Total							**116,877,600**			

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Annexure-19/1
(Para 4.3.1)

Detail of wrong supply of material, CDL Workshop, Rawalpindi

Stock Code	Description	Qty	Unit Rate	Total Value	PO No	Dated	Firm Name	Rejection Date	Landed cost
136 spl	Hose Assy 3/4*102 Long (Fuel	39	56.38 USD	2,198.8	19/0007/SR-150/04-2014	22.01.2014	M/s. GE Transportation, USA		
18416470	O Ring	116	1,360.0 JPY	157,760.0	19/0068/01-0/2-2003	27.06.2003		13.07.2004	106,458
Intel Valve	13439270	50	2.03 USD	101.5	19/0009/01-0/4-2013	26.08.2013	M/s. Global Trading, Lahore		13,552
				@	PKR				
	Total USD		2,300.32	166.0	381,853				
	Total JPY		157,760.0	1.57	247,683				
	Total PKR				**629,536**				
	Add SR-150				96				
	Total				**629,632**				

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Annexure-19/2
(Para 4.3.1)

Wrong supply of Special Repair of 150 locomotives project

S. #	Purchase Order No. and date	Description of Goods	Cat No.	Stock Code No.	Qty Claimed	Total cost (Rs)	Units rate as per AOD	Total AOD PK Rate	Remarks
1	19/0019/SR-150/3-2014 dated 11-02-14	Coil Spring Outer	17610980	14910510	112	1,964,928	10560x98.8	1043328	Wrong Material declared scrap
2	19/0019/SR-150/3-2014 dt:11-02-14	Coil Spring Inner	17610979	14910570	112	2,587,155	9520x101.10	962472	Wrong Material declared scrap
3	19/0101/SR-150/2-2014 dt: 21-08-14	Sealing Gum Red	7.008.635.110.018	18527960	95	609,444	5771.25 x101.60	586359	Warranty claim against receiving material again declared wrong
4	19/0089/01-0/2-2012 dt: 28-12-12	Switch Pressure	8303417 40034558	17948250	6	110,465			Material issued to Fo/E Shop on Date 16.08.2018
5	19/0052/SR-150/3-2014 dt: 18-04-14	Coil Spring			1	12,198			Warranty claim
6	19/0086/SR-150/2-2014 dt: 08-08-14	Insulated Gate giplore Transistors	WG6.8.020010	18528210	4	264,600			Unsuitable
7	19/0068/SR-150/4-2014 dt: 12-06-14	Connector Assy Interpole to Brush holder (Axle side)	8265835	17943840	96	518,909			Material issued to Fo/E Shop on Date 15.09.2018
8	19/0068/SR-150/4-2014 dt: 12-06-14	Connector Assy Interpole to Brush holder (Top side)	8265835	17943840	96	477,130			Material issued to Fo/E Shop on Date 11.08.2018
Total						**6,544,829**			

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Annexure-20
(Para 4.3.1)

Details of procurement of defective or wrong material and its non-replacement observed by Audit during Special Audit

Sr. No.	PO No. and Date	Name of Firm	Description	Qty	Value (Rs in million)	Remarks
1	03/0003/01-0/1-2016 dated 30.06.2017	M/s Z.M Enterprises	Axles Finished Machined	280	24.146	The firm supplied 280 Axels valuing USD 147,084 which was accounted for by C&W Shop, Mughalpura (CC-7120) on 01.01.2018. At fitment stage, the consumer found that the length of journal was less than standard length and grove on the shoulder of axle journal which was contrary to the drawing
2	03/0047/03-0/1-2016 dated 10.08.2017	M/s Z.M Enterprises	Primary Vertical Dampers (CNR) Stock Code No.207-26270	864	15.08	The material was received vide MR No.0048254 dated 04.05.2018. The WM C/C&W Mughalpura intimated vide letter dated 01.09.2018 that 10 Primary Vertical Dampers were found unsuitable. Subsequently all 864 Primary Vertical Dampers were declared defectively by the management. CCP asked M/s ZM Enterprises to replace the material vide letter dated 14.03.2020. Audit noticed that the firm was blacklisted permanently on 23.04.2019.
3.		RAILCOP	J type gauge tie rode adjustable having stock code 31112510		1.525	Track Supply Depot, Raiwind got manufactured 1000 tie rods from M/s RAILCOP and issued to PWI-MYP. The consumer rejected the material and returned unused 800 tie rods valuing Rs 1,524,800 on 26.06.2019. The rejected material was lying in Raiwind Depot without remedy.
Total					**40.751**	

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Annexure-21
(Para 4.3.2)

Statement showing procurement of crossings and switches from private contractors at higher rate

Sr. No.	Purchase order no. and date	Contractor	Stock Code	Description of material	Quan -tity	Rate of contrac- tor	Rate of RAILCOP	Difference	Loss
1	170-S/21/695/TSO dated 05.03.2018	M/s Al-Tech Engineers & Manufacturer Lahore	30911010	Crossing & Switches (100RE) 1 in 8-1/2	20	1,280,000	466,765	813,235	16,264,700
			30911050	Crossing & Switches (100RE) 1:2	40	1,275,000	488,475	786,525	31,461,000
			30911000	Crossing & Switches (100RE) 1:16	30	1,532,000	516,264	1,015,736	30,472,080
2	170-S/21/698/TSO dated 09.08.2018	M/s Al-Tech Engineers & Manufacturer Lahore	30914570	Crossing & Switches (90RE) 1 in 8-1/2	28	1,600,000	377,754	1,222,246	34,222,888
3	170-S/21/688/TSO dated 08.06.2017	M/s PRACS	30911010	Crossing & Switches (100RE) 1 in 8-1/2	15	1,168,750	466,765	701,985	10,529,775
			30911050	Crossing & Switches (100RE) 1:2	30	1,165,000	488,475	676,525	20,295,750
			30911000	Crossing & Switches (100RE) 1:16	30	1,400,000	516,264	883,736	26,512,080
			30914570	Crossing & Switches (90RE) 1 in 8-1/2	15	673,200	377,754	295,446	4,431,690
			30914550		40	810,000	412490	397,510	15,900,400
Total									**190,090,363**

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Detail of loss due to purchase of sleepers at higher rates

SN	Revenue /PSDP	Suppliers Name	PO No.	Date	Qty	Rates	Value Rs	Loss Rs
1	Revenue	Sam Enterprises	187-S/26/1370/TSO	10.05.2018	5000	4,772	23,860,000	-
2	PD Dry port	Sam enterprise	01/R-DP/PD-Dry Ports (PSDP)2018-18	25.05.2018	450	5,250	2,362,500	215,100
3	PD RSP	MS Nazir Eng	30-RSP/LON-SDR/2016-17	14.04.2017	1,800	5,340	9,612,000	1,022,400
Total					**7250**		**35,834,500**	**1,237,500**

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Annexure-22
(Para 4.3.3)

Detail of broken sleepers laid at Sleeper Depot Haripur Band

Sr #	Revenue/PSDP	Suppliers Name	Balance as on 27.07.2020	No of Broken Sleepers 19/36	Rates Rs	Value Rs
1	Revenue	Sam Enterprises	1,533	809	4,772	3,860,946
2	PD Dry port	Sam Enterprises	450	238	5,250	1,246,875
3	PD RSP	MS Nazir Engineering	1,040	549	5,340	2,931,067
Total			**3,023**	**1,595**		**8,038,887**

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Annexure-23
(Para 4.3.3)

Detail of wooden material available in Sleeper Depot Haripur Band as on 25.07.2020

S #	Description	Untreated						Treated					
		Mainte - nance	PD/ RSP	PD/ Dry Ports	Total	Rate	Value	Mainte- nance	PD/ PQM- BQM	PD/ RSP	Total	Rate	Value
1	Sleeper BG 9'x10"x6"	1533	1040	450	3023	5250	15,870,750	300	82	150	532	7500	3,990,000
2	Xing Timber 9'x10"x6"		363		363	16301	5,917,263				0		-
3	Xing Timber 9'x12"x6"	126	55		181	19561	3,540,541				0		-
4	Xing Timber 10'x10"x6"		732		732	18362	13,440,984			36	36	19737	710,532
5	Xing Timber 11'x10"x6"	56	544		600	20199	12,119,400	46			46	21710	998,660
6	Xing Timber 12'x10"x6"	632	334		966	21735	20,996,010	36			36	23385	841,860
7	Xing Timber 13'x10"x6"	561	303		864	23940	20,684,160	29			29	25729	746,141
8	Xing Timber 14'x10"x6"	261	341		602	25800	15,531,600	18			18	27706	498,708
9	Xing Timber 14'x12"x6"		74		74	26000	1,924,000				0		-
10	Xing Timber 15'x10"x6"	594	33		627	27625	17,320,875				0		-
11	Xing Timber 15'x12"x6"	367	179		546	33150	18,099,900	20			20	35625	712,500
12	Xing Timber 16'x10"x6"	221	66		287	34250	9,829,750				0		-
13	Xing Timber 16'x12"x6"		89		89	35360	3,147,040				0		-
14	Br Timber 10'x10"x7"	3			3	21389	64,167				0		-
15	Br Timber 10'x10"x8"	538			538	24483	13,171,854	100			100	26314	2,631,400

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S #	Description	Untreated						Treated					
		Mainte - nance	PD/ RSP	PD/ Dry Ports	Total	Rate	Value	Mainte- nance	PD/ PQM- BQM	PD/ RSP	Total	Rate	Value
16	Br Timber 10'x10"x10"	25			25	30521	763,025	23			23	32811	754,653
17	Br Timber 10'x10"x12"	17			17	36625	622,625	16			16	39374	629,984
	Total	**4934**	**4153**		**9537**		**173,043,944**	**588**	**82**	**186**	**856**		**12,514,438**

Grand Total value	**185,558,382**
Grand Total Sleepers	**10,393**

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Annexure-24
(Para 4.3.4)

Detail of expiry of paints due to procurement in excess of requirements

Year	Date	Received	Issued	Balance	Value (Rs)	Stock Level			AMC	Actual AMC	Annual Consum -ption	Expiry Date and Qty
						Max-18M	Recoup-12M	Mini-8M				
PO No. 11/0024/00-0/1-2014 dated 18.04.2015 @ Rs 78.00						299700	199800	133200	16650			
2015-16	07.09.15	16700										
	21.09.15	54000										
	30.09.15	22000										40840 Kgs expired in December 2016
	03.11.15	77100										
	04.11.15	30000										
		199800	103840	95960						8653	103840	
PO No. 11/0001/02-0/1-2016 dated 27.09.2016 @ Rs 74.40												
2016-17	04.03.17	70000		**40840**	**3,185,520**							
	30.03.17	14380										45430 kgs expired in June 2018
	12.05.17	4830										
		89210	83230	101940						6936	83230	
2017-18			56510	**45430**	**3,379,992**							
PO No. 11/0005/01-0/1-2017 dated 02.06.2018 @ Rs 72												
2018-19	29.09.18	40625				155700	103800	69200				
	29.09.18	41250										
	16.10.18	31175										74395 kgs expired in June 2020
		113050	27920	130560						2327	27920	
2019-20			56165	**74395**	**5,356,440**					4680	56165	

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Summary of Expired Paints and Varnish

Description	Expired Qty	Value (Rs)	Balance in Hand	Value (Rs)
Red Oxide	259,160	22,754,612	172890	16,189,100
Other Paints	7,040	1,680,990	7,040	1,680,990
Varnish	17,960	3,542,251	120	23,668
Total	**284,160**	**27,977,853**	**180,050**	**17,893,758**

Details of expired lubricants

Sr. No.	Stock Code	Item	Quantity Received	Rate US$	Total value	Date of receipt	Date of expiry	Last Date of Issue	Closing Balance
1	174-35240	Moly Kote	48	4885.73	234,515	18.01.08	22.06.10	21.08.19	25
2	176-39110	Lubricant Victaulic	32	3541.20	113,318	16.01.07	2010	10.10.18	20
					347,833				

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Annexure-25
(Para 4.3.5)

Joint Physical Verification of General Store Depots and Consumer Stores

								Total Value Rs			
S #	**Description**	**Stock Code**	**Book Balance**	**Ground Balance**	**Short**	**Excess**	**Unit Rate (**Rs)	**Short**	**Excess**	**Cost Center**	**Cost Center Name**
1	Bolster Side R/MTR	70710380	4	7		3	193.6	-	581	304	Timber Store Depot
2	Rail Waist MTR	70710980	74	85		11	88.87	-	978	304	-do-
3	Wooden Packing hardwood	70710410	530	120	410		7.02	2,878	-	304	-do-
4	Hard Wood Shisham	70710000	0	7		7	38.987	-	273	304	-do-
5	Foot Board RFT	70710600	42	37	5		58.7	294	-	304	-do-
6	Rail Waist MTR	70710990	2	4		2	67.3	-	135	304	-do-
7	Wheel Wedges	70713310	153	113	40		12.67	507	-	304	-do-
8	Packing Lifting	70713140	3	2	1		90.8	91	-	304	-do-
9	Packing Lifting	70713130	5	5	0	0	51.45	-	-	304	-do-
10	Adjusting Spinal	21210170	100	185		58	13,568.35	-	786,964	302	C&W Depot Ward-6
11	Poly Prepoline Battery	51011020	350	1	349		57	19,893	-	302	-do-
12	Screw Plug	21210190	8	7	1		23,499.87	23,500	-	302	-do-
13	Soap box Stainless	22422700	91	84	7		400	2,800	-	302	C&W Depot Ward-8
14	Toilet Shelf	22422710	8	7	1		890	890	-	302	-do-
15	Gravity Cotter	22816200	80	76	4		734	2,936	-	302	-do-
16	Racker Filter	50151590			25		2,380	59,500	-	302	-do-
17	Fuel Filter	50151620			12		2,488	29,856	-	302	-do-
18	Emery Paper	80113300	22	0	22		3.07	68	-	306	Signal Depot
19	Glass Paper water proof	80113530	141	0	141		3.55	501	-	306	Signal Depot

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								Total Value Rs			
S #	**Description**	**Stock Code**	**Book Balance**	**Ground Balance**	**Short**	**Excess**	**Unit Rate (**Rs)	**Short**	**Excess**	**Cost Center**	**Cost Center Name**
20	Washer Steel	70320890	246	0	246		126.48	31,114	-	306	Signal Depot
21	Red Oxide Paint	70610390	695	755		60	72	-	4,320	306	Signal Depot
22	Arm, enameled 1.22 Mtr (4') square end	40120140	29	28	1		9123	9,123	-	306	Signal Depot
23	Pulley Wire 1-wing	40121410	10	411		411	3178	-	1,306,158	306	Signal Depot
24	Filler	17925670	0	103		103	243.96	-	25,128	306	Signal Depot
25	Topping up Apparntm		0	10		10	2,024	-	20,240	306	Signal Depot
26	Hydro Metter		0	10		10	690	-	6,900	306	Signal Depot
27	Nuts, Washer &Socket		0	52		52	151	-	7,852	306	Signal Depot
28	Spinal Tool		0	10		10	139	-	1,390	306	Signal Depot
29	Insustall Box Spam		0	43		43	358.45	-	15,413	306	Signal Depot
30	Thermometer		0	10		10	1500	-	15,000	306	Signal Depot
31	Rubber		0	43		43	438	-	18,834	306	Signal Depot
32	Dry Electrolytes	40217180	1345	1990		645	690	-	445,050	306	Signal Depot
33	Refrigeration Equipment General, Elbow	50122540	42	462		420	1140	-	478,800	418	GS Depot QTA
34	Cable Copper conductor	50810210	3100	2700	400		14.2	5,680	-	418	-do-
35	Cable Copper conductor P.V.C	50810230	1580	1710		130	29.81	-	3,875	418	-do-
36	Wick Pad 21/189	13631900	137	188		51	1700	-	86,700	418	-do-
37	Cable 18/153	13911020	275	400		125	83.67	-	10,459	418	-do-
38	Signal fog in cases	80113850	60	72		12	59.53	-	714	418	-do-
39	Oil Paste for paint Red Oxide	70610390	540	840		300	72	-	21,600	418	-do-
					Total Depot			**189,629**	**3,257,364**		

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								Total Value Rs			
S #	**Description**	**Stock Code**	**Book Balance**	**Ground Balance**	**Short**	**Excess**	**Unit Rate (**Rs)	**Short**	**Excess**	**Cost Center**	**Cost Center Name**
40	Temperature switch 195F	13521320	6	0	6		35,855.54	215,133	-	5585	FO Stores-RWP (Electric Store)
41	Diode Blocking	13614840	3	0	3		2,143.36	6,430	-	do	-do-
42	Cylinder head	16946890	4	0	4		24,824.02	99,296	-	do	Do
43	Contact tip	13838400	10	0	10		254.62	2,546	-	do	Do
44	Gear Drive	1372290	1	0	1		1250	1,250	-	do	Do
45	Connection Flexible	17637570	21	0	21		3,718.11	78,080	-	do	Do
46	Rotor	17639940	1	0	1		9,461.57	9,462	-	do	Do
47	Finger outer	13616160	8	0	8		8,666.07	69,329	-	do	Do
48	Ball Bearing	13711970	5	0	5		2,293.63	11,468	-	do	Do
49	Brass Rod Bar 3"x12"		9	4	5		74.9	375	-	do	Consumable Store
50	Brass Bar 6"x2.5"x12"		10	5	5		31.85	159	-	do	Do
51	SM Electrodes Class B 5 mm (6 SWG)	60410060	422	560		138	104	-	14,352	do	Do
52	Copper Wire	50611480	0	160		160	192	-	30,720	do	Do
53	Positioning Sleeve	9.13E+10	28	23	5		40,832.91	204,165	-	do	DPU-20/30
54	Small Bloor motor		0	6		6	64,661.77	-	387,971	do	Do
55	Commutator	20020747	0	12		12	1,668	-	20,016	do	Do
56	Adjusting Gasket	1851270	100	139		39	14,649.56	-	571,333	do	Do
57	End Plate	18522170	196	216		20	184.59	-	3,692	do	Do
58	Front Marker Lamp	########	15	15	0	0	6,491.35	-	-	do	Do
59	commutator pole coal	18510620	68	68	0		80,867.15	-	-	do	Do
60	wind Sheet Glan	########	0	7		7	63,349	-	443,443	do	Do
61	Push Rod Assembly	########	0	50		50	14,071.73	-	703,587	do	Do
62	Universal multi-light plug	501 Spl	54	65		11	835.4	-	9,189	7308	A&R (ii) C/W
63	Media Player USB	501 Spl	2	1	1		5,000	5,000	-	7308	-do-

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								Total Value Rs			
S #	**Description**	**Stock Code**	**Book Balance**	**Ground Balance**	**Short**	**Excess**	**Unit Rate (**Rs)	**Short**	**Excess**	**Cost Center**	**Cost Center Name**
64	Portable USB Harddisk		2	1	1		5,000	5,000	-	7308	-do-
65	Ceiling Speakers	501 Spl	527	492	35		2,000	70,000	-	7308	-do-
66	Electrodes CI-55		0	23		23	104	-	2,392	7308	A&R (i) C/W
67	Silver Locks with keys		0	47		47	1,550	-	72,850	7308	-do-
68	Tube holders		0	111		111	90	-	9,990	7308	-do-
69	Dead/End Nut (Brass)		0	112		112	900	-	100,800	7308	-do-
70	Circuit Breaker 30A		54	55		1	450	-	450	7308	-do-
71	Circuit Breaker 60A		21	19	2		750	1,500	-	7308	-do-
72	Brass T		0	38		38	885	-	33,630	7308	-do-
73	Central Pin	20726680	22	53		31	2876	-	89,156	7120	Lifting Store-C&W
74	Pin Upper Bol BT 526	20715300	210	547		337	1,303	-	439,111	7120	-do-
75	Pin Bolster SA BT 524	20715280	229	569		340	1,330	-	452,200	7120	-do-
76	Pin Bolster SA BT 527	20715370	184	493		309	1,330	-	410,970	7120	-do-
77	Hanger Bolt	703-spl	7255	6833	422		7,955	3,357,010	-	7120	-do-
78	Rubbing Block	20212663	0	150		150	4,980	-	747,000	7120	-do-
79	Pivot Pin	NS	50	60		10	2,620	-	26,200	7120	-do-
80	Draft Link	20211040	663	153	510		6,170	3,146,700	-	7120	-do-
81	Wood Small	70713130	22	67		45	51.45	-	2,315	7120	-do-
82	Wood Large	70713140	20	5	15		90.8	1,362	-	7120	-do-
83	Electrode-Ss-SWG-10	508-spl	190	160	30		104	3,120	-	7120	-do-
84	Electrode-SWG-10	60410080	806	1420		614	104	-	63,856	7120	-do-
85	Electrode-SWG-6.5mm	60410060	285	260	25		104	2,600	-	7120	-do-
86	Electrode low hydrogen 8	60410440	10	460		450	45.49	-	20,471	7120	-do-
87	MS Electrode SWG 8	60410070	275	0	275		54.72	15,048	-	7120	-do-

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								Total Value Rs			
S #	**Description**	**Stock Code**	**Book Balance**	**Ground Balance**	**Short**	**Excess**	**Unit Rate (**Rs)	**Short**	**Excess**	**Cost Center**	**Cost Center Name**
88	Lateral Oil Damper	20726570	237	216	21		19,236.6	403,969	-	7120	-do-
89	Primary Vertical Oil Damper	20725750	83	45	38		17,842.42	678,012	-	7120	-do-
90	Yaw Oil Damper CNR	20726470	85	55	30		31,717.3	951,519	-	7120	-do-
91	BTA-9 Excel Absorber	20700090	340	317	23		1,1818	271,814	-	7120	-do-
92	Sand Blasting Machine	Plant & Machinery	0	1		1	69,640.89	-	69,641	7120	-do-
93	Welding Leeding Rubber	70411500	401	180	221		91.8	20,288	-	7120	-do-
94	Window Glass	80112250	140	125	15		190.51	2,858	-	7103-7114	C&W Workshop
95	Double pane Windows	80115350	0	2		2	2,100	-	4,200	-do-	-do-
96	Window Unit E-Class		0	2		2	3,403.4	-	6,807	-do-	-do-
97	Window unit for		0	12		12	3,403.4	-	40,841	-do-	-do-
98	Toughed Window Glass	801-spl	346	316	30		390	11,700	-	-do-	-do-
99	Side Door hand panel	22716500	155	167		12	1,600	-	19,200	-do-	-do-
100	toughened window glass	80115480	278	290		12	390	-	4,680	-do-	-do-
101	Gi-Pipe 1"	71410980	0	48		48	175.6	-	8,429	-do-	-do-
102	Light Stone Paint	70611260	780	700	80		219	17,520	-	7104	Paint Shop C&W
103	Rex oxide paint	70610390	25900				72	-	-	7104	-do-
104	Methylated Sprit		5845	5600	245		275	67,375	-	7104	-do-
105	Paint Remover	706 spl	1300	1250	50		275	13,750	-	7104	-do-
106	Stand Oil	70610520	2130	2310		180	275	-	49,500	7104	-do-
107	Boiled Linseed Oil	70610500	1195	600	595		259	154,105	-	7104	-do-
108	Aluminum Paint	70610580	400	560		160	328	-	52,480	7104	-do-

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								Total Value Rs			
S #	**Description**	**Stock Code**	**Book Balance**	**Ground Balance**	**Short**	**Excess**	**Unit Rate (**Rs)	**Short**	**Excess**	**Cost Center**	**Cost Center Name**
109	Steel Primer	70610850	280	320		40	57.99	-	2,320	7104	-do-
110	Red Oxide Paint	706 spl	1420	1080	340		100	34,000	-	7104	-do-
		Total Consumers store						**9,931,942**	**4,913,790**		
		Grand Total						**10,121,571**	**8,171,154**		
								Short	**Excess**		

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Annexure-26
(Para 4.3.6)

Details of damaged fans retrieved from coaches but their warranties were not claimed (AR Shop Cost Center 7308)

Sr. No.	Period	Number of Fans Issued	No. of damaged fans retrieved	Fans Less retrieved
1	July 2016 to June 2017	42	19	-23
2	July 2017 to June 2018	198	80	-118
3	July 2018 to June 2019	343	270	-73
4	July 2019 to June 2020	175	152	-23
		758	521	-237

Defective	521 x 2668 = 1,390,028
Missing	237 x 2668 = 632,316

CC 7308	**1,390,028**
CC 7307	**13,626,000**
Total (Rs)	**15,016,028**

Details of damaged fans retrieved from coaches but their warranties were not claimed (TL Shop Cost Center 7307)

Sr. No.	Period	Number of Fans Issued	No. of damaged fans retrieved	Fans Less retrieved
1	July 2016 to June 2017	2567	417	-2150
2	July 2017 to June 2018	1820	1569	-251
3	July 2018 to June 2019	1814	1419	-395
4	July 2019 to June 2020	282	380	98
		6483	3785	-2698

Defective	3785 x 2600 = 13,626,000
Missing	2698 x 2600 = 7,014,800

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Details of Fans Purchased by AR Shop (Cost Center 7308) and TL Shop (Cost Center 7307)

SN	Shop	Purchase Order No. and Date	Date of Receipt	Qty	Rate	Amount
1	AR Shop	07/0020/04-0/1-2015 dated 19.03.2016	11.01.2017	260	3,223	837,980
2	AR Shop	07/0005/03-01/1-2016 dated 30.09.2016	17.03.2017	618	2,597	1,604,946
3	AR Shop	07/0032/03-0/1-2016 dated 06.02.2017	21.08.2017	200	2,647	529,400
4	AR Shop	07/0026/00-0/1-2017 dated 15.05.2018	16.04.2019	971	2,668	2,590,628
			Total	**2049**		**5,562,954**
1	TL Shop	07/0008/05-0/1-2015 dated 10.09.2015	18.07.2016	329	2600	855,400
2	TL Shop	07/0008/05-0/1-2015 dated 10.09.2015	04.09.2016	200	2600	520,000
3	TL Shop	07/0008/05-0/1-2015 dated 10.09.2015	05.10.2016	899	2600	2,337,400
4	TL Shop	07/0008/05-0/1-2015 dated 10.09.2015	20.11.2016	365	2600	949,000
5	TL Shop	07/0008/05-0/1-2015 dated 10.09.2015	29.01.2017	1000	2600	2,600,000
6	TL Shop	A&R Shop	21.10.2017	250	2647	661,750
7	TL Shop	Conversion Project	13.11.2017	20	2600	52,000
8	TL Shop	Conversion Project	25.11.2017	1835	2600	4,771,000
9	TL Shop	C&W Depot Mughalpura	31.08.2018	500	2600	1,300,000
10	TL Shop	C&W Depot Mughalpura	01.11.2018	500	2600	1,300,000
11	TL Shop	C&W Depot Mughalpura	01.12.2018	300	2600	780,000
12	TL Shop	C&W Depot Mughalpura	20.02.2019	170	2600	442,000
13	TL Shop	A&R Shop	03.05.2019	250	2668	667,000
14	TL Shop	A&R Shop	21.09.2019	35	2668	93,380
15	TL Shop	A&R Shop	23.09.2019	20	2668	53,360
16	TL Shop	A&R Shop	09.06.2020	14	2668	37,352
			Total	**6687**		**17,419,642**

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Annexure-27
(Para 4.3.7)

Details of supply of material of incorrect specification and country of origin

Sr. #	Shop or Depot	Purchase Order No. and Date	Item in Purchase Order	Item supplied	Quantity	Unit Rate	Market Rate of item supplied	Value	Loss due to incorrect supply
1	Electrical Foreman, Power Plant/ Carriage and Wagons Shop, Mughalpura (CC No. 7551)	Elect:Proj/0328/38-0/1-15 dated 08.2016	115 MM Flat Jaw electronics piler Knipex Germany Code 5940-27698	Elora Piler 960-165	30	6,750	1,980	202,500	52,650
2			115 MM Antistatic Diagonal cutting nipper made Knipex Germany Code 5958-37068	Elora Cutter 950-145	30	7,200		216,000	
3			Dust Extractor with cyclone system Make Draper Model DE1245, 1200W 230V Code-12739-40130	Cambridge Vacuum cleaner VC 102	20	45,573	12,020	911,460	194,827
4			Infrared Thermometer Make Draper model IT12 code 16329-31910	Smart Sensor Infrared Thermo-meter AR852B	10	7,000		70,000	
5			Bench Grinder with wire wheel and LED worklight 370W 230V Make Draper Model GHD150W code-14680-14271	INGCO Bench Grinder BGL63501	10	18,000		180,000	
6			Silverline battery charger 12V/24V 18A/12A Code TS 178555	INGCO Battery Charger	20	10,500		210,000	

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Sr. #	Shop or Depot	Purchase Order No. and Date	Item in Purchase Order	Item supplied	Quantity	Unit Rate	Market Rate of item supplied	Value	Loss due to incorrect supply
7			Star Key set 9 pieces make Draper TXT9/C code-15518-22204	SJBS Hex Wrench	15	0			
8			Hydraulic Puller kit for bearings, gears removed make Draper HPK code 5771-50094	Hydraulic Gear Puller HHL-5	10	0			
9			Hi Torq Metric combination spanner set 14 pieces make Draper 8220/14/mm code 5395-29547	Elora spanner set	10	0			
10			Silverline Tap & Die expert set 40 pieces code TS-186811	Elora Tap & Die expert set	10	0			
11	Carriage & Wagon (C&W) Depot, Mughalpura	07/0025/01-0/1-2016 dated 08.11.2017	PVC Cable 3.029" Single Core	PVC Cable 7.053 (1.5mm2)	481416	14.25	12.72	6,860,178	736,566
12	Diesel Store Depot Karachi	19/0053/01-0/2-2018 dated 20.03.2019	lamps with country of origin USA and manufacturer M/s The Specialty Bulb Co. Inc. USA	lamps made of GE with country of origin China				1,650,000	
Total								**10,300,138**	**984,043**

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Annexure-28

(Para 4.4.1)

Summary of Un-surveyed/Un-segregated Scrap Material

S #	Lot #	Type of Scrap	Quantity in kg	Value of Scrap @ Rs 60/kg	Aging of Scrap
1	Nil	Misc.	10,120,190	607,211,400	Above 20 years
2	Nil	Misc.	5,550,000	333,000,000	Above 10 years
3	Nil	Misc.	3,550,000	213,000,000	Above 05 years
4	Nil	Misc.	1,050,000	63,000,000	Less than 5 years
Total			**20,270,190**	**1,216,211,400**	

Detail of Un-surveyed/Un-segregated Scrap Material

S #	Description of Scrap	Approx Quantity in M.Ton	Location	Year	Approx Aging
1	Mix Scrap	4500	Yard Jungla to gate 2 & 3 boundary Wall left & Right Side on different Points	1995	25
2	Mix Scrap	300	Cement Line left & Right Side on different Points	1995	25
3	Mix Scrap	500	Trazo Line left & Right Side on different Points	1996	24
4	Mix Scrap	50	Bora Line left & Right Side on different Points	1998	22
5	Mix Scrap	2770.19	Near STY Masjid & waste Pepper Godwon to 8 & 9 No Gate left & Right Side on different Points	1998	22
6	Mix Scrap	2000	G-Khuda to SMFY left & Right Side on different Points	2000	20
Total above 20 years		**10120.2**			
7	Mix Scrap	50	Back Side of P/Press	2001	19

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S #	Description of Scrap	Approx Quantity in M.Ton	Location	Year	Approx Aging
8	Mix Scrap	2000	A-Line left & Right Side on different Points	2005	15
9	Mix Scrap	1000	Main Road line to RS on different Points	2005	15
10	Mix Scrap	500	Cooler Line left & Right Side on different Points	2007	13
11	Mix Scrap	2000	Bari Line left & Right Side on different Points	2010	10
Total above 10 years		**5550**			
12	Mix Scrap	2000	F-Line DSKP side left & Right Side on different Points	2012	8
13	Mix Scrap	300	Main Line DSKP-I Side left & Right Side on different Points	2012	8
14	Mix Scrap	200	Cooler Line Main Depot ADC Side left & Right Side on different Points	2013	7
15	Mix Scrap	500	G-Plate form labour Jhugi left & Right Side on different Points	2014	6
16	Mix Scrap	400	Main Line D-Godwon Side left & Right Side on different Points	2015	5
17	Mix Scrap	150	Beside R.S Jungla front of gumbad	2015	5
Total above 5 years		**3550**			
18	Mix Scrap	600	In Side ADC/Sec left & Right Side	2016	4
19	Mix Scrap	400	Old TP Godown to 8 No. Gate	2016	4
20	Mix Scrap	50	In Side Jungla on different Points	2018	2
Total less than 5 years		**1050**			
	Total Weight	**20270.2**			
Total Value @ Rs 60000 MT		**1,216,211,400**			

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Annexure-29
(Para 4.4.1)

Aging of Surveyed Scrap

S #	Nos of Lots	Type of Scrap	Quantity in kgs	Value Of Scrap (Rs)	Aging of Scrap
1	27	Ferrous	24,510	1,608,150	Above 20 years
2	156	Ferrous	134,500	48,586,705	Above 10 years
3	285	Ferrous	9,199,900	186,054,307	Above 05 years
4	182	Ferrous	6,234,350	140,453,272	Above 02 years
5	353	Ferrous	5,570,500	125,373,483	Above 01 years
Total	**1003**		**21,163,760**	**502,075,917**	

Note:

It includes 235 Lots which have zero rate/book value (it includes Vehicles, Trucks, Buses, Motorcycles, Coaches, drilling Machines, Locomotives)

It includes 240 Lot which have zero book weight, out 240 lots Qty in Nos. against 192 lots shown only 1.

