



# Auditor-General of Pakistan

Special Sectors Audit Wing

Constitution Avenue

Islamabad

P131850

No.PA/FAP/Balochistan/SSA/F-12/92

Dated: 29-12-2016

To,

1. The Secretary,  
Economic Affairs Division,  
Government of Pakistan  
Pak Secretariat, Block "C",  
Islamabad

2. The Country Director,  
World Bank Resident Mission,  
20-A, Shahrah-e-Jamhuriat  
Sector G-5/1, Islamabad



Subject: **FOREIGN AIDED PROJECTS (FAPs) AUDIT REPORTS**


Financial Attest Audits of the following FAP Audit Reports has been conducted by this office:

S.No	Name of Projects	Development Partners
1.	Promoting Girls Education in Balochistan	World Bank
2.	Global Partnership for Education	World Bank
3.	Governance Support Project	World Bank
4. ✓	Balochistan Nutrition Program form Mother and Children (BNPMC)	World Bank

2. Certificate/Financial Attest alongwith the Audit Reports containing therein the management letter (ML) on the same is attached herewith. The referred is hereby issued simultaneously to the Government (to EAD) and to the World Bank Resident Mission Islamabad.

3. The Director General Audit concerned is also being requested to issue a copy of the above mentioned FAP certificate/Audit Report to the concerned Project Manager as well.

**Enclosures: As above**

  
Irshad Ahmed Kaleemi  
Deputy Auditor General  
Special Sector Audit  
Office Telephone #051-9222917  
Office Fax#051-9219191

Cc:

- i. DG Audit Khyber Pakhtunkhwa Peshawar, with the request to issue a copy of the above reports to the project management for their further necessary action.
- ii. SPS to DAG (SSA)
- iii. SPS to DAG South
- iv. Master File

P131850



**Financial Attest Audit Report on the Accounts of  
Balochistan Nutrition Program for Mother and  
Children (BNPMC) Balochistan under Grant No.TF-  
018108 MDTF Through World Bank, Health  
Department Balochistan, Quetta for the Financial  
Year 2015-16.**



**AUDITOR GENERAL OF PAKISTAN**



**Financial Attest Audit Report on the Accounts of Balochistan Nutrition Program for Mother and Children (BNPMC) Balochistan under Grant No.TF-018108 MDTF Through World Bank, Health Department Balochistan, Quetta for the Financial Year 2015-16.**

**AUDITOR GENERAL OF PAKISTAN**

## TABLE OF CONTENTS

	Page No.
List of Abbreviations	1
Preface	2
<b>PART-I</b>	
Project Overview	4
Auditor's Report	5
Financial Statements	6
<b>PART-II</b>	
COVERING LETTER TO THE MANAGEMENT LETTER	23
EXECUTIVE SUMMARY	24
MANAGEMENT LETTER	26
1. Introduction	28
2. Audit Objectives	29
3. Audit Scope and Methodology	29
4. AUDIT FINDINGS AND RECOMMENDATIONS	
4.1 Organization and Management	29
4.2 Financial Management	33
4.3 Procurement and Contract Management	38
4.4 Asset Management	40
4.5 Monitoring and Evaluation	40
4.6 Environment	41
4.7 Sustainability	41
4.8 Overall Assessment	41
5. CONCLUSION	42
ACKNOWLEDGEMENT	43

## ABBREVIATIONS AND ACRONYMS

BDNA-	Balochistan Development Need Assessment
CGA-	Controller General of Accounts
DG-	Director General
EAD-	Economic Affairs Division
FY-	Financial Year
FTR-	Fundamental Treasury Rules
FMM-	Financial Management Manual
GFR-	General Financial Rules
BNPMC-	Balochistan Nutrition Program for Mothers and Children
PMU-	Project Management Unit
IT-	Information Technology
MDTF-	Multi Donor Trust Fund
PK-	Pak Rupees
P&D-	Planning and Development
PDO-	Project Development Objectives
CMAM-	Community Based Management of Acute Malnutrition
IYCF-	Infant and Young Children Feeding
TF-	Trust Fund
TOR-	Term of Reference
FMM-	Financial Management Manual

## PREFACE


The Auditor General of Pakistan conducts audits subject to Article 169 and 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) ordinance 2001. The audit of Balochistan Nutrition Program for Mother and Children (BNPMC) was carried out accordingly.

The Directorate General Audit Balochistan conducted audit of Balochistan Nutrition Program for Mother and Children (BNPMC), Balochistan Grant No. TF 018108 during October, 2016 for the period 01.07.2015 to 30.06.2016, with view to reporting significant findings to stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the project. In addition, audit also assessed, on the test check basis whether the management complied with applicable laws, rules, and regulations in managing the project. The Audit report indicates specific actions that, if taken, will help the management realize the objectives of the project.

The report consists of two parts, part-I contains Auditor's Report (Audit Opinion) and Financial Statements. Part-II contains Executive Summary, Management Letter and Audit Findings.

The report has been prepared for submission to the World Bank in terms of Agreement No. TF-018108 MDTF with Government of Balochistan.

