



**AUDIT REPORT
ON
THE ACCOUNTS OF
UNION ADMINISTRATIONS
DISTRICT KHUSHAB**

AUDIT YEAR 2015-16

AUDITOR GENERAL OF PAKISTAN

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ABBREVIATIONS & ACRONYMS

DAC	Departmental Accounts Committee
DDO	Drawing & Disbursing Officer
GST	General Sales Tax
MFDAC	Memorandum for Department Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PLGO	Punjab Local Government Ordinance
SRO	Statutory Regulatory Order
TMA	Tehsil Municipal Administration
TMO	Tehsil Municipal Officer
TO (F)	Tehsil Officer (Finance)
UAs	Union Administrations

PREFACE

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Section 115 of the Punjab Local Government Ordinance, 2001, require the Auditor General of Pakistan to audit the accounts of the provincial government and the accounts of any authority or body established by, or under the control of the provincial government. Accordingly, the audit of all receipts and expenditures of the Local Fund and Public Accounts of Union Administrations of the Districts is the responsibility of the Auditor General of Pakistan.

The Report is based on audit of accounts of Union Administrations of District Khushab for the Financial Year 2014-15. The Directorate General of Audit District Governments Punjab (North), Lahore conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit observations of serious nature. Relatively less significant issues are listed in the Annex-A of the Audit Report. The Audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

The audit results indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to prevent recurrence of such violations and irregularities.

The observations included in this Report have been finalized after discussion of Audit Paras with the management. However, no Departmental Accounts Committee meetings were convened despite repeated requests.

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

Islamabad
Dated:

(Imran Iqbal)
Acting-Auditor General of Pakistan

EXECUTIVE SUMMARY

The Directorate General Audit, District Governments, Punjab (North), Lahore, a field Audit Office of the Auditor General of Pakistan is responsible to carry out the audit of all District Governments in Punjab (North) including Tehsil and Town Municipal Administrations. Its Regional Directorate of Audit Sargodha has audit jurisdiction of District Governments, TMAs and UAs of four Districts i.e. Sargodha, Khushab, Mianwali and Bhakkar.

The Regional Directorate of Audit Sargodha had a human resource of 11 officers and staff, total 2,951 man-days and the budget of Rs 10.48 million for the Financial Year 2015-16. It had mandate to conduct Financial Attest Audit, Regularity Audit, Audit of Sanctions, Audit of Compliance with Authority and Audit of Receipts as well as the Performance Audit of entities, projects and programs. Accordingly Regional Director Audit Sargodha carried out Audit of the accounts of ten UAs of District Khushab for the Financial Year 2014-15.

Each Union Administration in District Khushab is headed by a Union Nazim / Administrator who carries out operations as per Punjab Local Government Ordinance, 2001. Secretary is the Principal Accounting Officer (PAO)) and acts as coordinating and administrative officer, responsible to control land use, its division and development and to enforce all laws including Municipal Laws, Rules and bye-laws. The PLGO, 2001 requires the establishment of Union Local Fund and Public Account for which Annual Budget Statement is authorized by the Union Nazim/Union Council/Administrator in the form of budgetary grants.

Audit of ten UAs of District Khushab was carried out with a view to ascertaining that the expenditure was incurred with proper authorization, in-conformity with laws / rules / regulations, economical procurement of assets and hiring of services etc.

Audit of receipts/ revenue was also conducted to verify whether the assessment, collection, reconciliation and allocation of revenues were made in accordance with laws and rules.

a. Scope of Audit (Audit of Expenditure and Receipts)

Total development budget allocation for Financial Year 2014-15 was Rs 2.97 million whereas expenditure was Rs 1.86 million. Audit of the development expenditure of Rs 1.52 million was carried out which was 82% of total expenditure. Audit of Non-Development expenditure of Rs 10.33 million out of total expenditure of Rs 12.16 million for the year was conducted which was 85% of total expenditure. Total expenditure of the UAs of District Khushab was Rs 14.02 million, out of which, expenditure of Rs 11.86 million was audited which was 85% of total expenditure. Therefore, there was 100% achievement against the planned audit activities.

b. Recoveries at the Instance of Audit

Recovery of Rs 0.45 million was pointed out during audit. However, no recovery was effected till compilation of Report.

c. Audit Methodology

Audit was performed through understanding the business processes of UAs with respect to functions, control structure, prioritization of risk areas by determining their significance and identification of key controls. This helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field audit activity. Formations were selected for audit in accordance with risks analyzed. Audit was planned and executed accordingly.

d. Audit Impact

A number of improvements, as suggested by audit, in maintenance of record and procedures, have been initiated by the concerned Departments. However, audit impact in shape of change in rules has not been significant due to non-convening of regular PAC meetings. Had PAC meetings been regularly held, audit impact would have been manifold.

e. Comments on Internal Control and Internal Audit Department

The purpose of internal control system is to ensure effective operation of an organization. It consists of measures employed by the management to achieve its objectives, safeguard assets, ensure accuracy, timelines and reliability of financial and accounting information for decision making.

One of the basic components of Internal Control System is Internal Audit, which is a tool for investigating and apprising the management about the efficiency and performance of various activities of the Department, through assessment of the effectiveness and implementation of policies, rules and regulations. It was noted that an Internal Auditor had not yet been appointed as required in terms of Section 115A of PLGO 2001.

f. Key Audit Findings

- i. Irregularities and Non-compliance of rules and regulations amounting to Rs 0.95 million were noted in one case¹ and
- ii. Weaknesses of Internal Controls for Rs 0.45 million were noted in one case.²

Audit Paras involving procedural violations including internal control weaknesses and irregularities which were not considered worth reporting to Provincial PAC, have been included in MFDAC. (**Annex-A**)

¹ Para: 1.2.1.1

² Para: 1.2.2.1

g. Recommendations

Audit recommends that the PAO / Management of TMAs should ensure the following:

- i. Proper maintenance of record and its production to audit for scrutiny
- ii. Compliance of relevant laws, rules, instructions and procedures, etc.
- iii. Appropriate actions against officers/officials responsible for violation of rules and losses
- iv. Addressing systemic issues to prevent recurrence of various omissions and commissions.
- v. Physical Stock Taking of fixed and current assets
- vi. Holding of investigations for wastage, fraud, misappropriation and losses, and take disciplinary actions against the person (s) at fault.