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Annexure-30
(Para 4.4.1)

Details of non-disposal of scrap reserved for Railways use

Sr. No.	No of Lots	Aging	Quantity	Value
1	25	1	116	17,272,000
2	11	2	552.8	9,397,600
3	3	3	55	935,000
4	13	4	628	10,676,000
5	18	5	783	13,311,000
6	10	6	185	3,145,000
7	2	8	56	952,000
Total	**82**		**2,375.8**	**55,688,600**

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Annexure-31
(Para 4.4.2)

Details of sale of track and allied scrap

S #	Description	Year	Rate/kg	Remarks
1	Fish Plates Dog Spikes	2010	36.42	Decline in rate in 3 years
		2013	36.22	
2	Steel Sleepers full length	2012	49.55	Decline in rate in 8 years
		2020	48.2	
3	Switches & Xing	2012	43.03	Decline in rate in 5 years
		2017	40.5	
4	Tie Bar & Rods	2014	43.18	Decline in rate in 3 years
		2017	38.12	
5	Rail all Sec & Types	2012	39.00/45.51	Min & Max rates during the period.
		2014	39.00/47.86	
		2015	48.33	
		2016	45.00/51.00	
		2017	45.51/47.61	
		2018	46.00/52.00	

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Annexure-31/1
(Para 4.4.2)

Details of unjustified sale of scrap without fixing reserve price and legal vetting of contracts

S#	Sale order No.	Dated	Description of Scrap	Contractor	Sale order QTY/Kgs	Qty Lifted	Rate	Cost of Material	Sales Tax	Income Tax	Total Amount Rs
1	189-S/2/Bulk-II/2009/607/I/B	11.02.2010	F/Plate,B/P,Dog, Spikes, Round Spikes & Bolts	Zaheer Kahn	600,000	600,000	36.42	21,852,000	-	2,456,049	24,308,049
2	189-S/2/Bulk-II/2008/588/I/B	26.03.2013	F/Plate,B/P, Dog, Spikes, Round Spikes & Bolts	Pioma Trading	500,000	500,000	36.22	18,110,000			18,110,000
3	189-S/2/RND/ 2012/650/I/B	23.04.2013	F/Plate,B/P,Dog, Spikes, Round Spikes & Bolts	Ghulam Dastgir	300,000	300,000	41.56	12,468,000	1,994,880	723,144	15,186,024
4	189-S/2/Bulk-II/2008/588/I/B	26.03.2013	Machine Shaving	Pioma Trading	263,000	263,000	36.00	9,468,000			9,468,000
5	189-S/2/Bulk-II/2008/588/I/B	26.03.2013	Parts of machines & Crain etc.	Pioma Trading	49,650	49,650	36.22	1,798,323	18,032	1,001,052	2,817,407
6	189-S/2/Bulk-II/2009/607/I/B	29.01.2014	Rail all sec & type 6'-0" & above	Zaheer Kahn	14,200	14,190	36.42	516,800			516,800
7	189-S/2/RND/ 2010/622/I/B	18.05.2012	Rail all sec & type 6'-0" & above	Iqbal Majeed	1,205,000	1,204,990	45.51	54,839,095	90,744,328	3,180,695	148,764,118
8	189-S/2/Bulk-II/ 2008/588/I/B	30.10.2012	Rail all sec & type 12'-0" & above	Pioma Trading	2,270,000	2,270,000	39.00	88,530,000	14,345,674	4,028,365	106,904,039
9	189-S/2/RND/ 2010/622/I/B	27.05.2012	Rail all sec & type 12'-0" & above	Iqbal Majeed	13,000	12,990	43.03	558,960	89,503	32,445	680,908
10	189-S/2/Bulk-II/ 2008/588/I/B	29.01.2014	Rail all sec & type 12'-0" & above	Pioma Trading	100,000	100,000	39.00	3,900,000			3,900,000

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S#	Sale order No.	Dated	Description of Scrap	Contractor	Sale order QTY/Kgs	Qty Lifted	Rate	Cost of Material	Sales Tax	Income Tax	Total Amount Rs
11	189-S/2/RND/ 2013/723/I/B	04.03.2014	Rail all sec & type 2'-0" & below 6"-0	Bismillah	100,000	100,000	45.50	4,550,000	773,500	455,000	5,778,500
12	189-S/2/RND/ 2014/781/I/B	05.11.2014	Rail all sec & type 6'-0" & above	Pioma Trading	833,800	833,800	46.31	38,614,112	6,564,417		45,178,529
13	189-S/2/RND/ 2014/781/I/B	01.11.2014	Rail all sec & type 6'-0" & above	Al-Karam	244,000	243,990	47.86	11,677,361	1,985,233	1,167,784	14,830,378
14	189-S/2/RND/ 2015/845/I/B	18.06.2015	Rail all sec & type 6'-0" & above	Scrap Point	164,000	164,000	48.33	7,926,612	1,347,524	792,661	10,066,797
15	189-S/2/RND/ 2016/935/I/B	27.09.2016	Rail 75/87 US of add length	Nawaz Khan	685,000	685,000	48.30	33,085,500	5,624,535	3,308,550	42,018,585
16	189-S/2/RND/ 2016/932/I/B	15.09.2016	Rail all sec & type 6'-0" & above	Nawaz Khan	890,000	890,000	45.50	40,495,000	6,808,500	4,005,000	51,308,500
17	189-S/2/RND/ 2016/954/I/B	30.11.2016	Rail all sec & type 6'-0" & above	K.S Traders	435,000	435,000	45.51	19,797,285	3,365,548	1,979,734	25,142,567
18	189-S/2/RND/ 2016/952/I/B	13.12.2016	Rail 75/87 US of add length	Nawaz Khan	722,000	722,000	50.00	36,100,000	6,137,000	3,610,000	45,847,000
19	189-S/2/RND/ 2016/959/I/B	13.12.2016	Rail all sec & type 6'-0" & above	Nawaz Khan	330,000	316,450	51.00	16,138,950	2,861,100	1,683,000	20,683,050
20	189-S/2/RND/ 2016/971/I/B	12.01.2016	Rail all sec & type 6'-0" & above	A&M Trading	335,000	335,000	45.52	15,247,525	2,592,079	1,524,752	19,364,356
21	189-S/2/RND/ 01/2017/I/B	24.04.2017	Rail all sec & type 6'-0" & above	A&M Trading	360,000	360,000	45.52	16,385,400	2,785,518	1,638,540	20,809,458
22	189-S/2/RND/ 2017/47/I/B	16.10.2017	Rail all sec & type 6'-0" & above	Japan Arth	355,000	354,990	47.61	16,901,429	2,873,324	1,690,191	21,464,944
23	189-S/2/RND/ 2018/128/I/B	17.09.2018	Rail all sec & type 2'-0" & below 6"-0	N.S Fynk	155,000	155,000	46.00	7,130,000	1,212,100	713,000	9,055,100

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S#	Sale order No.	Dated	Description of Scrap	Contractor	Sale order QTY/Kgs	Qty Lifted	Rate	Cost of Material	Sales Tax	Income Tax	Total Amount Rs
24	189-S/2/RND/ 2018/131/I/B	18.09.2018	Rail all sec & type 6'-0" & above	K.S Traders	315,000	315,000	50.10	15,781,500	2,682,855	1,578,150	20,042,505
25	189-S/2/RND/ 2018/129/I/B	01.10.2018	Rail all sec & type 6'-0" & above	K.S Traders	465,000	465,000	50.10	23,296,500	3,960,405	2,329,650	29,586,555
26	189-S/2/RND/ 2018/132/I/B	25.09.2018	Rail all sec & type 6'-0" & above	K.S Traders	395,000	395,000	50.10	19,789,500	3,364,215	1,978,950	25,132,665
27	189-S/2/RND/ 2018/133/I/B	08.10.2018	Rail all sec & type 6'-0" & above	M.S Fynk	410,000	410,000	52.23	21,412,250	3,640,083	2,141,225	27,193,558
28	189-S/2/RND/ 2019/257/I/B	31.01.2020	Rail all sec & type 6'-0" & above	Al-Noor Trading	450,000	450,000	58.81	26,464,950	4,499,042	2,646,495	33,610,487
29	189-S/2/RND/ 2019/255/I/B	11.02.2020	Rail all sec & type 6'-0" & above	Al-Noor Trading	340,000	340,000	60.31	20,505,740	3,485,976	2,050,574	26,042,290
30	189-S/2/RND/ 2009/255/I/B	11.02.2010	Steel sleeper in pieces	Zaheer Kahn	180,860	180,860	45.55	8,238,173			8,238,173
31	189-S/2/RND/ 2010/623/I/B	18.05.2012	steel sleeper in full length	Iqbal Majeed	1,930,000	1,877,070	49.50	92,914,965		4,623,300	97,538,265
32	189-S/2/RND/ 2010/623/I/B	18.05.2012	steel sleeper in full length	Iqbal Majeed	23,000	-	49.50	-			-
33	189-S/2/RND/ 2010/650/I/B	31.05.2012	steel sleeper in full length	Iqbal Majeed	102,000	102,000	49.56	5,055,120	808,820	293,197	6,157,137
34	189-S/2/RND/ 2019/250/I/B	09.01.2020	steel sleeper in full length	Al-Noor Trading	440,000	440,000	48.20	21,208,000	3,605,360	2,120,800	26,934,160
35	189-S/2/RND/ 2019/243/I/B	11.01.2020	steel sleeper in full length	Open Sky	475,000	312,160	48.20	15,046,112	3,892,150	2,289,500	21,227,762
36	189-S/2/RND/ 2019/251/I/B	18.01.2020	steel sleeper in full length	K.S Traders	430,000	430,000	48.20	20,726,000	3,523,420	2,072,600	26,322,020

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S#	Sale order No.	Dated	Description of Scrap	Contractor	Sale order QTY/Kgs	Qty Lifted	Rate	Cost of Material	Sales Tax	Income Tax	Total Amount Rs
37	189-S/2/RND/ 2019/249/I/B	11.02.2020	steel sleeper in full length	Al-Noor Trading	461,000	461,000	48.20	22,220,200	3,777,434	2,222,020	28,219,654
38	189-S/2/RND/ 2019/252/I/B	11.02.2020	steel sleeper in full length	Al-Noor Trading	457,000	192,140	48.20	9,261,148	3,744,658	2,202,740	15,208,546
39	189-S/2/RND/ 2010/622/I/B	18.05.2012	Switches & Xing	Iqbal Majeed	214,000	214,000	43.03	9,208,420	1,473,347	534,089	11,215,856
40	189-S/2/RND/ 2014/776/I/B	07.11.2014	Switches & Xing	K&Y Trading	230,000	230,000	45.36	10,431,650		1,218,933	11,650,583
41	189-S/2/RND/ 2017/73/I/B	20.12.2017	Switches & Xing	Ghulam Dastgir	1,480,000	14,800	40.50	599,400	1,048,980	599,400	2,247,780
42	189-S/2/RND/ 2019/204/I/B	14.06.2019	Switches & Xing	A&M Trading	215,000	215,000	51.00	10,965,000	1,864,050	1,096,500	13,925,550
43	189-S/2/RND/ 2017/73/I/B	20.12.2017	Tie bar & rod of sorts	Ghulam Dastgir	128,000	128,000	38.12	4,879,360	829,491	487,936	6,196,787
44	189-S/2/RND/ 2014/776/I/B	07.11.2014	Tie bar & rod of sorts	K&Y Trading	40,700	40,700	43.19	1,757,670			1,757,670
Total											**1,100,651,112**

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Annexure-32
(Para 4.4.4)

Details of sale of wagons at lesser rates

S.No	Sales Order	Date	Qty (nos)	Type	Rate per Wagon	Tare Weight (Metric Ton)	Rate per Metric Tone	Rate per Wagon @ Rs 60 per kg	Difference per Wagon	Total Loss per Sales Order
1	189-S/2/LHR/2018/160/2-B	01/02/2019	16	C	416,000	10.6	39,245	636,000	220,000	3,520,000
2	189-S/2/MGPR/2014/769/1-B	11/05/2014	122	C	376,630	10.6	35,531	636,000	259,370	31,643,140
3	189-S/2/LHR/2017/75/B	10/12/2017	108	C	342,551	10.6	32,316	636,000	293,449	31,692,492
4	189-S/2/LHR/2015/851/B	06/10/2015	100	C	329,490	10.6	31,084	636,000	306,510	30,651,000
5	189-S/2/LHR/2017/76/B	10/12/2017	86	C	324,551	10.6	30,618	636,000	311,449	26,784,614
6	189-S/2/fsld/999/2017/1-B	05/24/2017	5	C	300,500	10.6	28,349	636,000	335,500	1,677,500
7	189-S/2/LHR/2016/965/B	11/24/2016	161	C	293,511	10.6	27,690	636,000	342,489	55,140,708
8	189-S/2/LHR/2016/969/B	11/24/2016	1	CA	280,500	10.6	26,462	636,000	355,500	355,500
9	189-S/2/LHR/2018/160/2-B	01/02/2019	9	FRC	375,000	8	46,875	480,000	105,000	945,000
10	189-S/2/LHR/2016/969/B	11/24/2016	1	FRC	195,500	8	24,438	480,000	284,500	284,500
11	189-S/2/LHR/2017/77/B	10/12/2017	1	K	250,500	10.6	23,632	636,000	385,500	385,500
12	189-S/2/LHR/2018/160/2-B	01/02/2019	6	KC	390,000	9.6	40,625	576,000	186,000	1,116,000
13	189-S/2/LHR/2017/77/B	10/12/2017	22	KC	307,551	9.6	32,037	576,000	268,449	5,905,878
14	189-S/2/fsld/999/2017/1-B	05/24/2017	3	KC	300,500	9.6	31,302	576,000	275,500	826,500
15	189-S/2/LHR/997/2017/B	01/31/2017	86	KC	281,211	9.6	29,293	576,000	294,789	25,351,843
16	189-S/2/LHR/2017/77/B	10/12/2017	6	KC	307,551	10.6	29,014	636,000	328,449	1,970,694

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S.No	Sales Order	Date	Qty (nos)	Type	Rate per Wagon	Tare Weight (Metric Ton)	Rate per Metric Tone	Rate per Wagon @ Rs 60 per kg	Difference per Wagon	Total Loss per Sales Order
				C						
17	189-S/2/LHR/2017/998/1-B	08/04/2017	42	KCC	300,500	10.6	28,349	636,000	335,500	14,091,000
18	189-S/2/LHR/2016/969/B	11/24/2016	5	KK	229,500	10.6	21,651	636,000	406,500	2,032,499
19	189-S/2/fsld/999/2017/1-B	05/24/2017	1	KW	300,500	11.1	27,072	666,000	365,500	365,500
20	189-S/2/LHR/2016/969/B	11/24/2016	3	KW	277,500	11.1	25,000	666,000	388,500	1,165,500
21	189-S/2/LHR/2016/969/B	11/24/2016	5	PC	280,500	10.6	26,462	636,000	355,500	1,777,499
22	189-S/2/LHR/2016/969/B	11/24/2016	4	PKC	267,500	10.6	25,236	636,000	368,500	1,473,999
23	189-S/2/LHR/2018/160/2-B	07/17/2018	54	V	343,500	11.3	30,398	678,000	334,500	18,063,000
			847							**257,219,866**

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Annexure-33
(Para 4.4.5)

Irregular award of sale order for scrap due to acceptance of revised rate of scrap after bid opening

S. No.	Sales Order	Date	Qty.	No. of Bidders	Name of Bidder	Quoted Rate Per KG Rate	Enhanced Rate per KGs	Differ-ence of Rate	Rate @ Rs 60 per kg	Difference per Wagon Coach/ Loco	Loss
1	189-S/2/LHR/ 2016/969/B	11/24/2016	1	1	M/s KS Traders, Lahore	18.44	21.23	2.78	636,000	411,000	411,000
2	189-S/2/LHR/ 2016/969/B	11/24/2016	5	1	-do-	21.65	23.58	1.93	636,000	386,000	1,930,000
3	189-S/2/LHR/ 2017/75/B	10/12/2017	2	1	-do-	25.82	28.19	2.37	480,000	254,500	509,000
4	189-S/2/LHR/ 2016/969/B	11/24/2016	4	1	-do-	25.24	28.35	3.11	636,000	335,500	1,342,000
5	189-S/2/LHR/ 2017/998/1-B	08/04/2017	42	1	-do-	26.09	28.35	2.26	636,000	335,500	14,091,000
6	189-S/2/LHR/ 2016/969/B	11/24/2016	3	1	-do-	25.00	28.78	3.78	666,000	346,500	1,039,500
7	189-S/2/LHR/ 2016/969/B	11/24/2016	5	1	-do-	26.46	30.14	3.68	636,000	316,500	1,582,500
8	189-S/2/LHR/ 2015/851/1-B	06/10/2015	100	1	-do-	30.38	31.08	0.71	636,000	306,510	30,651,000
9	189-S/2/LHR/ 2017/77/B	10/12/2017	1	1	-do-	25.19	31.31	6.12	480,000	229,500	229,500
10	189-S/2/LHR/ 2017/997/1-B	08/04/2017	86	1	-do-	29.29	31.67	2.37	576,000	272,000	23,392,000
11	189-S/2/ MGPR/16/2017/B	03/09/2017	1	1	-do-	33.00	33.17	0.18	3,726,000	1,666,000	1,666,000
12	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	33.00	33.21	0.21	3,744,000	1,672,000	1,672,000

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S. No.	Sales Order	Date	Qty.	No. of Bidders	Name of Bidder	Quoted Rate Per KG Rate	Enhanced Rate per KGs	Differ-ence of Rate	Rate @ Rs 60 per kg	Difference per Wagon Coach/ Loco	Loss
13	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	31.28	33.22	1.94	3,990,000	1,781,000	1,781,000
14	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	32.98	33.28	0.31	3,930,000	1,750,000	1,750,000
15	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	33.00	33.35	0.35	3,726,000	1,655,000	1,655,000
16	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	33.00	33.36	0.36	3,642,000	1,617,000	1,617,000
17	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	32.99	33.41	0.42	3,690,000	1,635,000	1,635,000
18	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	32.99	33.42	0.43	3,594,000	1,592,000	1,592,000
19	189-S/2/MGPR/ 16/2017/B	03/09/2017	1	1	-do-	33.00	33.45	0.45	3,498,000	1,548,000	1,548,000
Total											**90,093,500**

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Annexure-34
(Para 4.4.6)

Details of questionable Sale of Coaches causing undue favor to contractor

Sr. No.	Coach Type	Bidder Rate
1	CBZH	254,000
2	Y	254,000
3	CDZH	254,000
4	RS	260,000
5	FH	239,000
6	FZ	239,000

1-Tender Accepted

Sale Order Number	Awarded to	Number of Coaches	Rate Accepted per Coach	Market Rate in 2019
189-S/2/PHA/CCS/2018 Dated 02.07.2018	PHA	1	520,530	
189-S/2/LHR/2018/161/1-B Dated 31.01.2019	M/S KS Traders	39	280,501	
189-S/2/LHR/2018/162/1-B Dated 31.01.2019	M/S KS Traders	88	305,556	
189-S/2/LHR/2018/163/1-B Dated 01.02.2019	M/S KS Traders	98	305,556	
Total		**225**		

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Coaches with retrievable scrap

Stock Code	Description
20800420	Wheel & Axle
20111690	Bearing Brass
20300390	Buffer Plunger
20200470	Screw Coupling
24100070	Vacuum Cylinder
21117460	Brake Beam
20900040	Bearing Spring
21129410	Floating Lever
27129920	Suspension Link
21136730	Pull Rod
21136080	Push Rod
20110640	Axle Box Face Plate
20410000	Buffer Coil Spring
20410250	Draw Bar Spring
20312380	Buffer Sucker
20211190	Draw Bar Spring
21128030	Brake beam Hanger

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Working on Actual weight

Coach No.	Weight (KGs)
244-ERC	8790
8612-ZFTH	9910
8568-ZFTH	13110
9945-ZFH	12490

SALES OF SCRAP-COACHES					
	I	II	III	IV	
Sale Order No	**189-S/2/PHA/CCS/2018**	**189-S/2/GRW/2018/163/1-B**	**189-S/2/LHR/2018/162/1-B**	**189-S/2/LHR/2018/161/1-B**	
Date	02/07/2018	01/02/2019	31/01/19	31/01/19	**A**
Party	PHA	M/S KS Traders	M/S KS Traders	M/S KS Traders	**B**
Sold/Lifted Qty In Nos	**1**	**39**	**88**	**98**	**C**
With Wheel	1	0	14	39	**D**
Without Wheel	0	39	74	59	**E**
Amount Cost of Material	**520,530**	**10,939,539**	**26,888,840**	**29,944,488**	**F**
With Wheel	520,530	-	4,277,784	11,916,684	**G**
Without Wheel		10,939,539	22,611,144	18,027,804	**H**
Per Coach	520,530	280,501	305,556	305,556	**I =(F/E)**
Sales tax	88,490	1,859,722	4,571,103	5,090,563	**J**
10% Advance Income Tax	52,053	1,093,954	2,688,884	2,994,449	**K =(10%**

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					H)
Total Amount Received	**661,073**	**13,893,215**	**34,148,827**	**38,029,500**	**L**
Sample Weight Per Coach (KGs)					
with Wheel	8790	8790	8790	8790	**M**
without Wheel		11837	11837	11837	**N**
Weight of Coaches (KGs)					
with Wheel	8,790	-	123,060	342,810	**O**
without Wheel		461,630	875,913	698,363	**P**
Rate per KG Received					
With Wheel	59.22	-	34.76	34.76	**Q= (G/O)**
Without Wheel		23.7	25.81	25.81	**R= (H/P)**
Market Rate per KG	60	60	60	60	**S**
Difference with Market Rate					
With Wheel	**0.78**	**-**	**25.24**	**25.24**	**T= (S-Q)**
Without Wheel		**36.3**	**34.19**	**34.19**	**U= (S-R)**
Difference of Short Revenue					
With Wheel			3,105,816	8,651,916	**V =(T*O)**
Without Wheel		16,758,261	29,943,656	23,873,996	**W= (U*P)**
Total (Rs)		**16,758,261**	**33,049,472**	**32,525,912**	
Grand Total (Rs)		**82,333,645**			

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Annexure-35
(Para 4.4.7)

Details of loss due to incorrect preparation of tender documents and sale orders of condemned coaches

Sale Order No.	No of Coaches	Description
189-S/2/LHR/2018/162/1-B dated 31.01.2019	88	Scrap condemned coaches without all retrievable items i.e. prototype trolley with wheel and axle, Air Brake items, Window units, Side and End Doors, Seat Frames, Draw & Buffering Gear and Brasses.
189-S/2/LHR/2018/161/1-B dated 31.01.2019	98	
189-S/2/GWR/2018/163/1-B dated 02.01.2019	39	

Statement showing non-retrieval of vacuum brake items from sold coaches

Sr. No.	Description	No of Coaches	No. of Vacuum Cylinder to be retrieved (@1)	Weight of each Vacuum Cylinder (Kg)	Total Weight of vacuum cylinder	No. of Break Beams to be retrieved (@2)	Weight of each brake beam (Kg)	Total Weight of brake beams
1	Vacuum Brake Coaches Lahore	32	32	55	1760	64	40	2560
2	Dual Brake Coaches-Lahore	19	19	55	1045	38	40	1520
3	Vaccum Brake Coaches Wazirabad	12	12	55	660	24	40	960
		63	63	55	3465	126	40	5040

Total weight of vaccum cylinders	3465
Total weight of brake beams	5040
Total weight	8505
Rate per kg (Rs)	30.56
	259,913

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Loss due to non-retrieval of wheel and axle	
Sale Order No.	No of Coaches
189-S/2/LHR/2018/162/1-B dated 31.01.2019	88
189-S/2/LHR/2018/161/1-B dated 31.01.2019	98
189-S/2/GWR/2018/163/1-B dated 02.01.2019	39
	225
Four wheeler narrow gauge coaches	53
8 wheeler coaches	172
Total sets of wheel and axle to be retrieved (2 trollies and 4 sets of wheel and axle)	688

Trollies retrieved

Wazirabad	48
Lahore	133
	181

Pair of wheel and axle retrieved	362
Less pair of wheel and axle retrieved from sold coaches	326
Weight of 01 pair of wheel and axle	1000 Kg
Total weight of 326 pair of wheel and axle	326000
Loss due to non-retrieval of wheel and axle @ Rs 55.21 per kg	17,998,460

Non-retrieval of vacuum brake items from sold coaches (Rs)	**259,913**
Non-retrieval of wheel and axle (Rs)	**17,998,460**
Total (Rs)	**18,258,373**

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Annexure-36
(Para 4.4.7)

Statement showing irregular lifting of coaches not included in the sale order

Sr No.	Sale Order No. and date	To be lifted		Actually lifted		Value
		Lot No.	Coach No.	Lot No.	Coach No.	
1	189-S/2/LHR/2018/161/1-B dated 31.01.2019	10-Coach/(06-15)	3834-ULH	2-Coach/(12-18)	8568-ZFTH	305,556
2	-do-	69-Coach/(06-15)	9140-ZFTH	4-Coach/(12-18)	4794-UG	305,556
3	-do-	70-Coach/(06-15)	8657-ZFTH	5-Coach/(12-18)	8583-ZFTH	305,556
4	189-S/2/LHR/2018/162/1-B dated 31.01.2019	1-Saloon/(06-16)	72-URA	6-Coach/(12-18)	1016-YH	305,555
5	-do-	2-Saloon/(06-16)	43-URA	7-Coach/(12-18)	2969-S/RT	305,555
6	-do-	3-Coach/(06-16)	5657-ZFLR	8-Coach/(12-18)	8404-ZFTH	305,555
Total						**1,833,333**

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Annexure-37
(Para 4.4.8)

Detail of loss due to initial weight difference of truck arrived in General Store Mughalpura to lift scrap

Id No	Truck No	First Wt	Difference from minimum truck balance
BNA4552			
925	BNA4552	7170	0
941	BNA4552	7180	-10
1182	BNA4552	7200	-30
EX 790			
1666	EX 790	8200	0
1669	EX 790	8230	-30
FDD7367			
621	FDD7367	7040	-40
667	FDD7367	7000	0
FDO8887			
1493	FDO8887	4860	0
1495	FDO8887	4860	0
1500	FDO8887	4870	-10
1501	FDO8887	4880	-20
1528	FDO8887	4870	-10
1532	FDO8887	4870	-10
1540	FDO8887	4910	-50
1550	FDO8887	4870	-10
FSA3677			
1260	FSA3677	4040	-20
1277	FSA3677	4080	-60
1288	FSA3677	4050	-30
1303	FSA3677	4080	-60

Id No	Truck No	First Wt	Difference from minimum truck balance
LES6253			
1485	LES6253	4580	-10
1488	LES6253	4580	-10
1489	LES6253	4580	-10
1492	LES6253	4590	-20
1496	LES6253	4580	-10
1498	LES6253	4570	0
1499	LES6253	4600	-30
1502	LES6253	4590	-20
1509	LES6253	4590	-20
1529	LES6253	4590	-20
1533	LES6253	4580	-10
1538	LES6253	4610	-40
1549	LES6253	4590	-20
LES6282			
179	LES6282	4790	0
189	LES6282	4790	0
203	LES6282	4800	-10
207	LES6282	4840	-50
216	LES6282	4880	-90
236	LES6282	4800	-10
LES6637			
286	LES6637	3680	-10
295	LES6637	3670	0

Id No	Truck No	First Wt	Difference from minimum truck balance
LWC4947			
269	LWC4947	3810	-20
272	LWC4947	3810	-20
274	LWC4947	3790	0
275	LWC4947	3800	-10
279	LWC4947	3810	-20
281	LWC4947	3820	-30
298	LWC4947	3790	0
299	LWC4947	3790	0
300	LWC4947	3800	-10
305	LWC4947	3810	-20
306	LWC4947	3800	-10
312	LWC4947	3790	0
LWC7135			
706	LWC7135	3940	0
707	LWC7135	3940	0
713	LWC7135	3940	0
LWC8290			
959	LWC8290	4220	-20
1723	LWC8290	4200	0
620	LWN6005	6970	0
625	LWN6005	6970	0
632	LWN6005	8150	-1180

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Id No	Truck No	First Wt	Difference from minimum truck balance
1315	FSA3677	4060	-40
1701	FSA3677	4110	-90
1704	FSA3677	4020	0
GAH8925			
195	GAH8925	4350	-20
235	GAH8925	4330	0
JGA1012			
1135	JGA1012	7790	-130
944	JGA1012	7660	0
JMA3368			
902	JMA3368	7610	0
915	JMA3368	7630	-20
KB 4512			
449	KB 4512	7200	-140
475	KB 4512	7200	-140
481	KB 4512	7190	-130
488	KB 4512	7210	-150
529	KB 4512	7090	-30
579	KB 4512	7260	-200
639	KB 4512	7120	-60
643	KB 4512	7110	-50
648	KB 4512	7060	0
658	KB 4512	7220	-160
661	KB 4512	7210	-150
665	KB 4512	7230	-170
668	KB 4512	7200	-140
673	KB 4512	7200	-140

Id No	Truck No	First Wt	Difference from minimum truck balance
LES6713			
845	LES6713	4320	0
890	LES6713	4330	-10
1145	LES6713	4330	-10
1155	LES6713	4350	-30
1271	LES6713	4450	-130
1281	LES6713	4460	-140
1579	LES6713	4380	-60
1642	LES6713	4320	0
LES6725			
714	LES6725	4270	-60
721	LES6725	4210	0
LES7059			
749	LES7059	4060	0
807	LES7059	4150	-90
1028	LES7059	4170	-110
1121	LES7059	4160	-100
1161	LES7059	4140	-80
1175	LES7059	4140	-80
1275	LES7059	4170	-110
LES7270			
289	LES7270	3740	0
750	LES7270	4230	-490
LES7389			
852	LES7389	4260	0
883	LES7389	4260	0
LES7392			

Id No	Truck No	First Wt	Difference from minimum truck balance
LXC4294			
297	LXC4294	3930	0
977	LXC4294	4050	-120
LXC5285			
220	LXC5285	3950	-10
227	LXC5285	3940	0
231	LXC5285	3980	-40
237	LXC5285	3940	0
LXC9316			
748	LXC9316	4560	-40
757	LXC9316	4570	-50
850	LXC9316	4550	-30
1699	LXC9316	4520	0
LXK9293			
178	LXK9293	4840	-20
187	LXK9293	4840	-20
196	LXK9293	4850	-30
226	LXK9293	4840	-20
813	LXK9293	4820	0
LXP2716			
616	LXP2716	7860	-10
633	LXP2716	7850	0
666	LXP2716	7850	0
736	LXP2716	7990	-140
742	LXP2716	7980	-130
828	LXP2716	7910	-60
831	LXP2716	7920	-70

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Id No	Truck No	First Wt	Difference from minimum truck balance
675	KB 4512	7200	-140
735	KB 4512	7370	-310
739	KB 4512	7360	-300
744	KB 4512	7370	-310
784	KB 4512	7330	-270
821	KB 4512	7260	-200
827	KB 4512	7270	-210
832	KB 4512	7260	-200
857	KB 4512	7310	-250
867	KB 4512	7270	-210
868	KB 4512	7270	-210
877	KB 4512	7270	-210
886	KB 4512	7310	-250
918	KB 4512	7280	-220
934	KB 4512	7380	-320
950	KB 4512	7330	-270
979	KB 4512	7330	-270
1005	KB 4512	7290	-230
1057	KB 4512	7330	-270
1061	KB 4512	7330	-270
1064	KB 4512	7290	-230
1067	KB 4512	7280	-220
1075	KB 4512	7210	-150
1187	KB 4512	7350	-290
1190	KB 4512	7340	-280
1194	KB 4512	7330	-270
1199	KB 4512	7330	-270

Id No	Truck No	First Wt	Difference from minimum truck balance
751	LES7392	4640	-20
1115	LES7392	4620	0
1120	LES7392	4630	-10
1287	LES7392	4650	-30
LES7525			
846	LES7525	4100	0
851	LES7525	4120	-20
1258	LES7712	4090	0
1682	LES7712	4090	0
LES7746			
1341	LES7746	4350	-30
1357	LES7746	4320	0
1406	LES7746	4360	-40
1421	LES7746	4330	-10
1435	LES7746	4350	-30
1464	LES7746	4430	-110
LES7921			
1267	LES7921	5230	-100
1290	LES7921	5210	-80
1689	LES7921	5130	0
1712	LES7921	5150	-20
1728	LES7921	5140	-10
LES7982			
251	LES7982	7800	0
261	LES7982	8040	-240
LES8173			

Id No	Truck No	First Wt	Difference from minimum truck balance
833	LXP2716	7930	-80
841	LXP2716	7930	-80
847	LXP2716	7930	-80
859	LXP2716	8020	-170
878	LXP2716	7940	-90
887	LXP2716	7960	-110
920	LXP2716	7980	-130
928	LXP2716	7980	-130
932	LXP2716	7970	-120
938	LXP2716	7970	-120
946	LXP2716	7960	-110
960	LXP2716	7960	-110
972	LXP2716	7970	-120
1006	LXP2716	7990	-140
1008	LXP2716	7990	-140
1012	LXP2716	7970	-120
1017	LXP2716	7960	-110
1055	LXP2716	7990	-140
1060	LXP2716	7980	-130
1062	LXP2716	7960	-110
1066	LXP2716	7950	-100
1069	LXP2716	7980	-130
1070	LXP2716	7970	-120
1072	LXP2716	8000	-150
1076	LXP2716	8420	-570
1087	LXP2716	8410	-560
1186	LXP2716	7950	-100

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Id No	Truck No	First Wt	Difference from minimum truck balance
1202	KB 4512	7340	-280
1207	KB 4512	7340	-280
1477	KB 4512	7290	-230
1479	KB 4512	7290	-230
1503	KB 4512	7280	-220
1506	KB 4512	7270	-210
407	KB4512	7240	-180
436	KB4512	7220	-160
463	KB4512	7190	-130
839	KB4512	7260	-200
848	KB4512	7270	-210
897	KB4512	7270	-210
927	KB4512	7280	-220
968	KB4512	7330	-270
1007	KB4512	7310	-250
1058	KB4512	7370	-310
1184	KB4512	7320	-260
1196	KB4512	7340	-280
KS 4512			
69	KS 4512	7320	-120
172	KS 4512	7200	0
KSI 180			
626	KSI 180	7760	-850
627	KSI 180	7770	-860
644	KSI 180	7770	-860
646	KSI 180	7780	-870
655	KSI 180	7800	-890

Id No	Truck No	First Wt	Difference from minimum truck balance
125	LES8173	4330	-20
774	LES8173	4350	-40
904	LES8173	4360	-50
1678	LES8173	4330	-20
1696	LES8173	4310	0
LES8279			
1330	LES8279	4110	0
1343	LES8279	4140	-30
1347	LES8279	4120	-10
1373	LES8279	4210	-100
1391	LES8279	4130	-20
1403	LES8279	4210	-100
1422	LES8279	4170	-60
1442	LES8279	4190	-80
1451	LES8279	4210	-100
1553	LES8279	4120	-10
LES8313			
1535	LES8313	4430	0
1539	LES8313	4450	-20
1547	LES8313	4440	-10
LES8390			
796	LES8390	6370	0
819	LES8390	6370	0
823	LES8390	6380	-10
825	LES8390	6370	0
981	LES8390	6370	0
1109	LES8390	6370	0

Id No	Truck No	First Wt	Difference from minimum truck balance
1192	LXP2716	7950	-100
1193	LXP2716	7940	-90
1198	LXP2716	7940	-90
1201	LXP2716	7960	-110
1203	LXP2716	7990	-140
1208	LXP2716	7960	-110
1584	LXP2716	8120	-270
1605	LXP2716	8050	-200
1609	LXP2716	8060	-210
LXS1356			
785	LXS1356	7090	-1280
798	LXS1356	7110	-1300
829	LXS1356	7140	-1330
830	LXS1356	7130	-1320
856	LXS1356	7140	-1330
869	LXS1356	7100	-1290
896	LXS1356	7110	-1300
912	LXS1356	7130	-1320
919	LXS1356	7120	-1310
929	LXS1356	7120	-1310
933	LXS1356	7110	-1300
939	LXS1356	7120	-1310
947	LXS1356	7120	-1310
961	LXS1356	7100	-1290
971	LXS1356	7150	-1340
980	LXS1356	7150	-1340
1014	LXS1356	7180	-1370

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Id No	Truck No	First Wt	Difference from minimum truck balance
1189	KSI 180	6910	0
LEI 181			
73	LEI 181	4690	-10
75	LEI 181	4680	0
77	LEI 181	4710	-30
79	LEI 181	4690	-10
82	LEI 181	4680	0
84	LEI 181	4700	-20
96	LEI 181	4710	-30
278	LEI 181	4750	-70
288	LEI 181	4750	-70
368	LEI 181	4810	-130
404	LEI 181	4810	-130
439	LEI 181	4840	-160
446	LEI 181	4820	-140
478	LEI 181	4880	-200
487	LEI 181	4900	-220
501	LEI 181	4900	-220
508	LEI 181	4900	-220
511	LEI 181	4880	-200
564	LEI 181	5030	-350
571	LEI 181	5010	-330
576	LEI 181	5000	-320
586	LEI 181	5020	-340
602	LEI 181	5020	-340
1031	LEI 181	5070	-390
1032	LEI 181	5060	-380

Id No	Truck No	First Wt	Difference from minimum truck balance
LES8579			
290	LES8579	4420	-460
1711	LES8579	4370	-410
753	LES8739	4120	-160
854	LES8739	4090	-130
1306	LES8739	4160	-200
1420	LES8739	3960	0
1439	LES8739	4020	-60
1454	LES8739	4020	-60
1470	LES8739	3990	-30
LES8969			
1036	LES8969	4180	-130
1106	LES8969	4210	-160
1282	LES8969	4110	-60
1317	LES8969	4070	-20
1322	LES8969	4050	0
1342	LES8969	4150	-100
1348	LES8969	4100	-50
1364	LES8969	4140	-90
1386	LES8969	4070	-20
1400	LES8969	4140	-90
1419	LES8969	4100	-50
1438	LES8969	4050	0
1452	LES8969	4170	-120
1467	LES8969	4130	-80
1555	LES8969	4110	-60
1576	LES8969	4140	-90