Dated: November 14 , 2016  
Place: Quetta

  
**Nasrullah Jan**  
**Director General Audit**  
**Balochistan**

## **PART-I**

1. PROJECT OVERVIEW
2. AUDITORS REPORT TO THE MANAGEMENT
3. FINANCIAL STATEMENTS



## PROJECT OVERVIEW

Name of Project:	Balochistan Nutrition Program for Mother and Children (BNPMC)
Sponsoring Authority:	(MDTF-Multi Donor Trust Fund) through World Bank
Executing Authority:	Health Department Balochistan, Quetta
Grant No:	FT 018108
PC-I Cost:	Pak Rs.1492.620 Million
Date of Commencement:	01 <sup>st</sup> July -2014
Actual date of Commencement:	27 <sup>th</sup> March -2015
Date of Completion as per PC-I:	30 <sup>th</sup> June, 2017
Date of approval by Planning and Development Department:	15 <sup>th</sup> April 2013
Grant Closing Date:	30 <sup>th</sup> June, 2017
Grant Utilization Status in FY 2015-16:	Pak Rs. 58.458 Million
Progressive Expenditure up to last FY 2014-15:	Nil



Office of the

**Director General Audit Balochistan**  
Audit Complex, Zarghoon Road, Quetta.

## AUDITOR'S OPINION

### **Auditor's Report on the Balochistan Nutrition Program for Mother and Children (BNPMC), Balochistan Financial Statements.**

We have audited the accompanying financial statements of the project Balochistan Nutrition Program for Mother and Children (BNPMC), Balochistan that comprises of Statement of Receipts and payments, Statement of Comparison of Budget and Actual together with the notes forming part thereof for the year ended FY 2015-16.

#### **Management Responsibility**

It is the responsibility of Project management to establish and maintain a system of internal control, and prepare and present the Statement of Receipt and Payments in conformity with the requirements of Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standards.

#### **Auditor's Responsibility**


The responsibility of the auditor is to express an opinion on the financial statement based on audit conducted. We conducted our audit in accordance with the International Standards of Supreme Audit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of misstatement. The audit process includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis for our opinion.

#### **Opinion**

In our opinion,

- (a) The financial statements presents fairly, in all material respects, the cash receipts and payments by the project for the year ended 30 June, 2016, in accordance with Cash Basis IPSAS, Financial Reporting under the Cash Basis of Accounting Standard.
- (b) The expenditure has been incurred in accordance with the requirements of legal agreements.

Dated: November 14 , 2016  
Place: Quetta

  
**Nasrullah Jan**  
**Director General Audit**  
**Balochistan**

# **FINANCIAL STATEMENTS**

FOR THE YEAR ENDED JUNE 30, 2016

# Balochistan Nutrition Program For Mothers & Children.

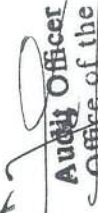
## Statement of Cash Receipts and Payments

*For the Year ended June, 30 2016*

	2015-16	2014-15	Pak Rupees.	
<u>Note</u>	Receipts(Payments) Controlled by Project	Payment by Third Parties	Receipts(Payments) Controlled by Project	Payment by Third Parties
<b><u>Receipts</u></b>				
5	386,567,920	-	-	-
6	106,000,000	0	-	-
	<b>492,567,920</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b><u>Payments.</u></b>				
7	-	-	-	-
8	24,493,182	-	-	-
9	8,695,083	-	-	-
10	25,269,852	-	-	-
	<b>58,458,117</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Total Receipts</u></b>				
	<b>434,109,803</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b><u>Total Payments</u></b>				
	<b>434,109,803</b>	<b>-</b>	<b>0</b>	<b>-</b>
13	<b>434,109,803</b>	<b>-</b>	<b>0</b>	<b>-</b>

The accompanying notes form an integral part of these financial statements and are to be read therewith.

  
**Consultant Liaison Officer**  
 Balochistan Nutrition Program  
 For Mothers & Children's

  
**Audit Officer**  
 Office of the  
**Director General Audit**  
 Balochistan, Quetta.

  
**Program Manager**  
 Provincial Coordinator  
 Balochistan Nutrition Program  
 For Mothers & Children's

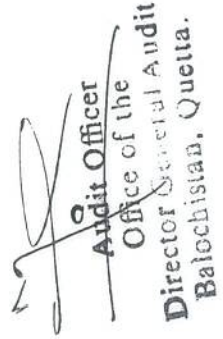
**Balochistan Nutrition Program For Mothers & Children.**  
**Statement of Comparison of Budget and Actual Amounts**  
**For the Year ended June, 30 2016**

Note	2015-16		2014-15	
	Budgeted Amount	Actual Amount	Budgeted Amount	Actual Amount
<b>Pak Rupees.</b>				
<b><u>Receipts</u></b>				
5	386,567,920	386,567,920	-	-
6	106,000,000	106,000,000	-	-
	<b>492,567,920</b>	<b>492,567,920</b>	<b>0</b>	<b>0</b>
<b><u>Payments.</u></b>				
7	83,120,000	-	-	-
8	44,878,000	24,493,182	-	-
9	299,102,000	8,695,083	-	-
10	106,000,000	25,269,852	-	-
	<b>533,100,000</b>	<b>58,458,117</b>	<b>-</b>	<b>-</b>

The accompanying notes form an integral part of these financial statements and are to be read therewith.