SUMMARY TABLES AND CHARTS

Table 1: Audit Work Statistics

Rs in million

Sr. No.	Description	No.	Budget (F.Y. 2014-15)		
			Expenditure	Receipts	Total
1	Total Entities (PAOs) in Audit Jurisdiction	51	119.09	1.26	120.35
2	Total formations in audit jurisdiction	51	119.09	1.26	120.35
3	Total Entities (PAOs)/ DDOs Audited	10	14.02	0.22	14.24
4	Total Formations Audited	10	14.02	0.22	14.24
5	Audit & Inspection Reports	10	14.02	0.22	14.24
6	Special Audit Reports	-	-	-	-
7	Performance Audit Reports	-	-	-	-
8	Other Reports (Relating to UAs)	-	-	-	-

Table 2: Audit Observations Classified by Categories

(Rs in million)

Sr. No.	Description	Amount under audit observation
1	Asset management	-
2	Financial management	0.45
3	Internal controls	-
4	Violation of rules	0.95
5	Others	-
Total		1.40

Table 3: Outcome Statistics

(Rs in million)

Sr. No.	Description	Expenditure and Acquiring Physical Assets	Civil Works	Receipt	Others	Total
1	Outlays audited	-	1.86	0.22	12.16	14.24*
2	Amount placed under audit observation / irregularities	-	0.95	-	0.45	1.40
3	Recoveries pointed out at the instance of Audit	-	-	-	0.45	0.45
4	Amount accepted / established at the instance of Audit	-	-	-	0.45	0.45
5	Recoveries realized at the instance of Audit	-	-	-	-	-

*The amount in serial No.1 column of "total" is the sum of Expenditure and Receipts whereas the total expenditure for the current year was Rs 14.02 million.

Table 4: Irregularities Pointed Out

(Rs in million)

Sr. No.	Description	Amount under Audit observation
1	Violation of rules and regulations and principle of propriety and probity.	0.95
2	Reported cases of fraud, embezzlement, theft, misappropriations and misuse of public funds.	-
3	Accounting Errors ³ (Accounting Policy departure from NAM, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements	-
4	Quantification of weaknesses of internal controls system.	-
5	Recoveries, overpayments and loss to the government.	0.45
6	Non-production of record to Audit	-
7	Others, including cases of accidents, negligence etc.	-
Total		1.40

Table 5: Cost-Benefit Ratio

(Rs in million)

Sr. No.	Description	2014-15
1	Outlays Audited (Items 1 of Table 3)	14.24
2	Expenditure on Audit	1.31
3	Recoveries realized at the instance of Audit	-
4	Cost –Benefit Ratio	-

³ The Accounting Policies and Procedures prescribed by the Auditor General of Pakistan.

CHAPTER-1

1.1 UNION ADMINISTRATIONS, DISTRICT KHUSHAB

1.1.1 Introduction

Each Union Administration of District Khushab consists of Union Nazim, Union Naib Nazim, Secretary and Administration. Each UA Khushab comprises one Drawing and Disbursing Officer i.e. Secretary. As per Section 76 of PLGO 2001, the functions of UAs are as follows:

- i. to collect and maintain statistical information for socio-economic surveys
- ii. to consolidate village and neighborhood development needs and prioritize them into union-wide development proposals with the approval of the Union Council and make recommendations thereof to the District Government or Tehsil Municipal Administration, as the case may be
- iii. to identify deficiencies in the delivery of services and make recommendations for improvement thereof to the Tehsil Municipal Administration
- iv. to register births, deaths and marriages and issue certificates thereof
- v. to make proposals to the Union Council for levy of rates and fees specified in the Second Schedule and to collect such rates and fees within the Union
- vi. to establish and maintain libraries
- vii. to organize inter-village or neighborhood sports tournaments, fairs, shows and other cultural and recreational activities
- viii. to disseminate information on matters of public interest
- ix. to improve and maintain public open spaces, public gardens and playgrounds
- x. to provide and maintain public sources of drinking water, including wells, water pumps, tanks, ponds and other works for the supply of water
- xi. to maintain the lighting of streets, public ways and public places through mutual agreement with the Tehsil Municipal Administration

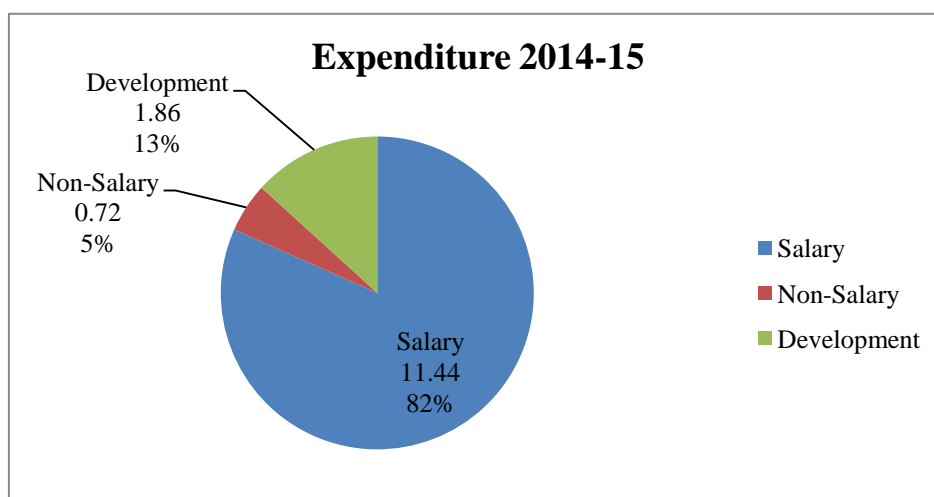
- xii. to execute the projects of the approved Union Annual Development Plan by contracting out to the private sector in the manner as may be prescribed and to obtain support of the Tehsil Municipal Administration or District Government for such execution and
- xiii. to assist the Village Councils or, as the case may be, Neighborhood Councils in the Union to execute development projects.

1.1.2 Comments on Budget and Accounts (Variance Analysis)

Total budget of ten UAs of District Khushab was Rs 23.35 million including salary component of Rs 16.15 million, non-salary component of Rs 4.23 million and development component of Rs 2.97 million. Expenditure against Salary component was Rs 11.44 million, Non-Salary component was Rs 0.72 million and Development component was Rs 1.86 million. Overall saving were Rs 9.33 million which was 40% of total budget.