Id No	Truck No	First Wt	Difference from minimum truck balance
1056	LXS1356	7160	-1350
1059	LXS1356	7160	-1350
1063	LXS1356	7140	-1330
1065	LXS1356	7140	-1330
1068	LXS1356	7150	-1340
1071	LXS1356	7160	-1350
1073	LXS1356	7170	-1360
1077	LXS1356	7170	-1360
1088	LXS1356	7170	-1360
1191	LXS1356	7180	-1370
1195	LXS1356	7170	-1360
1197	LXS1356	7160	-1350
1200	LXS1356	7270	-1460
1210	LXS1356	7280	-1470
1211	LXS1356	7170	-1360
1554	LXS1356	5810	0
1573	LXS1356	5880	-70
1583	LXS1356	7100	-1290
1589	LXS1356	5850	-40
1599	LXS1356	5820	-10
1602	LXS1356	7810	-2000
1604	LXS1356	7800	-1990
1611	LXS1356	5830	-20
1619	LXS1356	7850	-2040
1626	LXS1356	5850	-40
1637	LXS1356	5810	0
1646	LXS1356	5810	0

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Id No	Truck No	First Wt	Difference from minimum truck balance
1079	LEI 181	5090	-410
1222	LEI 181	4960	-280
1265	LEI 181	5240	-560
1299	LEI 181	5200	-520
1304	LEI 181	5430	-750
1310	LEI 181	5200	-520
1362	LEI 181	5270	-590
1425	LEI 181	5230	-550
1446	LEI 181	5250	-570
1556	LEI 181	5200	-520
1574	LEI 181	5250	-570
1590	LEI 181	5230	-550
1594	LEI 181	5210	-530
1613	LEI 181	5220	-540
1627	LEI 181	5240	-560
1634	LEI 181	5210	-530
1643	LEI 181	5210	-530
1649	LEI 181	5240	-560
1655	LEI 181	5230	-550
LEI 244			
120	LEI 244	4180	-30
122	LEI 244	4230	-80
123	LEI 244	4230	-80
124	LEI 244	4230	-80
126	LEI 244	4200	-50
128	LEI 244	4190	-40
129	LEI 244	4200	-50

Id No	Truck No	First Wt	Difference from minimum truck balance
1615	LES8969	4090	-40
1631	LES8969	4120	-70
1635	LES8969	4130	-80
LES8981			
309	LES8981	4310	0
1037	LES8981	4450	-140
1169	LES8981	4490	-180
1293	LES8981	4690	-380
1323	LES8981	4560	-250
1345	LES8981	4660	-350
1361	LES8981	4630	-320
1374	LES8981	4680	-370
1392	LES8981	4610	-300
1399	LES8981	4670	-360
1413	LES8981	4620	-310
1429	LES8981	4650	-340
1448	LES8981	4640	-330
1557	LES8981	4620	-310
LES8988			
250	LES8988	8170	0
262	LES8988	8260	-90
267	LES8988	8170	0
LES9598			
371	LES9598	4220	0
375	LES9598	4220	0
LES9692			
282	LES9692	4060	-130

Id No	Truck No	First Wt	Difference from minimum truck balance
1653	LXS1356	5840	-30
LXX5802			
287	LXX5802	3830	-60
317	LXX5802	3770	0
LZB2177			
284	LZB2177	3900	-30
1694	LZB2177	3870	0
LZB2985			
587	LZB2985	4140	0
766	LZB2985	4430	-290
860	LZB2985	4480	-340
888	LZB2985	4440	-300
1116	LZB2985	4460	-320
1119	LZB2985	4490	-350
1143	LZB2985	4400	-260
1164	LZB2985	4430	-290
1302	LZB2985	4510	-370
1307	LZB2985	4700	-560
1316	LZB2985	4470	-330
1324	LZB2985	4470	-330
1344	LZB2985	4520	-380
1355	LZB2985	4480	-340
1372	LZB2985	4530	-390
1388	LZB2985	4470	-330
1396	LZB2985	4560	-420
1412	LZB2985	4520	-380
1436	LZB2985	4560	-420

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Id No	Truck No	First Wt	Difference from minimum truck balance
131	LEI 244	4190	-40
133	LEI 244	4170	-20
134	LEI 244	4190	-40
135	LEI 244	4210	-60
136	LEI 244	4190	-40
137	LEI 244	4180	-30
138	LEI 244	4160	-10
149	LEI 244	4150	0
150	LEI 244	4180	-30
LEI 319			
161	LEI 319	3590	-10
165	LEI 319	3670	-90
183	LEI 319	3600	-20
185	LEI 319	3590	-10
192	LEI 319	3630	-50
200	LEI 319	3600	-20
210	LEI 319	3640	-60
215	LEI 319	3680	-100
224	LEI 319	3670	-90
233	LEI 319	3700	-120
240	LEI 319	3580	0
241	LEI 319	3690	-110
243	LEI 319	3630	-50
836	LEI 319	4540	-960
LEI 958			
162	LEI 958	3730	-60
163	LEI 958	3760	-90

Id No	Truck No	First Wt	Difference from minimum truck balance
292	LES9692	4060	-130
379	LES9692	4060	-130
419	LES9692	4000	-70
429	LES9692	3990	-60
431	LES9692	3990	-60
441	LES9692	4000	-70
445	LES9692	3990	-60
453	LES9692	3980	-50
459	LES9692	3970	-40
464	LES9692	3970	-40
482	LES9692	4020	-90
509	LES9692	3980	-50
512	LES9692	3980	-50
522	LES9692	4020	-90
526	LES9692	3980	-50
563	LES9692	4000	-70
566	LES9692	3970	-40
569	LES9692	3930	0
574	LES9692	3950	-20
595	LES9692	3950	-20
1255	LES9692	4010	-80
1264	LES9692	4020	-90
1279	LES9692	4010	-80
1311	LES9692	4000	-70
1572	LES9692	4010	-80
1591	LES9692	4030	-100
1693	LES9692	3990	-60

Id No	Truck No	First Wt	Difference from minimum truck balance
1456	LZB2985	4590	-450
1469	LZB2985	4540	-400
1575	LZB2985	4530	-390
1587	LZB2985	4510	-370
1632	LZB2985	4540	-400
LZB7983			
1223	LZB7983	4650	-20
1225	LZB7983	4690	-60
1298	LZB7983	4630	0
LZJ6833			
765	LZJ6833	4370	0
777	LZJ6833	4410	-40
793	LZJ6833	4400	-30
800	LZJ6833	4430	-60
861	LZJ6833	4400	-30
882	LZJ6833	4380	-10
LZJ9891			
705	LZJ9891	4420	-60
708	LZJ9891	4360	0
719	LZJ9891	4380	-20
722	LZJ9891	4410	-50
LZR4888			
818	LZR4888	3820	-30
834	LZR4888	3810	-20
1623	LZR4888	3790	0
LZR9395			
372	LZR9395	4240	0

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Id No	Truck No	First Wt	Difference from minimum truck balance
181	LEI 958	3730	-60
188	LEI 958	3730	-60
194	LEI 958	3720	-50
199	LEI 958	3670	0
208	LEI 958	3730	-60
218	LEI 958	3780	-110
228	LEI 958	3690	-20
232	LEI 958	3720	-50
238	LEI 958	3670	0
242	LEI 958	3680	-10
826	LEI 958	3750	-80
835	LEI 958	3710	-40
LEI1608			
568	LEI1608	4690	0
879	LEI1608	4720	-30
LEI181			
385	LEI181	4830	-20
391	LEI181	4830	-20
403	LEI181	4820	-10
422	LEI181	4820	-10
432	LEI181	4830	-20
455	LEI181	4810	0
472	LEI181	4910	-100
1254	LEI181	5220	-410
1286	LEI181	5240	-430
1320	LEI181	5210	-400
1340	LEI181	5230	-420

Id No	Truck No	First Wt	Difference from minimum truck balance
1702	LES9692	4000	-70
LES9785			
388	LES9785	4010	-30
390	LES9785	4020	-40
395	LES9785	4020	-40
398	LES9785	4010	-30
401	LES9785	4030	-50
1708	LES9785	3990	-10
1719	LES9785	3980	0
LET1716			
853	LET1716	4460	0
1146	LET1716	4520	-60
1149	LET1716	4470	-10
1285	LET1716	4570	-110
1580	LET1716	4570	-110
1641	LET1716	4470	-10
LET2088			
760	LET2088	4890	0
1691	LET2088	4920	-30
LET3550			
1123	LET3550	4490	-40
754	LET3550	4570	-120
789	LET3550	4580	-130
844	LET3550	4530	-80
849	LET3550	4550	-100
1270	LET3550	4500	-50
1283	LET3550	4490	-40

Id No	Truck No	First Wt	Difference from minimum truck balance
376	LZR9395	4240	0
MDXA361			
762	MDXA361	8560	0
803	MDXA361	8610	-50
MH 4097			
440	MH 4097	6720	-60
452	MH 4097	6720	-60
474	MH 4097	6780	-120
480	MH 4097	6760	-100
489	MH 4097	6800	-140
502	MH 4097	6780	-120
514	MH 4097	6830	-170
528	MH 4097	6830	-170
405	MH4097	6660	0
435	MH4097	6710	-50
461	MH4097	6720	-60
462	MH4097	6730	-70
MNJ3160			
1136	MNJ3160	6520	-60
872	MNJ3160	6480	-20
894	MNJ3160	6470	-10
910	MNJ3160	6460	0
953	MNJ3160	6490	-30
965	MNJ3160	6490	-30
1140	MNJ3160	6510	-50
1504	MNJ3160	6570	-110
1507	MNJ3160	6570	-110

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Id No	Truck No	First Wt	Difference from minimum truck balance
1360	LEI181	5200	-390
1377	LEI181	5160	-350
1408	LEI181	5260	-450
1427	LEI181	5250	-440
1472	LEI181	5210	-400
1224	LEI-181	4930	-120
1226	LEI-181	4940	-130
1230	LEI-181	4940	-130
LEI4462			
1122	LEI4462	4370	-50
1165	LEI4462	4320	0
1262	LEI4462	4330	-10
1266	LEI4462	4350	-30
1284	LEI4462	4350	-30
LEI5488			
990	LEI5488	4050	-20
998	LEI5488	4060	-30
1685	LEI5488	4050	-20
1695	LEI5488	4030	0
1725	LEI5488	4030	0
LEI6464			
703	LEI6464	4310	-160
711	LEI6464	4290	-140
715	LEI6464	4240	-90
727	LEI6464	4150	0
LEI9027			
573	LEI9027	4130	-60
596	LEI9027	4070	0

Id No	Truck No	First Wt	Difference from minimum truck balance
1692	LET3550	4450	0
LHA2630			
1130	LHA2630	7630	-10
1132	LHA2630	7620	0
1138	LHA2630	7660	-40
1475	LHA2630	7650	-30
1480	LHA2630	7630	-10
LHA3213			
917	LHA3213	6500	-120
924	LHA3213	6500	-120
943	LHA3213	6500	-120
1099	LHA3213	6500	-120
1476	LHA3213	6380	0
LHB 439			
628	LHB 439	6960	-90
647	LHB 439	7000	-130
657	LHB 439	6870	0
660	LHB 439	6870	0
663	LHB 439	6870	0
670	LHB 439	6880	-10
LHD4539			
503	LHD4539	6480	0
615	LHD4539	6590	-110
623	LHD4539	6590	-110
629	LHD4539	6600	-120
679	LHD4539	6550	-70
680	LHD4539	6590	-110
686	LHD4539	6580	-100

Id No	Truck No	First Wt	Difference from minimum truck balance
1620	MNJ3160	6630	-170
MNT9095			
901	MNT9095	7780	0
913	MNT9095	7800	-20
RIK 6108			
74	RIK 6108	3740	0
76	RIK 6108	3860	-120
78	Rik 6108	3850	-110
80	RIK 6108	3870	-130
83	RIK 6108	3880	-140
85	RIK 6108	3770	-30
95	RIK 6108	3860	-120
97	RIK 6108	3850	-110
381	RIK 6108	3980	-240
451	RIK 6108	3980	-240
1125	RIK6108	4370	-630
1127	RIK6108	4410	-670
370	RIK6108	4010	-270
387	RIK6108	3980	-240
392	RIK6108	3980	-240
396	RIK6108	3990	-250
399	RIK6108	3990	-250
402	RIK6108	3990	-250
421	RIK6108	4030	-290
428	RIK6108	3990	-250
430	RIK6108	3990	-250
443	RIK6108	3980	-240
450	RIK6108	3970	-230

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Id No	Truck No	First Wt	Difference from minimum truck balance
LEI9540			
755	LEI9540	3770	0
802	LEI9540	3770	0
LES 355			
515	LES 355	8450	0
530	LES 355	8470	-20
LES 51			
1296	LES 51	5420	-50
1684	LES 51	5380	-10
1698	LES 51	5370	0
1716	LES 51	5390	-20
LES 7270			
91	LES 7270	3700	0
104	LES 7270	3720	-20
LES 7389			
86	LES 7389	4060	0
90	LES 7389	4080	-20
103	LES 7389	4080	-20
LES 8739			
87	LES 8739	4140	-70
88	LES 8739	4070	0
LES 890			
523	LES 890	4120	0
527	LES 890	4130	-10
LES1159			
1331	LES1159	4350	0
1337	LES1159	4380	-30

Id No	Truck No	First Wt	Difference from minimum truck balance
689	LHD4539	6530	-50
691	LHD4539	6540	-60
692	LHD4539	6540	-60
694	LHD4539	6550	-70
697	LHD4539	6540	-60
700	LHD4539	6580	-100
702	LHD4539	6580	-100
743	LHD4539	7700	-1220
871	LHD4539	6660	-180
907	LHD4539	6670	-190
935	LHD4539	6660	-180
951	LHD4539	6640	-160
1181	LHD4539	6640	-160
1478	LHD4539	6650	-170
1608	LHD4539	6690	-210
1617	LHD4539	6640	-160
LHN2305			
875	LHN2305	6580	-70
898	LHN2305	6560	-50
908	LHN2305	6570	-60
970	LHN2305	6510	0
LHN3994			
954	LHN3994	6400	0
967	LHN3994	6410	-10
LOK 925			
772	LOK 925	4560	0
1729	LOK 925	4580	-20

Id No	Truck No	First Wt	Difference from minimum truck balance
458	RIK6108	3980	-240
465	RIK6108	3980	-240
484	RIK6108	4010	-270
582	RIK6108	4080	-340
585	RIK6108	4090	-350
588	RIK6108	4140	-400
590	RIK6108	4100	-360
592	RIK6108	4160	-420
604	RIK6108	4100	-360
606	RIK6108	4130	-390
607	RIK6108	4150	-410
609	RIK6108	4130	-390
610	RIK6108	4150	-410
611	RIK6108	4150	-410
613	RIK6108	4160	-420
880	RIK6108	4230	-490
957	RIK6108	4280	-540
963	RIK6108	4280	-540
984	RIK6108	4340	-600
993	RIK6108	4310	-570
995	RIK6108	4320	-580
1000	RIK6108	4330	-590
1002	RIK6108	4330	-590
1004	RIK6108	4360	-620
1010	RIK6108	4380	-640
1013	RIK6108	4320	-580
1015	RIK6108	4330	-590

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Id No	Truck No	First Wt	Difference from minimum truck balance
1353	LES1159	4350	0
1365	LES1159	4430	-80
1378	LES1159	4350	0
1393	LES1159	4410	-60
1409	LES1159	4380	-30
1433	LES1159	4410	-60
1450	LES1159	4440	-90
LES1489			
283	LES1489	4610	-190
293	LES1489	4600	-180
301	LES1489	4580	-160
578	LES1489	4510	-90
790	LES1489	4550	-130
863	LES1489	4490	-70
985	LES1489	4480	-60
989	LES1489	4470	-50
1256	LES1489	4430	-10
1269	LES1489	4480	-60
1280	LES1489	4470	-50
1297	LES1489	4420	0
1305	LES1489	4620	-200
1312	LES1489	4430	-10
1577	LES1489	4520	-100
1709	LES1489	4490	-70
1720	LES1489	4490	-70
LES1968			
843	LES1968	4210	-50

Id No	Truck No	First Wt	Difference from minimum truck balance
LPT9690			
160	LPT9690	3730	0
164	LPT9690	3780	-50
180	LPT9690	3750	-20
186	LPT9690	3760	-30
191	LPT9690	3750	-20
201	LPT9690	3760	-30
209	LPT9690	3780	-50
223	LPT9690	3740	-10
234	LPT9690	3770	-40
239	LPT9690	3770	-40
LR 2712			
975	LR 2712	5290	0
987	LR 2712	5300	-10
LR 3408			
1124	LR 3408	4190	-90
1128	LR 3408	4130	-30
316	LR 3408	4130	-30
378	LR 3408	4110	-10
580	LR 3408	4130	-30
584	LR 3408	4130	-30
589	LR 3408	4150	-50
591	LR 3408	4140	-40
593	LR 3408	4130	-30
603	LR 3408	4120	-20
605	LR 3408	4140	-40
608	LR 3408	4150	-50

Id No	Truck No	First Wt	Difference from minimum truck balance
1020	RIK6108	4330	-590
1022	RIK6108	4310	-570
1024	RIK6108	4320	-580
1026	RIK6108	4330	-590
1033	RIK6108	4280	-540
1038	RIK6108	4310	-570
1041	RIK6108	4310	-570
1042	RIK6108	4280	-540
1051	RIK6108	4280	-540
1080	RIK6108	4380	-640
1091	RIK6108	4340	-600
1103	RIK6108	4340	-600
1105	RIK6108	4350	-610
1111	RIK6108	4360	-620
1114	RIK6108	4370	-630
1117	RIK6108	4360	-620
1142	RIK6108	4290	-550
1147	RIK6108	4350	-610
1153	RIK6108	4340	-600
1157	RIK6108	4330	-590
1160	RIK6108	4320	-580
1162	RIK6108	4320	-580
1168	RIK6108	4300	-560
1172	RIK6108	4300	-560
1174	RIK6108	4300	-560
1178	RIK6108	4290	-550
1301	RIK6108	4300	-560

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Id No	Truck No	First Wt	Difference from minimum truck balance
997	LES1968	4160	0
380	LES2061	4160	0
386	LES2061	4160	0
486	LES2061	4180	-20
1259	LES2228	4730	-570
1673	LES2228	4620	-460
1680	LES2228	4620	-460
1717	LES2228	4670	-510
LES2361			
113	LES2361	4060	-60
373	LES2361	4000	0
377	LES2361	4000	0
780	LES2361	4130	-130
193	LES2461	4090	-90
225	LES2461	4090	-90
LES2602			
614	LES2602	3880	-100
889	LES2602	3780	0
983	LES2602	3830	-50
986	LES2602	3880	-100
1027	LES2602	3860	-80
1034	LES2602	3850	-70
1092	LES2602	3910	-130
1107	LES2602	3920	-140
1144	LES2602	3870	-90
1154	LES2602	3890	-110

Id No	Truck No	First Wt	Difference from minimum truck balance
792	LR 3408	4200	-100
881	LR 3408	4140	-40
958	LR 3408	4220	-120
996	LR 3408	4230	-130
999	LR 3408	4230	-130
1001	LR 3408	4220	-120
1003	LR 3408	4230	-130
1011	LR 3408	4210	-110
1016	LR 3408	4200	-100
1019	LR 3408	4210	-110
1021	LR 3408	4210	-110
1023	LR 3408	4200	-100
1025	LR 3408	4200	-100
1039	LR 3408	4150	-50
1040	LR 3408	4160	-60
1043	LR 3408	4180	-80
1081	LR 3408	4120	-20
1108	LR 3408	4100	0
1112	LR 3408	4170	-70
1113	LR 3408	4140	-40
1118	LR 3408	4150	-50
1141	LR 3408	4140	-40
1156	LR 3408	4140	-40
1167	LR 3408	4130	-30
1170	LR 3408	4130	-30
1177	LR 3408	4130	-30
1321	LR 3408	4200	-100

Id No	Truck No	First Wt	Difference from minimum truck balance
1309	RIK6108	4480	-740
1326	RIK6108	4170	-430
1334	RIK6108	4220	-480
1356	RIK6108	4190	-450
1371	RIK6108	4240	-500
1385	RIK6108	4160	-420
1407	RIK6108	4260	-520
1417	RIK6108	4220	-480
1443	RIK6108	4360	-620
1457	RIK6108	4270	-530
1558	RIK6108	4240	-500
1571	RIK6108	4300	-560
1585	RIK6108	4280	-540
1595	RIK6108	4260	-520
1616	RIK6108	4270	-530
1629	RIK6108	4290	-550
1633	RIk6108	4300	-560
1644	RIK6108	4270	-530
1650	RIK6108	4300	-560
1672	RIK6108	4200	-460
1686	RIK6108	4180	-440
1688	RIK6108	4250	-510
1707	RIK6108	4280	-540
SAB5354			
117	SAB5354	3730	-30
118	SAB5354	3700	0
121	SAB5354	3750	-50

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Id No	Truck No	First Wt	Difference from minimum truck balance
1158	LES2602	3900	-120
1163	LES2602	3890	-110
1173	LES2602	3910	-130
1261	LES2602	3850	-70
1278	LES2602	3880	-100
1292	LES2602	3880	-100
1300	LES2602	3860	-80
1308	LES2602	4090	-310
1318	LES2602	3890	-110
1325	LES2602	3880	-100
1346	LES2602	3910	-130
1358	LES2602	3880	-100
1376	LES2602	3920	-140
1383	LES2602	3900	-120
1395	LES2602	3970	-190
1411	LES2602	3940	-160
1437	LES2602	3960	-180
1462	LES2602	3940	-160
1551	LES2602	3900	-120
1578	LES2602	3940	-160
1588	LES2602	3940	-160
1597	LES2602	3910	-130
1625	LES2602	3910	-130
1640	LES2602	3890	-110
1647	LES2602	3920	-140
1654	LES2602	3930	-150
1714	LES2602	3930	-150

Id No	Truck No	First Wt	Difference from minimum truck balance
1354	LR 3408	4220	-120
1363	LR 3408	4270	-170
1380	LR 3408	4240	-140
1415	LR 3408	4210	-110
1432	LR 3408	4230	-130
1455	LR 3408	4260	-160
1552	LR 3408	4160	-60
1570	LR 3408	4200	-100
1586	LR 3408	4190	-90
1598	LR 3408	4160	-60
1639	LR 3408	4170	-70
1648	LR 3408	4160	-60
1651	LR 3408	4240	-140
1656	LR 3408	4210	-110
1674	LR 3408	4150	-50
LR 6199			
1690	LR 6199	4190	0
1722	LR 6199	4200	-10
LR 8136			
619	LR 8136	6800	0
631	LR 8136	6820	-20
LR 9961			
1268	LR 9961	4230	-10
1289	LR 9961	4220	0
LR3408			
383	LR3408	4120	0
389	LR3408	4120	0

Id No	Truck No	First Wt	Difference from minimum truck balance
SAC3677			
173	SAC3677	8140	-50
682	SAC3677	8210	-120
768	SAC3677	8210	-120
820	SAC3677	8200	-110
855	SAC3677	8220	-130
948	SAC3677	8180	-90
973	SAC3677	8220	-130
1018	SAC3677	8090	0
1209	SAC3677	8180	-90
1601	SAC3677	8170	-80
1606	SAC3677	8170	-80
1610	SAC3677	8190	-100
1667	SAC3677	8120	-30
1670	SAC3677	8120	-30
SAG3207			
737	SAG3207	5110	0
740	SAG3207	5110	0
745	SAG3207	5220	-110
SAI 144			
1134	SAI 144	7060	0
531	SAI 144	7470	-410
1101	SAI 144	7070	-10
1137	SAI 144	7070	-10
1505	SAI 144	7060	0
1582	SAI 144	7100	-40
SGB6305			

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Id No	Truck No	First Wt	Difference from minimum truck balance
LES2739			
1338	LES2739	3930	-60
1349	LES2739	3890	-20
1366	LES2739	3940	-70
1379	LES2739	3870	0
1423	LES2739	3940	-70
1440	LES2739	3960	-90
1453	LES2739	3970	-100
LES2947			
816	LES2947	4580	0
824	LES2947	4610	-30
1624	LES2947	4790	-210
LES3273			
369	LES3273	4950	-30
505	LES3273	4920	0
518	LES3273	4930	-10
1327	LES3273	5080	-160
1336	LES3273	5110	-190
1359	LES3273	5060	-140
1375	LES3273	5110	-190
1390	LES3273	5050	-130
1402	LES3273	5140	-220
1418	LES3273	5090	-170
1445	LES3273	5120	-200
1459	LES3273	5130	-210
1468	LES3273	5100	-180
LES3605			
394	LR3408	4120	0
397	LR3408	4130	-10
400	LR3408	4130	-10
420	LR3408	4140	-20
427	LR3408	4130	-10
962	LR3408	4200	-80
1009	LR3408	4250	-130
1102	LR3408	4120	0
1179	LR3408	4120	0
1333	LR3408	4240	-120
1397	LR3408	4250	-130
LRJ 1194			
98	LRJ 1194	4530	-20
102	LRJ 1194	4510	0
105	LRJ 1194	4510	0
LRJ9051			
758	LRJ9051	4230	-90
842	LRJ9051	4210	-70
1724	LRJ9051	4140	0
LRO1786			
791	LRO1786	4920	-50
1352	LRO1786	4870	0
1368	LRO1786	4930	-60
1384	LRO1786	4890	-20
1398	LRO1786	4990	-120
1410	LRO1786	4930	-60
1428	LRO1786	4960	-90
176	SGB6305	6230	0
382	SGB6305	6340	-110
406	SGB6305	6350	-120
437	SGB6305	6350	-120
442	SGB6305	6370	-140
448	SGB6305	6390	-160
454	SGB6305	6380	-150
460	SGB6305	6360	-130
473	SGB6305	6240	-10
479	SGB6305	6250	-20
483	SGB6305	6260	-30
504	SGB6305	6240	-10
524	SGB6305	6320	-90
577	SGB6305	6650	-420
624	SGB6305	6630	-400
638	SGB6305	6650	-420
645	SGB6305	6650	-420
659	SGB6305	6640	-410
678	SGB6305	6670	-440
681	SGB6305	6680	-450
683	SGB6305	6680	-450
685	SGB6305	6670	-440
688	SGB6305	6650	-420
690	SGB6305	6650	-420
693	SGB6305	6660	-430
695	SGB6305	6660	-430
698	SGB6305	6660	-430

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Id No	Truck No	First Wt	Difference from minimum truck balance
752	LES3605	4010	-100
786	LES3605	4130	-220
799	LES3605	3930	-20
812	LES3605	3910	0
976	LES3605	3970	-60
988	LES3605	3920	-10
1035	LES3605	3920	-10
1313	LES3605	4310	-400
1592	LES3605	4310	-400
114	LES3618	4210	-300
127	LES3618	4240	-330
308	LES3618	4150	-240
773	LES3618	4230	-320
LES3709			
1494	LES3709	4380	-30
1497	LES3709	4370	-20
1530	LES3709	4470	-120
1534	LES3709	4350	0
1548	LES3709	4370	-20
LES3754			
822	LES3754	4620	-20
837	LES3754	4600	0
1622	LES3754	4640	-40
LES4236			
1369	LES4236	4620	-60
1434	LES4236	4600	-40
1463	LES4236	4650	-90

Id No	Truck No	First Wt	Difference from minimum truck balance
1447	LRO1786	4960	-90
LRO8586			
581	LRO8586	4210	0
583	LRO8586	4210	0
787	LRO8586	4270	-60
1082	LRO8586	4390	-180
1110	LRO8586	4350	-140
1166	LRO8586	4290	-80
1171	LRO8586	4280	-70
1176	LRO8586	4270	-60
1276	LRO8586	4450	-240
1314	LRO8586	4370	-160
1328	LRO8586	4360	-150
1335	LRO8586	4400	-190
1351	LRO8586	4390	-180
1370	LRO8586	4410	-200
1387	LRO8586	4320	-110
1401	LRO8586	4410	-200
1426	LRO8586	4390	-180
1430	LRO8586	4420	-210
1461	LRO8586	4400	-190
1466	LRO8586	4370	-160
1596	LRO8586	4350	-140
1614	LRO8586	4380	-170
1630	LRO8586	4310	-100
1675	LRO8586	4360	-150
LRT6186			

Id No	Truck No	First Wt	Difference from minimum truck balance
699	SGB6305	6680	-450
701	SGB6305	6690	-460
SGD4834			
870	SGD4834	5870	-10
895	SGD4834	5860	0
909	SGD4834	5860	0
949	SGD4834	5870	-10
966	SGD4834	5860	0
SLF3393			
622	SLF3393	7090	-40
630	SLF3393	7100	-50
637	SLF3393	7120	-70
642	SLF3393	7130	-80
649	SLF3393	7130	-80
656	SLF3393	7140	-90
662	SLF3393	7120	-70
664	SLF3393	7130	-80
669	SLF3393	7110	-60
674	SLF3393	7120	-70
676	SLF3393	7130	-80
756	SLF3393	7120	-70
797	SLF3393	7140	-90
838	SLF3393	7090	-40
873	SLF3393	7080	-30
899	SLF3393	7060	-10
911	SLF3393	7110	-60
936	SLF3393	7110	-60

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Id No	Truck No	First Wt	Difference from minimum truck balance
1559	LES4236	4610	-50
1636	LES4236	4560	0
LES4303			
361	LES4303	5050	-100
810	LES4303	4950	0
1029	LES4303	5110	-160
1052	LES4303	5120	-170
LES4922			
808	LES4922	4260	-70
1257	LES4922	4220	-30
1676	LES4922	4190	0
1726	LES4922	4190	0
LES5108			
296	LES5108	3920	0
304	LES5108	3940	-20
LES5437			
761	LES5437	4710	-90
978	LES5437	4690	-70
982	LES5437	4690	-70
1683	LES5437	4620	0
1705	LES5437	4630	-10
1727	LES5437	4620	0
LES5753			
1710	LES5753	4910	-30
1718	LES5753	4880	0
LES5791			
525	LES5791	4020	-170

Id No	Truck No	First Wt	Difference from minimum truck balance
767	LRT6186	4360	0
778	LRT6186	4430	-70
1148	LRT6186	4550	-190
1291	LRT6186	4730	-370
1319	LRT6186	4670	-310
1329	LRT6186	4740	-380
1332	LRT6186	4760	-400
1350	LRT6186	4710	-350
1367	LRT6186	4760	-400
1382	LRT6186	4680	-320
1394	LRT6186	4720	-360
1414	LRT6186	4670	-310
1431	LRT6186	4700	-340
1449	LRT6186	4770	-410
1471	LRT6186	4760	-400
1612	LRT6186	4700	-340
1628	LRT6186	4740	-380
1638	LRT6186	4700	-340
1645	LRT6186	4700	-340
1652	LRT6186	4710	-350
1657	LRT6186	4710	-350
LRT9504			
1126	LRT9504	4610	-140
759	LRT9504	4550	-80
1681	LRT9504	4470	0
1713	LRT9504	4530	-60
1721	LRT9504	4530	-60

Id No	Truck No	First Wt	Difference from minimum truck balance
952	SLF3393	7100	-50
974	SLF3393	7100	-50
1183	SLF3393	7050	0
1185	SLF3393	7060	-10
1188	SLF3393	7100	-50
SLG8214			
893	SLG8214	8200	0
906	SLG8214	8220	-20
940	SLG8214	8230	-30
STA 107			
858	STA 107	7350	-10
876	STA 107	7350	-10
892	STA 107	7340	0
905	STA 107	7350	-10
916	STA 107	7340	0
1131	STA107	7370	-30
1133	STA107	7360	-20
926	STA107	7340	0
942	STA107	7350	-10
1097	STA107	7400	-60
1139	STA107	7390	-50
STJ5184			
956	STJ5184	4930	0
969	STJ5184	4930	0
T 2372			
840	T 2372	8530	0
874	T 2372	8560	-30

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Id No	Truck No	First Wt	Difference from minimum truck balance
565	LES5791	3960	-110
567	LES5791	3940	-90
570	LES5791	3950	-100
572	LES5791	4000	-150
575	LES5791	4030	-180
597	LES5791	3890	-40
747	LES5791	3900	-50
1180	LES5791	3910	-60
1227	LES5791	3870	-20
1228	LES5791	3850	0
LES5837			
1389	LES5837	4990	0
1404	LES5837	5090	-100
1416	LES5837	5040	-50
1444	LES5837	5110	-120
1460	LES5837	5070	-80
LES6192			
1405	LES6192	4700	-30
1424	LES6192	4670	0
1441	LES6192	4760	-90
1458	LES6192	4700	-30
Total Diff in KGs			**56770**

Id No	Truck No	First Wt	Difference from minimum truck balance
LWC4804			
169	LWC4804	4030	-4030
177	LWC4804	4040	-4040
230	LWC4804	4050	-4050
314	LWC4804	4030	-4030
315	LWC4804	4030	-4030
319	LWC4804	4030	-4030
320	LWC4804	4050	-4050
321	LWC4804	4040	-4040
322	LWC4804	4050	-4050
323	LWC4804	4050	-4050
324	LWC4804	4030	-4030
325	LWC4804	4020	-4020
327	LWC4804	4040	-4040
360	LWC4804	4050	-4050
738	LWC4804	4110	-4110
741	LWC4804	4120	-4120
328	LWC4804	0	
Total Diff in KGs			**98690**

Id No	Truck No	First Wt	Difference from minimum truck balance
TO 247			
1600	TO 247	6560	0
1603	TO 247	6560	0
1607	TO 247	6580	-20
1618	TO 247	6590	-30
1668	TO 247	6600	-40
1671	TO 247	6610	-50
VR2857			
903	VR2857	6540	0
1098	VR2857	6550	-10
VRB9889			
170	VRB9889	3500	0
311	VRB9889	4220	-720
313	VRB9889	4220	-720
362	VRB9889	4230	-730
Total Diff in KGs			**127640**

Column A	56770
Column B	98690
Column C	127640
Grand Total	**283100**
In Rupees (@ Rs 60 PKG)	**16,986,000**

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Annexure-38
(Para 4.4.9)

Statement showing less accountal of scrap in General Store Mughalpura

Sr. No.	Month	Batch No.	MR Note No.	Description of Scrap	Stock Code No	Quantity Booked	Actual Quantity	Less Quantity	Rate	Amount
1	Feb-19	MB 4016	43584	Wooden Almari	13820	5	105	100	8	800
2	Feb-19	MB 4018	366822	Connecting Rod	13900	1	3	2	72	144
3	Feb-19	MB 4019	96354	Tool Box Wooden	13900	1	10	9	72	648
4	Feb-19	MB 4025	263346	Container Wooden	13820	15	150	135	8	1,080
5	Feb-19	MB 4033	61981	Wooden Box	13820	2	62	60	8	480
6	Feb-19	MB 406	222088	Cylinder linner	10420	60	360	300	17	5,100
7	Feb-19	MB 4052	271352	Radiator Core	11990	2910	2940	30	45	1,350
8	May-19	ME 4022	303350	Welding Transformer	11990	16	160	144	45	6,480
9	Jul-19	MH4036	48564	Pulley Block	10700	1	15	14	15	210
10	Jul-19	MH4036	48565	pulley Block	10700	1	14	13	15	195
11	Jul-19	MH4050	119865	Pan Iron	13900	1	4	3	72	216
12	Jul-19	MH4054	19347	Lube Oil Filter	14300	20	200	180	0.1	18
13	Aug-18	MI4039	106723	Signal Stop Semaphore	13900	2	80	78	72	5616
14	Aug-18	MI4047	169056	Traction Motor Frame	13900	3700	3740	40	72	2,880
15	Oct-18	MK4002	121112	Iron Kegs	12940	2	3	1	9	9
16	Dec-18	MM4048	376826	Isolation cock	13900	4	9	5	72	360
17	Dec-18	MM4048	42676	Stool Iron	13900	2	21	19	72	1,368
Total						**6743**	**7876**	**1133**		**26,954**

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Statement showing less receipt of scrap by Scrap Yard General Store Mughalpura