**Consultant Finance Officer**  
 Balochistan Nutrition Program  
 For Mothers & Children's



**Audit Officer**  
 Office of the  
 Director General Audit  
 Balochistan, Quetta.



**Provincial Coordinator**  
 Balochistan Nutrition Program  
 For Mothers & Children's

**Balochistan Nutrition Program For Mothers & Children.**  
**Notes to the Financial Statements**  
*For the Year ended June, 30 2016*

**1 Reporting Entity:**

The financial statements are for the Balochistan Program for mothers and children. The financial statement encompasses the reporting entity as defined in the Grant Agreement between the Islamic Republic of Pakistan and the World Bank. The Grant Agreement was signed on October 31, 2014 for an amount of US \$ 11.71 million. The program became effective from March 27, 2015 with the closing date of June 30, 2018.

The over all goal of Balochistan Nutrition Program for Mothers and children is improve the nutritional status of male and female children under five years of age and the women of reproductive age, by improving the coverage of effective nutrition intervention in the selected distric of the province. The Implementation of the program especially the services delivery part will remain in the domian of the districts where the implementation of the activities will be done through partnership with other public and private sector partners,through contractual arrangements with these partners. The major partnership are envisaged to be with National Program for Family Planning and Primary Health Care (LHW PROGRAM) MNCH Program (CMW) The Peoples Primary Health care initiate (PPHI) in covered areas while non-Governmental Organization (NGO,s) community based organizations (CBO,s ) for uncoverd areas of selected districts.

**Financing:**

The financing is made in the form of Grant based on Standard World Bank terms. The Grant Agreement No is TF-018108-PK.

**Responsible Agency:**

A primary responsibility for overall progress and management of the project is of Health Department, Government of Balochistan.

**2 Certification by Project Management on Application of Funds:**

The BNPM&C, project management certified that the funds have been applied/expenditure have been incurred for the purposes intended in the Grant Agreement.

**3 Accounting Convention and Statement of Compliance:**

The financial statements have been prepared in accordance with Cash Basis International Public Sector Accounting Standards (IPSAS) Financial Reporting under the Cash Basis of Accounting.  
The accounting policies have been applied consistently throughout the period.

**4 Significant Accounting Policies:**

**4.1 Foreign Currency Transaction:**

Cash receipts and payments arising from transactions in foreign currencies are recorded in Pak Rupee by applying to the foreign currency amount, the exchange rate between the Pak Rupee and the Foreign Currency at the date of the receipts and payments. Exchange differences arising on settlement of these transactions are recognized in the Statement of Receipts and Payments

**4.2 Reporting Currency:**

All amounts in the financial statements are in Pak Rupees.

**4.3 Revenue Recognition:**

Revenue is recognized on the date of receipt of money by bank or clearance of cheque. Revenue is recognized on gross basis and any related costs are recorded separately

**4.4 Recognition of Expenditure:**

Expenditure is recognized on the date when payment is made or cheque is issued. Financial year to which the payments pertain is determined by the date on which a cheque or payment advice is issued.

**4.5 Employee Terminal Benefits:**

Service benefits of government deputations employees are accounted for in their respective departments while no service terminal benefits are paid to the contractual employees.

**4.6 Payments by Third Party:**

The payments made by third parties do not constitute cash receipts or payments controlled by the Project but do benefit the Project as the Project does not receive cash (including cash equivalents) directly from, or gain control of the bank accounts or similar facility established for its benefit by, the third parties. Payments by third parties are disclosed in the Payments by third parties column on the face of Statement of Cash Receipts and Payments and notes to the financial statements.

  
**Audit Officer**  
Officer of the  
Director  
Balochistan, Quetta.

  
**Consultant Finance Officer**  
Balochistan Nutrition Program  
For Mothers & Children's

  
**Program Manager**  
**Provincial Coordinator**  
Balochistan Nutrition Program  
For Mothers & Children's

**Balochistan Nutrition Program For Mothers & Children.**  
**Notes to the Financial Statements**  
*For the Year ended June, 30 2016*

**5 External Assistance**

External assistance was received in the form of Grant from the World Bank under Grant agreement dated October 31, 2014 between the World Bank and Government of Pakistan (GoP) for the purpose of the BNPM&C, Project. The following amounts were received by the Program during the period.

		2015-16		2014-15	
		US \$	Pak Rupees	US \$	Pak Rupees
SOE Procedures	5.1	3,800,000	386,567,920	-	-
		<u>3,800,000</u>	<u>386,567,920</u>	<u>-</u>	<u>-</u>

5.1 This represents funds transferred to BNPM&C, Project's Designated US Dollar Bank Account by the World Bank on the basis of Withdrawal Applications submitted by the Project.

5.2 There has been no instance of non compliance with the terms and conditions of the Grant agreement between the World Bank and GoP which have resulted in cancellation of Credit.

**5.3 Undrawn External Assistance**

Undrawn Credit at reporting date represent amounts specified in the financing agreement between the World Bank and GoP that the World Bank will disburse for BNPM&C, project purposes.

	2015-16		2014-15	
	Amounts in US \$			
Closing Balance		\$ 7,204,017.81		-
		<u>\$ 7,204,017.81</u>		<u>-</u>

**6 Counterpart Funds**

Government of Baluchistan Shares.

Note  
6.1

		2015-16	2014-15
		Amounts in Pak Rupees.	
		106,000,000	-
		<u>106,000,000</u>	<u>-</u>

6.1 This represents the local funding by the Government of Balochistan to finance counter part activities (Operational Expense of PMU) Cover under the project. The funding has been made as per allocation in PC-1 for first year, where all payments have been made by the Project Management Unit, of BNPM&C.