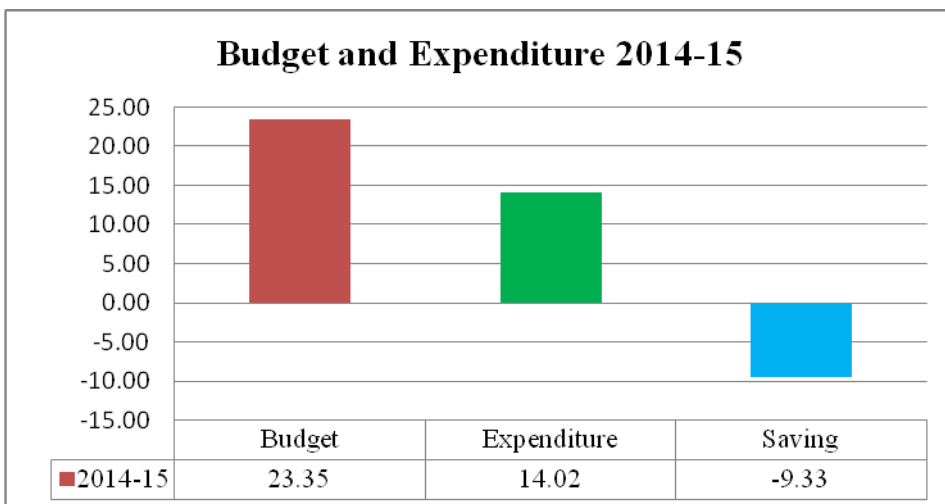
(Rs in million)

2014-15	Budget	Expenditure	Excess (+) / Saving (-)	% age (Saving)
Salary	16.15	11.44	(-) 4.71	29
Non-salary	4.23	0.72	(-) 3.51	83
Development	2.97	1.86	(-) 1.11	38
Total	23.35	14.02	(-) 9.33	40

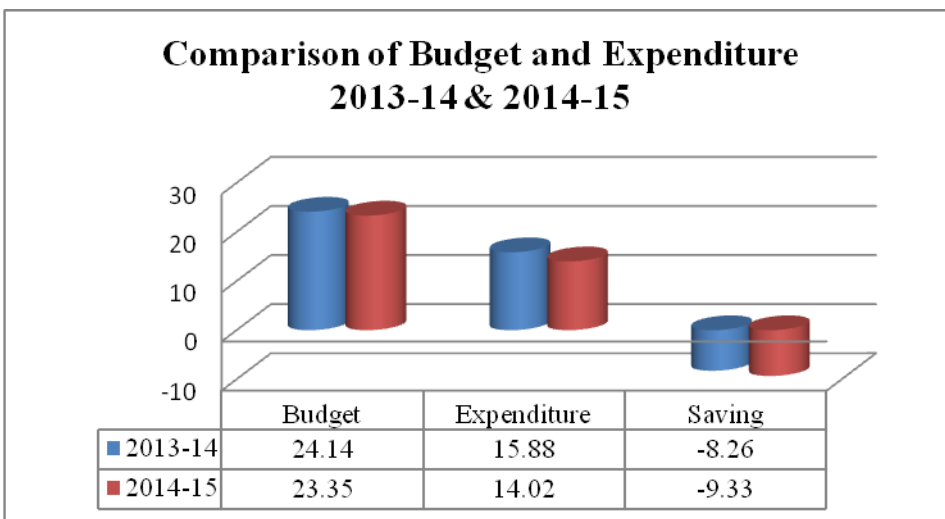


The original and final Budget of ten UAs in District Khushab for the Financial Year 2014-15 was of Rs 23.35 million. Against the final

Budget, total expenditures incurred by the UAs during financial year was Rs 14.02 million. There was a saving of Rs 9.33 million the reasons for which should be explained by the PAO, Union Nazims and management of UAs. **Annex-B**



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



There was saving in the budget allocation of the Financial Years 2013-14 and 2014-15. The saving were due to less utilization of non-development budget and non-execution of some component of the development schemes.

(Rs in million)

Financial Years	Budget	Expenditure	Saving	%age of Saving
2013-14	24.14	15.88	8.26	34
2014-15	23.35	14.02	9.33	40

The justification of saving when the development schemes have remained incomplete besides poor service delivery was required to be provided, explained by PAO and Administrators concerned.

1.1.3 Brief Comments on the Status of Compliance with PAC Directives

The Audit Reports pertaining to following years were submitted to the Governor of the Punjab:

Status of Previous Audit Reports

Sr. No.	Audit Year	No. of Paras	Status of PAC Meetings
1.	2009-12	7	Nil
2.	2012-13	2	Nil
3.	2013-14	7	Nil

1.2 AUDIT PARAS

1.2.1 Irregularity and Non-compliance

1.2.1.1 Unauthorized Payment - Rs 0.95 million

According to clause 47 of the agreement, the contractor shall submit each month on or before the date fixed by the Engineer-in-charge a bill, on the basis of measurements carried out by the contractor through his own staff, for all works executed in the previous month.

Secretaries of the certain Union Administration of District Khushab made payment of Rs 0.95 million to the contractors without signature of the claimant during the Financial Year 2014-15 in violation of the rule *ibid.* (**Annex-C**)

Audit holds that due to weak internal controls, payments were made to the contractors without maintenance of relevant record.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends investigation of the matter besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 03,02,04,03,03]

1.2.2 Internal Control Weaknesses

1.2.2.1 Non-deduction of GST and Income Tax - 0.45 million

According to the SRO 660 issued by the Federal Board of Revenue, the supplier registered with the Sales Tax Department may claim the amount of Sales Tax through his Sales Tax invoice whereas the non register supplier cannot claim the GST from the purchaser. Further, according to Section 153 of Income Tax Ordinance 2001, every prescribed person making a payment in full or part including a payment by way of advance to a resident person or permanent establishment in Pakistan of a non-resident person shall, at the time of making the payment, deduct tax from the gross amount @ 4.5% and 7.5% respectively on account of supplies and services rendered.

Secretaries of certain Union Administrations of District Khushab incurred expenditure during the Financial Years 2013-14 & 2014-15 for the purchase of various items. The payment was made to the supplier/contractors without deduction of GST and Income Tax in violation of the rules *ibid.* (**Annex-D**)

Audit holds that due to weak internal controls, payments were made to the suppliers without deduction of GST and Income Tax.

This resulted in overpayment of Rs 0.45 million.

The matter was reported to the PAO/Secretary in March, 2016. The reply was not furnished and DAC meeting was also not convened till finalization of the report.

Audit recommends recovery of the amount besides fixing responsibility against the person (s) at fault under intimation to audit.