Sr. No.	Month	Material Return Note No.	Scrap sent by	Type of scrap	Stock Code	Scrap Sent (Kg)	Scrap Acknowledged (Kg)	Less Receipt (Kg)	Rate	Amount of Loss
1	Feb-19	174778	IOW-I Lahore	Scrap Girder	803-10420	3630	2930	700	17	11,900
2	Feb-19	72864	FO Lifting Shop C&W	Misc Scrap	803-10420	20400	14500	5900	17	100,300
3	Feb-19	15403	EFO Loco Shop	Misc Scrap	803-10420	1300	1255	45	17	765
4	Jul-19	67721	AEFO ET Lahore	GI Base Channel	803-11990	86	43	43	45	1,935
5	Aug-18	107297	IOW Dryport MGPR	Misc Scrap	803-10420	2450	2300	150	17	2,550
Total						**27866**	**21028**	**6838**		**117,450**

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Annexure-39
(Para 4.4.10)

Details of variations in sold quantity and lifted quantity

S #	Sales Order #	Sale order Qty	Actual delivered Qty	Residual Qty	%
1	189/S/2/RND/2016/2935/1-B dated 27.10.2016	685	685	30	4
2	189/S/2/RND/2019/204/1-B dated 14.06.2019	215	215	15	7
3	189/S/2/RND/2018/132/1-B dated 25.09.2018	395	395	40	10
4	189/S/2/RND/2019/250/1-B dated 09.01.2020	440	440	93	21
5	189/S/2/RND/2019/251/1-B dated 18.01.2020	430	430	152	35
6	189/S/2/RND/2019/249/1-B dated 11.02.2020	461	461	135	29
7	189/S/2/RND/2018/131/1-B dated 18.09.2020	315	315	10	3
8	189/S/2/RND/2004/309/2/B dated 27.04.2005	1098	2002	50	2
9	189/S/2/RND/2015/845/1-B dated 18.06.2015	164	164	7	4

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Annexure-40
(Para 4.4.10)

Summary of Un-surveyed/Un-segregated Scrap Material

S #	Lot #	Type of Scrap	Quantity in kg	Value of Scrap @ Rs 60/kg	Aging of Scrap
1	Nil	Misc.	10,120,190	607,211,400	Above 20 years
2	Nil	Misc.	5,550,000	333,000,000	Above 10 years
3	Nil	Misc.	3,550,000	213,000,000	Above 05 years
4	Nil	Misc.	1,050,000	63,000,000	Less than 5 years
Total			**20,270,190**	**1,216,211,400**	

Detail of Un-surveyed/Un-segregated Scrap Material

S #	Description of Scrap	Approx Quantity in M.Ton	Location	Year	Approx Aging
1	Mix Scrap	4500	Yard Jungla to gate 2 & 3 boundary Wall left & Right Side on different Points	1995	25
2	Mix Scrap	300	Cement Line left & Right Side on different Points	1995	25
3	Mix Scrap	500	Trazo Line left & Right Side on different Points	1996	24
4	Mix Scrap	50	Bora Line left & Right Side on different Points	1998	22
5	Mix Scrap	2770.19	Near STY Masjid & waste Pepper Godwon to 8 & 9 No Gate left & Right Side on different Points	1998	22
6	Mix Scrap	2000	G-Khuda to SMFY left & Right Side on different Points	2000	20

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Total above 20 years		**10120.2**			
7	Mix Scrap	50	Back Side of P/Press	2001	19
8	Mix Scrap	2000	A-Line left & Right Side on different Points	2005	15
9	Mix Scrap	1000	Main Road line to RS on different Points	2005	15
10	Mix Scrap	500	Cooler Line left & Right Side on different Points	2007	13
11	Mix Scrap	2000	Bari Line left & Right Side on different Points	2010	10
Total above 10 years		**5550**			
12	Mix Scrap	2000	F-Line DSKP side left & Right Side on different Points	2012	8
13	Mix Scrap	300	Main Line DSKP-I Side left & Right Side on different Points	2012	8
14	Mix Scrap	200	Cooler Line Main Depot ADC Side left & Right Side on different Points	2013	7
15	Mix Scrap	500	G-Plate form labour Jhugi left & Right Side on different Points	2014	6
16	Mix Scrap	400	Main Line D-Godwon Side left & Right Side on different Points	2015	5
17	Mix Scrap	150	Beside R.S Jungla front of gumbad	2015	5
Total above 5 years		**3550**			
18	Mix Scrap	600	In Side ADC/Sec left & Right Side	2016	4
19	Mix Scrap	400	Old TP Godown to 8 No. Gate	2016	4
20	Mix Scrap	50	In Side Jungla on different Points	2018	2
Total less than 5 years		**1050**			
Total Weight		**20270.2**			

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Total Value @ Rs 60000 MT **1,216,211,400**

Annexure-41
(Para 4.4.11)

Details of refunds due to short delivery of scrap

S. No.	Sale Order Number	Date	Contractor	Unit	Sale Order Quantity	Lifted Quantity	Shortage	Amount Refund (Rs)		
								CoM	Sales Tax	Income Tax
1	189-S/2/MGPR/ 2016/ 950/1-B	02.11.16	KS Traders	KG	55700	46300	9400	306,184	62,713	-
2	189-S/2/MGPR/ 2018/ 170/1-B	18.02.19	Al Karam Traders	KG	43000	42340	660	26,857	4,566	2,686
3	189-S/2/MGPR/ 2018/ 187/1-B	07.03.19	Al Noor Traders	KG	8000	4910	3090	232,059	39,450	23,206
4	189-S/2/MGPR/ 2018/ 187/1-B	05.03.19	Al Noor Traders	KG	153500	132710	20790	752,090	7,520	4,424
5	189-S/2/MGPR/ 2016/ 948/1-B	02.04.16	KS Traders	KG	205000	179370	25630	1,170,552	12,655	-
6	189-S/2/LHR/ 2016/965/1-B	24.01.17	KS Traders	No.	161	156	5	1,597,500	271,575	-
7	189-S/2/LHR/14/ 2017/1-B	17.09.17	KS Traders	No.	125	124	1	331,552		-
8	189-S/2/MGPR/	17.07.18	A&M	KG	90000	72300	17700	1,265,000		

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	2018/ 119/1-B		Trading							
9	189-S/2/KC/ 2018/ 191/1-B	16.03.19	L&D Company	KG	34500	3000	31500	1,190,654	202,410	119,067
10	189-S/2/MGPR/ 2010/ 614/1-B	30.03.11	Azad Metal Store	KG				65,000		
								6,937,448	**600,889**	**149,383**
									750,272	

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Annexure-42
(Para 4.4.12)

Statement of sale of locomotives with wheel and axle

Sr. No.	Sale Order No. date	No of Locos	Total Weight	Total value of Sale order	Rate of Complete (Per KG)	Weight of Wheel and Axle	Rate of Wheel and Axle (Per Kg)	Difference (Rs)	Loss
1	189-S/2/MGPR/2019/226/1-B dated 14.06.2019	19	677400	32,015,000	47.26	76000	55.21	7.95	604,079
2	189-S/2/MGPR/2018/168/1-B dated 23.02.2019	26	1245900	53,822,880	43.20	104000	55.21	12.01	1,249,040
3	189-S/2/MGPR/2019/225/1-B dated 14.06.2019	21	974900	46,246,662	47.44	84000	55.21	7.77	652,904
4	189-S/2/MGPR/2018/167/1-B dated 28.02.2019	10	488500	21,111,000	43.22	40000	55.21	11.99	479,761
Total		**76**							**2,985,784**

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Annexure-43
(Para 4.5.1)

Closing balance of inventory at TSD Raiwind as per Stock Evaluation Report for period ending 15/07/2020

SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
1	30410960	Pick Axe	EA	2,307	190	438,330	P
2	30411740	Insulated Spring Gauge Level	EA	1,332	281	374,292	P
3	30411800	Brase Rachit without bit 12"	EA	12	278	3,419	P
4	30411810	Brase Rachit without bit 14"	EA	36	420	15,120	P
5	30411820	Brase Rachit without bit 16"	EA	126	124	15,624	P
6	30723320	Slotted Fish Plate UIC – 54	EA	2,418	100	241,800	P
7	30723360	Joggled Fish Plate 90R	EA	1,885	20	37,700	P
8	30726120	Comb: Fish Plate UIC-54 75R	EA	3,030	16	48,480	P
9	30726240	Combination Fish Plate 90R/75BSS	EA	2,531	90	227,790	P
10	30726320	Comb: Fish Plate 90R 75/92	EA	2,122	4	8,488	P
11	30726430	Comb: Fish Plate 90BSS 100RE	EA	2,596	50	129,800	P
12	30726790	Combination Fish Plate 75R/75BSS	EA	2,122	50	106,100	P
13	30816610	Xing Bolt & Nut 21"x1"	EA	307	690	211,830	P
14	30816630	Xing Bolt & Nut 22"x1"	EA	313	100	31,300	P
15	30816650	Xing Bolt & Nut 23"x1"	EA	318	250	79,500	P
16	30816670	Xing Bolt & Nut 24"x1"	EA	324	100	32,400	P
17	30817910	Holding Down Bolts & Nuts 13"x1"	EA	285	500	142,500	P
18	30818020	Hook Bolts& Nuts 9"x7/8"	EA	370	2,462	910,940	P
19	30818820	Lewis Bolt & Nut 8"x7/8"	EA	385	100	38,500	P
20	30818840	Lewis Bolt & Nut 9"x7/8"	EA	391	100	39,100	P
21	30818870	Lewis Bolt & Nut 12"x7/8"	EA	510	220	112,200	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
22	30910020	Switch 100RE 35' - 4" O/R 35' - 4" RH	SET	148,805	1	148,805	P
23	30910070	Lewis Bolt & Nut 12"x7/8"	SET	30,000	3	90,000	P
24	30910640	Bent Fish Plate 100 RE RH	EA	2,711	6	16,266	P
25	30910650	Bent Fish Plate 100 RE LH	EA	2,985	6	17,910	P
26	30912620	C-I Heal Block 90 R T-3405	EA	3,070	15	46,050	P
27	30912630	C-I Heal Block 90 R T-3406	EA	3,070	15	46,050	P
28	30916220	SPL Bearing Plate For Xing T-1704	EA	2,216	68	150,688	P
29	30916420	CI Distance Block T-3602	EA	3,123	12	37,476	P
30	30922380	Xing Abtuse 90R 1 : 6 Siecssor	EA	3,267	20	65,340	P
31	30922390	Lead Bearing Plate T-1252	EA	623	10	6,230	P
32	30925130	Special Bearing Plate T-1741	EA	524	10	5,240	P
33	30925190	Tie Plate 75R T-3046	EA	38,658	10	386,580	P
34	30927930	CI Heel Block 75BSS	EA	45	650	29,250	P
35	30939100	Switch UIC54 21/25 RH	SET	878,458	18	15,812,244	P
36	30939310	Tie Plate For Xing UIC-54 Insulated	EA	17,090	1	17,090	P
37	30939380	Slide Chair UIC54 T-10094	EA	3,314	14	46,396	P
38	30939390	Slide Chair UIC54 T-10093	EA	3,314	6	19,884	P
39	30939400	Spl Tie Plate UIC54 T-10082	EA	2,062	7	14,434	P
40	30939410	Spl Tie Plate UIC54 T-10087	EA	3,738	99	370,062	P
41	30939420	Spl Tie Plate UIC54 T-10088	EA	3,692	24	88,608	P
42	30939430	Spl Tie Plate UIC54 T-10090	EA	3,692	20	73,840	P
43	30939440	Hook Tie Plate UIC54 T-10095	EA	2,017	1	2,017	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
44	30939450	Hook Tie Plate UIC54 T-10097	EA	2,017	280	564,760	P
45	30939460	Hook Tie Plate UIC54 T-10096	EA	2,017	374	754,358	P
46	30939470	Hook Tie Plate UIC54 T-10098	EA	2,017	340	685,780	P
47	30939480	Ms Bearing Plate UIC54 T-1069	EA	1,587	73	115,851	P
48	30939750	Slide Chair UIC54 T-10093	EA	3,409	2	6,818	P
49	31012740	Key Steel "V" Type 75 DH	EA	38	1,102	41,325	P
50	31013580	Cotter for NWR Type	EA	55	72,656	3,996,080	P
51	31015100	WI Linner CST - 9	EA	37	23,998	875,927	P
52	31016550	Double Coil Spring Washer	EA	38	52,000	1,976,000	P
53	31016890	Grooved Rubber Pad for RCC JMR Type	EA	9	55,000	495,000	P
54	31112600	CI Ashpit Chair 90R	EA	144	1,000	143,500	P
55	30410260	Gauge Rail 5' - 6" BG	EA	1,146	486	556,956	P
56	30410460	Hammer Keying 4LBS	EA	347	1,007	349,429	P
57	30410420	Hammer Keying 3LBS	EA	347	749	259,903	P
58	30411830	Brase Rachit without bit 18"	EA	195	345	67,189	P
59	30911800	Hook Tie Plate for Crossing 100 RE T-10096	EA	1,953	984	1,921,752	P
60	30411850	Level Spirit 12"	EA	63	1,150	72,381	P
61	30817990	Hook Bolts& Nuts 8"x7/8"	EA	359	2,500	897,500	P
62	30916190	M.S Special Bearing Plate 90 R T-1701	EA	524	231	121,044	P
63	30818150	Hook Bolts& Nuts 13"x7/8"	EA	494	1,901	938,619	P
64	30816500	Xing Bolt & Nut 17"x1"	EA	281	911	255,991	P
65	30813980	Spring Washer 1" Dia	EA	31	131,853	4,087,443	P
66	31112431	CI Anchor Pate 90R SS	EA	30	7,922	237,660	P
67	30916240	MS Bearing Plate T-1706	EA	2,216	31	68,696	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
68	30410470	Hammer Keying 6LBS	EA	561	383	214,863	P
69	30816530	Xing Bolt & Nut 18"x1"	EA	291	717	208,647	P
70	30912470	C-I Distance Block T-3205	EA	103	56	5,740	P
71	30916230	MS Bearing Plate T-1705	EA	2,216	28	62,048	P
72	30916350	Tie Plate 90R T-3041	EA	38,658	27	1,043,766	P
73	30818060	Hook Bolts& Nuts 10"x7/8"	EA	381	3,838	1,462,278	P
74	30912510	M.S Lead Bearing Plate T-1063	EA	2,169	51	110,619	P
75	31015320	WI Linner 1/8	EA	27	113,000	3,051,000	P
76	30723440	Fish Plate 75 R	EA	1,301	1,246	1,621,046	P
77	30816450	Xing Bolt & Nut 15"x1"	EA	271	1,600	433,600	P
78	31015310	WI Linner 1/16	EA	21	30,000	630,000	P
79	30816560	Xing Bolt & Nut 19"x1"	EA	301	298	89,698	P
80	30916320	Xing Chair T-1714	EA	2,216	160	354,560	P
81	30912520	M.S Lead Bearing Plate T-1076	EA	2,231	18	40,158	P
82	30411010	Spanner Single Ended x 7/8"	EA	634	574	363,916	P
83	30912530	M.S Lead Bearing Plate T-1077	EA	2,216	17	37,672	P
84	30912570	M.S Lead Bearing Plate T-1081	EA	2,061	17	35,037	P
85	30912580	M.S Lead Bearing Plate T-1082	EA	2,169	17	36,873	P
86	30910680	C-I Heal Block 100 RE T-10233	EA	165	132	21,780	P
87	30910690	C-I Heal Block 100 RE T-10234	EA	165	132	21,780	P
88	30912500	M.S Lead Bearing Plate T-1062	EA	2,216	32	70,912	P
89	30814310	Half Head Bolt & Nut	EA	159	1,931	307,029	P
90	30916290	Xing Chair T-1711	EA	2,216	126	279,216	P
91	31016950	Vossloh Fitting W-14	SET	1,150	57,186	65,763,900	P
92	30816590	Xing Bolt & Nut 20"x1"	EA	297	684	203,148	P
93	30912490	M.S Lead Bearing Plate	EA	2,216	26	57,616	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
		T-1061					
94	30410970	Spanner Double Ended 1" x 7/8"	EA	678	398	269,844	P
95	30916310	Xing Chair T-1713	EA	2,216	104	230,464	P
96	30723330	Slotted Fish Plate 100 RE	EA	2,418	305	737,490	P
97	30816430	Xing Bolt & Nut 14"x1"	EA	230	2,030	466,900	P
98	30916370	Tie Plate 90R T-3042	EA	38,658	53	2,048,874	P
99	30916280	Xing Chair T-1710	EA	2,216	100	221,600	P
100	30910430	Slide Chair 100 RE T-10094	EA	858	140	120,120	P
101	31017100	Rail Seat Pad For RCC	EA	32	187,863	5,940,228	P
102	30910420	Stud Block for Slide Chair 100 RE	EA	8,549	3,017	25,792,333	P
103	30910570	C-I Check Block 100 RE T-7425-2	EA	2,400	334	801,600	P
104	30910560	C-I Check Block 100 RE T-7425-1	EA	2,400	166	398,400	P
105	30910580	C-I Check Block 100 RE T-7425-3	EA	2,400	166	398,400	P
106	30912670	Lead Bearing Plate T-1275	EA	2,252	83	186,916	P
107	30911140	Hook Tie Plate 100 RE T-10095	EA	1,953	3,064	5,983,992	P
108	30811890	Wi Sqr Washer 2"x2"x1/2"	EA	50	4,884	244,200	P
109	30916270	Xing Chair T-1709	EA	2,216	80	177,280	P
110	30912600	M.S Lead Bearing Plate T-1084	EA	2,169	18	39,042	P
111	30912610	M.S Lead Bearing Plate T-1085	EA	2,408	18	43,344	P
112	30912540	M.S Lead Bearing Plate T-1078	EA	2,049	17	34,833	P
113	30912590	M.S Lead Bearing Plate T-1083	EA	1,929	17	32,793	P
114	30912680	Lead Bearing Plate T-1276	EA	2,252	72	162,144	P
115	30816470	Xing Bolt & Nut 16"x1"	EA	271	1,290	349,590	P
116	31113560	WI Round Spikes	EA	146	49,716	7,258,536	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
117	30410030	Beater Steel 8bs	EA	614	605	371,470	P
118	31011860	Key Steel 2 ways (Rail Cop)	EA	250	467,699	116,924,750	P
119	30912550	M.S Lead Bearing Plate T-1079	EA	1,989	15	29,835	P
120	30911150	Hook Tie Plate 100 RE T-10097	EA	1,953	203	396,459	P
121	30912870	Leading & Following Structure Bar 90 R	EA	28,588	55	1,572,340	P
122	30814300	Full Head Bolt & Nut	EA	168	922	154,896	P
123	30912720	Lead Bearing Plate T-1280	EA	2,193	56	122,808	P
124	30912480	C-I Distance Block T-3206	EA	103	46	4,715	P
125	30916300	Xing Chair T-1712	EA	2,216	55	121,880	P
126	30811880	Wi Sqr Washer 2-1/2"x2-1/2"x1/4"	EA	41	4,762	195,242	P
127	30912710	Lead Bearing Plate T-1279	EA	2,306	53	122,218	P
128	30912740	Lead Bearing Plate T-1282	EA	2,145	52	111,540	P
129	31113960	Buffer Stop H-T Complete	SET	11,980	3	35,940	P
130	30723490	Fish Plate 75 BSS	EA	1,501	2,635	3,955,135	P
131	30912640	C-I Distance Block 90 R T-3208	EA	82	99	8,118	P
132	30912690	Lead Bearing Plate T-1277	EA	2,384	48	114,432	P
133	31017090	Rail Seat Pad For PSC	EA	31	152,048	4,713,488	P
134	30912760	M.S Slide Chair 90 R T-4842	EA	3,738	910	3,401,580	P
135	30912700	Lead Bearing Plate T-1278	EA	2,001	44	88,044	P
136	30811990	Wi Sqr Washer 2"x2"x1/8"	EA	33	5,000	165,000	P
137	30811660	Ci Distance Block U/V	EA	1,036	23,468	24,312,848	P
138	30817360	Xing Bolt & Nut 1-1/4" of Sizes	EA	445	728	323,960	P
139	30816410	Xing Bolt & Nut 13"x1"	EA	224	3,174	710,976	P
140	30818130	Hook Bolts& Nuts	EA	466	1,628	758,241	P

Asstt Audit Officer (IT)
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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
		12"x7/8"					
141	30811980	Wi Sqr Washer 2-1/2"x2-1/2"x1/8"	EA	35	5,310	185,850	P
142	30939290	Ci Heal Block UIC54 RH	EA	590	18	10,620	P
143	30939300	Ci Heal Block UIC54 LH	EA	590	18	10,620	P
144	30723340	Joggled Fish Plate 100 RE	EA	2,418	380	918,840	P
145	30912730	Lead Bearing Plate T-1281	EA	2,091	35	73,185	P
146	30910400	Slide Chair 100 RE T-10090	EA	858	48	41,184	P
147	30912560	M.S Lead Bearing Plate T-1080	EA	2,049	8	16,392	P
148	30811930	Wi Sqr Washer 2-1/2"x2-1/2"x3/8"	EA	50	19,463	973,150	P
149	30912840	Tie Plate 90 R for Switch T-3006	EA	24,582	27	663,714	P
150	31113420	WI Dog Spikes BG	EA	325	165,385	53,750,125	P
151	30816260	Xing Bolt & Nut 7"x1"	EA	163	5,070	826,410	P
152	30816370	Xing Bolt & Nut 11"x1"	EA	208	2,788	579,904	P
153	30810120	WI Check Chair For D/C Rail UIC-54	EA	2,488	1,780	4,428,640	P
154	31016900	Rubber Cushion	EA	5	623,330	3,085,484	P
155	30914150	M.S Lead Bearing Plate T-1069	EA	1,584	4,559	7,221,456	P
156	30910720	C-I Heal Block 100 RE RH	EA	10,412	33	343,596	P
157	30910730	C-I Heal Block 100 RE LH	EA	10,412	33	343,596	P
158	30410000	Bar Steel Crow	EA	1,275	365	465,375	P
159	30816230	Xing Bolt & Nut 6"x1"	EA	161	3,590	577,990	P
160	30723370	Joggled Fish Plate UIC-54	EA	2,418	128	309,504	P
161	31010040	MS Loose Jaws	EA	556	186,800	103,860,800	P
162	30830520	Spring Steel Flat 80mm x 6 mm	KG	284	234,220	66,518,480	P
163	30726230	Combination Fish Plate 90R/75R	EA	2,531	70	177,170	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
164	30912650	Lead Bearing Plate T-1070	EA	2,629	38	99,902	P
165	30912660	Lead Bearing Plate T-1071	EA	2,468	37	91,316	P
166	31017400	E - R Clip With S/Plate 75/4" Outer	EA	265	9,500	2,517,500	P
167	31017410	E - R Clip With S/Plate 75/4" Inner	EA	265	9,500	2,517,500	P
168	30726100	Comb: Fish Plate UIC-54 90R	EA	2,821	52	146,692	P
169	30910360	Crossing Bearing Plate 100 RE T-10095	EA	386	180	69,480	P
170	31013470	Cotter for CST-9 Type	EA	59	160	9,440	P
171	30818100	Hook Bolts& Nuts 11"x7/8"	EA	461	1,944	895,698	P
172	30816290	Xing Bolt & Nut 8"x1"	EA	174	2,470	429,780	P
173	30916440	CI Distance Block T-3604	EA	550	76	41,800	P
174	30726200	Combination Fish Plate 90R/90BSS	EA	2,366	188	444,808	P
175	31016940	E - R Clip With S/Plate For Joint 90R	EA	246	5,140	1,264,440	P
176	31017150	T - Bolts & Nuts 120mm x 18 mm	EA	92	190,829	17,556,268	P
177	30726210	Combination Fish Plate 100RE/90R	EA	2,366	100	236,600	P
178	30816350	Xing Bolt & Nut 10"x1"	EA	202	2,267	457,934	P
179	31016970	E - R Clip With S/Plate 90R	EA	260	795,930	206,941,800	P
180	30731600	Fish Bolts & Nuts 4-1/2" x 1"	EA	131	18,865	2,471,315	P
181	30816330	Xing Bolt & Nut 9"x1"	EA	191	1,605	306,555	P
182	30952990	Special Clamp With Bolts & Nuts	EA	210	500	104,750	P
183	30939340	Leading & Following S/Bar UIC54	EA	13,688	2	27,376	P
184	31017130	T - Bolts & Nuts 165mm x 18 mm	EA	102	433,110	44,177,220	P
185	30910370	Slide Chair 100RE T-10087	EA	3,267	20	65,340	P

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SN	Stock Code	Description	Unit	Standard Price	Qty	Value (Rs)	Cat
186	30723310	Fish Plate UIC-54	EA	2,156	2,742	5,911,752	P
187	30916260	Xing Chair T-1708	EA	2,549	193	491,957	P
188	30818170	Hook Bolts& Nuts 14"x7/8"	EA	1	100	54	P
189	30816390	Xing Bolt & Nut 12"x1"	EA	219	6,625	1,450,875	P
190	30731350	Fish Bolts & Nuts 5-1/2" x 1"	EA	151	18,327	2,767,377	P
191	31112510	J Type Gauge Tie Rod	EA	1,698	2,819	4,786,662	P
192	30723380	Fish Plate 90 BSS	EA	1,667	1,153	1,922,051	P
193	30723300	Fish Plate 100 RE	EA	2,061	2,249	4,635,189	P
194	30726000	Comb: Fish Plate UIC-54 100RE	EA	2,821	117	330,057	P
195	30818850	Lewis Bolt & Nut 10"x7/8"	EA	431	265	114,215	P
196	30910450	Slide Chair 100 RE T-10092	EA	858	2	1,716	P
197	30910540	Hook Tie & Twin Plate 100 RE T-10096	EA	386	4	1,544	P
198	31017240	T - Bolts & Nuts 185mm x 18 mm	EA	104	795	82,680	P
199	30731500	Fish Bolts & Nuts 5" x 1"	EA	141	711	100,251	P
					Total	**876,259,354**	

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Annexure-44
(Para 4.5.2)

Statement showing the expenditure of GPS/Revenue Consignment

S #	B/E. No.	Purchase Order No	Purchase order Date	Invoice Value	Import Value	Customs Duty paid	Custom Duty should be (3%)	Excess Paid (Rs.)
1	340-PR/24-12-16	PNSC0008/16	12-Jun-16	$: 4066672.5	536,203,802.00	85,792,592.00	16,086,114.06	69,706,477.94
2	83-PR/06-03-17	PNSC0001/17	21-02-2017	$:4066672.50	513,379,922.00	82,140,788.00	15,401,397.66	66,739,390.34
3	250-PR/30-09-16	PNSC-00011/16	17-09-16	$: 3450510	434,442,858.00	69,510,857.00	13,033,285.74	56,477,571.26
4	315-PR/25-11-16	169-S/412/TSO	14-06-2016	$:1018045.43	126,098,521.00	20,175,764.00	3,782,955.63	16,392,808.37
5	81-PR/18-04-19	19/0062/01-0/4-2017	27-01-2018	$:203344	29,568,127.00	5,913,625.00	887,043.81	5,026,581.19
6	86-PR/20-04-19	19/0048/01-0/2-2018	15-08-2018	$:133049	20,113,791.00	4,022,758.00	603,413.73	3,419,344.27
7	17-PR 16-01-19	19/0026/01-0/2-2018	21-04-2018	$: 289441	41,826,682.00	4,600,935.00	1,254,800.46	3,346,134.54
8	65-PR 26-03-19	19/0031/01-0/1-2018	5-Oct-18	$:228935	33,664,682.00	3,703,115.00	1,009,940.46	2,693,174.54
9	117-PR 01-06-19	19/0116/01-0/3-2016	26-01-2017	$:198905	31,474,830.00	3,466,982.00	944,244.90	2,522,737.10
10	353-PR 29-11-18	19/0001/01-0/2-2018	28-03-2018	209001.69	29,201,423.00	3,212,157.00	876,042.69	2,336,114.31
11	250-PR 18-08-18	19/0058/01-0/2-2017	18-12-2017	$:104000	13,296,521.00	2,659,304.00	398,895.63	2,260,408.37
12	49-PR 22-02-19	19/0057/10-0/4-2018	13-04-2018	$:115648	16,501,684.00	2,640,269.00	495,050.52	2,145,218.48
13	56-PR/12-03-19	19/0014/01-0/2-2018	2-Dec-18	$:87636	12,611,342.00	2,522,268.00	378,340.26	2,143,927.74
14	79-PR/18-04-19	19/0013/01-0/3-2018	22-02-2018	EURO:175288	28,364,650.00	2,881,049.00	850,939.50	2,030,109.50
15	126-PR/22-06-19	12/0001/00-0/1-2018	24-10-2018	$:66526	10,835,337.00	2,167,067.00	325,060.11	1,842,006.89
16	344-PR 18-12-18	19/0110/01-0/2-2016	24-12-2016	$: 149536	21,465,240.00	2,361,176.00	643,957.20	1,717,218.80
17	55-PR/12-03-19	19/0048/01-0/2-2018	15-08-2018	$:67000	,639,347.00	1,927,869.00	289,180.41	1,638,688.59
18	94-PR/14-05-19	19/0067/01-0/4-2018	15-01-2018	$:124027	19,350,753.00	2,128,583.00	580,522.59	1,548,060.41
19	198-PR/11-8-16	07/0013/00-0/1-2013	13-01-2016	$:105600	11,582,138.00	1,853,142.00	347,464.14	1,505,677.86

Non-Print Audit Office (I) Audit Report (Civil) 2018-19 Dated 03.09.2019

S #	B/E. No.	Purchase Order No	Purchase order Date	Invoice Value	Import Value	Customs Duty paid	Custom Duty should be (3%)	Excess Paid (Rs.)
20	42-PR/02-02-19	19/0052/01-0/3-2017	15-01-2018	$:121108	17,377,810.00	1,911,559.00	521,334.30	1,390,224.70
21	177-PR/23-05-17	12/0013/00-0/1-2016	17-12-2016	$66,216	7,670,825.00	1,534,165.00	230,124.75	1,304,040.25
22	32-PR 30-01-19	19/0014/01-0/2-2018	2-Dec-18	$: 52200	7,481,142.00	1,496,229.00	224,434.26	1,271,794.74
23	224-PR/11-07-17	20/0015/02-1/1-2015	28-01-2017	$:66526	14,444,379.00	1,588,882.00	433,331.37	1,155,550.63
24	254-PR 04-09-18	19/0040/01-0/1-2017	24-11-2017	$: 109560	13,958,286.00	1,535,411.00	418,748.58	1,116,662.42
25	236-PR 01-08-18	19/0053/01-0/2-2017	11-Oct-17	$: 46419	6,262,549.00	1,252,510.00	187,876.47	1,064,633.53
26	36-PR 02-02-19	19/0022/01-0/2-2017	10-Jul-17	$:89132	12,741,017.00	1,401,512.00	382,230.51	1,019,281.49
27	80-PR/18-04-19	19/0042/01-0/2018	31-08-2018	$:11571	16,787,487.00	1,508,435.00	503,624.61	1,004,810.39
28	269-PR 07-09-18	19/0010/01-0/4-2018	22-02-2018	$:89582.7960	11,888,975.00	1,307,787.00	356,669.25	951,117.75
29	11-PR 15-01-19	19/0025/01-0/1-2018	16-04-2018	EURO: 4400	7,239,874.00	1,158,380.00	217,196.22	941,183.78
30	359-PR 12-12-18	19/0023/01-0/2-2018	14-04-2018	EURO:70800	11,590,856.00	1,274,994.00	347,725.68	927,268.32
31	185-PR/13-06-17	19/0057/01-0/2-2016	30-09-2016	$107,377	11,569,152.00	1,272,607.00	347,074.56	925,532.44
32	297-PR 02-10-18	19/0004/01-0/4-2018	1-Nov-18	$:37765	4,866,664.00	973,333.00	145,999.92	827,333.08
33	118-PR/01-06-19	19/0048/01-0/2-2018	15-08-2018	$:30399	4,851,833.00	970,367.00	145,554.99	824,812.01
34	90-PR/04-05-19	19/0039/01-0/4-2018	7-Dec-18	$:27235	4,440,503.00	839,970.00	133,215.09	706,754.91
35	41-PR/02-02-19	19/0028/01-0/4-2017	30-08-2017	$:60828	8,668,127.00	953,494.00	260,043.81	693,450.19
36	119-PR/01-06-19	19/0064/01-0/3-2016	11-Oct-16	$:48800	7,649,377.00	885,933.00	229,481.31	656,451.69
37	248-PR 17-08-18	19/0007/01-0/2-2017	20-01-2017	$: 59000	7,771,626.00	854,879.00	233,148.78	621,730.22
38	95-PR/14-05-19	12/0015/00-1/1-2015	28-02-2018	$: 23130	3,646,950.00	729,390.00	109,408.50	619,981.50
39	321-PR 22-10-18	19/0012/01-0/2-2018	2-Dec-18	$: 56354	7,688,615.00	845,748.00	230,658.45	615,089.55
40	352-PR 03-12-18	19/0051/01-0/4-2017	22-01-2018	$:26479.85	4,127,447.00	729,437.00	123,823.41	605,613.59
41	219-PR 28-07-18	04/0016/01-0/3-2017	8-Mar-16	EURO:28500	4,423,764.00	707,802.00	132,712.92	575,089.08

Assistant Commissioner (IT) Customs Audit Circle-01, RIC 20 October 2020

S #	B/E. No.	Purchase Order No	Purchase order Date	Invoice Value	Import Value	Customs Duty paid	Custom Duty should be (3%)	Excess Paid (Rs.)
42	62-PR/25-03-19	19/0027/01-0/1-2018	5-May-18	$:52838	7,710,017.00	803,968.00	231,300.51	572,667.49
43	331-PR 04-12-18	19/0054/01-0/2-2017	20-12-2017	28853.96	4,173,112.00	693,002.00	125,193.36	567,808.64
44	128-PR/21-06-19	19/0050/01-0/3-2018	10-Jan-18	$:20394	3,291,711.00	658,342.00	98,751.33	559,590.67
45	64-PR 26-03-19	19/0022/01-0/3-2018	16-04-2018	YEN:5388100	6,991,734.00	769,091.00	209,752.02	559,338.98
46	08-PR/08-01-19	19/0001/01-0/2-2018	28-03-2018	$:20600	2,994,003.00	598,801.00	89,820.09	08,980.91
47	40-PR/02-02-19	19/0042/01-0/1-2017	24-11-2017	$:44454	6,349,627.00	698,459.00	190,488.81	507,970.19
48	301-PR 24-10-18	19/0018/01-0/4-2018	21-03-2018	$:45360	6,283,364.00	691,170.00	188,500.92	502,669.08
49	172-PR/25-05-17	20/0015/02-2/1-2016	1-Jul-17	$57,277	6,229,873.00	685,286.00	186,896.19	498,389.81
50	343-PR 12-12-18	19/0051-01-0/4-2017	22-01-2018	$:41935.16	6,017,046.00	661,875.00	180,511.38	481,363.62
51	53-PR 11-03-19	19/0048/01-0/2-2018	15-08-2018	$:17879	2,664,363.00	532,873.00	79,930.89	452,942.11
52	259-PR 30-08-18	19/0021/01-0/2-2018	4-Jun-18	$: 25489	3,247,216.00	519,555.00	97,416.48	422,138.52
53	37-PR/02.02.19	19/0045/01-0/4-2017	24-11-2017	$:36252	5,171,793.00	568,897.00	155,153.79	413,743.21
54	293-PR 04-10-18	19/0021/01-0/2-2018	9-Jun-18	$:23187	3,175,477.00	508,076.00	95,264.31	412,811.69
55	44-PR 08-02-19	19/0008/01-0/4-2018	3-Mar-18	$:34167	4,901,485.00	539,163.00	147,044.55	392,118.45
56	66-PR/13-04-19	19/0024/01-0/2-2018	21-04-2018	$:31404	4,654,362.00	511,980.00	139,630.86	372,349.14
57	12-PR/16-01-19	19/0009/01-0/1-2017	4-Aug-17	$: 46050	6,553,257.00	550,443.00	196,597.71	353,845.29
58	28-PR 02-02-19	19/0045/01-0/1-2018	8-Apr-18	$:29342	4,168,337.00	458,517.00	125,050.11	333,466.89
59	224-PR 30-07-18	19/0066/01-0/4-2016	22-02-2017	$:14047.0600	1,843,061.00	366,794.00	55,291.83	311,502.17
60	48-PR 02-03-19	19/0041/01-0/4-2017	18-11-2017	$:12910	1,902,824.00	368,066.00	57,084.72	310,981.28
61	89-PR/24-04-19	19/0028/01-0/1-2018	5-Oct-18	EURO:23752	3,886,186.00	427,481.00	116,585.58	310,895.42
62	1-PR-19 18-12-18	19/0121/01-0/4-2016	18-04-2017	$: 26060.67	3,789,344.00	416,128.00	113,680.32	302,447.68
63	30-PR/29-01-19	19/0048/01-0/2-2018	15-08-2018	$:12000	1,746,800.00	349,360.00	52,404.00	296,956.00