**7 Program Supplies /Goods.**

Note

		2015-16	2014-15
		Amounts in Pak Rupees.	
		-	-
		-	-
		<u>-</u>	<u>-</u>

**8 Technical Assistance, Consultancy.**

Note  
8.1  
8.2

		2015-16	2014-15
		Amounts in Pak Rupees.	
		5,408,382	-
		19,084,800	-
		-	-
		<u>24,493,182</u>	<u>-</u>

8.1 This represents the payments made to the consultants individual hired particularly Finabncial Management, BCC, Expert, Procurement Specialist and legal consultant.

8.2 This represents the payments made against onsultancy firm particularly hired for the program as implentating partner in seven focused districts.

**9 Training of Health Staff.**


Training on IYCF,CMAM.

Note

		2015-16	2014-15
		Amounts in Pak Rupees.	
		8,695,083	-
		-	-
		<u>8,695,083</u>	<u>-</u>

**10 Operating Expense PMU.**

2015-16      2014-15

  
**Audit Officer**  
 Office of the  
**Director General Audit**  
 Balochistan, Quetta

  
**Consultant Finance Officer**

  
 Provincial Coordinator  
 Balochistan Nutrition Program  
 For Mothers & Children s

Note	Amounts in Pak Rupees.	
PMU, Staf Salaries.	771,750	-
Postage & Couriers.	2,320	-
Traveling Allowance-TA,DA.	144,250	-
Statinarey	31,884	-
Printing & Punclications.	115,661	-
Provincial Coordination Meeting.	196,437	-
Advertismnt & Punicity.	984,971	-
PMU, Refershment.	10,080	-
Occupancy Cost Office Rent.	570,000	-
Purchase of vehicles (Province & District)	22,442,499	-
	<u>25,269,852</u>	<u>-</u>

**13 Cash & Bank Balance**

	2015-16	2014-15
	Amounts in Pak Rupees.	
Cash at Bank in WB, Shares Revolving Fund Assignment Account.	353,379,655	-
Cash at Bank in GOB, Shares Local Currency Assignemnt Account.	80,680,148	-
Cash in Hand (GOB, SHARES)	50,000	-
	-	-
<b>Cash at the End of Year</b>	<u>434,109,803</u>	<u>-</u>

**14 Authorization of Issue.**

These financial statements have been authorized for issue by the Program Manager, Balochistan Nutrition Program For Mothers & Children on 10/10/2016.

**15 General.**

Figures have been rounded off to the nearest rupee.  
Comparative figures have been rearranged where necessary for the purpose of comparision as project has completed its first physical year.

  
**Audit Officer**  
Office of the  
Director General Audit  
Balochistan, Quetta.

  
**Consultant Finance Officer**  
Balochistan Nutrition Program  
For Mothers & Children's

  
Program  
Manager.  
**Provincial Coordinator**  
Balochistan Nutrition Program  
For Mothers & Children's



**Bank Reconciliation Statement.  
For The Month of June, 2016.**

Name: Balochistan Nutrition Program For Mothers & Children.

Bank: National Bank Of Pakistan  
A/C # 051-4057649808

B1 Main City Jinnah Road Qta.

	Issued Date	Cheque #	Rs. Amount.
Balance as per cash book.			
353,379,655			
1: Add cheque issued but not presented in bank.			
Sub Total.			
2: less cheques deposited but not credited in bank.			
1	08-Jun-16	71721462	12,750
2	10-Jun-16	71721490	12,750
3	29-Jun-16	71721515	48,905
4	30-Jun-16	71721522	91,066
5	27-Jun-16	71721510	30,000
6	29-Jun-16	71721520	1,608,834
Sub Total.			
355,183,960			
3: Less bank charges.			
Balance as per bank.			
355,183,960			

  
Prepared by Abdul Aziz Babai


AAO

  
Reviewed by Muhammad Hussain  
Consultant Finance Officer

AO

  
Approved by Dr Fahim Khan  
Provincial Coordinator

AO

  
Audit Officer  
Office of the  
Director General Audit  
Balochistan, Quetta.

NATIONAL BANK OF PAKISTAN

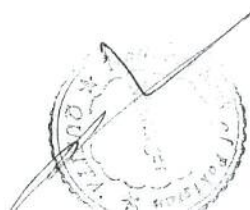
CITY BRANCH, QUETTA (0051)