[AIR Para No. 04,05,07,08,05,06,07,05,06,04,05,03,04,06,05,06,05,06]

ANNEXURES

Annex-A

MFDAC Para for the Audit Year 2015-16

(Rs in million)

Sr. No.	UA No.	Name of Formation	PDP No.	Description of Paras	Nature of violation	Amount
1	42	Adhi Kot	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
2			02	Non deduction of GST on bricks	Internal control weakness	0.014
3			03	Non deduction of shrinkage charges	Internal control weakness	0.005
4	14	Kund Shumali	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
5			02	Non utilization of development budget	Irregularity	0.068
6			04	Excess payment of distemper and paint	Internal control weakness	0.004
7			05	Non deduction of income tax on old material	Internal control weakness	-
8			06	Non imposition of penalty due to late completion of work	Internal control weakness	0.010
9	12	Nalli Sumali	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
10			03	Excess payment of distemper and paint	Internal control weakness	0.005
11			04	Non deduction of shrinkage charges	Internal control weakness	0.003
12	24	Urban	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
13			02	Non deduction of GST on bricks	Internal control weakness	0.020
14			03	Non deduction of shrinkage charges	Internal control weakness	0.003

15	44	Rahdari	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
16			02	Non deduction of shrinkage charges	Internal control weakness	0.008
17	45	Jharkal	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
18			02	Non deduction of compulsory subscription of GPF, BF and GI Rs33750 + 15773 + 6524=	Internal control weakness	0.056
19			05	Irregular payment of lapse security	Irregularity	0.020
20			06	Less deduction of Income Tax	Internal control weakness	0.002
21	49	Jamali	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
22			02	Expenditure incurred by split up	Internal control weakness	0.235
23			03	Non deduction of GST on bricks	Internal control weakness	0.038
24			04	Non deduction of compulsory subscription of GPF, BF and GI Rs33750 + 15773 + 6524=	Internal control weakness	0.056
25			05	Cash book transactions not vetted by the keeper/administrator	Irregularity	-
26	50	Peelowains	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
27			03	Non production of vouched account	Internal control weakness	0.384
28	51	Noorpur Thal	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
29			02	Excess payment of distemper and paint	Internal control weakness	0.015

30			04	Non deduction of GST on bricks	Internal control weakness	0.012
31	10	Talokar	01	Non preparation of budget/expenditure/receipt on prescribed format	Irregularity	-
32			02	Excess payment of distemper and paint	Internal control weakness	0.004
33			03	Non deduction of shrinkage charges	Internal control weakness	0.006
34			04	Non deduction of GST on bricks	Internal control weakness	0.019

UAs of Khushab District

Budget and Expenditure Statement for the Financial Year 2014-15

(Rs in million)

UA No.	Name of UAs	Budget	Expenditure	Saving	%age
12	Nalli Shumali	2.541	1.244	1.297	51
24	Urban Khushab	2.508	1.670	0.838	33
10	Talokar	3.202	1.173	2.029	63
44	Rahdari	2.520	1.619	0.901	36
42	Adhi Kot	2.370	1.607	0.763	32
14	Kund Shumali	2.448	1.004	1.444	53
45	Jharkal	2.320	1.782	0.538	23
49	Jamali	1.820	1.306	0.514	28
50	Peelowaince	1.720	1.199	0.521	30
51	Noor Pur	1.900	1.410	0.490	26
Total		23.349	14.014	9.335	40

Annex-C

Para 1.2.1.1

Irregular Authorization of Payment without Signature of the Contractor

(Rs in million)

UA No.	Name of UA	Scheme and Contractor	TS Value	Vr. No. Date	Net Payment	Remarks
14	Kund Shumali	Repair of UC premise 14 Kund Shumali Maqsood Ahmad Work order No.1131 date of commencement 25-03-15 Date of completion 08-07-15 time was allowed for one month for completion.	0.100	10 dt.11-05-15 Gross Payment 75645 Security 7564 Income tax 5673	0.062	Bill of quantities pre-audited without obtaining the signature of contractor and measurement book recorded without dated signature
12	Nalli Sumali	P&F of HP motor in UC No.12 Muhammad Nawaz Khan Contractor Work Order No.120 dated 23-10-2014 Date of completion 16-11-14 MB No.611 Page 39-40	0.150	15-06-15	0.147	Bill of quantities pre-audited without obtaining the signature of contractor and measurement book recorded without dated signature
		Constt. Of PCC Slab in UC Nalli contractor Muhammad Nawaz work Order No.121 dated 23-10-2014 Date of commencement 23-10-14 Date of completion 18-11-14 MB No.611 Page 32-34	0.150	15-06-15	0.124	
		Repair of Office in UC Nalli contractor Muhammad Nawaz work Order No.123 dated 23-10-2014	0.100	15-06-15	0.082	

		Date of commencement 23-10-14 Date of completion 20-11-14 MB No.611 Page 34-38				
		Constt. Of PCC Slab in UC Nalli contractor Muhammad Nawaz work Order No.122 dated 23-10-2014 Date of commencement 23-10-14 Date of completion 17-11-14 MB No.611 Page 29-31	0.100	15-06-15	0.082	
24	Urban Khushab	Constt. of drain PCC slab UC No.24 J/abad Ahmad Khan W.O No.3 dated 09-09-14 MB 558 Page 52-53	0.100	24-12-14	0.082	Bill of quantities pre-audited without obtaining the signature of contractor and measurement book recorded without dated signature
		Constt. of drain PCC slab UC No.24 J/abad Ahmad Khan W.O No.4 dated 09-09-14 MB 558 Page 54-55	0.100	24-12-14	0.083	
		Constt. of drain PCC slab UC No.24 J/abad Ahmad Khan W.O No.2 dated 09-09-14 MB 558 Page 51-52	0.100	24-12-14	0.082	
		Constt. of drain PCC slab UC No.24 J/abad Ahmad Khan W.O No.1 dated 09-09-14 MB 558 Page 49-50	0.100	24-12-14	0.083	
44	Rahdari	Earth filling in UC No.44 Rahdari Contractor Riaz	0.025	12/2013 MB No.4033	0.021	