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S #	B/E. No.	Purchase Order No	Purchase order Date	Invoice Value	Import Value	Customs Duty paid	Custom Duty should be (3%)	Excess Paid (Rs.)
64	283-PR 24-09-18	19/0023/01-0/2-2018	14-04-2018	EURO:23943	3,562,168.00	391,838.00	106,865.04	284,972.96
65	249-PR 17-08-18	12/0011/00-0/1-2017	30-11-2017	STG:8857.800	1,623,300.00	324,660.00	48,699.00	275,961.00
66	329-PR 29-10-18	19/0036/01-0/2-2017	16/10-2017	S.Fr: 90150	12,208,256.00	610,007.00	366,247.68	243,759.32
67	18-PR 16-01-19	19/0056/01-0/3-2017	1-Nov-18	$: 14642	2,081,223.00	296,903.00	62,436.69	234,466.31
68	342-PR 24-11-18	19/0026/0-01/3-2017	6-Dec-17	EURO:18315	2,902,589.00	319,285.00	87,077.67	232,207.33
69	57-PR 12-03-19	19/0049/01-0/4-2018	9-May-18	$:19652	2,870,911.00	315,800.00	86,127.33	229,672.67
70	67-PR/18-04-19	19/0034/01-0/4-2018	26-06-2018	$:18060	2,680,920.00	294,901.00	80,427.60	214,473.40
71	39-PR/02-02-19	19/0061/01-0/4-2017	31-01-2018	$:18366	2,634,841.00	289,833.00	79,045.23	210,787.77
72	267-PR 04-09-18	19/0003/01-0/2-2018	25-5-2018	$: 9461	1,214,864.00	242,973.00	36,445.92	206,527.08
73	265-PR 01-09-18	19/0048/01-0/2-2017	26-10-2017	$: 19326	2,472,059.00	271,927.00	74,161.77	197,765.23
74	38-PR 02-02-19	19/0043/01-0/3-2017	24-11-2017	$: 16796	2,391,759.00	263,093.00	71,752.77	191,340.23
75	209-PR/23-6-17	19/0059/01-0/4-2016	10-Apr-16	EURO:18619	2,351,342.00	258,648.00	70,540.26	188,107.74
76	310-PR 23-10-18	19/0005/01-0/2-2018	27-01-2018	$: 58813.69	8,010,980.00	418,719.00	240,329.40	178,389.60
77	35-PR 31-01-19	19/0038/01-0/2-2017	26-10-2017	S: 14736	2,121,014.00	233,312.00	63,630.42	169,681.58
78	255-PR 25-08-18	19/0011/01-0/3-2018	19-02-2018	$: 16500	2,107,389.00	231,813.00	63,221.67	168,591.33
79	231-PR 28-07-18	19/0009/01-0/3-2017	15-07-2017	EURO:13863	2,172,409.00	229,702.00	65,172.27	164,529.73
80	315-PR 20-10-18	19/0065/01-0/4-2016	18-10-2016	$:6978.9600	943,379.00	188,676.00	28,301.37	160,374.63
81	10-R/AIR/08-01-19	19/0030/01-0/1-2018	26-05-2018	$: 13069.42	1,854,497.00	203,994.00	55,634.91	148,359.09
82	332-PR 15-11-18	19/0053/01-0/2-2017	11-Oct-17		846,279.00	169,255.00	25,388.37	143,866.63
83	13-PR/16-01-19	19/0006/01-0/2-2018	20-01-2018	$: 7202	1,087,157.00	173,945.00	32,614.71	141,330.29
84	307-PR/15-11-16	20/0014/00-0/2-2013	25-02-2016	$:14304	1,547,289.00	170,202.00	46,418.67	123,783.33
85	99-PR/28-05-19	19/0038/01-0/4-2018	7-Dec-18	$:8433	1,406,295.00	154,693.00	42,188.85	112,504.15

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S #	B/E. No.	Purchase Order No	Purchase order Date	Invoice Value	Import Value	Customs Duty paid	Custom Duty should be (3%)	Excess Paid (Rs.)
86	213-PR/23-06-17	19/0087/01-0/2-2016	26-10-2016	$11,761	1,304,727.00	143,520.00	39,141.81	104,378.19
87	34-PR 31-01-19	19/0046/01-0/3-2017	23-12-2017	$: 6048	867,160.00	95,388.00	26,014.80	69,373.20
88	77-PR/18-04-19	19/0026/01-0/2-2018	21-04-2018	$:10023	1,473,355.00	105,134.00	44,200.65	60,933.35
89	78-PR/18-4-19	19/0020/01-0/4-2018	28-03-2018	$:2126	308,465.00	49,956.00	9,253.95	40,702.05
90	258-R/AIR 20-08-18	19/0021/01-0/2-2018	4-Jun-18	$: 1900	239,560.00	38,330.00	7,186.80	31,143.20
91	364-PR 18 18-12	19/0006/01-0/4-2017	14-03-2017	$: 782.02	111,393.00	22,279.00	3,341.79	18,937.21
92	264-PR 13-09-18	19/0067/01-0/3-2016	17-10-2016	$: 1015	192,099.00	21,131.00	5,762.97	15,368.03
93	120-PR/11-06-19	19/0100/01-0/3-2016	24-01-2017	$:211	33,399.00	3,188.00	1,001.97	2,186.03
Total								**279,319,506**

Irum Gul (Auditor)
Assistant Audit Officer (II)
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Annexure-45
(Para 4.5.4)

Detail of issuance of sleepers manufactured by M/s HIS Kotri

Sr. No.	Year	Rate	PSC Sleepers Purchased	PSC Sleepers Issued	Difference in rate	Value excess charged to projects and revenue	Remarks
1	2016-17	3,913	126500	66,916			
2	2017-18	4,167	123500	38,088	254	9,687,683	38088 Issued from purchase of 2016-17 @ Rs 3913 and issued @ Rs4167
3	2018-19	4,438	28000	21,496	525	11,290,344	21496 Issued from purchase of 2016-17 @ Rs 3913 and issued @ Rs4438
				94,997	271	25,732,787	94997 issued from the purchase of 2017-18 @ Rs 4167 and issued @ Rs 4438
4	2019-20	4,727	14404				
Total						**46,710,814**	

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Annexure-46
(Para 4.5.5)

Short recovery of Withholding Tax on sale of scrap

Rupees

Cost of Material (CoM)	Sales Tax (ST)	10% Income Tax	Amount Received	10% Income Tax on CoM+ST	Recoverable Tax (Short Advance Tax)
A	B=A*17%	C=A*10%	D=A+B+C	E=D*10%	F=E-C
1,452,459,699	246,918,149	145,245,970	1,844,623,818	-	1,844,623,818
1,452,459,699	246,918,149	-	1,699,377,848	169,937,785	1,869,315,633
					24,691,815

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Details of 10% Advance Income Tax amount deducted on Sale of Scrap by CCS, P.R H.Q Office, Lahore

S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
1	770000	130,900	77,000	90,090	13,090	303080	03/01/2017	947/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
2	4,551,500	773,755	455,150	532,525	77,375	303085	16/01/2017	971/1-B	
3	6,037,500	1,026,375	603,750	706,387	102,637	303088	16/01/2017	935/1-B	M/S Nawaz Khan Trading Co. Lahore NTN 0450614-6
4	1,530,000	260,100	153,000	179,010	26,010	303091	16/01/2017	959/1-B	
5	420,000	71,400	42,000	49,140	7,140	303096	21/01/2017	947/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
6	2,415,000	410,550	241,500	282,555	41,055	303099	23/01/2017	935/1-B	M/S Nawaz Khan Trading Co. Lahore NTN 0450614-6
7	2,415,000	410,550	241,500	282,555	41,055	305856	27/01/2017	935/1-B	
8	420,000	71,400.00	42,000.00	49,140.00	7,140.00	305859	30/01/2017	947/1-B	M/S A&M Trading Co. Lahore
9	4,551,500	773,755	455,150	532,525	77,375	305872	09/02/2017	971/1-B	

S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
									NTN 3187987-0
10	16,180,500	2,750,685	1,618,050	1,893,118	275,068	305877	13/2/2017	935/1-B	M/S Nawaz Khan Trading Co. Lahore NTN 0450614-6
11	181,000	30,770	18,100	21,177	3,077	305889	17/02/2017	996/1-B	M/S Hassan Brother, Multan Road Lahore NTN 2029469-7
12	140,000	23,800	14,000	16,380	2,380	305898	20/02/2017	947/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
13	6,144,530	1,044,570	614,453	718,910	104,457	316059	23/02/2017	971/1-B	
14	3,000,000	510,000	300,000	351,000	51,000	316064	02/03/2017	952/1-B	M/S Nawaz Khan Trading Co. Lahore NTN 0450614-6
15	15,300,000	2,601,000	1,530,000	1,790,100	260,100	316067	02/03/2017	959/1-B	
16	3,000,000	510,000	300,000	351,000	51,000	316076	08/03/2017	952/1-B	
17	3,000,000	510,000	300,000	351,000	51,000	316079	09/03/2017	952/1-B	
18	54,000	9,180	5,400	6,318	918	316082	13/3/2017	994/1-B	M/S Hassan Brother, Lahore NTN 2029469-7
19	367,000	62,390	36,700	42,939	6,239	316093	18/3/2017	984/1-B	
20	130,000	22,100	13,000	15,210	2,210	316096	20/3/2017	994/1-B	
21	50,000	8,500	5,000	5,850	850	316100	22/3/2017	994/1-B	
22	819,700	139,349	81,970	95,905	13,935	316853	28/3/2017	985/1-B	
23	738,000	125,460	73,800	86,346	12,546	316857	29/3/2017	987/1-B	
24	26,408,950	4,489,521	2,640,895	3,089,847.1	448,952.15	316867	05/04/2017	952/1-B	M/S Nawaz Khan Trading Co. Lahore NTN 0450614-6
25	691,050	117,478.50	69,105.00	80,852.85	11,747.85	316870	05/04/2017	952/1-B	
26	140,000.00	23,800.00	14,000.00	16,380.00	2,380.00	316877	10/04/2017	947/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
27	26,408,950.0	4,489,521.50	2,640,895.00	3,089,847.1	448,952.15	316867	04/05/2017	952/1-B	M/S Nawaz Khan Trading Co. Lahore NTN 0450614-6
28	691,050.00	117,478.50	69,105.00	80,852.85	11,747.85	316870	04/05/2017	952/1-B	

Asstt. Commissioner Audit Office (LTD)
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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
29	140,000.00	23,800.00	14,000.00	16,380.00	2,380.00	316877	04/10/2017	947/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
30	280,000.00	47,600.00	28,000.00	32,760.00	4,760.00	316888	04/12/2017	947/1-B	
31	280,000.00	47,600.00	28,000.00	32,760.00	4,760.00	316897	04/17/2017	947/1-B	
32	420,000.00	71,400.00	42,000.00	49,140.00	7,140.00	317658	04/20/2017	947/1-B	
33	280,000.00	47,600.00	28,000.00	32,760.00	4,760.00	317671	04/26/2017	947/1-B	
34	327,240.00	55,630.80	32,724.00	38,287.08	5,563.08	317674	04/26/2017	07/1-B	
35	280,000.00	47,600.00	28,000.00	32,760.00	4,760.00	317685	02.05.17	947/1-B	
36	280,000.00	47,600.00	28,000.00	32,760.00	4,760.00	317690	04.05.17		
37	210,000.00	35,700.00	21,000.00	24,570.00	3,570.00	317695	08.05.17		
38	588,000.00	99,960.00	58,800.00	68,796.00	9,996.00	317699	13.05.17		
39	1,502,500.00	255,425.00	150,250.00	175,792.50	25,542.50	368456	25.05.17	999/1-B	M/S Khan Enterprises Islamabad NTN 7385612-5
40	1,202,000.00	204,340.00	120,200.00	140,634.00	20,434.00	368461	26.05.17		
41	4,551,500.00	773,755.00	455,150.00	532,525.50	77,375.50	368472	07.06.17	01/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
42	2,275,750.00	386,877.50	227,575.00	266,262.75	38,687.75	368479	10.06.17	01/1-B	
43	62,620.00	10,645.40	6,262.00	7,326.54	1,064.54	368494	22.06.17	28/1-B	M/s Green Traders NTN 2771717-8
44	494,400.00	84,048.00	49,440.00	57,844.80	8,404.80	368497	06.07.2017	06/1-B	M/S Khan Enterprises Islamabad NTN 7385612-5
45	405,600.00	68,952.00	40,560.00	47,455.20	6,895.20	368500	06.07.2017	06/1-B	
46	642,000.00	109,140.00	64,200.00	75,114.00	10,914.00	369903	06.07.2017	06/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
47	457,100.00	77,707.00	45,710.00	53,480.70	7,770.70	369913	03.08.17	25/2-B	M/S Akram Trading Faisalabad NTN 1115206-7
48	3,210,000.00	545,700.00	321,000.00	375,570.00	54,570.00	369917	11.08.2017	06/1-B	M/S Khan Enterprises Islamabad NTN 7385612-5

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
49	235,510.00	40,036.70	23,551.00	27,554.67	4,003.67	369920	21.08.2017	25/1-B	M/S K.S Traders, LHR NTN 0147324-7
50	339,360.00	57,691.20	33,936.00	39,705.12	5,769.12	369923	21.08.2017	07/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
51	1,767,150.00	300,415.50	176,715.00	206,756.55	30,041.55	369926	07.09.2017	31/2-B	AL-Karam Enterprises, NTN 1075233-1
52	387,030.00	65,795.10	38,703.00	45,282.51	6,579.51	369929	09.09.2017	25/1-B	M/S K.S Traders, LHR NTN 0147324-7
53	2,520,000.00	428,400.00	252,000.00	294,840.00	42,840.00	369932	09.09.2017	30/1-B	
54	54,820.00	9,319.40	5,482.00	6,413.94	931.94	369933	09.09.2017	26/1-B	M/S Hassan Brother, Multan Road Lahore NTN 2029469
55	900,000.00	153,000.00	90,000.00	105,300.00	15,300.00	369937	16.09.2017	30/1-B	M/S K.S Traders, LHR NTN 0147324-7
56	80,000.00	13,600.00	8,000.00	9,360.00	1,360.00	369940	16.09.2017	25/3-B	M/s Green Traders NTN 2771717-8
57	3,780,000.00	642,600.00	378,000.00	442,260.00	64,260.00	369943	20.09.2017	30/1-B	M/S K.S Traders, LHR NTN 0147324-7
58	1,500,000.00	255,000.00	150,000.00	175,500.00	25,500.00	369946	23.09.2017	31/1-B	
59	2,160,000.00	367,200.00	216,000.00	252,720.00	36,720.00	369950	23.09.2017	30/1-B	
60	1,440,000.00	244,800.00	144,000.00	168,480.00	24,480.00	300803	26.09.2017	30/1-B	
61	8,820,000.00	1,499,400.00	882,000.00	1,031,940.0	149,940.00	300806	27.09.2017	30/1-B	
62	3,780,000.00	642,600.00	378,000.00	442,260.00	64,260.00	369943	20.09.2017	30/1-B	
63	6,308,950.00	1,072,521.50	630,895.00	738,147.15	107,252.15	300809	03.10.2017	06/1-B	M/S Khan Enterprises Islamabad. NTN 7385612-5
64	1,815,000.00	308,550.00	181,500.00	212,355.00	30,855.00	300816	07.10.2017	31/1-B	M/S K.S Traders, Lahore NTN 0147324-7
65	4,473,380.00	760,474.60	447,338.00	523,385.46	76,047.46	300820	16.10.2017	56/B	
66	2,250,000.00	382,500.00	225,000.00	263,250.00	38,250.00	300823	16.10.2017	31/1-B	

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
67	9,522,200.00	1,618,774.00	952,220.00	1,114,097.4	161,877.40	300825	17.10.2017	47/B	M/S Japan Arth, Lahore NTN 1964548-1
68	2,888,060.00	490,970.20	288,806.00	337,903.02	49,097.02	300829	19.10.2017	55/B	M/S Ghulam Dastgir LHR NTN 0443532-0
69	5,075,000.00	862,750.00	507,500.00	593,775.00	86,275.00	300832	19.10.2017	27/1-B	M/S K.S Traders, Lahore NTN 0147324-7
70	7,089,120.00	1,205,150.40	708,912.00	829,427.04	120,515.04	300835	23.10.2017	27/1-B	
71	2,250,000.00	382,500.00	225,000.00	263,250.00	38,250.00	300838	24.10.2017	31/1-B	
72	2,905,210.00	493,885.70	290,521.00	339,909.57	49,388.57	300843	01.11.2017	55/B	M/S Ghulam Dastgir Lahore NTN 0443532-0
73	9,558,150.00	1,624,885.50	955,815.00	1,118,303.5	162,488.55	300846	06.11.2017	01/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
74	5,760,000.00	979,200.00	576,000.00	673,920.00	97,920.00	300849	06.11.2017	31/1-B	M/S K.S Traders, Lahore NTN 0147324-7
75	1,426,400.00	242,488.00	142,640.00	166,888.80	24,248.80	299102	09.11.2017	65/1-B	
76	401,500.00	68,255.00	40,150.00	46,975.50	6,825.50	299105	09.11.2017	58/1-B	
77	4,386,970.00	745,784.90	438,697.00	513,275.49	74,578.49	299108	14.11.2017	55/B	M/S Ghulam Dastgir Lahore NTN 0443532-0
78	35.29	6.00	6.00	4.13	(1.87)	299109	15.11.2017	65/1-B	M/S K.S Traders, LHR NTN 0147324-7
79	4,386,970.00	745,784.90	438,697.00	513,275.49	74,578.49	299108	14.11.2017	55/1-B	M/S Ghulam Dastgir Lahore NTN 0443532-0
80	2,651,390.00	450,736.30	265,139.00	310,212.63	45,073.63	299120	11.12.2017		
81	1,680,000.00	285,600.00	168,000.00	196,560.00	28,560.00	299127	20.12.2017	66/1-B	M/S Khan Enterprises Islamabad NTN 7385612-5
82	1,478,330.00	251,316.10	147,833.00	172,964.61	25,131.61	299130	22.12.2017	55/1-B	M/S Ghulam Dastgir Lahore

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
									NTN 0443532-0
83	4,000,000.00	680,000.00	400,000.00	468,000.00	68,000.00	299133	28.12.2017	84/1-B	M/S K.S Traders, LHR NTN 0147324-7
84	1,337,700.00	227,409.00	133,770.00	156,510.90	22,740.90	299136	30.12.2017	55/1-B	M/S Ghulam Dastgir Lahore NTN 0443532-0
85	2,054,340.00	349,237.80	205,434.00	240,357.78	34,923.78	299139	30.12.2017	83/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
86	7,379,710.00	1,254,550.70	737,971.00	863,426.07	125,455.07	299112	21.11.2017	47/1-B	M/S Japan Arth, Lahore NTN 1964548-1
87	1,712,760.00	291,169.20	171,276.00	200,392.92	29,116.92	299148	05.01.2018	75/1-B	M/S K.S Traders, LHR NTN 0147324-7
88	1,712,760.00	291,169.20	171,276.00	200,392.92	29,116.92	299142	02.01.2018		
89	3,299,700.00	560,949.00	329,970.00	386,064.90	56,094.90	298601	06.01.2018	55/B	M/S Ghulam Dastgir Lahore NTN 0443532-0
90	3,082,960.00	524,103.20	308,296.00	360,706.32	52,410.32	298604	09.01.2018	75/1-B	M/S K.S Traders, LHR NTN 0147324-7
91	2,579,540.00	438,521.80	257,954.00	301,806.18	43,852.18	298607	11.01.2018	83/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
92	2,450,000.00	416,500.00	245,000.00	286,650.00	41,650.00	298610	13.01.2018	85/1-B	M/S K.S Traders, LHR NTN 0147324-7
93	6,464,180.00	1,098,910.60	646,418.00	756,309.06	109,891.06	298611	13.01.2018	55/B	M/S Ghulam Dastgir Lahore NTN 0443532-0
94	3,425,510.00	582,336.70	342,551.00	400,784.67	58,233.67	298615	15.01.2018	75/1-B	M/S K.S Traders, LHR NTN 0147324-7
95	5,480,820.00	931,739.40	548,082.00	641,255.94	93,173.94	298618	16.01.2018	75/1-B	M/S K.S Traders, LHR NTN 0147324-7

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
96	2,836,080.00	482,133.60	283,608.00	331,821.36	48,213.36	298621	16.01.2018	83/1-B	M/S A&M Trading Co. Lahore NTN 3187987-0
97	1,680,000.00	285,600.00	168,000.00	196,560.00	28,560.00	298624	19.01.2018	66/1-B	M/S Khan Enterprises Islamabad. NTN 7385612-5
98	4,795,720.00	815,272.40	479,572.00	561,099.24	81,527.24	298627	23.01.2018	75/1-B	M/S K.S Traders, Lahore NTN 0147324-7
99	2,055,310.00	349,402.70	205,531.00	240,471.27	34,940.27	298630	29.11.2018	76/1-B	
100	1,370,210.00	232,935.70	137,021.00	160,314.57	23,293.57	298633	29.01.2018	75/1-B	
101	922,660.00	156,852.20	92,266.00	107,951.22	15,685.22	298636	29.01.2018	77/1-B	
102	342,551.00	58,233.67	34,255.50	40,078.47	5,822.97	298639	01.02.2018	76/1-B	M/S K.S Traders, Lahore NTN 0147324-7
103	307,551.00	52,283.67	30,755.50	35,983.47	5,227.97	298642	01.02.2018	77/1-B	
104	1,027,653.00	174,701.01	102,766.00	120,235.40	17,469.40	298645	01.02.2018	75/1-B	
105	3,425,510.00	582,336.70	342,551.00	400,784.67	58,233.67	298648	03.02.2018	76/1-B	
106	910,602.00	154,802.34	91,061.00	106,540.43	15,479.43	350453	07.02.2018	75/1-B	
107	2,710,908.00	460,854.36	271,091.00	317,176.24	46,085.24	350454	07.02.2018	77/1-B	
108	2,055,306.00	349,402.02	205,531.00	240,470.80	34,939.80	350457	07.02.2018	76/1-B	
109	1,845,310.00	313,702.70	184,531.00	215,901.27	31,370.27	350460	12.02.2018	77/1-B	
110	4,795,714.00	815,271.38	479,572.00	561,098.54	81,526.54	350463	13.02.2018	76/1-B	
111	2,055,310.00	349,402.70	205,531.00	240,471.27	34,940.27	350466	14.02.2018	75/1-B	
112	4,879,360.00	829,491.20	487,936.00	570,885.12	82,949.12	350469	15.02.2018	73/1-B	M/S Ghulam Dastgir Lahore NTN 0443532-0
113	5,138,270.00	873,505.90	513,827.00	601,177.59	87,350.59	350472	15.02.2018	76/1-B	M/S K.S Traders, LHR NTN 0147324-7
114	520,530.00	88,490.10	52,053.00	60,902.01	8,849.01	350475	16.02.2018	PHA	M/S Park & Horticulture Authority Lahore

Assistant Commissioner (IT)
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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
115	1,680,000.00	285,600.00	168,000.00	196,560.00	28,560.00	350478	17.02.2018	66/1-B	M/S Khan Enterprises Islamabad
116	5,138,271.00	873,506.07	513,827.00	601,177.71	87,350.71	350480	19.02.2018	76/1-B	M/S K.S Traders, LHR NTN 0147324-7
117	4,678,665.00	795,373.05	467,867.00	547,403.81	79,536.81	350482	19.02.2018	75/1-B	
118	5,994,000.00	1,018,980.00	599,400.00	701,298.00	101,898.00	350485	23.02.2018	73/1-B	M/S Ghulam Dastgir Lahore NTN 0443532-0
119	1,370,206.00	232,935.02	137,021.00	160,314.10	23,293.10	350487	26.02.2018	76/1-B	M/S K.S Traders, LHR NTN 0147324-7
120	3,082,965.00	524,104.05	308,296.00	360,706.91	52,410.91	350489	26.02.2018	75/1-B	
121	1,712,760.00	291,169.20	171,276.00	200,392.92	29,116.92	350491	06.03.2018	76/1-B	
122	1,712,760.00	291,169.20	171,276.00	200,392.92	29,116.92	350493	06.03.2018	75/1-B	
123	1,175,000.00	199,750.00	117,500.00	137,475.00	19,975.00	350496	12.03.2018	66/1-B	M/S Khan Enterprises Islamabad. NTN 7385612-5
124	3,075,510.00	522,836.70	307,551.00	359,834.67	52,283.67	350498	17.03.2018	77/1-B	M/S K.S Traders, LHR NTN 0147324-7
125	1,034,000.00	175,780.00	103,400.00	120,978.00	17,578.00	255501	19.03.2018	66/1-B	M/S Khan Enterprises Islamabad. NTN 7385612-5
126	1,124,000.00	191,080.00	112,400.00	131,508.00	19,108.00	255504	19.03.2018	66/1-B	
127	1,192,000.00	202,640.00	119,200.00	139,464.00	20,264.00	255508	24.03.2018	66/1-B	
128	3,425,510.00	582,336.70	342,551.00	400,784.67	58,233.67	255510	26.03.2018	76/1-B	M/S K.S Traders, LHR NTN 0147324-7
129	2,740,410.00	465,869.70	274,041.00	320,627.97	46,586.97	255512	26.03.2018	75/1-B	
130	1,024,000.00	174,080.00	102,400.00	119,808.00	17,408.00	255515	02.04.2018	66/1-B	M/S Khan Enterprises Islamabad. NTN 7385612-5
131	586,040.00	99,626.80	58,604.00	68,566.68	9,962.68	255519	02.04.2018		
132	8,819,760.00	1,499,359.20	881,976.00	1,031,911.9	149,935.92	255521	10.04.2018		
133	580,000.00	98,600.00	58,000.00	67,860.00	9,860.00	255525	19.04.2018	104/1-B	M/S Javed Rehman Old

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
134	725,000.00	123,250.00	72,500.00	84,825.00	12,325.00	255528	21.04.2018		Drum Dealer, Lahore. NTN 0840345-7
135	568,350.00	96,619.50	56,835.00	66,496.95	9,661.95	255531	30.04.2018	104/2-B	M/S ASKO Enterprises (Pvt) Ltd, Islamabad. NTN 0688111-4
136	725,000.00	123,250.00	72,500.00	84,825.00	12,325.00	255533	02.05.2018	104/1-B	M/S Javed Rehman Old Drum Dealer, Lahore. NTN 0840345-7
137	400,000.00	68,000.00	40,000.00	46,800.00	6,800.00	255536	04.05.2018		
138	216,780.00	36,852.60	21,678.00	25,363.26	3,685.26	255539	04.05.2018		
139	2,067,000.00	351,390.00	206,700.00	241,839.00	35,139.00	255541	10.05.2018		
140	7,055,270.00	1,199,395.9	705,527.00	825,466.59	119,939.59	277753	25.06.2018	121/1-B	M/S K.S Traders, LHR NTN 0147324-7
141	FALSE	-	64,679.00	-	(64,679.00)	277763	07.07.2018	111/2-B	M/S Nabeel Butt Re-Rolling Mill Lahore.NTN.3427062-7
142	646,790.00	109,954.30	64,679.00	75,674.43	10,995.43	277763	07.07.2018	111/2-B	
143	569,260.00	96,774.20	56,926.00	66,603.42	9,677.42	277766	17.07.2018	120/1-B	M/S K.S Traders, LHR NTN 0147324-7
144	10,552,500.00	1,793,925.00	1,055,250.00	1,234,642.50	179,392.50	277769	18.07.2018	138/1-B	M/s Fynk Indenting Lahore. NTN.4000659-0
145	11,319,430.00	1,924,303.10	1,131,943.00	1,324,373.31	192,430.31	277772	18.07.2018	111/1-B	M/S K.S Traders, LHR NTN 0147324-7
146	2,167,560.00	368,485.20	216,756.00	253,604.52	36,848.52	277775	18.07.2018	119/1-B	M/S A&M Trading Company. LHR NTN.3187987-0
147	240,840.00	40,942.80	24,084.00	28,178.28	4,094.28	277778	31.07.2018	119/1-B	
148	493,722.00	83,932.74	49,372.00	57,765.47	8,393.47	277781	02.08.2018	119/1-B	
149	8,244,000.00	1,401,480.00	824,400.00	964,548.00	140,148.00	277784	03.08.2018	118/1-B	M/S K.S Traders, LHR NTN 0147324-7
150	3,805,000.00	646,850.00	1,030,500.00	445,185.00	(585,315.00)	277788	17.08.2018		
151	120,000.00	20,400.00	12,000.00	14,040.00	2,040.00	277797	06.09.2018	139/1-B	M/S R.H.M Traders, Lahore NTN. 7162623-0

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
152	8,280,000.00	1,407,600.00	828,000.00	968,760.00	140,760.00	277800	15.09.2018	114/1-B	M/S Ghulam Dastgir & Co. Lahore NTN 0443532-0
153	5,226,310.00	888,472.70	522,631.00	611,478.27	88,847.27	289253	24.09.2018	136/1-B	M/S K.S Traders, LHR NTN 0147324-7
154	7,130,000.00	1,212,100.00	713,000.00	834,210.00	121,210.00	289256	26.09.2018	128/1-B	M/s Fynk Indenting Lahore. NTN.4000659-0
155	18,801,710.00	3,196,290.70	1,880,171.00	2,199,800.07	319,629.07	289260	26.09.2018	136/1-B	M/S K.S Traders, LHR NTN 0147324-7
156	8,280,000.00	1,407,600.00	828,000.00	968,760.00	140,760.00	289263	29.09.2018	114/1-B	M/S Ghulam Dastgir & Co. Lahore NTN 0443532-0
157	740,000.00	125,800.00	74,000.00	86,580.00	12,580.00	289267	20.10.2018	144/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
158	740,000.00	125,800.00	74,000.00	86,580.00	12,580.00	289271	22-10-2018		
159	15,781,500.00	2,682,855.00	1,578,150.00	1,846,435.50	268,285.50	289274	23-10-2018	131/1-B	M/S K.S Traders, Lahore NTN 0147324-7
160	1,295,000.00	220,150.00	129,500.00	151,515.00	22,015.00	289277	25-10-2018	144/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
161	2,511,980.00	427,036.60	251,198.00	293,901.66	42,703.66	289280	25-10-2018	135/1-B	M/s Fynk Indenting House Lahore. NTN.4000659-0
162	740,000.00	125,800.00	74,000.00	86,580.00	12,580.00	289283	29-10-2018	144/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
163	666,000.00	113,220.00	66,600.00	77,922.00	11,322.00	289286	31-10-2018		
164	3,031,700.00	515,389.00	303,170.00	354,708.90	51,538.90	289289	01.11.2018	135/1-B	M/s Fynk Indenting House Lahore. NTN.4000659-0
165	999,750.00	169,957.50	99,975.00	116,970.75	16,995.75	289292	06.11.2018	144/1-B	M/S Javed Rehman Old

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
166	333,000.00	56,610.00	33,300.00	38,961.00	5,661.00	289296			Drum Dealer Lahore NTN.0840345-7
167	23,296,500.0	3,960,405.00	2,329,650.00	2,725,690.5	396,040.50	289300	09.11.2018	129/1-B	M/S K.S Traders, LHR NTN 0147324-7
168	518,000.00	88,060.00	51,800.00	60,606.00	8,806.00	290603	12.11.2018	144/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
169	444,000.00	75,480.00	44,400.00	51,948.00	7,548.00	290605	13.11.2018		
170	2,221,000.00	377,570.00	222,100.00	259,857.00	37,757.00	290608	15.11.2019		
171	444,000.00	75,480.00	44,400.00	51,948.00	7,548.00	290610	17.11.2020		
172	9,095,100.00	1,546,167.00	909,510.00	1,064,126.7	154,616.70	290614	22.11.2020	135/1-B	M/s Fynk Indenting House Lahore. NTN.4000659-0
173	998,000.00	169,660.00	99,800.00	116,766.00	16,966.00	290615	24.11.2020	144/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
174	19,789,500.00	3,364,215.00	1,978,950.00	2,315,371.50	336,421.50	290619	24.11.2020	132/1-B	M/S K.S Traders, LHR NTN 0147324-7
175	5,222,500.00	887,825.00	522,250.00	611,032.50	88,782.50	290622	04..12.2018	133/1-B	M/s Fynk Indenting House Lahore. NTN.4000659-0
176	7,833,750.00	1,331,737.50	783,375.00	916,548.75	133,173.75	290633	28.12.2018		
177	8,356,000.00	1,420,520.00	835,600.00	977,652.00	142,052.00	290636			
178	826,090.00	140,435.30	82,609.00	96,652.53	14,043.53	290638	28.12.2018	146/1-B	Data Enterprises Rawalpindi NTN.1299883-4
179	1,801,220.00	306,207.40	180,122.00	210,742.74	30,620.74	290641	09.1.2019	146/1-B	
180	2,805,010.00	476,851.70	280,501.00	328,186.17	47,685.17	290647	10.1.2019	163/1-B	M/S K.S Traders, Lahore NTN 0147324-7
181	3,085,520.00	524,538.40	308,552.00	361,005.84	52,453.84	290650	11.1.2019		
182	5,049,020.00	858,333.40	504,902.00	590,735.34	85,833.34	292203	18.1.2019		
183	6,656,000.00	1,131,520.00	665,600.00	778,752.00	113,152.00	292210	30.1.2019	160/2-B	M/S Alkaram Traders,

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
									Lahore NTN.0446005-7
184	611,110.00	103,888.70	61,111.00	71,499.87	10,388.87	292213	01.2.2019	162/1-B	M/S K.S Traders, LHR NTN 0147324-7
185	5,715,000.00	971,550.00	571,500.00	668,655.00	97,155.00	292217	07.2.2019	160/-B	
186	2,750,010.00	467,501.70	275,001.00	321,751.17	46,750.17	292234	01.2.2019	161/1-B	
187	5,280,100.00	897,617.00	528,010.00	617,771.70	89,761.70	292237	12.2.2019	182/2-B	M/s Al-Noor Trading Corporation LHR. NTN.1331114-0
188	890,000.00	151,300.00	89,000.00	104,130.00	15,130.00	292241	16.2.2019	186/1-B	
189	611,110.00	103,888.70	61,111.00	71,499.87	10,388.87	292245	19.2.2019	162/1-B	M/S K.S Traders, Lahore NTN 0147324-7
190	3,055,560.00	519,445.20	305,556.00	357,500.52	51,944.52	292248		161/1-B	
191	268,000.00	45,560.00	26,800.00	31,356.00	4,556.00	293253	21.2.2019	173/1-B	
192	3,361,120.00	571,390.40	336,112.00	393,251.04	57,139.04	293256		161/1-B	
193	1,025,000.00	174,250.00	102,500.00	119,925.00	17,425.00	293259		171/1-B	
194	854,400.00	145,248.00	85,440.00	99,964.80	14,524.80	293266	23.2.2019	186/1-B	M/s Al-Noor Trading Corporation LHR. NTN.1331114-0
195	2,640,050.00	448,808.50	264,005.00	308,885.85	44,880.85	293270	25.2.2019	182/2-B	
196	1,527,780.00	259,722.60	152,778.00	178,750.26	25,972.26	293273	26.2.2019	161/1-B	M/S K.S Traders, Lahore NTN 0147324-7
197	369,660.00	62,842.20	36,966.00	43,250.22	6,284.22	293275	28.2.2019	187/3-B	
198	611,120.00	103,890.40	61,112.00	71,501.04	10,389.04	293278		161/1-B	
199	833,250.00	141,652.50	83,325.00	97,490.25	14,165.25	293281		188/3-B	
200	691,850.00	117,614.50	69,185.00	80,946.45	11,761.45	293284		189/1-B	
201	2,750,000.00	467,500.00	275,000.00	321,750.00	46,750.00	293287		162/1-B	
202	1,712,000.00	291,040.00	171,200.00	200,304.00	29,104.00	293289	02.03.2019	188/1-B	M/s Al-Noor Trading