ASSIGNMENT ACCOUNT No. 4057649808

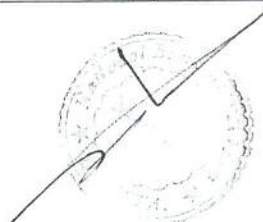
Current Account No:		4057649808		IBAN NO.				
Account Title:		BALOCHISTAN NUTRITION PROGRAM FOR MOTHERS AND CHILDREN						
Business, Address:		IBRD GRANT NO.TF18108-PK		Provisional statement cannot be presented in court of law. Unless a constituent notifies the bank immediately of any discrepancy found by him in this statement of account, it will be taken that he has found the account correct				
SBP Account No:				DR.ALI NASIR BUGTI - PROVINCIAL COORDINATOR DR. FAROOQ AZAM JAN - DG HEALTHSERVICES				
Limit:				Contact 2470289				
Instructions/Expiry				2470289				
Date	Cheque No	US \$			Rate	Pak. Rs.		
		Debit	Credit	Balance		Debit	Credit	Balance
15.09.2015	CREDIT		3,800,000.00	3,800,000.00	101.7284		386,567,920.00	386,567,920.00
16/02/2016	46802468	421.71		3,799,578.29	101.7284	42,900.00		386,525,020.00
	46802476	413.65		3,799,164.64	101.7284	42,080.00		386,482,940.00
	46802485	416.80		3,798,747.84	101.7284	42,400.00		386,440,540.00
	46802465	413.65		3,798,334.19	101.7284	42,080.00		386,398,460.00
	46802467	225.85		3,798,108.35	101.7284	22,975.00		386,375,485.00
	46802481	139.54		3,797,968.81	101.7284	14,195.00		386,361,290.00
	46802474	413.65		3,797,555.16	101.7284	42,080.00		386,319,210.00
17.02.2016	46802492	1,997.72		3,795,557.44	101.7284	203,225.00		386,115,985.00
	46802490	3,196.36		3,792,361.07	101.7284	325,161.00		385,790,824.00
	46802473	416.80		3,791,944.28	101.7284	42,400.00		385,748,424.00
	46802480	530.09		3,791,414.19	101.7284	53,925.00		385,694,499.00
18/02/2016	46802455	421.71		3,790,992.48	101.7284	42,900.00		385,651,599.00
	46802463	139.54		3,790,852.94	101.7284	14,195.00		385,637,404.00
	46802477	413.65		3,790,439.29	101.7284	42,080.00		385,595,324.00
	46802489	140.32		3,790,298.96	101.7284	14,275.00		385,581,049.00
19/02/2016	46802478	17.20		3,790,281.76	101.7284	1,750.00		385,579,299.00
	46802469	146.62		3,790,135.14	101.7284	14,915.00		385,564,384.00
	46802487	416.80		3,789,718.35	101.7284	42,400.00		385,521,984.00
22/02/2016	46802479	525.17		3,789,193.18	101.7284	53,425.00		385,468,559.00
	46802475	416.80		3,788,776.38	101.7284	42,400.00		385,426,159.00
23/02/2016	46802459	146.62		3,788,629.76	101.7284	14,915.00		385,411,244.00
	46802464	146.62		3,788,483.15	101.7284	14,915.00		385,396,329.00
	46802462	416.80		3,788,066.35	101.7284	42,400.00		385,353,929.00
	46802456	416.80		3,787,649.56	101.7284	42,400.00		385,311,529.00
	46802470	421.71		3,787,227.84	101.7284	42,900.00		385,268,629.00
	46802460	441.96		3,786,785.88	101.7284	44,960.00		385,223,669.00
	46802458	139.54		3,786,646.34	101.7284	14,195.00		385,209,474.00
	46802466	441.96		3,786,204.38	101.7284	44,960.00		385,164,514.00
	46802452	550.34		3,785,654.05	101.7284	55,985.00		385,108,529.00
24/02/2016	46802451	530.09		3,785,123.96	101.7284	53,925.00		385,054,604.00
	46802457	140.32		3,784,983.63	101.7284	14,275.00		385,040,329.00
	46802461	139.59		3,784,844.05	101.7284	14,200.00		385,026,129.00
25/02/2016	46802486	441.96		3,784,402.08	101.7284	44,960.00		384,981,169.00
	46802453	223.83		3,784,178.25	101.7284	22,770.00		384,958,399.00
26/02/2016	46802472	30.72		3,784,147.53	101.7284	3,125.00		384,955,274.00
	46802484	441.96		3,783,705.57	101.7284	44,960.00		384,910,314.00
	46802488	441.96		3,783,263.61	101.7284	44,960.00		384,865,354.00
27/02/2016	46802491	355.15		3,782,908.46	101.7284	36,129.00		384,829,225.00
	46802493	221.97		3,782,686.49	101.7284	22,581.00		384,806,644.00
01/03/2016	46802496	494.45		3,782,192.03	101.7284	50,300.00		384,756,344.00
	46802499	482.85		3,781,709.18	101.7284	49,120.00		384,707,224.00
	46802509	482.85		3,781,226.32	101.7284	49,120.00		384,658,104.00
	46802525	51.12		3,781,175.21	101.7284	5,200.00		384,652,904.00
	46802519	494.45		3,780,680.75	101.7284	50,300.00		384,602,604.00
02/03/2016	46802504	413.85		3,780,266.91	101.7284	42,100.00		384,560,504.00