		Mathar W.O No.Nil Date of Comm: 02-12-13 DOC 09-12-13.		Page-41 10% below by 2500 Income tax 6% 1350		
		P&F of informatory board complete No.2 UC No.44 Rahdari Contractor Riaz Mathar W.O No.Nil Date of Comm: 02-12-13 DOC 09-12-13.	0.021	12/2013 MB No.4033 Page-42 2% below 1258	0.020	
51	Noorpur Thal	Repair of UC No.51 Urban Noorpur Thal Contractor Rehmat Ullah MB 4876 Page 1-4.	0.099	dt.14-06- 15 Gross Payment 99000 Security 9851 Income tax 7388 Blow 495	0.081	Bill of quantities pre- audited without obtaining the signature of contractor and measurement book recorded without dated signature
Total					0.949	

Annex-D**Para 1.2.2.1****Non-deduction of GST and Income Tax**

(Rs in million)

Sr. No.	UA No.	Name of UA	Income Tax	GST	Amount
1	42	Adhi Kot Tehsil Noorpur	0.010	0.041	0.051
2	14	Kund Sumali	0.012	0.025	0.037
3	12	Nalli Sumali	0.006	0.024	0.030
4	24	Urban Tehsil & District Khushab	0.010	0.040	0.050
5	44	Rahdari Tehsil Noorpur Thal	0.022	0.072	0.094
6	45	Jharkal Tehsil Noorpur Thal	0.017	0.064	0.081
7	49	Jamali Tehsil Noorpur Thal	0.007	0.010	0.017
8	50	Peelowains Tehsil Noorpur Thal	0.016	0.030	0.046
9	51	Noorpur Thal	0.004	0.014	0.018
10	10	Talokar Tehsil Khushab	0.010	0.013	0.023
Total					0.447

Further bifurcation of UAs is as under:**UC No.42 Adhi Kot**

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Batteries	Exide	25-07-13	24,000	4980	600
2	Bill potho	Muslim Book Depot.	07/2014	1,422	3080	965
3	Exibe	Thal Batteries	07/2014	24,000	4080	600
1	Pak Day	Asad Book Depot.	03/2014	19,500	3315	878
2	Pak Day	Fazal Kareen	03/2014	13,450	2287	605
3	Photo Copies	Arshah Photo copy	12/2013	6,720	1142	302
4	Stationery	Raja Book Deopt	12/2013	3,325	565	150
5	Other	Gul Photos	12/2013	9,600	1632	432
6	Other	Gul Photoes	12/2013	2,400	408	108
7	R. Computer	Umer Corporation	12/2013	2,075	353	93
8	Others	Gul Photos	10/2013	5,880	1000	265
9	Maps	Gul Photos	10/2013	2,400	408	108
10	Stationery	Asad Book Depot.	12/2013	1,800	306	81
11	Stationery	Asad Book Depot.	10/2013	922	157	41
12	Stationery	Asad Book Depot.	01/2014	5,300	901	239
13	Energy Saver	Saeed Electric	01/2014	1,084	184	49
14	Stationery	Arshah Mahmood	02/2014	8,400	1428	378
15	Stationery	Kamran Book Depot	03/2014	6,440	1095	290
16	R. Furnitures	Mughal Furntiure	03/2014	10,400	1768	468

17	Water Pump	Malikron Store	03/2014	5,350	910	241
18	Photo Copy	Arshad Mahmood	03/2014	2,550	434	115
19	Panaflex	Muhammadi Electric	06/2014	6,080	1034	274
20	White wash	Nasir Rana	06/2014	19,000	3230	855
21	Fans	Ahmed Electric	06/2014	19,300	3281	869
22	R. Furniture	Bismila Furniture	06/2014	9,000	1530	405
23	Well	Sher Muhammad	07/2014	4,500	765	203
24	Wiring	Electric	06/2014	4,550	774	205
Total					41,047	9,819

UC No. 14 Kund Sumali

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Misc.	Repair Fan Tasque	30-06-14	1,100	198	44
2	Misc.	Computer earth	30-06-14	650	117	26
3	Misc.	Shahid Prierter	30-06-14	900	162	36
4	Misc.	C.Rper	10-02-14	8,400	1,512	336
5	Misc.	Rana Nasar	01-02-14	2,350	48	0
6	Misc.	Maqsood Ahmad	29-01-14	7,200	432	288
7	Misc.	Iqbal Shahpur	29-01-14	2,400	144	96
8	Misc.	Rana Nasar	01-02-14	480	29	19
9	Misc.	Zahid But	01-02-14	2,250	135	90
10	Misc.	Pak Army Sport	01-02-14	2,360	142	94
11	Misc.	-do-	01-02-14	2,400	144	96
12	Misc.	Kaja Ehar	01-02-14	780	47	31
13	Misc.	Zahid	01-02-14	2,250	135	90
14	Misc.	Pak Army	01-02-14	2,220	133	89
15	Misc.	Pak Army	29-01-14	2,300	138	92
16	Misc.	Ghafoor	29-01-14	2,000	120	80
17	Misc.	Mareed Light	29-01-14	1,000	60	40
18	Misc.	Shahid	13-11-13	770	139	31
19	Misc.	Mahmood	13-11-13	2,335	420	93
20	Misc.	Iqbal	13-11-13	2,100	357	126
21	Misc.	Shahid	13-11-13	2,960	452	160
22	Misc.	Malik	02-08-14	580	104	26
23	Misc.	Sumer	02-08-14	2,400	432	108
24	Misc.	Shafiqat	02-12-14	29,000	5,220	1,305
25	Misc.	Shafiqat	02-12-14	9,000	9,000	2,250
26	Misc.	-	02-03-15	4,000	760	300
27	Misc.	Shahid	02-03-15	798	0	80
28	Misc.	Maqsood	19-03-15	2,080	0	2,008
29	Misc.	Expert	04-04-15	1,280	243	128
30	Misc.	Taswar	11-05-15	2,400	0	240
31	Misc.	Taswar	28-05-15	2,000	380	150
32	Misc.	Shahid Photo	28-05-15	780	0	117
33	Misc.	Iqbal	18-06-15	2,520	0	252
34	Misc.	-	18-06-15	17,720	0	1,772
35	Misc.	Iqbal	13-11-13	2,025	344	91
36	Misc.	Shahid	02-08-14	576	98	26
37	Misc.	Iqbal	02-08-14	2,220	377	100

38	Misc.	National	03-09-14	2,000	340	90
39	Misc.	National	03-09-14	2,400	408	108
40	Misc.	National	03-09-14	2,300	391	104
41	Misc.	National	03-09-14	1,880	320	85
42	Misc.	Zahid	03-09-14	2,400	408	108
43	Misc.	Shahid	17-11-14	792	135	36
44	Misc.	Rana Nasar	26-01-15	2,080	354	94
45	Misc.	Shahid	26-01-15	652	111	29
46	Misc.	Shahid	02-03-15	480	82	22
Total					24,571	11,586