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
203	528,010.00	89,761.70	52,801.00	61,777.17	8,976.17	293292		182/2-B	Corp; LHR. NTN.1331114-0
204	642,000.00	109,140.00	64,200.00	75,114.00	10,914.00	293295	04.03.2019	188/1-B	
205	633,620.00	107,715.40	63,362.00	74,133.54	10,771.54	293298		182/2-B	
206	1,999,300.00	339,881.00	199,930.00	233,918.10	33,988.10	293751	06.03.2019	174/1-B	M/s Ch: Atta & Son's LHR NTN.1345318-1
207	804,000.00	136,680.00	80,400.00	94,068.00	13,668.00	293755		173/1-B	M/S K.S Traders, LHR NTN 0147324-7
208	1,749,760.00	297,459.20	174,976.00	204,721.92	29,745.92	293758		170/1-B	M/S Alkaram Traders, Lahore NTN.0446005-7
209	642,030.00	109,145.10	64,203.00	75,117.51	10,914.51	293760		189/2-B	
210	10,120,290.0	1,720,449.30	1,012,029.00	1,184,073.9	172,044.93	293764	07.03.2019	171/1-B	M/S K.S Traders, LHR NTN 0147324-7
211	9,314,500.00	1,583,465.00	931,450.00	1,089,796.5	158,346.50	293767		185/1-B	
212	630,000.00	107,100.00	63,000.00	73,710.00	10,710.00	293770		188/2-B	M/S Nawaz khan Trading Corp, LHR NTN.0450614-6
213	1,712,000.00	291,040.00	171,200.00	200,304.00	29,104.00	293772	08.03.2019	188/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
214	1,259,600.00	214,132.00	125,960.00	147,373.20	21,413.20	293775		173/1-B	M/S K.S Traders, Lahore NTN 0147324-7
215	305,560.00	51,945.20	30,556.00	35,750.52	5,194.52	293778	03/12/2019	162/1-B	
216	3,055,560.00	519,445.20	305,556.00	357,500.52	51,944.52	293781		161/1-B	
217	15,583,360.0	2,649,171.20	1,558,336.00	1,823,253.1	264,917.12	293784	03/14/2019		
218	5,609,720.00	953,652.40	560,972.00	656,337.24	95,365.24	293788	03/19/2019	169/1-B	
219	600,800.00	102,136.00	60,080.00	70,293.60	10,213.60	293791	03/19/2019	187/2-B	M/S Alkaram Traders, Lahore NTN.0446005-7

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
220	9,690,000.00	1,647,300.00	969,000.00	1,133,730.0	164,730.00	293794	03/19/2019	186/2-B	M/S Nawaz khan Trading Corp, LHR NTN.0450614-6
221	5,775,840.00	981,892.80	577,584.00	675,773.28	98,189.28	293797	03/21/2019	168/1-B	M/s L & D Company, Lahore NTN.1284193-5
222	2,138,890.00	363,611.30	213,889.00	250,250.13	36,361.13	293800		162/1-B	M/S K.S Traders, LHR NTN 0147324-7
223	4,910,490.00	834,783.30	491,049.00	574,527.33	83,478.33	294153	03/26/2019	182/2-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
224	3,504,430.00	595,753.10	350,443.00	410,018.31	59,575.31	294156	03/27/2019	192/1-B	M/s L & D Company, Lahore NTN.1284193-5
225	10,720,960.0	1,822,563.20	1,072,096.00	1,254,352.3	182,256.32	294159		191/1-B	
226	6,377,830.00	1,084,231.10	637,783.00	746,206.11	108,423.11	294162	03/28/2019	185/2-B	M/S Alkaram Traders, Lahore NTN.0446005-7
227	1,712,000.00	291,040.00	171,200.00	200,304.00	29,104.00	293289	03/02/2019	188/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
228	829,520.00	141,018.40	82,952.00	97,053.84	14,101.84	294165	04/02/2019	191/2-B	
229	2,150,700.00	365,619.00	215,070.00	251,631.90	36,561.90	294168	04/03/2019	188/1-B	
230	498,190.00	84,692.30	49,819.00	58,288.23	8,469.23	294171	04/03/2019	192/2-B	
231	8,173,510.00	1,389,496.70	817,351.00	956,300.67	138,949.67	294174	04/04/2019	182/1-B	M/S K.S Traders, LHR NTN 0147324-7
232	1,604,850.00	272,824.50	160,485.00	187,767.45	27,282.45	294177	04/04/2019	181/1-B	
233	5,350.00	909.50	535.00	625.95	90.95	294180	04/04/2019	188/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
234	4,583,330.00	779,166.10	458,333.00	536,249.61	77,916.61	294183	04/05/2019	162/1-B	M/S K.S Traders, LHR NTN 0147324-7
235	689,560.00	117,225.20	68,956.00	80,678.52	11,722.52	294186	04/05/2019	174/1-B	M/s Chaudhary Atta & Son's LHR NTN.1345318-1
236	15,888,860.0	2,701,106.20	1,588,886.00	1,858,996.6	270,110.62	294189	04/10/2019	162/1-B	M/S K.S Traders, LHR NTN 0147324-7
237	4,012,130.00	682,062.10	401,213.00	469,419.21	68,206.21	294192	04/10/2019	181/1-B	

Arslan Irfan Gull
Asstt. Officer (IT)
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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
238	6,480,000.00	1,101,600.00	648,000.00	758,160.00	110,160.00	294195	04/10/2019	168/1-B	M/s L & D Company, Lahore NTN.1284193-5
239	2,150,000.00	365,500.00	215,000.00	251,550.00	36,550.00	294199	04/11/2019	187/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
240	1,712,000.00	291,040.00	171,200.00	200,304.00	29,104.00	294852	04/11/2019	188/1-B	
241	4,066,700.00	691,339.00	406,670.00	475,803.90	69,133.90	294855	04/12/2019	183/1-B	M/s L & D Company, Lahore NTN.1284193-5
242	2,403,000.00	408,510.00	240,300.00	281,151.00	40,851.00	294858	04/12/2019	184/1-B	M/S Alkaram Traders, Lahore NTN.0446005-7
243	1,347,350.00	229,049.50	134,735.00	157,639.95	22,904.95	294861	04/15/2019	192/2-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
244	2,374,700.00	403,699.00	237,470.00	277,839.90	40,369.90	294864	04/16/2019	174/1-B	M/s Chaudhary Atta & Son's LHR NTN.1345318-1
245	2,507,580.00	426,288.60	250,758.00	293,386.86	42,628.86	294867	04/16/2019	181/1-B	M/S K.S Traders, LHR NTN 0147324-7
246	4,457,620.00	757,795.40	445,762.00	521,541.54	75,779.54	294870	04/16/2019	188/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
247	6,004,800.00	1,020,816.00	600,480.00	702,561.60	102,081.60	294873	04/17/2019	168/1-B	M/s L & D Company, Lahore NTN.1284193-5
248	4,280.00	727.60	428.00	500.76	72.76	294876	04/20/2019	188/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
249	1,419,000.00	241,230.00	141,900.00	166,023.00	24,123.00	294879	04/22/2019	187/1-B	
250	140,440.00	23,874.80	14,044.00	16,431.48	2,387.48	294882	04/22/2019	192/2-B	
251	6,200,050.00	1,054,008.50	620,005.00	725,405.85	105,400.85	294885	04/23/2019	183/1-B	M/s L & D Company, Lahore NTN.1284193-5
252	7,522,730.00	1,278,864.10	752,273.00	880,159.41	127,886.41	294888	04/23/2019	181/1-B	M/S K.S Traders, LHR

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
									NTN 0147324-7
253	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	294891	04/24/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
254	1,995,170.00	339,178.90	199,517.00	233,434.89	33,917.89	294894	04/24/2019	181/2-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
255	3,932,320.00	668,494.40	393,232.00	460,081.44	66,849.44	294897	04/24/2019	192/2-B	
256	2,883,600.00	490,212.00	288,360.00	337,381.20	49,021.20	294900	04/24/2019	184/1-B	M/S Alkaram Traders, Lahore NTN.0446005-7
257	6,605,280.00	1,122,897.60	660,528.00	772,817.76	112,289.76	295203	04/24/2019	168/1-B	M/s L & D Company, Lahore NTN.1284193-5
258	323,870.00	55,057.90	32,387.00	37,892.79	5,505.79	295206	04/24/2019	193/2-B	
259	818,530.00	139,150.10	81,853.00	95,768.01	13,915.01	295209	04/25/2019	181/2-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
260	7,412,950.00	1,260,201.50	741,295.00	867,315.15	126,020.15	295212	04/25/2019	184/1-B	M/S Alkaram Traders, Lahore NTN.0446005-7
261	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	295215	04/27/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
262	2,302,110.00	391,358.70	230,211.00	269,346.87	39,135.87	295219	04/29/2019	181/2-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
263	2,302,110.00	391,358.70	230,211.00	269,346.87	39,135.87	295224	05/03/2019	181/2-B	
264	6,328,800.00	1,075,896.00	632,880.00	740,469.60	107,589.60	295227	05/03/2019	168/1-B	M/s L & D Company, Lahore NTN.1284193-5
265	19,809,860.00	3,367,676.20	1,980,986.00	2,317,753.62	336,767.62	295233	05/04/2019	181/1-B	M/S K.S Traders, LHR NTN 0147324-7
266	2,302,110.00	391,358.70	230,211.00	269,346.87	39,135.87	295237	05/04/2019	181/2-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
267	3,171,800.00	539,206.00	317,180.00	371,100.60	53,920.60	295240	05/06/2019	181/2-B	
268	6,957,490.00	1,182,773.30	695,749.00	814,026.33	118,277.33	295243	05/06/2019	181/2-B	

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
269	860,000.00	146,200.00	86,000.00	100,620.00	14,620.00	295246	05/08/2019	187/1-B	
270	4,480,040.00	761,606.80	448,004.00	524,164.68	76,160.68	295249	05/09/2019	183/1-B	M/s L & D Company, Lahore NTN.1284193-5
271	430,000.00	73,100.00	43,000.00	50,310.00	7,310.00	295255	05/10/2019	187/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
272	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	295221	05/03/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
273	22,628,160.00	3,846,787.20	2,262,816.00	2,647,494.72	384,678.72	295758	05/13/2019	168/1-B	M/s L & D Company, Lahore NTN.1284193-5
274	8,243,000.00	1,401,310.00	824,300.00	964,431.00	140,131.00	295761	05/13/2019	167/1-B	M/S K.S Traders, LHR NTN 0147324-7
275	1,420,000.00	241,400.00	142,000.00	166,140.00	24,140.00	295764	05/13/2019	187/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
276	882,000.00	149,940.00	88,200.00	103,194.00	14,994.00	295768	05/14/2019	187/1-B	
277	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	295771	05/15/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
278	12,868,000.00	2,187,560.00	1,286,800.00	1,505,556.00	218,756.00	295774	05/16/2019	167/1-B	M/S K.S Traders, LHR NTN 0147324-7
279	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	295777	05/16/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
280	15,510,130.00	2,636,722.10	1,551,013.00	1,814,685.21	263,672.21	295780	05/18/2019	183/1-B	M/s L & D Company, Lahore NTN.1284193-5
281	3,370,000.00	572,900.00	337,000.00	394,290.00	57,290.00	295782	05/18/2019	187/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0

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Assistant Audit Officer (IT)
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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
282	1,500,000.00	255,000.00	150,000.00	175,500.00	25,500.00	295785	05/27/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
283	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	295787	05/28/2019		
284	1,741,200.00	296,004.00	174,120.00	203,720.40	29,600.40	295791	05/28/2019	218/2-B	M/S A&M Trading Co. Lahore, NTN 3187987-0
285	750,000.00	127,500.00	75,000.00	87,750.00	12,750.00	295794	05/29/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
286	1,381,140.00	234,793.80	138,114.00	161,593.38	23,479.38	295800	06/01/2019	193/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
287	1,433,460.00	243,688.20	143,346.00	167,714.82	24,368.82	296456	06/10/2019	193/1-B	
288	2,245,030.00	381,655.10	224,503.00	262,668.51	38,165.51	296459	06/10/2019	211/2-B	
289	3,825,000.00	650,250.00	382,500.00	447,525.00	65,025.00	296464	06/19/2019	204/1-B	M/S A&M Trading Company LHR NTN.3187987-0
290	1,683,000.00	286,110.00	168,300.00	196,911.00	28,611.00	296467	06/19/2019	204/1-B	
291	5,980,500.00	1,016,685.00	598,050.00	699,718.50	101,668.50	296470	06/21/2019	216/1-B	M/S Nawaz khan Trading Corp, LHR NTN.0450614-6
292	714,000.00	121,380.00	71,400.00	83,538.00	12,138.00	296473	06/26/2019	204/1-B	M/S A&M Trading Company LHR NTN.3187987-0
293	5,980,500.00	1,016,685.00	598,050.00	699,718.50	101,668.50	296476	06/27/2019	216/1-B	M/S Nawaz khan Trading Corp, LHR NTN.0450614-6
294	2,516,060.00	427,730.20	251,606.00	294,379.02	42,773.02	296479	07/02/2019	207/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
295	1,044,200.00	177,514.00	104,420.00	122,171.40	17,751.40	296482	07/02/2019	211/1-B	M/S A&M Trading Company LHR NTN.3187987-0
296	4,743,000.00	806,310.00	474,300.00	554,931.00	80,631.00	296485	07/03/2019	204/1-B	
297	2,500,130.00	425,022.10	250,013.00	292,515.21	42,502.21	296488	07/04/2019	207/1-B	M/s Al-Noor Trading Corp; LHR.
298	3,224,690.00	548,197.30	322,469.00	377,288.73	54,819.73	296491	07/04/2019		

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
									NTN.1331114-0
299	13,480,000.0	2,291,600.00	1,348,000.00	1,577,160.0	229,160.00	296495	07/09/2019	226/I-B	M/s L & D Company, Lahore NTN.1284193-5
300	4,200,000.00	714,000.00	420,000.00	491,400.00	71,400.00	296498	07/09/2019	194/1-B	M/S Javed Rehman Old Drum Dealer Lahore NTN.0840345-7
301	6,397,450.00	1,087,566.50	639,745.00	748,501.65	108,756.65	296500	07/11/2019	229/1-B	M/S K.S Traders, Lahore NTN 0147324-7
302	6,397,450.00	1,087,566.50	639,745.00	748,501.65	108,756.65	297506	07/16/2019	229/1-B	
303	11,011,110.0	1,871,888.70	1,101,111.00	1,288,299.8	187,188.87	297508	07/19/2019	225/1-B	
304	5,413,230.00	920,249.10	541,323.00	633,347.91	92,024.91	297510	07/22/2019	229/1-B	
305	2,010,550.00	341,793.50	201,055.00	235,234.35	34,179.35	297513	07/24/2019	218/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
306	3,936,900.00	669,273.00	393,690.00	460,617.30	66,927.30	297515	07/25/2019	229/1-B	M/S K.S Traders, LHR NTN 0147324-7
307	2,610,500.00	443,785.00	261,050.00	305,428.50	44,378.50	297518	07/29/2019	211/1-B	M/S A&M Trading Co. Lahore, NTN 3187987-0
308	1,080,000.00	183,600.00	108,000.00	126,360.00	18,360.00	297521	07/30/2019	231/1-B	M/S K.S Traders, LHR NTN 0147324-7
309	2,010,550.00	341,793.50	201,055.00	235,234.35	34,179.35	297524	07/30/2019	218/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
310	8,425,000.00	1,432,250.00	842,500.00	985,725.00	143,225.00	297526	07/30/2019	226/1-B	M/s L & D Company, Lahore NTN.1284193-5
311	1,722,930.00	292,898.10	172,293.00	201,582.81	29,289.81	297529	08/03/2019	211/1-B	M/S A&M Trading Company LHR NTN.3187987-0

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
312	1,000,000.00	170,000.00	100,000.00	117,000.00	17,000.00	297532	08/03/2019	231/1-B	M/S K.S Traders, LHR NTN 0147324-7
313	2,412,670.00	410,153.90	241,267.00	282,282.39	41,015.39	297535	08/05/2019	218/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
314	10,110,000.00	1,718,700.00	1,011,000.00	1,182,870.00	171,870.00	297537	08/06/2019	226/1-B	M/s L & D Company, Lahore NTN.1284193-5
315	3,028,180.00	514,790.60	302,818.00	354,297.06	51,479.06	297540	08/07/2019	211/1-B	M/S A&M Trading Company LHR NTN.3187987-0
316	6,112,080.00	1,039,053.60	611,208.00	715,113.36	103,905.36	297543	08/08/2019	218/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
317	4,907,740.00	834,315.80	490,774.00	574,205.58	83,431.58	297546	08/23/2019	211/1-B	M/S A&M Trading Company LHR NTN.3187987-0
318	2,800,000.00	476,000.00	280,000.00	327,600.00	47,600.00	297549	08/28/2019	230/1-B	M/S K.S Traders, LHR NTN 0147324-7
319	11,011,110.0	1,871,888.70	1,101,111.00	1,288,299.8	187,188.87	301602	08/28/2019	225/1-B	
320	5,208,000.00	885,360.00	520,800.00	609,336.00	88,536.00	301603	09/03/2019	230/1-B	M/S K.S Traders, LHR NTN 0147324-7
321	24,224,450.0	4,118,156.50	2,422,445.00	2,834,260.6	411,815.65	301608	09/13/2019	225/1-B	
322	6,000000.00	1,020,000.00	600,000.00	702,000.00	102,000.00	301614	10/01/2019	231/1-B	M/S K.S Traders, LHR NTN 0147324-7
323	5,500,000.00	935,000.00	550,000.00	643,500.00	93,500.00	301620	10/05/2019		
324	189,000.00	32,130.00	18,900.00	22,113.00	3,213.00	301623	10/08/2019	233/1-B	M/S Hammad Group, Lahore NTN= 3190279-7
325	4,310,000.00	732,700.00	431,000.00	504,270.00	73,270.00	301627	10/22/2019	240/1-B	J.F Industries Pvt (Ltd) NTN =3044707-7
326	472,500.00	80,325.00	47,250.00	55,282.50	8,032.50	301630	10/24/2019	233/1-B	M/S Hammad Group, Lahore

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
									NTN= 3190279-7
327	2,155,000.00	366,350.00	215,500.00	252,135.00	36,635.00	301633	11/04/2019	241/1-B	M/s J.F Industries Pvt (Ltd) NTN =3044707-7
328	4,310,000.00	732,700.00	431,000.00	504,270.00	73,270.00	301636	11/06/2019	240/1-B	
329	4,310,000.00	732,700.00	431,000.00	504,270.00	73,270.00	301639	11/11/2019	240/1-B	
330	1,077,500.00	183,175.00	107,750.00	126,067.50	18,317.50	301642	11/19/2019		
331	7,542,500.00	1,282,225.00	754,250.00	882,472.50	128,222.50	301644	11/19/2019		
332	8,620,000.00	1,465,400.00	862,000.00	1,008,540.0	146,540.00	301648	11/27/2019	241/1-B	
333	4,310,000.00	732,700.00	431,000.00	504,270.00	73,270.00	313206	01/03/2020	242/1-B	M/s J.F Industries Pvt (Ltd) NTN =3044707-7
334	4,310,000.00	732,700.00	431,000.00	504,270.00	73,270.00	313211	01/07/2020		
335	2,651,000.00	450,670.00	265,100.00	310,167.00	45,067.00	313214	01/09/2020	250/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
336	6,034,000.00	1,025,780.00	603,400.00	705,978.00	102,578.00	313216	01/09/2020	242/1-B	M/s J.F Industries Pvt (Ltd) NTN =3044707-7
337	2,586,000.00	439,620.00	258,600.00	302,562.00	43,962.00	313219	01/09/2020	251/1-B	M/S K.S Traders, LHR NTN 0147324-7
338	2,169,000.00	368,730.00	216,900.00	253,773.00	36,873.00	313223	01/13/2020	250/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
339	1,205,000.00	204,850.00	120,500.00	140,985.00	20,485.00	313225	01/14/2020	243/1-B	M/s Open Skys, LHR. NTN. 4053463-4
340	2,410,000.00	409,700.00	241,000.00	281,970.00	40,970.00	313232	01/17/2020	250/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
341	7,471,000.00	1,270,070.00	747,100.00	874,107.00	127,007.00	313237	01/22/2020	251/1-B	M/S K.S Traders, NTN 0147324-7
342	2,583,000.00	439,110.00	258,300.00	302,211.00	43,911.00	313240	01/22/2020	190/1-B	M/s Al-Noor Trading Corp; LHR.
343	2,169,000.00	368,730.00	216,900.00	253,773.00	36,873.00	313243	01/22/2020	250/1-B	

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
344	2,410,000.00	409,700.00	241,000.00	281,970.00	40,970.00	313246	01/29/2020		NTN.1331114-0
345	13,255,000.00	2,253,350.00	1,325,500.00	1,550,835.00	225,335.00	313249	01/29/2020	251/1-B	M/S K.S Traders, LHR NTN 0147324-7
346	4,820,000.00	819,400.00	482,000.00	563,940.00	81,940.00	318601	02/03/2020	243/1-B	M/s Open Skys, LHR. NTN. 4053463-4
347	9,399,000.00	1,597,830.00	939,900.00	1,099,683.00	159,783.00	318606	02/10/2020	250/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
348	11,555,560.00	1,964,445.20	1,155,556.00	1,352,000.52	196,444.52	318611	02/22/2020	263/1-B	M/S K.S Traders, LHR NTN 0147324-7
349	3,133,000.00	532,610.00	313,300.00	366,561.00	53,261.00	318614	02/25/2020	243/1-B	M/s Open Skys, LHR. NTN. 4053463-4
350	903,500.00	153,595.00	90,350.00	105,709.50	15,359.50	318619	02/26/2020	271/1-B	M/S K.S Traders, LHR NTN 0147324-7
351	7,237,320.00	1,230,344.40	723,732.00	846,766.44	123,034.44	318626	02/26/2020	255/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
352	23,111,110.00	3,928,888.70	2,311,111.00	2,703,999.87	392,888.87	318629	02/28/2020	263/1-B	M/S K.S Traders, LHR NTN 0147324-7
353	2,892,000.00	491,640.00	289,200.00	338,364.00	49,164.00	318642	03/18/2020	249/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
354	13,268,420.0	2,255,631.40	1,326,842.00	1,552,405.1	225,563.14	318635	03/06/2020	255/1-B	
355	6,469,210.00	1,099,765.70	646,921.00	756,897.57	109,976.57	318648	03/21/2020	257/1-B	
356	136,260.00	23,164.20	13,626.00	15,942.42	2,316.42	138632	03/04/2020	259/1-B	M/S Hammad Group, Lahore NTN= 3190279-7
357	81,750.00	13,897.50	8,175.00	9,564.75	1,389.75	138639	03/10/2020		
358	272,500.00	46,325.00	27,250.00	31,882.50	4,632.50	319551	03/24/2020		
359	136,250.00	23,162.50	13,625.00	15,941.25	2,316.25	319560	03/26/2020		
360	5,650,000.00	960,500.00	565,000.00	661,050.00	96,050.00	318645	03/21/2020	260/1-B	M/S K.S Traders, Lahore NTN 0147324-7
361	14,125,000.0	2,401,250.00	1,412,500.00	1,652,625.0	240,125.00	319554	03/25/2020		
362	18,645,000.0	3,169,650.00	1,864,500.00	2,181,465.0	316,965.00	319557	03/26/2020		

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S. No	Cost of Scrap (Rs)	Sales Tax (17%)	Amount of 10% WHT (Rs.)	WHT after adding 17% Sales Tax in Cost	Difference	Cash Receipt No.	Date	Case No	Firm's Name / NTN
363	11,300,000.0	1,921,000.00	1,130,000.00	1,322,100.0	192,100.00	319565	03/30/2020	262/1-B	
364	2,169,000.00	368,730.00	216,900.00	253,773.00	36,873.00	319582	04/20/2020	249/1-B	M/s Al-Noor Trading Corp; LHR. NTN.1331114-0
365	1,494,200.00	254,014.00	149,420.00	174,821.40	25,401.40	319588	04/23/2020		
366	4,338,000.00	737,460.00	433,800.00	507,546.00	73,746.00	319599	04/29/2020		
367	11,327,000.0	1,925,590.00	1,132,700.00	1,325,259.0	192,559.00	320552	04/30/2020		
368	7,645,430.00	1,299,723.10	764,543.00	894,515.31	129,972.31	319579	04/20/2020	257/1-B	
369	3,888,880.00	661,109.60	388,888.00	454,998.96	66,110.96	319585	04/21/2020	265/1-B	
370	972,220.00	165,277.40	97,222.00	113,749.74	16,527.74	319591	04/23/2020		
371	11,300,000.0	1,921,000.00	1,130,000.00	1,322,100.0	192,100.00	319569	04/01/2020	262/1-B	M/S K.S Traders, Lahore NTN 0147324-7
372	19,775,000.0	3,361,750.00	1,977,500.00	2,313,675.0	336,175.00	319572	04/01/2020		
373	1,010,000.00	171,700.00	101,000.00	118,170.00	17,170.00	319594	04/24/2020	268/2-B	M/S A&M Trading Co, Lahore NTN 3187987-0
374	1,212,000.00	206,040.00	121,200.00	141,804.00	20,604.00	320555	04/30/2020		
	1,452,459,699	**246,918,149**	**145,245,970**	**169,937,785**	**24,691,815**				

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Annexure-47
(Para 4.5.7)

Details of issue of Spring Steel Flat 80mm X 6mm for ER Clips to M/s RAILCOP and amount recovered by PR

		Quantity				
Sr. No.	**Date**	**Issued**	**Opening**	**Used**	**Rate**	**Amount**
1	Jun-20	300000	127350	377710	175.5	66,288,105
2	May-20	150000	0	22470	175.5	3,943,485
3	Apr-20	140810	0	140810	175.5	24,712,155
4	Aug-19	48740	10900	59640	152.1	9,071,244
5	Jul-19	150000	0	139100	152.1	21,157,110
6	Apr-19	78280	48620	126900	152.1	19,301,490
7	Mar-19	200000	76530	227910	152.1	34,665,111
8	Feb-19	0	260570	184040	152.1	27,992,484
9	Jan-19	402880	0	142310	152.1	21,645,351
		1470710				

Cost incurred by PR on Transportation of spring steel flat

Sr. No.	**Receipt No. and Date**			**Actual Weight**	**Weight Charged**	**Amount**
1	398129	06.08.2018		168.7	180	516,220
2	398131	10.08.2018		154.275	180	516,220
3	398226	26.12.2018		402.88	421	1,207,370
				725.855	**781**	**2,239,810**

Transportation charges of 725.855 M.ton = 2,239,810

Transportation charges of 1470.710 M.ton = 4,538,249

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Annexure-48
(Para 4.5.7)

Details of scrap material issued to Railcop during July 2013 to June 2019

S/No	Month	Material Req		Description	Qty Issued	Rate	Amount	Stock Code	Standard market Price	Difference per Unit	Recoverable from RAILCOP
		No	Date								
					A	B	C=A*B	D	E	F=E-B	G=A*F
1	Jul-13	4419	12.07.2013	Ci Scrap	300	15	4,500	80314030	60	45	13,500
2	Sep-13	4430	17.09.2013	Rail 90BSS	3700	28	103,600	80314130	60	32	118,400
3	Sep-13	4431	20.09.2013	Ci Scrap	300	15	4,500	30814030	60	45	13,500
4	Oct-13	4436	05.10.2013	Rail 90BSS	3800	28	106,400	80314130	60	32	121,600
5	Oct-13	4437	09.10.2013	Ci Scrap	200	15	3,000	80314030	60	45	9,000
6	Apr-14	4456	01.04.2014	Wi Scrap	10500	19	199,500	80314040	60	41	430,500
7	Apr-14	4457	01.04.2014	Rail 90BSS 36'	3275	28	91,700	80314130	60	32	104,800
8	Sep-14	4470	08.09.2014	Ci Scrap	2000	30	60,000	80314030	60	30	60,000
9	Oct-14	4473	01.10.2014	Ci Scrap	1000	15	15,000	80314030	60	45	45,000
10	Dec-14	4477	12.04.2014	Rail 90BSS 36'	3182	28	89,096	80314130	60	32	101,824
11	Apr-15	4493	09.04.2015	Rail 90R	4840	28	135,520	80314130	60	32	154,880
12	Apr-15	4498	30.04.2015	Rail 90BSS	2940	28	82,320	80314130	60	32	94,080
13	May-15	4500	18.05.2015	Ci Scrap	500	15	7,500	80314030	60	45	22,500
14	May-15	4502	19.05.2015	Rail 100RE 36' HH Old	8727	28	244,356	30710400	60	32	279,264
15	May-15	4504	29.05.2015	Ci Scrap	200	15	3,000	80314030	60	45	9,000
16	May-15	4503	29.05.2015	Rail 90R	9400	28	263,200	80314130	60	32	300,800
17	Jun-15	4506	16.06.2015	Rail 90R	11454	28	320,712	80314130	60	32	366,528
18	Aug-15	4513	05.08.2015	Ci Scrap	200	15	3,000	80314030	60	45	9,000
19	Sep-15	4513	05.08.2015	Ci Scrap	200	15	3,000	80314030	60	45	9,000
20	Dec-15	4522	16.12.2015	Wi Scrap	1000	19	19,000	80314040	60	41	41,000
21	Feb-16	4527	18.02.2016	Rail Scrap	11000	28	308,000	80314130	60	32	352,000

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S/No	Month	Material Req		Description	Qty Issued	Rate	Amount	Stock Code	Standard market Price	Difference per Unit	Recoverable from RAILCOP
		No	Date								
22	Mar-16	4528	02.03.2016	Rail 75/92 30' old	40910	28	1,145,480	80314130	60	32	1,309,120
23	Mar-16	4529	02.03.2016	Rail Scrap	7740	28	216,720	80314130	60	32	247,680
24	Mar-16	4530	02.03.2016	Rail Scrap	2915	28	81,620	80314130	60	32	93,280
25	Mar-16	4532	10.03.2016	Steel Scrap of Turnout Sleeper	45000	18	810,000	80314160	60	42	1,890,000
26	Apr-16	4533	04.04.2016	Wi Scrap	1500	19	28,500	80314040	60	41	61,500
27	Jul-16	4540	30.07.2016	Rail 90BSS	2915	28	81,620	80314130	60	32	93,280
28	Aug-16	4544	30.08.2016	Ci Scrap	5400	15	81,000	80314030	60	45	243,000
29	Nov-16	4547	03.11.2016	Rail Scrap	2850	28	79,800	80314130	60	32	91,200
30	Nov-16	4549	09.11.2016	Rail Scrap	900	28	25,200	80314130	60	32	28,800
31	Nov-16	4550	09.11.2016	Wi Scrap	2000	19	38,000	80314040	60	41	82,000
32	Feb-17	4552	06.02.2017	Rail Scrap	2500	28	70,000	80314130	60	32	80,000
33	Feb-17	4554	11.02.2017	Wi Scrap	10000	19	190,000	80314030	60	41	410,000
34	Feb-17	4555	13.02.2017	Rail Scrap	11700	28	327,600	80314130	60	32	374,400
35	Apr-17	4556	18.04.2017	Rail Scrap	2850	28	79,800	80314130	60	32	91,200
36	Apr-17	4558	19.04.2017	Rail Scrap	7445	28	208,460	80314130	60	32	238,240
37	May-17	4559	23.05.2017	Wi Scrap	8700	19	165,300	80314040	60	41	356,700
38	Aug-17	4563	10.08.2017	Rail Scrap	3400	28	95,200	80314130	60	32	108,800
39	Sep-17	4565	26.09.2017	Rail Scrap	500	28	14,000	80314130	60	32	16,000
40	Dec-17	4567	12.12.2017	Wi Scrap	1000	19	19,000	80314040	60	41	41,000
41	Jan-18	4570	08.01.2018	Wi Scrap	1000	19	19,000	80314040	60	41	41,000
42	Oct-18	4573	15.10.2018	Rail Scrap	2000	28	56,000	80314130	60	32	64,000
43	Jan-19	4575	23.01.2019	Steel Scrap of Turnout Sleeper	6200	28	173,600	80314130	60	32	198,400
					248143		**6,072,804**				**8,815,776**

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Annexure-49

(Para 4.5.8)

Details of loss due to cancellation of existing contract and retendering

Stock Code	Description	Quantity (Per CMT)	Rate	Amount (Rs)	Rate	Amount (Rs)	Additional amount due to re-tendering
			10/0012/00-0/1-2018		**10/0014/00-0/1-2018**		
60410730	**Dissolve Acetylene Gas**						
	DCOS/C&W/MGPR	68184	495	33,751,080	539	36751176	3,000,096
	DSKP/SUK	1193	724	863,732	780	930540	66,808
	DCOS/G/KC	317	700	221,900	760	240920	19,020
60410750	**Oxygen Gas**						
	DSKP/SUK	2240	97	217,280	103	230720	3,440
	DSKP/HDR	8792	94.5	830,844	103	905576	74,732
						Total	**3,174,096**

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Annexure-50
(Para 4.5.9)

Detail of purchase of deleted items

Bill of Entry No.	64-PR 26-03-19	
Purchase Order No	19/0022/01-0/3-2018 dated 16.04.2018	
Description of Amount	**Total value of PO**	**Value of deleted item**
Invoice Value (JPY)	5,388,100	1,611,000
Conversion Rate		1.30
Import Value(Rs)	6,991,734	2,094,300
Customs Duty	769,091	230,373
Sales Tax	1,319,340	395,194
Add. Duty 1%	163,607	49,007
Total CD/ST	2,252,038	674,574
Wharf	43,316	12,975
Cartage	972	291
Freight	26,756	8,014
Total (Rs)	9,314,816	**2,790,155**

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Annexure-51
(Para 4.5.11)

Statistics of Stock Items as on 02.03.2020

Description				**Sub Total**	**Grand Total**	**Percentage**
Stock Items with Main Stockiest	**Ordinary**	**Purchasable**	Stock Out	4671	7613	32%
			In Use	2080		
			Not Moved 24 M	862		
		Manufactured	Stock Out	1366	1939	8%
			In Use	439		
			Not Moved 24 M	134		
	Emergency		Stock Out	2310	3165	13%
			In Use	251		
			Not Moved 60 M	604		
Items with Sub-Stockiest			In Use	1313	6770	29%
			Stock Out	5457		
Items with other Categories	Scrap				1026	4%
	Project				2448	10%
					635	3%
Total					**23596**	**100%**

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Items of Stock	No. of Items	Percentage
Out of Stock	13804	59%
In Use	4083	17%
Not Moved 2 Years	996	4%
Not Moved 5 Years	604	3%
Scrap	1026	4%
Project	2448	10%
RC	635	3%
Total	**23596**	**100%**
Source:	http://mas.pakrail.pk/Home/Main	

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Annexure-52

(Para 4.6.1)

Details of over stocking of inventory at Track Supply Depot, Raiwind as per Stock Evaluation Report for the period ending 15/07/2020

Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
1	30410960	Pick Axe	EA	2307	190	438,330	P	-	0
2	30411740	Insulated Spring Gauge Level	EA	1332	281	374,292	P	-	0
3	30411800	Brase Rachit without bit 12"	EA	12.3	278	3,419	P	-	0
4	30411810	Brase Rachit without bit 14"	EA	36	420	15,120	P	-	0
5	30411820	Brase Rachit without bit 16"	EA	126	124	15,624	P	-	0
6	30710680	Rail 90 R 42 HH	EA	92310	338	31,200,780	P	-	0
7	30723320	Slotted Fish Plate UIC – 54	EA	2418	100	241,800	P	-	0
8	30723360	Joggled Fish Plate 90R	EA	1885	20	37,700	P	-	0
9	30726120	Comb: Fish Plate UIC-54 75R	EA	3030	16	48,480	P	-	0
10	30726240	Combination Fish Plate 90R/75BSS	EA	2531	90	227,790	P	-	0
11	30726320	Comb: Fish Plate 90R 75/92	EA	2122	4	8,488	P	-	0
12	30726430	Comb: Fish Plate 90BSS 100RE	EA	2596	50	129,800	P	-	0
13	30726790	Combination Fish Plate 75R/75BSS	EA	2122	50	106,100	P	-	0
14	30810060	Check Rail 75/92 add length	CM	2.75	3657	10,057	P	-	0
15	30816610	Xing Bolt & Nut 21"x1"	EA	307	690	211,830	P	-	0
16	30816630	Xing Bolt & Nut 22"x1"	EA	313	100	31,300	P	-	0
17	30816650	Xing Bolt & Nut 23"x1"	EA	318	250	79,500	P	-	0
18	30816670	Xing Bolt & Nut 24"x1"	EA	324	100	32,400	P	-	0
19	30817910	Holding Down Bolts & Nuts	EA	285	500	142,500	P	-	0

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
		13" x 1"							
20	30818020	Hook Bolts& Nuts 9"x7/8"	EA	370	2462	910,940	P	-	0
21	30818820	Lewis Bolt & Nut 8"x7/8"	EA	385	100	38,500	P	-	0
22	30818840	Lewis Bolt & Nut 9"x7/8"	EA	391	100	39,100	P	-	0
23	30818870	Lewis Bolt & Nut 12"x7/8"	EA	510	220	112,200	P	-	0
24	30910020	Switch 100RE 35' - 4" O/R 35' - 4" RH	SET	148805	1	148,805	P	-	0
25	30910030	Switch 100RE 35' - 4" O/R 35' - 4" LH	SET	23	1	23	P	-	0
26	30910070	Lewis Bolt & Nut 12"x7/8"	SET	30000	3	90,000	P	-	0
27	30910080	Switch 100 RE LH	SET	30000	3	90,000	P	-	0
28	30910390	Slide Chair 100 RE T-10088	EA	3267	30	98,010	P	-	0
29	30910440	Slide Chair 100 RE T-10091	EA	858	30	25,740	P	-	0
30	30910640	Bent Fish Plate 100 RE RH	EA	2711	6	16,266	P	-	0
31	30910650	Bent Fish Plate 100 RE LH	EA	2985	6	17,910	P	-	0
32	30910750	Slide Chair 100 RE for Switch T-10087	EA	3738	568	2,123,184	P	-	0
33	30910760	Slide Chair 100 RE for Switch T-10088	EA	3738	120	448,560	P	-	0
34	30910770	Slide Chair 100 RE for Switch T-10090	EA	3738	114	426,132	P	-	0
35	30910780	Slide Chair 100 RE for Switch T-10094	EA	3314	128	424,192	P	-	0
36	30910790	Slide Chair 100 RE for Switch T-10095	EA	3314	4	13,256	P	-	0
37	30911050	Crossing Acute 100 RE 1:12	EA	1339100	31	41,512,100	P	-	0
38	30912620	C-I Heal Block 90 R T-3405	EA	3070	15	46,050	P	-	0
39	30912630	C-I Heal Block 90 R T-3406	EA	3070	15	46,050	P	-	0

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Date: 26/10/2021 PM

Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
40	30916220	SPL Bearing Plate For Xing T-1704	EA	2216	68	150,688	P	-	0
41	30916420	CI Distance Block T-3602	EA	3123	12	37,476	P	-	0
42	30920000	Stock Rail 90R 30' -0" RH	EA	79660	3	238,980	P	-	0
43	30920010	Stock Rail 90R 30' -0" LH	EA	7966	3	23,898	P	-	0
44	30922380	Xing Abtuse 90R 1 : 6 Siecssor	EA	3267	20	65,340	P	-	0
45	30922390	Lead Bearing Plate T-1252	EA	623	10	6,230	P	-	0
46	30925130	Special Bearing Plate T-1741	EA	524	10	5,240	P	-	0
47	30925190	Tie Plate 75R T-3046	EA	38658	10	386,580	P	-	0
48	30927930	CI Heel Block 75BSS	EA	45	650	29,250	P	-	0
49	30939000	Xing Acute UIC54 1:8-1/2	EA	1284500	1	1,284,500	P	-	0
50	30939100	Switch UIC54 21/25 RH	SET	878458	18	15,812,244	P	-	0
51	30939110	Switch UIC54 21/25 LH	SET	878458	18	15,812,244	P	-	0
52	30939170	Tongue Rail UIC54 15'-6" LH	EA	156780	3	470,340	P	-	0
53	30939280	Stock Rail UIC54 30' -0" RH	EA	1179	2861	3,373,119	P	-	0
54	30939310	Tie Plate For Xing UIC-54 Insulated	EA	17090	1	17,090	P	-	0
55	30939320	Tie Plate For Switch UIC54 Insulated	EA	19216	34	653,344	P	-	0
56	30939380	Slide Chair UIC54 T-10094	EA	3314	14	46,396	P	-	0
57	30939390	Slide Chair UIC54 T-10093	EA	3314	6	19,884	P	-	0
58	30939400	Spl Tie Plate UIC54 T-10082	EA	2062	7	14,434	P	-	0
59	30939410	Spl Tie Plate UIC54 T-10087	EA	3738	99	370,062	P	-	0
60	30939420	Spl Tie Plate UIC54 T-10088	EA	3692	24	88,608	P	-	0
61	30939430	Spl Tie Plate UIC54 T-10090	EA	3692	20	73,840	P	-	0
62	30939440	Hook Tie Plate UIC54 T-10095	EA	2017	1	2,017	P	-	0

Assistant Executive Engineer (IT)
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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
63	30939450	Hook Tie Plate UIC54 T-10097	EA	2017	280	564,760	P	-	0
64	30939460	Hook Tie Plate UIC54 T-10096	EA	2017	374	754,358	P	-	0
65	30939470	Hook Tie Plate UIC54 T-10098	EA	2017	340	685,780	P	-	0
66	30939480	Ms Bearing Plate UIC54 T-1069	EA	1587	73	115,851	P	-	0
67	30939750	Slide Chair UIC54 T-10093	EA	3409	2	6,818	P	-	0
68	31010011	Steel Trough Sleeper 90R SS	EA	250	50	12,500	P	-	0
69	31012740	Key Steel "V" Type 75 DH	EA	37.5	1102	41,325	P	-	0
70	31013580	Cotter for NWR Type	EA	55	72656	3,996,080	P	-	0
71	31015100	WI Linner CST - 9	EA	36.5	23998	875,927	P	-	0
72	31016550	Double Coil Spring Washer	EA	38	52000	1,976,000	P	-	0
73	31016890	Grooved Rubber Pad for RCC JMR Type	EA	9	55000	495,000	P	-	0
74	31017010	Rail Seat Pad For PSC EVA (UIC-54)	EA	28	250000	7,000,000	P	-	0
75	31112600	CI Ashpit Chair 90R	EA	143.5	1000	143,500	P	-	0
76	30410260	Gauge Rail 5' - 6" BG	EA	1146	486	556,956	P	1	0
77	30410460	Hammer Keying 4LBS	EA	347	1007	349,429	P	9	1
78	30410420	Hammer Keying 3LBS	EA	347	749	259,903	P	10	1
79	30411830	Brase Rachit without bit 18"	EA	194.75	345	67,189	P	5	1
80	30911830	Twin Plate 100RE T-10099 LR-27	EA	385	212	81,620	P	4	2
81	30910230	Stock Rail 100RE 42' LH	EA	19002	40	760,080	P	1	3
82	30910290	Tongue Rail 100 RE 35'-4" LH	EA	15600	40	624,000	P	1	3
83	30911800	Hook Tie Plate for Crossing	EA	1953	984	1,921,752	P	32	3

Assistant Audit Officer (IT)
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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
		100 RE T-10096							
84	30411850	Level Spirit 12"	EA	62.94	1150	72,381	P	39	3
85	30817990	Hook Bolts& Nuts 8"x7/8"	EA	359	2500	897,500	P	100	4
86	30910220	Stock Rail 100RE 42' RH	EA	19002	39	741,078	P	2	5
87	30910280	Tongue Rail 100 RE 35'-4" RH	EA	15600	39	608,400	P	2	5
88	30916190	M.S Special Bearing Plate 90 R T-1701	EA	524	231	121,044	P	12	5
89	30818150	Hook Bolts& Nuts 13"x7/8"	EA	493.75	1901	938,619	P	100	5
90	30816500	Xing Bolt & Nut 17"x1"	EA	281	911	255,991	P	50	5
91	30813980	Spring Washer 1" Dia	EA	31	131853	4,087,443	P	7,515	6
92	30920020	Stock Rail 90R 36' -0" RH	EA	95592	32	3,058,944	P	2	6
93	30920030	Stock Rail 90R 36' -0" LH	EA	95592	32	3,058,944	P	2	6
94	31112431	CI Anchor Pate 90R SS	EA	30	7922	237,660	P	500	6
95	30916240	MS Bearing Plate T-1706	EA	2216	31	68,696	P	2	6
96	30410470	Hammer Keying 6LBS	EA	561	383	214,863	P	25	7
97	30816530	Xing Bolt & Nut 18"x1"	EA	291	717	208,647	P	50	7
98	30912470	C-I Distance Block T-3205	EA	102.5	56	5,740	P	4	7
99	30916230	MS Bearing Plate T-1705	EA	2216	28	62,048	P	2	7
100	30916350	Tie Plate 90R T-3041	EA	38658	27	1,043,766	P	2	7
101	30818060	Hook Bolts& Nuts 10"x7/8"	EA	381	3838	1,462,278	P	300	8
102	30912510	M.S Lead Bearing Plate T-1063	EA	2169	51	110,619	P	4	8
103	30710380	Rail 100 RE 42 HH	EA	221866.3	1131	250,930,808	P	100	9
104	31015320	WI Linner 1/8	EA	27	113000	3,051,000	P	10,500	9
105	30723440	Fish Plate 75 R	EA	1301	1246	1,621,046	P	116	9
106	30816450	Xing Bolt & Nut 15"x1"	EA	271	1600	433,600	P	150	9
107	31015310	WI Linner 1/16	EA	21	30000	630,000	P	3,000	10

Assistant Store Officer (IT)
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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
108	30816560	Xing Bolt & Nut 19"x1"	EA	301	298	89,698	P	30	10
109	30810110	Check Rail UIC-54 add length	CM	93	23115	2,149,695	P	2,377	10
110	30916320	Xing Chair T-1714	EA	2216	160	354,560	P	17	11
111	30912520	M.S Lead Bearing Plate T-1076	EA	2231	18	40,158	P	2	11
112	30411010	Spanner Single Ended x 7/8"	EA	634	574	363,916	P	64	11
113	30912530	M.S Lead Bearing Plate T-1077	EA	2216	17	37,672	P	2	12
114	30912570	M.S Lead Bearing Plate T-1081	EA	2061	17	35,037	P	2	12
115	30912580	M.S Lead Bearing Plate T-1082	EA	2169	17	36,873	P	2	12
116	30910680	C-I Heal Block 100 RE T-10233	EA	165	132	21,780	P	16	12
117	30910690	C-I Heal Block 100 RE T-10234	EA	165	132	21,780	P	16	12
118	30912500	M.S Lead Bearing Plate T-1062	EA	2216	32	70,912	P	4	13
119	30911810	Slide Chair for Crossing 100 RE T-10098	EA	1953	988	1,929,564	P	124	13
120	30814310	Half Head Bolt & Nut	EA	159	1931	307,029	P	251	13
121	30916290	Xing Chair T-1711	EA	2216	126	279,216	P	17	13
122	31016950	Vossloh Fitting W-14	SET	1150	57186	65,763,900	P	7,845	14
123	30816590	Xing Bolt & Nut 20"x1"	EA	297	684	203,148	P	100	15
124	30911000	Crossing Acute 100 RE 1:16	EA	1556500	13	20,234,500	P	2	15
125	30912490	M.S Lead Bearing Plate T-1061	EA	2216	26	57,616	P	4	15
126	30410970	Spanner Double Ended 1" x	EA	678	398	269,844	P	64	16

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
		7/8"							
127	30916310	Xing Chair T-1713	EA	2216	104	230,464	P	17	16
128	30723330	Slotted Fish Plate 100 RE	EA	2418	305	737,490	P	50	16
129	30816430	Xing Bolt & Nut 14"x1"	EA	230	2030	466,900	P	340	17
130	30916370	Tie Plate 90R T-3042	EA	38658	53	2,048,874	P	9	17
131	30916280	Xing Chair T-1710	EA	2216	100	221,600	P	17	17
132	30910430	Slide Chair 100 RE T-10094	EA	858	140	120,120	P	24	17
133	31017100	Rail Seat Pad For RCC	EA	31.62	187863	5,940,228	P	33,900	18
134	30910420	Stud Block for Slide Chair 100 RE	EA	8549	3017	25,792,333	P	556	18
135	30710010	Rail UIC -54 82' - 0"	EA	95813.27	490	46,948,502	P	95	19
136	30910570	C-I Check Block 100 RE T-7425-2	EA	2400	334	801,600	P	66	20
137	30910560	C-I Check Block 100 RE T-7425-1	EA	2400	166	398,400	P	34	20
138	30910580	C-I Check Block 100 RE T-7425-3	EA	2400	166	398,400	P	34	20
139	30912670	Lead Bearing Plate T-1275	EA	2252	83	186,916	P	17	20
140	30911140	Hook Tie Plate 100 RE T-10095	EA	1953	3064	5,983,992	P	644	21
141	30811890	Wi Sqr Washer 2"x2"x1/2"	EA	50	4884	244,200	P	1,032	21
142	30916270	Xing Chair T-1709	EA	2216	80	177,280	P	17	21
143	30912600	M.S Lead Bearing Plate T-1084	EA	2169	18	39,042	P	4	22
144	30912610	M.S Lead Bearing Plate T-1085	EA	2408	18	43,344	P	4	22
145	30910200	Switch 100 RE RH 36'	EA	102580	31	3,179,980	P	7	23
146	30910210	Switch 100 RE LH 36'	EA	102580	31	3,179,980	P	7	23

Assistant Audit Officer (IR)
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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
147	30810010	Check Rail 100RE off sizes (QTY Issued in cm)	CM	3.5	115272	403,452	P	26,152	23
148	30912540	M.S Lead Bearing Plate T-1078	EA	2049	17	34,833	P	4	24
149	30912590	M.S Lead Bearing Plate T-1083	EA	1929	17	32,793	P	4	24
150	30912680	Lead Bearing Plate T-1276	EA	2252	72	162,144	P	17	24
151	30816470	Xing Bolt & Nut 16"x1"	EA	271	1290	349,590	P	310	24
152	31113560	WI Round Spikes	EA	146	49716	7,258,536	P	12,348	25
153	30410030	Beater Steel 8bs	EA	614	605	371,470	P	155	26
154	31011860	Key Steel 2 ways (Rail Cop)	EA	250	467699	116,924,750	P	121,900	26
						729,118,186			
155	30910300	Tongue Rail 100 RE 21/25 RH	EA	284200	30	8,526,000	P	8	27
156	30910310	Tongue Rail 100 RE 21/25 LH	EA	284200	30	8,526,000	P	8	27
157	30912550	M.S Lead Bearing Plate T-1079	EA	1989	15	29,835	P	4	27
158	30911150	Hook Tie Plate 100 RE T-10097	EA	1953	203	396,459	P	56	28
159	30912870	Leading & Following Structure Bar 90 R	EA	28588	55	1,572,340	P	16	29
160	30814300	Full Head Bolt & Nut	EA	168	922	154,896	P	270	29
161	30912720	Lead Bearing Plate T-1280	EA	2193	56	122,808	P	17	30
162	30912480	C-I Distance Block T-3206	EA	102.5	46	4,715	P	14	30
163	30916300	Xing Chair T-1712	EA	2216	55	121,880	P	17	31
164	30811880	Wi Sqr Washer 2-1/2"x2-1/2"x1/4"	EA	41	4762	195,242	P	1,500	31
165	30912710	Lead Bearing Plate T-1279	EA	2306	53	122,218	P	17	32
166	30912740	Lead Bearing Plate T-1282	EA	2145	52	111,540	P	17	33

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
167	31113960	Buffer Stop H-T Complete	SET	11980	3	35,940	P	1	33
168	30723490	Fish Plate 75 BSS	EA	1501	2635	3,955,135	P	900	34
169	30912640	C-I Distance Block 90 R T-3208	EA	82	99	8,118	P	34	34
170	30912690	Lead Bearing Plate T-1277	EA	2384	48	114,432	P	17	35
171	31017090	Rail Seat Pad For PSC	EA	31	152048	4,713,488	P	56,312	37
172	30912760	M.S Slide Chair 90 R T-4842	EA	3738	910	3,401,580	P	340	37
173	30912700	Lead Bearing Plate T-1278	EA	2001	44	88,044	P	17	39
174	30912210	Tongue Rail 90R 21/25 RH	EA	195300	90	17,577,000	P	35	39
175	30912220	Tongue Rail 90R 21/25 LH	EA	195300	90	17,577,000	P	35	39
176	30811990	Wi Sqr Washer 2"x2"x1/8"	EA	33	5000	165,000	P	2,000	40
177	30811660	Ci Distance Block U/V	EA	1036	23468	24,312,848	P	9,484	40
178	30817360	Xing Bolt & Nut 1-1/4" of Sizes	EA	445	728	323,960	P	307	42
179	30816410	Xing Bolt & Nut 13"x1"	EA	224	3174	710,976	P	1,342	42
180	30818130	Hook Bolts& Nuts 12"x7/8"	EA	465.75	1628	758,241	P	700	43
181	30811980	Wi Sqr Washer 2-1/2"x2-1/2"x1/8"	EA	35	5310	185,850	P	2,300	43
182	30939290	Ci Heal Block UIC54 RH	EA	590	18	10,620	P	8	44
183	30939300	Ci Heal Block UIC54 LH	EA	590	18	10,620	P	8	44
184	30723340	Joggled Fish Plate 100 RE	EA	2418	380	918,840	P	170	45
185	30910260	Stock Rail 100 RE 30' RH	EA	13573	13	176,449	P	6	46
186	30910270	Stock Rail 100 RE 30' LH	EA	13573	13	176,449	P	6	46
187	30912730	Lead Bearing Plate T-1281	EA	2091	35	73,185	P	17	49
188	30910400	Slide Chair 100 RE T-10090	EA	858	48	41,184	P	24	50
189	30912560	M.S Lead Bearing Plate T-1080	EA	2049	8	16,392	P	4	50

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
						95,235,284			
190	30811930	Wi Sqr Washer 2-1/2"x2-1/2"x3/8"	EA	50	19463	973,150	P	9,953	51
191	30810020	Check Rail 90R off sizes	CM	65	30011	1,950,715	P	16,639	55
192	30912840	Tie Plate 90 R for Switch T-3006	EA	24582	27	663,714	P	15	56
193	31113420	WI Dog Spikes BG	EA	325	165385	53,750,125	P	92,115	56
194	30816260	Xing Bolt & Nut 7"x1"	EA	163	5070	826,410	P	2,910	57
195	30816370	Xing Bolt & Nut 11"x1"	EA	208	2788	579,904	P	1,606	58
196	30810120	WI Check Chair For D/C Rail UIC-54	EA	2488	1780	4,428,640	P	1,052	59
197	31016900	Rubber Cushion	EA	4.95	623330	3,085,484	P	379,361	61
198	30723350	Fish Plate 90R	EA	1612	2330	3,755,960	P	1,470	63
199	30914150	M.S Lead Bearing Plate T-1069	EA	1584	4559	7,221,456	P	3,034	67
200	30910720	C-I Heal Block 100 RE RH	EA	10412	33	343,596	P	22	67
201	30910730	C-I Heal Block 100 RE LH	EA	10412	33	343,596	P	22	67
202	30410000	Bar Steel Crow	EA	1275	365	465,375	P	249	68
203	30710080	Rail UIC -54 42' - 0"	EA	98350	1361	133,854,350	P	964	71
204	30816230	Xing Bolt & Nut 6"x1"	EA	161	3590	577,990	P	2,800	78
205	30723370	Joggled Fish Plate UIC-54	EA	2418	128	309,504	P	100	78
206	31010040	MS Loose Jaws	EA	556	186800	103,860,800	P	156,800	84
207	30830520	Spring Steel Flat 80mm x 6 mm	KG	284	234220	66,518,480	P	198,740	85
208	30726230	Combination Fish Plate 90R/75R	EA	2531	70	177,170	P	60	86
209	30910320	Tongue Rail 100 RE 15'-6" RH	EA	18535	18	333,630	P	16	89

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
210	30910330	Tongue Rail 100 RE 15'-6" LH	EA	18535	18	333,630	P	16	89
211	30912650	Lead Bearing Plate T-1070	EA	2629	38	99,902	P	34	89
212	30912660	Lead Bearing Plate T-1071	EA	2468	37	91,316	P	34	92
213	31017400	E - R Clip With S/Plate 75/4" Outer	EA	265	9500	2,517,500	P	9,000	95
214	31017410	E - R Clip With S/Plate 75/4" Inner	EA	265	9500	2,517,500	P	9,000	95
215	30726100	Comb: Fish Plate UIC-54 90R	EA	2821	52	146,692	P	50	96
216	30910360	Crossing Bearing Plate 100 RE T-10095	EA	386	180	69,480	P	180	100
217	31013470	Cotter for CST-9 Type	EA	59	160	9,440	P	160	100
218	30818100	Hook Bolts& Nuts 11"x7/8"	EA	460.75	1944	895,698	P	1,950	100
						390,701,207			
219	30816290	Xing Bolt & Nut 8"x1"	EA	174	2470	429,780	P	2,580	104
220	30916440	CI Distance Block T-3604	EA	550	76	41,800	P	80	105
221	30912240	Tongue Rail 90R 15'-6" LH	EA	169950	26	4,418,700	P	28	108
222	30726200	Combination Fish Plate 90R/90BSS	EA	2366	188	444,808	P	206	110
223	30912230	Tongue Rail 90R 15'-6" RH	EA	169950	25	4,248,750	P	28	112
224	31016940	E - R Clip With S/Plate For Joint 90R	EA	246	5140	1,264,440	P	6,000	117
225	31017150	T - Bolts & Nuts 120mm x 18 mm	EA	92	190829	17,556,268	P	225,400	118
226	30726210	Combination Fish Plate 100RE/90R	EA	2366	100	236,600	P	120	120
227	30816350	Xing Bolt & Nut 10"x1"	EA	202	2267	457,934	P	2,778	123
228	31016970	E - R Clip With S/Plate 90R	EA	260	795930	206,941,800	P	1,030,767	130
229	30731600	Fish Bolts & Nuts 4-1/2" x 1"	EA	131	18865	2,471,315	P	25,455	135

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
230	30816330	Xing Bolt & Nut 9"x1"	EA	191	1605	306,555	P	2,236	139
231	30810080	Wi Check Chair For D/C Rail 100RE/90R	EA	2488	1673	4,162,424	P	2,337	140
232	30952990	Special Clamp With Bolts & Nuts	EA	209.5	500	104,750	P	700	140
233	30939340	Leading & Following S/Bar UIC54	EA	13688	2	27,376	P	3	150
234	31017130	T - Bolts & Nuts 165mm x 18 mm	EA	102	433110	44,177,220	P	685,583	158
235	30910370	Slide Chair 100RE T-10087	EA	3267	20	65,340	P	36	180
236	30723310	Fish Plate UIC-54	EA	2156	2742	5,911,752	P	5,300	193
237	30916260	Xing Chair T-1708	EA	2549	193	491,957	P	381	197
238	30818170	Hook Bolts& Nuts 14"x7/8"	EA	0.54	100	54	P	200	200
239	30816390	Xing Bolt & Nut 12"x1"	EA	219	6625	1,450,875	P	13,529	204
240	30731350	Fish Bolts & Nuts 5-1/2" x 1"	EA	151	18327	2,767,377	P	37,669	206
241	31112510	J Type Gauge Tie Rod	EA	1698	2819	4,786,662	P	5,980	212
242	30723380	Fish Plate 90 BSS	EA	1667	1153	1,922,051	P	2,700	234
243	30914550	Crossing Acute 90 R 1:12	EA	1162000	5	5,810,000	P	12	240
244	30723300	Fish Plate 100 RE	EA	2061	2249	4,635,189	P	5,496	244
245	30914570	Crossing Acute 90 R 1:8-1/2	EA	1149000	9	10,341,000	P	22	244
246	30911010	Crossing Acute 100 RE 1:8-1/2	EA	1284500	4	5,138,000	P	10	250
247	30726000	Comb: Fish Plate UIC-54 100RE	EA	2821	117	330,057	P	408	349
248	30710180	Rail 100 RE 42 ORD	EA	92861	302	28,044,022	P	1,406	466
249	30818850	Lewis Bolt & Nut 10"x7/8"	EA	431	265	114,215	P	2,000	755
250	30910450	Slide Chair 100 RE T-10092	EA	858	2	1,716	P	18	900
251	30910540	Hook Tie & Twin Plate 100	EA	386	4	1,544	P	72	1800

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Sr. No.	Stock Code	Description	Unit	Standard Price	Quantity	Value	Cat	Qty Issued (2019-20)	Consumption in %
		RE T-10096							
252	31017240	T - Bolts & Nuts 185mm x 18 mm	EA	104	795	82,680	P	15,795	1987
253	30731500	Fish Bolts & Nuts 5" x 1"	EA	141	711	100,251	P	23,469	3301
254	30710500	Rail 90 R 42 ORD	EA	220686.2	2	441,372	P	1,160	58000
		Total				**359,726,634**			
		Grand Total			**4,692,220**	**1,574,781,311**		**3,295,672**	

Summary

824,353,470

Description	Value Rs			% of issuance
value of 0 % to 25 % material issued during 2019-20	729,118,186			46
value of 26 % to 50 % material issued during 2019-20	95,235,284			6
value of 51 % to 100 % material issued during 2019-20	390,701,207			25
Other	359,726,634			23
Total value of inventory excluding scrap	**1,574,781,311**			
Value of scrap	366,603,203			19
Total value of inventory including scrap	**1,941,384,514**			

Irum Gull
Assistant Audit Officer (IT)
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Annexure-53
(Para 4.6.1)

Detail of stock above maximum level

S #	Depot #	Depot Name	Total Value Rs	No of items	% of Above Maximum
1	310	Diesel Rwp	7,791,039	108	Upto 242 %
2	406	Diesel KC	5,407,384	65	Upto 200 %
3	258	BDG MGPR	8,222	1	Upto 290 %
4	298	Loco MGPR	23,472,561	55	Upto 975 %
5	302	C/W MGPR	1,436,061	6	Upto 410 %
6	351	ELCT MGPR	5,813,409	45	Upto 1650 %
7	408	G Store KC	1,177,448	2	Upto 233 %
8	414	G Store SUK	129,872	2	Upto 263 %
9	418	G Store QTA	558,254	5	Upto 900 %
		Total	**45,794,250**	**289**	

Irum Gull
Assistant Audit Officer (IT)
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Annexure-54
(Para 4.6.1)

	Percentage of Nos. of items issued during 6 months to Maximum Stock Level					Rs in million
Depot Name	**0%**	**1%- 25%**	**26% -50 %**	**Above 50%**	**Total items**	**Value**
C/W Depot HDR	111	54	21	9	195	32.553
GS Depot Sukkur	71	111	38	29	249	63.682
					Total	**96.235**

Stock Evaluation Report For The Period Ending 15/07/2020 DSKP C/W Depot No 0412 Hyderabad

					Closing Balance		6 Moths	3 Months		
Sr	**Stock Code**	**Description**	**Unit**	**Standard Price**	**Quantity**	**Value**	**Max Stock Level**	**Min Stock Level**	**Qty Issued from 01.02.2020 to 31.07.2020**	**% of 6 Months issued to Max Stock Level**
1	20111140	Dust Shield Leather	EA	98.50	150	14,775	450	150	0	0%
2	20211040	Draft Link	EA	6,170.00	55	339,350	240	80	0	0%
3	20213110	Shackle Pin Cotter	EA	274.00	130	35,620	990	330	0	0%
4	20213540	Shackle Pin	EA	473.00	586	277,178	1440	480	0	0%
5	20300390	Buffer 13" dia	EA	84,498.00	12	1,013,976	990	330	0	0%
6	20310750	Spindle	EA	2,294.00	25	57,350	750	250	0	0%
7	20311070	Buffer Plate	EA	816.00	20	16,320	24	8	0	0%
8	20311230	Buffer Washer	EA	333.00	260	86,580	720	240	0	0%
9	20311250	Buffer Washer	EA	896.00	35	31,360	420	140	0	0%
10	20312380	Buffer Casing	EA	130,388.00	20	2,607,760	72	24	0	0%
11	20410000	Spring Buffer	EA	3,647.00	150	547,050	900	300	0	0%
12	20410080	Spring Buffer Re	EA	1,525.00	460	701,500	750	250	0	0%

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		Coil								
13	20410250	Spring Draw	EA	3,636.00	100	363,600	1560	520	0	0%
14	20411280	Spring Boliste K-104	EA	2,163.00	5	10,815	12	4	0	0%
15	20411390	Spring Bolster Exterior	EA	4,503.00	23	103,569	40	13	0	0%
16	20700100	Axle Shock absorber	EA	11,126.00	12	133,512	24	18	0	0%
17	20710003	Pivot	EA	66,122.00	19	1,256,318	20	7	0	0%
18	20715280	Upper Bolt	EA	1,330.00	20	26,600	20	7	0	0%
19	20715300	Upper Bolt BT-526	EA	1,303.00	10	13,030	30	10	0	0%
20	20715310	Lover Bolt BT-527	EA	1,288.00	15	19,320	50	17	0	0%
21	20722060	Emergency Plate	EA	591.00	2	1,182	50	17	0	0%
22	20810410	Solid Disk Tyre	EA	23,219.41	56	1,300,287	90	30	0	0%
23	21118400	Pin for Brake Beam	EA	553.00	15	8,295	1200	400	0	0%
24	21118410	Pin for Brake Beam	EA	486.00	300	145,800	600	200	0	0%
25	21124150	Bush Vac Brake	EA	659.00	65	42,835	180	60	0	0%
26	21124300	Bush	EA	452.00	2180	985,360	7200	2400	0	0%
27	21124720	Carrier Dummy	EA	1,398.00	6	8,388	180	60	0	0%
28	21129410	Flooting Lever	EA	1,766.00	5	8,830	450	150	0	0%
29	21131940	Brake Connecting	EA	2,264.00	27	61,128	300	100	0	0%
30	21134040	Pin 1" dia 3 ⅝" Long	EA	253.00	1200	303,600	1200	400	0	0%
31	21134050	Pin 1" dia 4 ⅝ " Long	EA	264.00	720	190,080	1200	400	0	0%
32	21136060	Rod Brake Pull 16'	EA	6,504.00	60	390,240	60	20	0	0%
33	21136080	Rod Brake Pull 8' 5"	EA	4,038.00	2	8,076	30	10	0	0%

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34	21140570	Vacuum Brake Shoe	EA	6,162.00	50	308,100	4200	1400	0	0%
35	21141380	Brake Beam Safety	EA	1,233.00	67	82,611	600	200	0	0%
36	21313770	Pin 1 ⅛" dia	EA	364.00	4760	1,732,640	7200	2400	0	0%
37	21316810	Shackle Spring	EA	574.00	900	516,600	4500	1500	0	0%
38	24110570	Piston Rod	EA	181.00	20	3,620	720	240	0	0%
39	24110760	Rolling Ring18"	EA	144.00	65	9,360	990	330	0	0%
40	24110770	Rolling Ring 21"	EA	189.00	72	13,608	138	46	0	0%
41	24110810	Joint Ring 18" Cylinder	EA	59.00	290	17,110	976	325	0	0%
42	24110850	Gland Packing Ring	EA	22.50	640	14,400	1620	540	0	0%
43	24111180	Washer Piston Cap	EA	2.56	40	102	112	37	0	0%
44	24111690	Release Valve	EA	21.50	698	15,007	1170	390	0	0%
45	24111700	Washer Release Valve	EA	5.25	30	158	360	120	0	0%
46	24111720	Washer Release Joint	EA	9.37	40	375	126	42	0	0%
47	24112010	Washer Ven Valve	EA	15.00	4	60	4	1	0	0%
48	24115080	36"X3/4"X3/4"	EA	390.00	30	11,700	264	88	0	0%
49	24210730	Brush Brass 1"	EA	12.40	6	74	20	7	0	0%
50	40118210	Rod Roller 1 way	EA	2,126.00	1	2,126	30	10	0	0%
51	40121440	Stakes W-I Drilled	EA	1,315.00	3	3,945	50	17	0	0%
52	40222150	Permaly 75 R	EA	5,791.86	10	57,919	24	8	0	0%
53	40222160	Permaly 75 BS	EA	5,644.73	8	45,158	16	5	0	0%
54	40310380	Lamp Hand Signal	EA	1,268.16	2	2,536	46	15	0	0%
55	40310420	SigmentalGass Green	EA	430.80	4	1,723	12	4	0	0%
56	50811270	Choke 40 W	EA	260.00	30	7,800	558	186	0	0%

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57	60211650	Ball Bearing 6202.	EA	36.00	12	432	30	10	0	0%
58	60211660	Ball Bearing 6203	EA	60.00	20	1,200	36	12	0	0%
59	60211670	Ball Bearing 6204	EA	775.09	3	2,325	12	4	0	0%
60	60211930	Ball Bearing 6303	EA	86.75	14	1,215	20	7	0	0%
61	60211940	Ball Bearing 6304	EA	98.82	1	99	20	7	0	0%
62	60211950	Ball Bearing 6305	EA	126.35	2	253	12	4	0	0%
63	60410940	Glass Standered	EA	25.00	2	50	10	3	0	0%
64	70110750	Grinding Wheel	EA	1,954.34	4	7,817	4	1	0	0%
65	70210360	Brush Scrubing	EA	20.60	5	103	60	20	0	0%
66	70210410	Brush Tool	EA	79.00	2	158	12	4	0	0%
67	70214400	Drill Twist 9/64"	EA	10.01	5	50	30	10	0	0%
68	70218640	Tip Carbide	EA	211.86	20	4,237	20	7	0	0%
69	70218830	Tip Carbide	EA	780.00	14	10,920	24	8	0	0%
70	70219320	Tip Carbide	EA	805.00	18	14,490	20	7	0	0%
71	70310990	Bolt & Nut 1/2X1½	KG	122.86	88	10,812	584	195	0	0%
72	70311030	Bolt & Nut 1/2X3½	KG	79.04	60	4,742	450	150	0	0%
73	70311040	Bolt & Nut 1/2 X 4	KG	2.25	27	61	720	240	0	0%
74	70311530	Bolt & Nut 7/8 X3	KG	72.13	170	12,262	180	60	0	0%
75	70314320	Hanges 3X4	EA	36.70	35	1,285	150	50	0	0%
76	70314330	Hanges 4X1 1/4	EA	29.73	15	446	90	30	0	0%
77	70315070	Nut Steel 1 1/2"	KG	88.00	38	3,344	76	25	0	0%
78	70315400	Pin Steel Master	EA	184.24	65	11,976	226	75	0	0%
79	70317360	Rivet 5/8 X2"	KG	1.10	300	330	300	100	0	0%
80	70317380	Rivet 5/8 X2 1/2"	KG	1.46	115	168	300	100	0	0%