	46802520	51.12		3,780,215.79	101.7284	5,200.00		384,555,304.00
	46802501	51.12		3,780,164.67	101.7284	5,200.00		384,550,104.00
	46802503	282.62		3,779,882.06	101.7284	28,750.00		384,521,354.00
03/03/2016	46802527	198.32		3,779,683.74	101.7284	20,175.00		384,501,179.00
	46802515	51.12		3,779,632.62	101.7284	5,200.00		384,495,979.00
04/03/2016	46802529	51.12		3,779,581.50	101.7284	5,200.00		384,490,779.00
07/03/2016	46802498	282.62		3,779,298.89	101.7284	28,750.00		384,462,029.00
	46802505	282.62		3,779,016.27	101.7284	28,750.00		384,433,279.00
	46802530	1,862.80		3,777,153.47	*101.7284	189,500.00		384,243,779.00
	46802531	237.74		3,776,915.73	101.7284	24,185.00		384,219,594.00
	46802540	2,477.18		3,774,438.54	101.7284	252,000.00		383,967,594.00
	46802541	2,211.77		3,772,226.77	101.7284	225,000.00		383,742,594.00
	46802539	176.94		3,772,049.83	101.7284	18,000.00		383,724,594.00
	46802542	521.00		3,771,528.84	101.7284	53,000.00		383,671,594.00
08/03/2016	46802510	325.87		3,771,202.97	101.7284	33,150.00		383,638,444.00
09/03/2016	46802482	141.55		3,771,061.41	101.7284	14,400.00		383,624,044.00
	46802494	559.58		3,770,501.84	101.7284	56,925.00		383,567,119.00
	46802495	494.45		3,770,007.38	101.7284	50,300.00		383,516,819.00
	46802502	602.83		3,769,404.55	101.7284	61,325.00		383,455,494.00
	46802511	51.12		3,769,353.44	101.7284	5,200.00		383,450,294.00
	46802516	241.57		3,769,111.86	101.7284	24,575.00		383,425,719.00
	46802517	198.32		3,768,913.54	101.7284	20,175.00		383,405,544.00
	46802522	562.53		3,768,351.01	101.7284	57,225.00		383,348,319.00
	46802523	559.58		3,767,791.43	101.7284	56,925.00		383,291,394.00
	46802524	494.45		3,767,296.98	101.7284	50,300.00		383,241,094.00
10-03-016	46802513	559.58		3,766,737.40	101.7284	56,925.00		383,184,169.00
	46802543	4,258.70		3,762,478.70	101.7284	433,231.00		382,750,938.00
	46802532	11.37		3,762,467.32	101.7284	1,157.00		382,749,781.00
	46802533	3.68		3,762,463.65	101.7284	374.00		382,749,407.00
	46802544	751.54		3,761,712.11	101.7284	76,453.00		382,672,954.00
11/03/2016	46802537	125.33		3,761,586.77	101.7284	12,750.00		382,660,204.00
	46802471	141.55		3,761,445.22	101.7284	14,400.00		382,645,804.00
14/03/2016	46802538	125.33		3,761,319.89	101.7284	12,750.00		382,633,054.00
	46802545	170.02		3,761,149.87	101.7284	17,296.00		382,615,758.00
15/03/2016	46802536	250.67		3,760,899.20	101.7284	25,500.00		382,590,258.00
17/03/2016	46802506	241.57		3,760,657.62	101.7284	24,575.00		382,565,683.00
	46802546	49.15		3,760,608.47	101.7284	5,000.00		382,560,683.00
18/03/2016	46802454	421.71		3,760,186.76	101.7284	42,900.00		382,517,783.00
	46802507	198.32		3,759,988.44	101.7284	20,175.00		382,497,608.00
	46802528	482.85		3,759,505.59	101.7284	49,120.00		382,448,488.00
	46802548	138.43		3,759,367.16	101.7284	14,082.00		382,434,406.00
	46802547	49.15		3,759,318.01	101.7284	5,000.00		382,429,406.00
21/03/2016	46802534	250.67		3,759,067.34	101.7284	25,500.00		382,403,906.00
	46802549	6.62		3,759,060.72	101.7284	673.00		382,403,233.00
	46802550	1.92		3,759,058.81	101.7284	195.00		382,403,038.00
22/03/2016	46802518	451.20		3,758,607.61	101.7284	45,900.00		382,357,138.00
	*6802535	250.67		3,758,356.94	101.7284	25,500.00		382,331,638.00
	69717876	58.98		3,758,297.96	101.7284	6,000.00		382,325,638.00
	69717883	14.75		3,758,283.21	101.7284	1,500.00		382,324,138.00
	69717891	14.75		3,758,268.47	101.7284	1,500.00		382,322,638.00
24/03/2016	69717893	170.24		3,758,098.23	101.7284	17,318.00		382,305,320.00
	69717878	29.49		3,758,068.74	101.7284	3,000.00		382,302,320.00
	69717877	2,801.58		3,755,267.16	101.7284	285,000.00		382,017,320.00
	69717894	8.13		3,755,259.03	101.7284	827.00		382,016,493.00
	69717895	2.26		3,755,256.77	101.7284	230.00		382,016,263.00
25/03/2016	69717890	49.15		3,755,207.62	101.7284	5,000.00		382,011,263.00
	69717881	58.98		3,755,148.64	101.7284	6,000.00		382,005,263.00
29/03/2016	69717886	14.75		3,755,133.90	101.7284	1,500.00		382,003,763.00
	69717896	2,477.18		3,752,656.71	101.7284	252,000.00		381,751,763.00
	69717897	2,211.77		3,750,444.94	101.7284	225,000.00		381,526,763.00
	69717900	14.74		3,750,430.20	101.7284	1,499.00		381,525,264.00
	69717898	521.00		3,749,909.21	101.7284	53,000.00		381,472,264.00