UC No.12 Nalli Sumali

Date	Scheme & Contractor	Item	Amount (Rs)	I.T (Rs)
15-12-14	Installation of HP material P/L PVC pipes UC No.12 Nalli Shumali M. Nawaz Work No.120 dt.23-10-14	2-100 x 438 PL PV Pipes 225 Rft 182/90	39,323	6,685
		3-PVC strain with gali 10 Rft 175/39	1,750	298
		4-PVC pipe clase-B 130 x 45	5,850	995
		5-Submaricible pump HP 0.75	22,500	3,825
		6-Pipe 140 x 55	7,700	1,309
		7-Steep roop 130 x 22	2,860	486
Total			79,983	13,598

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Misc.	Muhammad Khan	28-08-13	2,970	505	193
2	Misc.	Rehman Electric Store	25-09-13	1,410	240	92
3	Misc.	Hassan Printing	29-01-14	2,400	408	156
4	Misc.	Maaz Printing	11-03-14	500	85	33
5	Misc.	Shahid Photo state	28-04-14	465	79	30
6	Misc.	Mola Dad Ice Seller	21-07-14	1,620	275	105
7	Misc.	Nisar Printer	21-07-14	2,400	408	156
8	Misc.	Hassan Printing	21-07-14	2,000	340	130
9	Misc.	M. Murtaza	28-08-14	1,125	191	73
10	Misc.	Shehzad Photo	28-08-14	425	72	28
11	Misc.	Azad Book Depot.	08-09-14	2,500	425	163
12	Misc.	Al-Imran Furniture	22-09-14	14,160	2,407	920
13	Misc.	Malik Glass Store	22-09-14	522	89	34
14	Misc.	Subhan Allah	29-12-14	2,400	408	156
15	Misc.	Shahid Awais	23-02-15	1,900	323	124
16	Misc.	Subhan Allah	30-03-15	2,500	425	163
17	Misc.	Nasir Electric Store	27-04-15	2,300	391	150
18	Misc.	Nazir Plastic	11-05-15	2,200	374	143
19	Misc.	Al Rehman Photo	28-05-15	870	148	57
20	Misc.	Welcome Furniture	28-05-15	2,000	340	130
21	Misc.	Maaz Printing	28-05-15	1,400	238	91
22	Misc.	Al Hafeez Corporation	17-03-14	16,000	640	2,880
23	Misc.	Welcome Furniture	22-09-14	9,100	1,620	405
24	Misc.	Amir Arts	09-03-15	1,600	304	72
Total					10,735	6,484

UC No.24 Urban Khushab

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Misc.	Shahzad	09-03-15	1,000	190	75
2	Misc.	Sdusty	29-09-14	41,950	7,751	1,888
3	Misc.	Shahzad	02-02-15	2,400	456	108
4	Misc.	Manzar	02-02-15	2,500	475	113
5	Misc.	Muslim	03-12-13	9,995	1,799	400
6	Misc.	Shahzad	18-03-14	2,500	450	100
7	Misc.	Shahzad	18-03-14	2,500	450	100
8	Misc.	Khan Computer	21-06-14	2,500	450	100
9	Misc.	Abdullah	21-06-14	1,000	180	40
10	Misc.	Pakistan Trunk	03-06-14	19,800	3,564	792
11	Misc.	Khan Computer	29-07-13	2,350	400	82
12	Misc.	Muslim	29-07-13	2,475	421	87
13	Misc.	Been Sports	29-01-14	2,400	144	96
14	Misc.	Been Sports	29-01-14	2,500	150	100
15	Misc.	Abid	29-01-14	2,400	144	96
16	Misc.	Abid	29-01-14	2,500	150	100
17	Misc.	Iqbal	29-01-14	2,500	150	100
18	Misc.	Iqbal	29-01-14	2,500	151	100
19	Misc.	Iqbal	29-01-14	2,500	150	100
20	Misc.	Iqbal	29-01-14	2,500	150	100
21	Misc.	Gonretor	29-01-14	2,500	150	100
22	Misc.	Ramzan	21-07-14	2,400	408	108
23	Misc.	Brhed	21-07-14	1,002	170	45
24	Misc.	Johar	21-07-14	10,000	1,700	450
25	Misc.	Shazar	25-08-14	2,500	425	113
26	Misc.	Saeed	29-09-14	1,200	204	54
27	Misc.	Khan	28-09-14	2,450	417	110
28	Misc.	Shezad	28-09-14	2,500	425	113
29	Misc.	Rana	28-09-14	2,500	425	113
30	Misc.	Iqbal	01-09-14	750	128	34
31	Misc.	Parastan	01-12-14	800	136	36
32	Misc.	Parastan	01-12-14	300	51	14
33	Misc.	Parastan	01-12-14	312	53	14
34	Misc.	Shehzad	01-12-14	288	49	13
35	Misc.	Golra	22-12-14	1,150	196	52
36	Misc.	Golra	22-12-14	2,310	393	104
37	Misc.	Akhtar	22-12-14	2,420	411	109
38	Misc.	Ristal	22-12-14	470	80	21
39	Misc.	-	22-12-14	570	97	26
40	Misc.	Abdul	28-11-14	2,000	340	90
41	Misc.	Arshad	29-10-14	1,600	272	72
42	Misc.	Standa	26-02-15	2,450	417	110
43	Misc.	Srher	26-02-15	875	149	39
44	Misc.	Srsher	26-02-15	920	156	41
45	Misc.	Sdusty	29-09-14	3,000	510	135
46	Misc.	Web House	02-02-15	2,400	408	108
47	Misc.	Arshad	02-02-15	2,135	363	96
48	Misc.	Abdul	26-01-13	1,680	286	76
49	Misc.	Johar	30-03-15	2,500	425	113