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81	70317480	Rivet 3/4X1½"	KG	0.82	140	115	1500	500	0	0%
82	70317500	Rivet 3/4X2"	KG	1.28	320	410	1800	600	0	0%
83	70317540	Rivet 3/4X3"	KG	1.12	750	840	1800	600	0	0%
84	70317630	Rivet 7/8X2"	KG	28.49	750	21,367	2400	800	0	0%
85	70317650	Rivet 7/8X2½"	KG	2.21	560	1,238	2400	800	0	0%
86	70317660	Rivet 7/8X2 3/4"	KG	1.15	129	148	600	200	0	0%
87	70317680	Rivet 7/8X3 1/2"	KG	4.07	110	448	2400	800	0	0%
88	70320720	Tack Black 1"	GRM	0.30	900	270	22500	7500	0	0%
89	70511060	SM Flat 2X4	KG	284	30	8,520	180	60	0	0%
90	70511980	SM Plate 8X4X1/4	KG	57.00	300	17,100	1200	400	0	0%
91	70512530	SM Round 1/2"	KG	274.00	50	13,700	480	160	0	0%
92	70512560	SM Round 7/8"	KG	240.00	175	42,000	450	150	0	0%
93	70512570	SM Round 1"	KG	240.00	250	60,000	600	200	0	0%
94	70512590	SM Round 1 1/4"	KG	233.00	60	13,980	300	100	0	0%
95	70512680	SM Round 3"	KG	207.00	200	41,400	750	250	0	0%
96	70514480	Steel High Speed	KG	3,244.00	10	32,440	12	4	0	0%
97	70516140	Antifriction method	EA	3,331.00	28	93,268	3300	1100	0	0%
98	70610790	Pigment Dry Whiting	KG	13.00	200	2,600	676	225	0	0%
99	70611110	Paint Bitumatic	LTR	149.00	1000	149,000	1500	500	0	0%
100	70710610	Foot Board Small	EA	37.25	19	708	48	16	0	0%
101	70710810	Wooden Keep	EA	18.15	10	182	1200	400	0	0%
102	71010710	Thread polyester white	EA	11.66	1	12	46	15	0	0%
103	71010920	Cover for Pillow	EA	4.34	25	108	60	20	0	0%
104	71210820	Crank Case Oil	LTR	60.88	420	25,570	1104	368	0	0%
105	71411080	MS Bend 3/4"	EA	25.00	21	525	60	20	0	0%
106	71411200	MS Elbow3/4"	EA	12.00	13	156	222	74	0	0%
107	71411370	MS Nipple	EA	3.40	3	10	114	38	0	0%
108	80112180	Refill	EA	75.00	20	1,500	90	30	0	0%
109	80113510	Glass Paper No.I	SHT	3.34	120	401	616	205	0	0%
110	80113530	Glass Paper No. 2	SHT	3.55	15	53	480	160	0	0%

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111	60410060	Electrode B-6	KG	104.00	1628	169,312	3000	1000	8	0%
112	70311860	Bolt & Nut 1/4X1½	KG	165.00	3	495	90	30	1	1%
113	70311400	Bolt & Nut 3/4X6	KG	21.16	250	5,290	900	300	10	1%
114	70318960	Screw 2½" Long	EA	2.24	1400	3,136	4818	1606	100	2%
115	51013470	Lamp 30 W 24 Volt	EA	32.85	580	19,053	15000	5000	320	2%
116	70311340	Bolt & Nut 3/4X3	KG	121.00	2660	321,860	4500	1500	100	2%
117	71110320	Reeling waste	KG	136.00	200	27,200	12000	4000	280	2%
118	20200470	Screw Coupling	EA	22,562.00	164	3,700,168	1200	400	30	3%
119	70312170	Bucket M/s Galvd	EA	43.87	17	746	76	25	2	3%
120	70318710	Screw 1/2 Long	EA	0.07	1700	119	3750	1250	100	3%
121	20110640	Face Plate	EA	847.00	90	76,230	360	120	10	3%
122	24110880	Washer Gland Box	EA	14.00	210	2,940	360	120	10	3%
123	70210510	Brush Wire 6X2"	EA	27.25	84	2,289	258	86	8	3%
124	70311850	Bolt & Nut 1 1/4	KG	25.18	18	453	64	21	2	3%
125	21141730	Brake Safety	EA	637.00	14	8,918	300	100	10	3%
126	20410680	Spring Bolister	EA	2,826.00	222	627,372	720	240	25	3%
127	21129000	Vacuum Brake Key	EA	335.00	100	33,500	5400	1800	200	4%
128	24115050	Syphon Pipe 24"X3/4X3/4"	EA	270.00	250	67,500	1274	425	50	4%
129	70320700	Tack Black 1/2"	GRM	137.00	10350	1,417,950	37500	12500	1800	5%
130	25210000	Cloth Green Imitation	MTR	544.99	135	73,574	1256	419	65	5%
131	71110760	Twing Jute	KG	121.47	67	8,138	90	30	5	6%
132	70511020	SM Flat 1½X1/4	KG	305.00	1000	305,000	1726	572	100	6%
133	40222170	Permaly 100 R	SET	8,720.09	1	8,720	60	20	4	7%
134	80113580	Glass paper Water proof	SHT	6.80	180	1,224	750	250	50	7%
135	60410070	Electrode B-B	KG	54.72	500	27,360	5400	1800	360	7%

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136	70320900	Washer Teel 8 SWG	KG	103.95	925	96,154	1764	588	120	7%
137	70210470	Brush V/F 2 ½"	EA	45.47	60	2,728	120	40	9	8%
138	71210150	Grease Shell	KG	362.50	421	152,613	7500	2500	586	8%
139	70320710	Tack Black 3/4"	GRM	0.07	7650	536	22500	7500	1800	8%
140	21128140	Hanger for Brake Beam	EA	2,567.00	40	102,680	900	300	78	9%
141	70314030	Dole Iron	EA	93.00	25	2,325	46	15	4	9%
142	70318860	Screw 2" Long	EA	0.17	100	17	2250	750	200	9%
143	70610600	Paint Red Oxide	LTR	100.00	1000	100,000	55200	18400	5000	9%
144	70311840	Bolt & Nut 1/8X1	KG	94.00	2	188	10	3	1	10%
145	40310950	Lamp Inter locking	EA	9,200.00	5	46,000	50	17	5	10%
146	70610930	Varnish	LTR	189.00	100	18,900	900	300	100	11%
147	50810210	Cable PVO 31/29	MTR	14.20	3700	52,540	6000	2000	700	12%
148	20300400	Buffer 18" dia	EA	86,726.00	10	867,260	270	90	33	12%
149	70214910	File Half Round 16	EA	357.00	2	714	16	5	2	13%
150	24111710	Washer Release Valve Oral	EA	21.50	84	1,806	396	132	50	13%
151	80113590	Glass paper water proof	SHT	12.60	28	353	76	25	10	13%
152	70517400	Solder Soft	KG	17.50	127	2,223	166	55	22	13%
153	70214420	Drill Twist 11/64"	EA	3.63	25	91	30	10	5	17%
154	21010600	Tie Rod	EA	497.00	40	19,880	120	40	20	17%
155	14110210	Cotter Brake Block	EA	865.00	200	173,000	600	200	100	17%
156	71410380	Receptacle Iron night	EA	188.73	85	16,042	600	200	100	17%
157	70511240	SM Flat 3" X ½"	KG	224.00	200	44,800	1200	400	200	17%
158	70218560	Tip Carbide	EA	549.87	3	1,650	16	5	3	19%

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159	40221940	End Post 100 R	EA	945.28	20	18,906	200	67	40	20%
160	21125310	Taper Cotter 3 ½	EA	262.00	30	7,860	300	100	60	20%
161	21118450	Truss Bar Hanger Pin	EA	490.00	15	7,350	24	8	5	21%
162	20410930	Spring Bolister k-69	EA	5,131.00	56	287,336	96	32	20	21%
163	21117990	Brake Block	EA	2,123.00	2125	4,511,375	6000	2000	1300	22%
164	70312190	Bucket Red	EA	222.54	36	8,011	46	15	10	22%
165	70210480	Brush V/F 3"	EA	55.64	50	2,782	60	20	15	25%
166	21117450	Truss Bar	EA	10,175.00	40	407,000	360	120	90	25%
167	20410910	Spring Bolister K- 67	EA	6,905.00	290	2,002,450	384	128	100	26%
168	70610760	Pigment Dry	KG	61.50	20	1,230	90	30	24	27%
169	70610190	Paint Green U/C	LTR	183.00	60	10,980	300	100	80	27%
170	50810230	Cable Pvo 7-029	MTR	29.81	1620	48,292	3000	1000	810	27%
171	80113850	Signal Fog	EA	59.53	156	9,287	750	250	204	27%
172	21134830	Pin Cotter	EA	246.00	310	76,260	600	200	190	32%
173	70320890	Washer Teel 10 SWG	KG	126.48	30	3,794	306	102	100	33%
174	21311250	Block for Assy:	EA	676.00	20	13,520	36	12	12	33%
175	71011070	Sponge Cloth	EA	35.00	469	16,415	750	250	250	33%
176	24110820	Joint Ring 21"	EA	60.00	150	9,000	390	130	150	38%
177	20112480	Roller Bearing	EA	16,575.41	16	265,207	72	24	30	42%
178	14110180	De Brake Block	EA	2,831.00	350	990,850	600	200	250	42%
179	50810250	Cable PVE 7/044	MTR	66.36	270	17,917	600	200	270	45%
180	80112190	Refil	SET	109.00	20	2,180	120	40	55	46%
181	71210410	Lube: Oil Medium	LTR	90.70	630	57,141	1344	448	630	47%
182	60410080	Electrode B-10	KG	104.00	200	20,800	504	168	240	48%
183	70218450	Tip Carbide	EA	274.81	6	1,649	12	4	6	50%
184	40119450	Lences Green	EA	2,729.37	5	13,647	30	10	15	50%
185	40119460	Lences Red	EA	2,845.93	5	14,230	30	10	15	50%
186	70511230	SM Flat 2½X½"	KG	224.00	400	89,600	600	200	300	50%

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187	71210660	Lube: Oil Machining	LTR	158.00	420	66,360	2082	694	1050	50%
188	21210730	Gas Kit Washer	EA	5.50	20	110	72	24	40	56%
189	71013780	Flag H/S Green	EA	27.00	70	1,890	196	65	120	61%
190	70610500	Oil Linsed	LTR	259.00	210	54,390	1230	410	840	68%
191	70713310	Wheel Wedges	EA	12.67	50	633	300	100	210	70%
192	70218520	Tip Carbide	EA	620.00	13	8,060	48	16	38	79%
193	80112100	Fire Extinguisher	EA	2,425.00	5	12,125	10	3	8	80%
194	20722000	Spring Shackle	EA	3,224.00	8	25,792	10	3	12	120%
195	70610390	Paint Red Oxide	KG	72.00	100	7,200	150	50	2070	1380%
196	20900941	Bearing Spring JA-93	EA	9,557.00	29	277,153	-	-	0	
Total						**32,553,084**				

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Stock Evaluation Report for the period ending 15/08/2020 Depot No 0414 DSKP, General Store Depot, Sukkur (Category O)

					Closing Balance		6 Months	3 Months		
Sr	**Stock Code**	**Description**	**Unit**	**Standard Price**	**Quantity**	**Value**	**Max Stock Level**	**Min Stock Level**	**Total Qty Issued from 01.02.2020 to 31.07.2020**	**% of 6 Months Issues to Max Stock Level**
1	3100750	Screw Coupling DE	EA	25094	1	25,094	4	1	0	0%
2	13321940	Carbon Brush	EA	135	30	4,050	300	100	0	0%
3	13426050	spring Inner	EA	1317.15	30	39,515	60	20	0	0%
4	13426080	Out Inlet Valve	EA	1034	110	113,740	150	50	0	0%
5	13429170	Ring HP Compressor	EA	1022	40	40,880	40	13	0	0%
6	13429800	HP Oil Ring	EA	1.02	29	30	40	13	0	0%
7	13440030	Con Rod Bearing 0.10	EA	438.77	20	8,775	30	10	0	0%
8	13445430	LP Piston	EA	13300	12	159,600	18	6	0	0%
9	13446720	HP Cylinder linner	EA	7455	4	29,820	12	4	0	0%
10	13452750	H.P. Piston	EA	3860	3	11,580	6	2	0	0%
11	13452800	H.P Piston	EA	22407.37	8	179,259	12	4	0	0%
12	13611350	Carbon Brush	EA	1314.78	90	118,330	120	40	0	0%
13	13632420	switch	EA	1971.81	1	1,972	6	2	0	0%
14	13823620	Axle Bolt Bearing Cap:	EA	297.03	8	2,376	300	100	0	0%
15	13831990	Bearing Brass G-I	PR	11947	4	47,788	30	10	0	0%

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16	13832020	Bearing Brass G-2	PR	334.73	6	2,008	12	4	0	0%
17	14812760	Gasket Coupling 3|"	EA	119	4	476	12	4	0	0%
18	14912580	Fuel Oil primary filter	EA	391	28	10,948	36	12	0	0%
19	15226800	Bolt 3/4 x 10	EA	339	13	4,407	50	17	0	0%
20	16924970	Carbon Brush	EA	293	34	9,962	150	50	0	0%
21	16927160	Oil seal A/comp	EA	1097.4	9	9,877	10	3	0	0%
22	16934150	Thrust Washer	EA	3485.88	2	6,972	36	12	0	0%
23	16951310	Inser lower line	EA	4084.47	1	4,084	30	10	0	0%
24	17424930	Gasket	EA	199.32	4	797	20	6	0	0%
25	17435480	Gasket fuel injector	EA	376.79	2	754	24	8	0	0%
26	17944280	Piston Pin	EA	9333.73	2	18,667	20	7	0	0%
27	17948840	Carban Brush T/Gen	EA	1023.51	20	20,470	200	66	0	0%
28	17948870	Seal oil slinger	EA	44.11	3	132	6	2	0	0%
29	17962130	Seal kit Water Pump	EA	15090.84	2	30,182	8	3	0	0%
30	20110640	Axle Box Face Plate	EA	847	27	22,869	36	12	0	0%
31	20300400	Bufer Plunger Goods stock	EA	86726	5	433,630	6	2	0	0%
32	20410000	Buffer Spring w-457	EA	3647	35	127,645	40	13	0	0%
33	20410080	Buffer Spring w-430	EA	1525	10	15,250	12	4	0	0%
34	20722000	Suspension Link	EA	3224	15	48,360	72	24	0	0%

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35	21010600	Tie Rod for Axle Guard	EA	497	6	2,982	30	10	0	0%
36	21117460	Brake Beam	EA	12942	10	129,420	30	10	0	0%
37	21141720	Safety Strap	EA	663	20	13,260	100	33	0	0%
38	21141730	Safety strap v-2914	EA	637	44	28,028	150	50	0	0%
39	21316810	BG Spring skl Plate	EA	574	72	41,328	150	50	0	0%
40	24110820	Joint Ring 21"	EA	60	7	420	30	10	0	0%
41	24110850	Neck Ring 1 12"	EA	22.5	110	2,475	120	40	0	0%
42	40118260	C.I.Base	EA	1015	195	197,925	300	100	0	0%
43	40221570	END Post 90-lbs	EA	485.62	35	16,997	60	20	0	0%
44	40221720	END Post 90-RE	EA	906.02	50	45,301	120	40	0	0%
45	50810310	PVC Cable 19/64	MTR	378	10	3,780	1800	600	0	0%
46	50811550	Saver 14-watt	EA	169	2	338	3000	1000	0	0%
47	60211930	Ball Bearing 6303	EA	86.75	6	521	48	16	0	0%
48	60211940	Ball Bearing 6304	EA	98.82	20	1,976	48	16	0	0%
49	60410060	Elect Weilding Rod 06-swg	KG	104	24	2,496	100	33	0	0%
50	70110290	Grinding Wheel 8"	EA	32.29	2	65	12	4	0	0%
51	70210330	Nail Brush	EA	4.69	150	704	2000	667	0	0%
52	70210440	Brush V/F Paint 1"	EA	74.41	55	4,093	90	30	0	0%

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53	70210450	Brush V/F Paint 1"1/2"	EA	23.91	49	1,172	72	27	0	0%
54	70214850	File Flat smooth 16"	EA	237.66	5	1,188	14	4	0	0%
55	70214910	File Flatebastered 16"	EA	357	3	1,071	8	2	0	0%
56	70311320	Bolt & Nut 21/2" x 1/2"	KG	63	110	6,930	609	203	0	0%
57	70315010	Nut Steel 3/4"	KG	52	100	5,200	180	60	0	0%
58	70315020	Nut steel 7/8"	KG	79.74	62	4,944	70	23	0	0%
59	70315030	Nut steel 1"	KG	4.01	30	120	40	13	0	0%
60	70315040	Nut steel 11/8"	EA	166	34	5,644	40	13	0	0%
61	70315070	Nut steel 1 1/2"	KG	88	100	8,800	190	66	0	0%
62	70318960	Screw Wooden 21/2"	EA	2.24	600	1,344	3000	1000	0	0%
63	70320080	spring washer 3/4"	EA	0.47	82	39	120	40	0	0%
64	70320710	Tack Black 1"	GRM	0.07	900	63	7500	2500	0	0%
65	70511640	M.S. Hex Bar 1"	KG	52.88	195	10,312	300	100	0	0%
66	70512670	SM. Round 21/2"	KG	217	204	44,268	500	166	0	0%
67	70516660	P.B.Brass Bar Round 12" x 11/2"	EA	255.04	5	1,275	12	4	0	0%
68	70517470	Lead Pig	KG	357.6	23	8,225	150	50	0	0%
69	71010710	Thread Reel white	EA	11.66	6	70	36	12	0	0%

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70	71011520	Muslim cloth white Bleached	MTR	46.5	150	6,975	274	91	0	0%
71	71110310	Waste Cotton cops	KG	212.9	5	1,065	4800	1600	0	0%
72	24115080	syphen Pipe 36 x3/4"	EA	390	30	11,700	6000	2000	30	1%
73	13917410	Wear Plate Lower	EA	1033	2	2,066	300	100	3	1%
74	40217050	Primiry Cell-II Insert dry cell	EA	820.72	24	19,697	400	133	5	1%
75	70311680	Bolt & Nut 5"x1"	KG	41.51	8	332	150	50	2	1%
76	21117990	Brake Block G/S	EA	2123	2225	4,723,675	9000	3000	160	2%
77	20111691	Bearing Brass Goods Wagons	EA	1517	64	97,088	100	33	2	2%
78	21322020	Safety Pin BS-115	EA	3971	250	992,750	300	100	6	2%
79	21134830	Truss Bar Hanger Pin 4"x1"	EA	246	2080	511,680	2400	800	60	3%
80	71210150	Grease shell A/V No:3	KG	362.5	81	29,363	1639	540	41	3%
81	71110760	Twine Jute country	KG	121.47	12	1,458	306	102	8	3%
82	40225020	Signal Bulb 50-Volt	EA	1629	21	34,209	300	50	10	3%
83	71110320	Waste Cotton Superior	KG	136	685	93,160	7200	3600	253	4%

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84	13455400	Lube oil filter A/C	EA	6423.12	2	12,846	48	16	2	4%
85	40222170	Permalli Wooden 100-R	SET	8720.09	18	156,962	600	200	25	4%
86	50810210	Pvc Cable 3/29	MTR	14.2	4205	59,711	15000	5000	650	4%
87	17435410	Gasket Assy Kit	KIT	6006.34	2	12,013	200	67	9	5%
88	40222130	Permalli Wooden 90-R	SET	11964.74	25	299,119	200	66	9	5%
89	70512530	S.M. Round 1/2"	KG	274	320	7,680	610	204	30	5%
90	13810240	Carbon Brush FPM	EA	140	27	3,780	100	33	5	5%
91	24114040	I.R Washer 2"	EA	4.95	200	990	600	200	30	5%
92	40119450	Roundel Green Glasses	EA	2729.37	19	51,858	300	100	15	5%
93	40119460	Roundel Red Glasses	EA	2845.93	45	128,067	300	100	15	5%
94	70311530	Bolt & Nut 3" x 7/8	KG	72.13	60	4,328	300	100	15	5%
95	70317250	Rivet snap 11/2"x1/2"	KG	0.86	31	27	40	13	2	5%
96	16948820	L.P .Oil Ring	EA	1189	14	16,646	150	50	8	5%
97	16953580	Con Rod Bearing Std	EA	644.37	74	47,683	300	100	16	5%
98	70713310	wheet weatge	EA	12.67	5	63	300	100	16	5%
99	13442250	Diaphram Large	EA	8163.31	1	8,163	36	12	2	6%
100	20213540	Screw Coupling Pin	EA	473	608	287,584	700	233	40	6%

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101	15229500	Bolt	EA	12	2	24	50	17	3	6%
102	13432620	N S Diaphram	EA	960.26	2	1,921	32	11	2	6%
103	20410680	Buffer Coil Spring w 606	EA	2826	3	8,478	30	10	2	7%
104	60211660	Ball Bearing 6203	EA	60	36	2,160	90	30	6	7%
105	13439550	Con Rod Bearing STD	EA	2354	10	23,540	144	48	10	7%
106	13235950	Head Light Beam PAR 200	EA	2836.93	76	215,607	400	133	28	7%
107	71011810	Shouldary complete	MTR	14967	16	239,472	28	9	2	7%
108	70320900	M.S. Washer 3/16	KG	103.95	46	4,782	456	15	33	7%
109	80110430	Okite 92	KG	1019.68	100	101,968	684	228	50	7%
110	21125310	Cotter Flat for truss Bar	EA	262	2020	529,240	3000	1000	220	7%
111	71110630	Rope Manilla 11/2"	MTR	9.52	70	666	676	225	50	7%
112	13616800	Carban Brush Sociter	EA	839.14	2	1,678	80	27	6	8%
113	13429230	HP Oil Ring	EA	107.62	2	215	75	25	6	8%
114	13615810	Carban Brush T. Motor	EA	1507.42	40	60,297	400	133	32	8%
115	16927520	Gasket copper ring	EA	612.49	22	13,475	100	33	8	8%
116	40221940	END Post 100-RE	EA	945.28	174	164,479	1500	500	120	8%
117	13453800	Oil Seal	EA	1616182	7	11,313,271	24	8	2	8%
118	16917230	Con Rod Assy	EA	36294.31	4	145,177	12	4	1	8%

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119	16922900	Valve LP inlet	EA	29342.71	1	29,343	24	8	2	8%
120	17914450	Kit Injector	EA	1200.36	5	6,002	24	8	2	8%
121	17958280	Carrior Piston	EA	26299.29	9	236,694	12	4	1	8%
122	17968910	Cylinder Linner P/Assy	EA	141548.2	8	1,132,386	12	4	1	8%
123	20200470	Screw Coupling G/C	EA	22562	71	1,601,902	300	100	25	8%
124	24114010	Syphen Pipe clip	EA	605	290	175,450	1200	400	100	8%
125	13917440	wear Plate Upper	EA	712	2	1,424	300	100	28	9%
126	16948790	LP Comp Ring A/C	EA	1116	11	12,276	150	50	14	9%
127	20123340	Air pressure Hose Pipe China	EA	2385	48	114,480	400	133	38	10%
128	20900941	BG Spring JA-92	EA	9557	32	305,824	200	33	19	10%
129	70512650	S.M.Round 21/4"	KG	210	214	44,940	600	200	57	10%
130	60410750	Oxygen Gas	CMT	32	4	128	1192	398	119	10%
131	13423620	LP Comp Ring	EA	226.44	100	22,644	300	100	30	10%
132	13445130	Ball Bearing C/Shaft	EA	33586.67	6	201,520	10	3	1	10%
133	13611490	Carban Brush Alter Motor	EA	242.89	20	4,858	200	66	20	10%
134	16917260	Valve Discharge	EA	28370.18	2	56,740	30	10	3	10%
135	17940130	Joint Rubber Bushing	EA	1363.36	2	2,727	144	48	15	10%

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136	25210000	Green Cloth Imitation	MTR	544.99	20	10,900	600	200	64	11%
137	70513060	S.M. Sheet 8x4x 1/8"	KG	79.2	608	48,154	2134	1067	228	11%
138	17964650	Carban Brush TMD-29	EA	2072.14	157	325,326	1200	400	132	11%
139	13426200	Inlet Valve	EA	12214.86	2	24,430	36	18	4	11%
140	60410010	Elect Weilding Rod B	KG	127.86	268	34,266	70	25	8	11%
141	70210480	Brush Paint 3"	EA	55.64	12	668	324	108	40	12%
142	13430520	Ring Comp Oil	EA	2219.06	28	62,134	40	13	5	13%
143	17949220	Carban Brush	EA	509.6	2	1,019	16	5	2	13%
144	70311340	Bolt & Nut 3" x 1/2"	KG	121	548	66,308	610	203	77	13%
145	60410070	Elect Weilding Rod 08-SWG	KG	54.72	444	24,296	900	300	120	13%
146	80112140	Fire Extingsher Soda Type	EA	2290	11	25,190	60	20	8	13%
147	17963960	Twin Filter GMU	EA	460	10	4,600	40	13	6	15%
148	70210490	Brush Paint 4"	EA	171	1	171	60	20	9	15%
149	71210410	Lube Oil Tress-52	LTR	90.7	1470	133,329	2050	615	320	16%
150	70511000	S.M. Flat Iron 1x1/4	KG	318	220	69,960	304	101	50	16%
151	13423650	LP Comp Ring	EA	648.49	160	103,758	300	100	50	17%
152	13452400	Kit Rubber	EA	4826.07	4	19,304	6	2	1	17%

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153	13452410	Kit Maintenance	EA	755.43	8	6,043	12	4	2	17%
154	13454870	Connecting Rod	EA	64643	9	581,787	12	4	2	17%
155	13455020	Exhaust Piston	EA	3737.25	2	7,475	30	10	5	17%
156	13720230	carbon Brush Aux Gen;	EA	782.6	13	10,174	30	10	5	17%
157	14110210	Key for cotter B/Block	EA	865	600	519,000	1200	400	200	17%
158	15315190	Fuel Oil filter	EA	785	3	2,355	6	2	1	17%
159	17431460	Fuel Line flexible	EA	2973.97	3	8,922	6	2	1	17%
160	17939210	HP Comp Ring	EA	1071	4	4,284	24	8	4	17%
161	21143590	Grover Washer 1 1/2"	EA	179	340	60,860	600	200	100	17%
162	50610790	Tape Cotton white 1"	MTR	3.22	100	322	1200	400	200	17%
163	60211650	Ball Bearing 6202	EA	36	5	180	30	10	5	17%
164	50810230	PVc Cable 7/29	MTR	29.81	4515	134,592	4800	1600	815	17%
165	70610390	Paint Red Oxide Oil Pase	KG	72	420	30,240	3450	1150	620	18%
166	17435590	Seal Ring	EA	9685.78	10	96,858	100	33	18	18%
167	70210470	Brush Paint 21/2"	EA	45.47	55	2,501	324	108	59	18%
168	70513040	S.M. Sheet 8x4x3/16"	KG	25.13	456	11,459	2058	696	380	18%
169	20721940	Safety Bracket Blister Plank	EA	5859	4	23,436	16	5	3	19%

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170	17913720	Carbon Brush	EA	655	2	1,310	120	40	24	20%
171	17954740	Lube Oil filter GMU	EA	1817	252	457,884	900	300	184	20%
172	70312170	Water Bucket Iron	EA	43.87	16	702	136	45	28	21%
173	60410080	Elect welding Rod 10-SWG	KG	104	548	56,992	900	300	188	21%
174	21134040	Pull Rod Pin 3" x 1"	EA	253	1448	366,344	1800	600	387	22%
175	70610500	Oil linced Boiled	LTR	259	100	25,900	2400	800	530	22%
176	40221780	Channel Bond Pin	EA	14	500	7,000	1500	500	340	23%
177	70611260	Paint Light Brown stone	LTR	219	40	8,760	600	200	140	23%
178	71210820	Lube Oil tress-50	LTR	60.88	160	9,741	1050	350	260	25%
179	17330710	Bolt Flange	EA	1425.32	3	4,276	20	7	5	25%
180	17941840	Ring Set HP A/C	EA	3818	4	15,272	20	7	5	25%
181	20410690	Buffer Spring for Hanger	EA	1322	3	3,966	12	4	3	25%
182	20410910	Buffer Helical Spring K-67	EA	6905	7	48,335	12	4	3	25%
183	13426020	Discharge Valve	EA	1483.6	50	74,180	150	50	40	27%
184	70411290	Rubber Sheet 1/2"	KG	28	16	448	74	25	20	27%
185	21313770	BG Spring skl pin	EA	364	200	72,800	650	216	176	27%
186	13431750	Packing Ring	EA	28.27	10	283	36	12	10	28%

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187	13453810	Ring Assymeatilic seal	EA	1246968	12	14,963,612	24	8	7	29%
188	21117451	Truss Bar Coaching	EA	5412	13	70,356	24	8	7	29%
189	14110180	DE Brake Block	EA	2831	1175	3,326,425	6000	2000	1800	30%
190	40220440	Magneto Telephone	EA	8880	5	44,400	20	7	6	30%
191	80211390	Computer Paper Part-I	BOX	1225	164	200,900	204	68	63	31%
192	16948010	Wick Pad GMU	EA	2460	12	29,520	100	33	31	31%
193	70311030	Bolt & Nut 31/2" x 1/2"	KG	79.04	179	14,148	226	75	71	31%
194	70210510	Wire Brush 6"x 2"	EA	27.25	32	872	210	70	67	32%
195	71013790	H.S. Flag Red	EA	27	95	2,565	1200	400	393	33%
196	13425990	Valve Inner	EA	1266.49	10	12,665	150	50	50	33%
197	16946840	Cylinder	EA	10800	1	10,800	6	2	2	33%
198	17941810	Ring Seal LP	EA	4704	3	14,112	24	8	8	33%
199	80211380	Computer Paper Part-III	SHT	3540	19	67,260	36	12	12	33%
200	21129000	Key for cotter B/Block	EA	335	420	140,700	1800	600	610	34%
201	17428870	Fuel Oil Element Filter	EA	7026	42	295,092	200	66	69	35%
202	13617400	Lube oil filter RGE-24	EA	872.32	220	191,910	1200	400	424	35%

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203	50810250	PVC Cable 7/44	MTR	66.36	3435	227,947	4800	1600	1720	36%
204	13426170	Copper Gasket for valve	EA	37	70	2,590	80	24	30	38%
205	14711530	Lube Oil filter Alco	EA	2198.28	6	13,190	120	40	46	38%
206	21124300	Bush V-1329	EA	452	160	72,320	320	106	130	41%
207	71211190	Transformer Oil	LTR	312	1680	524,160	2050	615	840	41%
208	21134050	Pull Rod Pin 4" x 1"	EA	264	1172	309,408	1800	600	742	41%
209	13454110	oil Seal Housing	EA	35500	3	106,500	12	4	5	42%
210	16815580	Nut Coupler	EA	70.61	2	141	24	8	10	42%
211	16950080	Ring Comp Exhaust	EA	2022	3	6,066	12	4	5	42%
212	80110360	Nalco-39-L	LTR	682.68	564	385,032	1776	592	752	42%
213	13439670	Cod Rod Bearing 0.40	SET	7820	5	39,100	13	4	6	46%
214	80112190	Refill for foam Type	SET	109	120	13,080	480	160	228	48%
215	13224340	Bulb indicator DE	EA	418.77	10	4,188	80	27	40	50%
216	13614610	Gauge Pressure Oil	EA	37564.34	2	75,129	4	1	2	50%
217	13911020	Wire Ni:-14	MTR	83.67	100	8,367	1000	333	500	50%
218	17916160	Holder Aux Gen:	EA	12864.3	3	38,593	6	2	3	50%
219	50610770	Tape Cotton white 1/2"	MTR	0.26	1200	312	1200	400	600	50%
220	71211320	Lube Oil Shell Teluss-68	LTR	111.8	4830	539,994	5040	1680	2520	50%

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221	71013780	H.S. Flag Green	EA	27	786	21,222	1200	400	625	52%
222	71211520	PSO Oil TBN-13	LTR	206.11	33390	6,882,013	50400	16800	26460	53%
223	70511020	S.M. Flat Iron 11/2x1/4	KG	305	69	21,045	154	52	85	55%
224	71010920	Pillow Cover	EA	4.34	156	677	180	60	100	56%
225	71011070	Sponge cloth(Duster)	EA	35	1335	46,725	1200	400	685	57%
226	13445940	L.P Liner	EA	12900	14	180,600	12	4	7	58%
227	70315400	Pan Iron Motor	EA	184.24	80	14,739	300	100	190	63%
228	13610460	Air Intake filter RGE-24	EA	2737	552	1,510,824	600	200	392	65%
229	17964200	Cylinder Head Kit	EA	3008.42	15	45,126	36	12	25	69%
230	80112180	Refill for Soda Type	EA	75	3	225	10	3	7	70%
231	3100110	Buffer Plunger DE Loco	EA	711.27	1	711	4	1	3	75%
232	70312590	Safety Chain Iron for Gate	KG	83.8	99	8,296	198	66	154	78%
233	13826220	Carbon Brush Exitor	EA	561.02	44	24,685	60	20	48	80%
234	17923450	Gasket HP Copper Ring	EA	451.57	3	1,355	12	4	10	83%
235	50122540	Fra Gas No 22	KG	1140	68	77,520	160	50	135	84%
236	71211540	Mobil Gear SHC-6800	KG	2544	704	1,790,976	942	314	819	87%
237	71210290	Jaddi Compound H Oil	LTR	89.67	2255	202,206	3780	1260	3320	88%

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238	71210150	Grease shell A/V No:3	KG	362.5	546	197,925	1092	366	1092	100%
239	21200050	Air Pressure Hose Pipe	EA	2400	70	168,000	72	24	74	103%
240	70517400	Solder soft	KG	17.5	50	875	60	20	65	108%
241	71210910	Bearing Oil 7664 Victor	LTR	89.85	630	56,606	3780	1260	4200	111%
242	16923440	Gasket liner Body	EA	53.71	2	107	6	2	8	133%
243	21210730	Gasket Air Pressure Washer	EA	5.5	152	836	300	100	400	133%
244	70314030	Dole Iron for water	EA	93	25	2,325	30	10	40	133%
245	80113850	Fog Signal Detonator	EA	59.53	516	30,717	864	288	1224	142%
246	50810330	PVC Cable 37/64	MTR	728	25	18,200	50	17	75	150%
247	80112100	Fire Extinguisher F/Type	EA	2425	15	36,375	24	8	50	208%
248	24212560	Hose Pipe 27 x 2"	EA	450	771	346,950	76	25	165	217%
249	70312190	Fire Bucket Iron	EA	222.54	57	12,685	60	20	134	223%
						63,682,086				

Irum Gul
Assistant Audit Officer (IT)
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Annexure-55
(Para 4.6.2)

Depot wise summary of surplus stock and stock not moved for 24 months and more as on 07/05/2020

S #	Depot	No of Items	Total Value	Oldest Stock
1	0310	674	169,184,315.50	2001
2	0406	496	108,669,749.90	1986
3	0254	15	102,062,631.30	2010
4	0258	41	1,210,566.20	2007
5	0298	689	58,587,119.48	1988
6	0302	118	35,154,572.84	2001
7	0308	4	3,005,440.79	2010
8	0351	352	28,365,561.64	1996
9	0408	4	51,524.19	2010
10	0414	5	181,709.00	2016
11	0418	3	27,896.65	2017
12	0454	51	58,042,154.15	1998
13	0458	6	26,341,149.00	2013
14	0460	4	4,720,628.28	2015
Total		**2462**	**595,605,018.90**	

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