	69717901	4.76		3,749,904.45	101.7284	484.00		381,471,780.00
31/03/2016	69717882	14.75		3,749,889.71	101.7284	1,500.00		381,470,280.00
	69717885	14.75		3,749,874.96	101.7284	1,500.00		381,468,780.00
	69717887	68.81		3,749,806.15	101.7284	7,000.00		381,461,780.00
	69717903	294.90		3,749,511.25	101.7284	30,000.00		381,431,780.00
01/04/2016	69717889	49.15		3,749,462.10	101.7284	5,000.00		381,426,780.00
	69717899	307.90		3,749,154.20	101.7284	31,322.00		381,395,458.00
	69717902	1,671.12		3,747,483.08	101.7284	170,000.00		381,225,458.00
04/04/2016	69717892	14.75		3,747,468.34	101.7284	1,500.00		381,223,958.00
05/04/2016	69717880	58.98		3,747,409.36	101.7284	6,000.00		381,217,958.00
	69717879	58.98		3,747,350.38	101.7284	6,000.00		381,211,958.00
07/04/2016	69717888	14.75		3,747,335.63	101.7284	1,500.00		381,210,458.00
08/04/2016	46802508	482.85		3,746,852.78	101.7284	49,120.00		381,161,338.00
	46802514	412.08		3,746,440.70	101.7284	41,920.00		381,119,418.00
	56802526	314.27		3,746,126.43	101.7284	31,970.00		381,087,448.00
	46802497	314.27		3,745,812.16	101.7284	31,970.00		381,055,478.00
18.04.2016	45802512	419.94		3,745,392.22	101.7284	42,720.00		381,012,758.00
	69717884	14.75		3,745,377.48	101.7284	1,500.00		381,011,258.00
19.04.2016	46802483	441.96		3,744,935.51	101.7284	44,960.00		380,966,298.00
20/04/2016	46802500	314.27		3,744,621.25	101.7284	31,970.00		380,934,328.00
09/05/2016	46802521	51.12		3,744,570.13	101.7284	5,200.00		380,929,128.00
13/05/2016	69717904	2,477.18		3,742,092.95	101.7284	252,000.00		380,677,128.00
	69717905	2,211.77		3,739,881.17	101.7284	225,000.00		380,452,128.00
	69717906	1,327.06		3,738,554.11	101.7284	135,000.00		380,317,128.00
20/05/2016	69717907	668.45		3,737,885.66	101.7284	68,000.00		380,249,128.00
27/05/2016	69717948	268.61		3,737,617.06	101.7284	27,325.00		380,221,803.00
	69717956	187,605.43		3,550,011.63	101.7284	19,084,800.00		361,137,003.00
30/05/2016	69717957	832.00		3,549,179.63	101.7284	84,638.00		361,052,365.00
	69717916	52.89		3,549,126.74	101.7284	5,380.00		361,046,985.00
	69717935	812.60		3,548,314.14	101.7284	82,665.00		360,964,320.00
	69717931	9.58		3,548,304.55	101.7284	975.00		360,963,345.00
	69717923	349.02		3,547,955.54	101.7284	35,505.00		360,927,840.00
	69717911	134.08		3,547,821.45	101.7284	13,640.00		360,914,200.00
	69717908	2,458.56		3,545,362.90	101.7284	250,105.00		360,664,095.00
	69717933	936.32		3,544,426.58	101.7284	95,250.00		360,568,845.00
	69717912	184.31		3,544,242.27	101.7284	18,750.00		360,550,095.00
	69717955	301.59		3,543,940.68	101.7284	30,680.00		360,519,415.00
31/05/2016	69717949	256.32		3,543,684.36	101.7284	26,075.00		360,493,340.00
02/06/2016	69717910	56.33		3,543,628.03	101.7284	5,730.00		360,487,610.00
	69717915	57.41		3,543,570.63	101.7284	5,840.00		360,481,770.00
	69717913	63.99		3,543,506.63	101.7284	6,510.00		360,475,260.00
	69717921	63.99		3,543,442.64	101.7284	6,510.00		360,468,750.00
	69717926	61.54		3,543,381.10	101.7284	6,260.00		360,462,490.00
	69717937	30.72		3,543,350.38	101.7284	3,125.00		360,459,365.00
03/06/2016	69717914	62.22		3,543,288.16	101.7284	6,330.00		360,453,035.00
05/06/2016	69717959	15.08		3,543,273.08	101.7284	1,534.00		360,451,501.00
	69717958	39.91		3,543,233.17	101.7284	4,060.00		360,447,441.00
	69717947			3,543,233.17	101.7284			360,447,441.00
08/06/2016	69717909	802.19		3,542,430.98	101.7284	81,605.00		360,365,836.00
	69717917	440.88		3,541,990.10	101.7284	44,850.00		360,320,986.00
	69717918	129.36		3,541,860.74	101.7284	13,160.00		360,307,826.00
	69717920	571.82		3,541,288.92	101.7284	58,170.00		360,249,656.00
	69717924	19.17		3,541,269.75	101.7284	1,950.00		360,247,706.00
	69717922	566.61		3,540,703.15	101.7284	57,640.00		360,190,066.00
	69717925	89.80		3,540,613.35	101.7284	9,135.00		360,180,931.00
	69717927	73.68		3,540,539.67	101.7284	7,495.00		360,173,436.00
	69717928	92.85		3,540,446.83	101.7284	9,445.00		360,163,991.00
	69717929	251.01		3,540,195.82	101.7284	25,535.00		360,138,456.00
	69717930	565.77		3,539,630.04	101.7284	57,555.00		360,080,901.00
	69717932	85.87		3,539,544.18	101.7284	8,735.00		360,072,166.00
	69717934	1,081.80		3,538,462.38	101.7284	110,050.00		359,962,116.00
	69717936	240.25		3,538,222.13	101.7284	24,440.00		359,937,676.00