50	Misc.	Johar	30-03-15	25,001	4,250	1,125
51	Misc.	Shahzad	30-03-15	570	97	26
52	Misc.	-	25-05-15	1,025	174	46
53	Misc.	-	-	800	136	36
54	Misc.	Ramzan	25-11-13	2,455	417	110
55	Misc.	Sidque	25-11-13	2,500	425	113
56	Misc.	Standar Kala	29-01-14	2,500	425	113
57	Misc.	Arshad	29-01-14	1,200	204	54
58	Misc.	Arshad	17-03-14	990	168	45
59	Misc.	Arshad	26-05-14	1,000	170	45
60	Misc.	MNA	21-06-14	1,700	289	77
61	Misc.	Abdul Rehman	18-06-15	9,900	1,683	446
62	Misc.	Arshad	18-06-15	1,600	272	72
63	Misc.	Shahzad	18-06-15	1,650	281	74
64	Misc.	Arshad	29-07-13	1,200	204	54
65	Misc.	Tuffail	29-07-13	1,375	234	62
66	Misc.	MNA	29-07-13	1,050	179	47
67	Misc.	Golra	19-09-13	1,425	242	64
68	Misc.	Golra	19-09-13	1,800	306	81
69	Misc.	Golra	19-09-13	2,497	424	112
70	Misc.	Golra	19-09-13	2,500	425	113
71	Misc.	Husa Book	19-09-13	720	122	32
72	Misc.	Irfan	19-09-13	1,200	204	54
73	Misc.	Abdul	19-09-13	2,475	421	111
74	Misc.	Nawaz	29-01-14	2,500	425	113
75	Misc.	Nawaz	29-01-14	2,500	425	113
76	Misc.	Fasal Shor	17-03-14	2,475	421	111
Total					40,042	10,635

UC No.44 Rahdari

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Printer	Riaz Hussain	11/2013	15,500	3,023	930
2	C. System	Riaz Hussain	11/2013	25,000	4,875	1,500
3	Water Pump	Syed Iron Store	12/2013	15,000	2,925	900
4	Drawer	Qasim Gheena	12/2013	18,500	3,608	1,110
5	Air Cooler	Rana Electric	06/2014	22,500	4,275	1,463
6	Battery	Madina Electric	06/2014	24,500	4,655	1,593
7	UPS	Rana Electric	06/2014	21,000	3,990	1,365
8	Chair	Moon Star Furniture	08/2013	9,000	1,710	550
9	C. Table	Moon Star	08/2013	10,000	1,900	650
10	Battery	Rana Ramzan	08/2013	15,700	2,983	1,021
11	Battery	Rana Ramzan	08/2013	15,700	2,983	1,021
12	R. F.F	Moon Star	08/2013	9,700	1,843	631
13	Drawer	Munsib Hussain	08/2013	9,500	1,805	618
14	Stationery	Asad Book	08/2013	4,940	939	322
15	R.F.F	Moon Star	08/2013	9,900	1,881	644
16	Fan	Munsib Hussain	08/2013	9,900	1,881	644
17	9601	Madina Electronics	24-12-14	24,200	4,598	1,089
18	9601	Madina Electronics	24-12-14	23,900	4,541	1,075

19	9601	Madina Electronics	24-12-14	24,900	4,712	1,116
20	9601	Madina Electronics	-	2,530	481	190
21	Other	4hand Photostat	02/2014	3,200	544	144
22	Stationery	Irfan Book Depot.	12/2013	5,575	948	251
23	Stationery	Saddiq Book Depot.	10/2013	1,420	241	64
24	Dinner Set	Raja Bartan	06/2014	4,950	842	223
25	Tea Set	Raja Bartan Store	06/2014	4,800	816	216
26	Sign Board	Riaz Hussain	08/2013	20,972	3,565	944
27	9601	Madina Electronics	19-08-14	8,000	1,360	360
28	9601	Madina Electronics	19-08-14	12,800	2,176	576
29	9601	Madina Electronics	19-08-14	4,500	765	203
30	9601	Madina Electronics	-	4,500	765	203
31	9601	Madina Electronics	13-08-14	1,000	170	45
Total					71,800	21,661

UC No.45 Jharkal

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Wall Chalking	Nomi Photo	17-07-14	7,000	1190	315
2	Photo copy	Nomi Photo	23-07-14	3,340	568	150
3	Stationery	Asif Book	18-08-14	5,760	979	259
4	Pakistan Day	Fazal Kareem	18-08-14	12,700	2,159	572
5	Pakistan Day	Fazal Kareem	18-08-14	8,000	1,360	360
6	Sports Festival	Asad Book	02-10-14	24,400	4,148	1,098
7	Stationery	Asad Book	06-11-14	21,190	3,602	954
8	Water Pump	Sadiq Furniture	29-11-14	14,719	2,502	662
9	Stationery	Pakistan Iron	30-01-15	4,358	741	196
10	S Fan	Moon Star	08/2013	3,353	855	292
11	Supply	Moon Star	08/2013	3,688	940	322
12	P. Fan	Pak Iron	08/2013	3,615	931	318
13	Air Cooler	Geo Barton	08/2013	17,584	3,737	659
14	RFF	Pakistan Iron	08/2013	7,450	1,900	650
15	Chair & Table	Asad Book	08/2013	14,155	3,610	1,235
16	Plastic Pipe	Asad Book	08/2013	3,139	663	98
17	Bartan	Jadda Tubel Wel	08/2013	4,008	847	125
18	Water Pump	-	08/2013	4,830	1,020	150
19	Stationery	-	08/2013	4,008	847	125
20	Misc.	-	08/2013	3,418	476	70
21	Player	Asad Book	01/2014	14,000	2,380	630
22	Player	Asad Book	01/2014	4,280	728	193

23	Pena Flex	Abdullah	01/2014	1,940	330	87
24	Prizes	Zahoor	01/2014	16,600	2,822	747
25	Stationery	Asad Book	01/2014	7,915	1,346	356
26	Stationery	Irfan Book	01/2014	2,380	405	107
27	Pena Flex	Madina	01/2014	4,900	833	221
28	Tea Set	Madina	08/2014	4,650	791	209
29	Stationery	Gul Photo	08/2014	5,070	862	228
30	Stationery	Ahsan	05/2014	3,370	573	152
31	Water Pump	Muhammadia Elect	05/2014	9,650	1,641	434
32	Heater	Rana Kamarn	05/2014	1,600	272	72
33	Other	Madina Electric	05/2014	7,280	1,238	328
34	Stationery	Madina Electric	08/2013	2,860	486	129
35	Stationery	-	08/2013	2,550	434	115
36	S Fan	Moon Star	08/2013	3,353	855	292
37	Supply	Moon Star	08/2013	3,688	940	322
38	P. Fan	Pak Iron	08/2013	3,615	931	318
39	Air Cooler	Geo Barton	08/2013	17,584	3,737	659
40	RFF	Pakistan Iron	08/2013	7,450	1,900	650
41	Chair & Table	Asad Book	08/2013	14,155	3,610	1,235
42	Plastic Pipe	Asad Book	08/2013	3,139	663	98
43	Bartan	Jadda Tubel Wel	08/2013	4,008	847	125
44	Water Pump	-	08/2013	4,830	1,020	150
45	Stationery	-	08/2013	4,008	847	125
Total					63,566	16,592

UC No.49 Jamali

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Sports	Voucher not produced figures drawn for cash book.	04-03-14	26,300	1,578	1,184
2	Refery Payment		15-03-14	11,750	0	1,175
3	Advance payment		15-03-14	21,800	0	2,180
4	Youth Festival		21-01-14	13,000	780	585
5	Pena flex		04-01-14	1,940	330	87
6	UPS		07/2014	45,857	7,796	2,064
Total				120,647	10,484	7,275

UC No.50 Peelowains

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Misc.	Transactions were drawn from cash book of the entity and vouchers were not produced to audit for authenticity and verification.	20-07-13	20,989	3,568	1,105
2	Repair of F&F		01-08-13	4,680	0	468
3	P.O Almiraha		07-08-13	13,783	2,481	732
4	F&F		10-08-13	10,164	1,830	1,080
5	R.O Hand pump		12-08-13	4,424	752	233
6	Photo state		12-08-13	4,500	0	450
7	P.O Table		28-08-13	12,320	2,218	654
8	P.O Chairs		28-08-13	17,360	3,125	922
9	R.O Computer		28-08-13	3,420	0	342

10	Misc.		18-09-13	8,220	1,479	436
11	R.O Pump		19-09-13	12,000	2,160	637
12	P.O Stationery		19-09-13	8,250	1,460	378
13	P.O Stationery		11-11-13	4,090	695	215
14	Banner Stationery		20-11-14	4,400	792	233
15	Youth Festival		25-03-14	29,476	1,769	1,406
16	Youth Festival		25-03-14	5,105	867	269
17	Youth Festival		25-03-14	30,000	0	3,000
18	Youth Prizes		25-03-14	17,000	0	1,700
19	Misc.		29-02-15	5,676	965	299
20	Misc.		17-01-15	5,310	903	280
21	Misc.		04-10-14	5,797	985	305
22	Misc.		04-10-14	24,132	4,102	1,271
Total				251,096	30,151	16,415

UC No.51 Noorpur Thal

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Staplizer	Madina Electric	02-08-13	4,200	597	105
2	Battery Oska	Kamaran Auto	02-08-13	24,000	4,080	600
3	RFF	Moon Star Furniture	02-09-13	19,400	710	478
4	Hard Disk	Computer Expert	06-08-13	4,200	714	100
5	RFF	Moon Star Furniture	02-09-13	19,400	710	478
6	H&C	Ashraf Ice Dealer	06-08-13	1,590	270	72
7	Stationery	Asad Book	15-08-13	4,310	733	194
8	Youth Festival	Misse	15-01-14	13,880	2,360	625
9	Price	Misse	15-04-14	11,600	1,972	522
10	Water Cooler	M. Ashraf Ice Dealer	26-06-14	2,700	459	122
11	Misc.	M. Ashraf Ice Dealer	23-07-14	4,560	775	205
12	Misc.	Asad Book Depot.	26-11-14	3,210	546	144
Total					13,926	3,645

UC Talokar District Khushab

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Sports Fund	Sialkot Tent	29-01-14	9,100	1,630	637
2	Sports Fund	Hassan Sound Service	29-01-14	9,200	0	644
3	3970	Sialkot Tent	29-01-14	9,100	1,630	637
4	3970	Pak Tent	29-01-14	9,200	0	644
5	3970	Abdullah Advertiser	23-06-14	1,000	180	40
6	3970	Darina Book	09-03-15	1,860	0	186

		Depot				
7	3970	Shahid Photo	09-03-15	770	0	77
8	3970	Amir Arts	09-03-15	1,800	0	180
9	3970	Bilal Computers	22-06-15	2,500	0	250
10	3970	-do-	22-06-15	2,450	0	245
11	3970	-do-	22-06-15	2,475	0	248
12	3970	-do-	22-06-15	2,500	0	250
Total					3,440	4,038

Sr. No.	Object	Supplier	D.O.D	Value (Rs)	GST (Rs)	Income Tax (Rs)
1	Sports Fund	Pak Army Sports Centre	29-01-14	2,500	150	163
2	Sports Fund		29-01-14	2,500	150	163
3	Sports Fund		29-01-14	2,500	150	163
4	Sports Fund	Konika Khushab Digital Color Lab.	29-01-14	2,400	144	156
5	Sports Fund	Pak Army Sports Center	29-01-14	2,400	144	156
6	Sports Fund	Nisar Center	29-01-14	2,400	144	156
7	Sports Fund	Mian Ahmad Karhana Store	29-01-14	2,400	144	156
8	Sports Fund	Zadar Hussain	29-01-14	2,400	144	156
9	Sports Fund	Azhar Hayat	29-01-14	20,600	3,502	2,060
10	3970	Ehsan Print	02-12-13	2,400	144	156
11	3970	Shahid Photostat	18-01-14	2,475	148	160
12	3970	Pak Army Sports	29-01-14	2,500	150	163
13	3970	Pak Army Sports	29-01-14	2,500	150	163
14	3970	Pak Army Sports	29-01-14	2,500	150	163
15	3970	Konika Khushab	29-01-14	2,400	144	156
16	3970	Pak Army Sports	29-01-14	2,400	144	156
17	3970	Nisar Centers	29-01-14	2,400	144	156
18	3970	Mian Ahmad Karhana Store	29-01-14	2,400	144	156
19	3970	Zadar Hussain	29-01-14	2,400	144	156
20	3970	Nisar Center	21-07-14	2,400	144	156
21	3970	Shahid Photostate	21-07-14	1,650	2805	107
22	3970	Muhammad Riaz	21-07-14	2,280	0	148
23	3970	Mubashir Crockery	01-09-14	950	162	62
24	3970	Anwar Dohada	01-09-14	2,000	0	200
25	3970	Muhammad Riaz	01-09-14	1,440	0	94
26	3970	M. Anwar Khan Book Depo	01-09-14	1,500	255	68
27	3970	-do-	29-09-14	2,030	345	91
28	3970	Ehsan Printer	27-10-14	2,500	150	163
29	3970	Shahid Photo	27-10-14	600	0	39
30	3970	Ehsan Printer	09-03-15	2,200	0	143
Total					9,995	6,185
Grand Total						446,690