	69717970	28.22		3,538,193.91	101.7284	2,871.00		359,934,805.00
	69717941	256.32		3,537,937.59	101.7284	26,075.00		359,908,730.00
10/06/2016	71721464	125.33		3,537,812.25	101.7284	12,750.00		359,895,980.00
	69717967	884.55		3,536,927.70	101.7284	89,984.00		359,805,996.00
	69717942	219.56		3,536,708.15	101.7284	22,335.00		359,783,661.00
	69717943	292.10		3,536,416.05	101.7284	29,715.00		359,753,946.00
	69717946	245.90		3,536,170.15	101.7284	25,015.00		359,728,931.00
	69717950	219.56		3,535,950.59	101.7284	22,335.00		359,706,596.00
	69717973	5.08		3,535,945.51	101.7284	517.00		359,706,079.00
	69717975	12.10		3,535,933.41	101.7284	1,231.00		359,704,848.00
	71721453	22.12		3,535,911.29	101.7284	2,250.00		359,702,598.00
	69717969	13.66		3,535,897.63	101.7284	1,390.00		359,701,208.00
	69717972	15.76		3,535,881.87	101.7284	1,603.00		359,699,605.00
	69717965	81.10		3,535,800.77	101.7284	8,250.00		359,691,355.00
	69717968	42.33		3,535,758.44	101.7284	4,306.00		359,687,049.00
13/06/2016	69717951	292.10		3,535,466.34	101.7284	29,715.00		359,657,334.00
	71711454	2,477.18		3,532,989.16	101.7284	252,000.00		359,405,334.00
	71721455	2,211.77		3,530,777.38	101.7284	225,000.00		359,180,334.00
	71721456	2,654.13		3,528,123.26	101.7284	270,000.00		358,910,334.00
	71721458	1,266.73		3,526,856.53	101.7284	128,862.00		358,781,472.00
	71721469	74.51		3,526,782.02	101.7284	7,580.00		358,773,892.00
	69717971	329.26		3,526,452.76	101.7284	33,495.00		358,740,397.00
14/06/2016	69717962	125.33		3,526,327.43	101.7284	12,750.00		358,727,647.00
	69717939	305.37		3,526,022.05	101.7284	31,065.00		358,696,582.00
	69717947	305.37		3,525,716.68	101.7284	31,065.00		358,665,517.00
	71721493	125.33		3,525,591.35	101.7284	12,750.00		358,652,767.00
15/06/2016	69717945	215.23		3,525,376.12	101.7284	21,895.00		358,630,872.00
	71711479	125.33		3,525,250.79	101.7284	12,750.00		358,618,122.00
	71721485	88.47		3,525,162.31	101.7284	9,000.00		358,609,122.00
	71721470	1,240.16		3,523,922.15	101.7284	126,160.00		358,482,962.00
	71721463	66.35		3,523,855.80	101.7284	6,750.00		358,476,212.00
	71721451	3.90		3,523,851.89	101.7284	397.00		358,475,815.00
16/06/2016	71721472	125.33		3,523,726.56	101.7284	12,750.00		358,463,065.00
	71721481	125.33		3,523,601.23	101.7284	12,750.00		358,450,315.00
	69717974	252.91		3,523,348.32	101.7284	25,728.00		358,424,587.00
	69717944	215.23		3,523,133.09	101.7284	21,895.00		358,402,692.00
	69717919	30.72		3,523,102.37	101.7284	3,125.00		358,399,567.00
17/06/2016	69717963	125.33		3,522,977.03	101.7284	12,750.00		358,386,817.00
	69717961	125.33		3,522,851.70	101.7284	12,750.00		358,374,067.00
	71721474	125.33		3,522,726.37	101.7284	12,750.00		358,361,317.00
	71721486	125.33		3,522,601.03	101.7284	12,750.00		358,348,567.00
	71721468	88.47		3,522,512.56	101.7284	9,000.00		358,339,567.00
20/06/2016	69717940	268.61		3,522,243.96	101.7284	27,325.00		358,312,242.00
	69717960	132.71		3,522,111.25	101.7284	13,500.00		358,298,742.00
	71721495	125.33		3,521,985.92	101.7284	12,750.00		358,285,992.00
	71721498	6,290.38		3,515,695.54	101.7284	639,910.00		357,646,082.00
	71721496	22.12		3,515,673.42	101.7284	2,250.00		357,643,832.00
	71721475	88.47		3,515,584.95	101.7284	9,000.00		357,634,832.00
	71721499	698.93		3,514,886.02	101.7284	71,101.00		357,563,731.00
20/06/2016	69717966	245.75		3,514,640.27	101.7284	25,000.00		357,538,731.00
	71721452	125.33		3,514,514.93	101.7284	12,750.00		357,525,981.00
	71721482	125.33		3,514,389.60	101.7284	12,750.00		357,513,231.00
22/06/2016	69717952	291.61		3,514,097.99	101.7284	29,665.00		357,483,566.00
23/06/2016	71721473	125.33		3,513,972.66	101.7284	12,750.00		357,470,816.00
	71721471	125.33		3,513,847.32	101.7284	12,750.00		357,458,066.00
24/06/2016	71721476	125.33		3,513,721.99	101.7284	12,750.00		357,445,316.00
	71721483	125.33		3,513,596.66	101.7284	12,750.00		357,432,566.00
	71721478	125.33		3,513,471.32	101.7284	12,750.00		357,419,816.00
	71721494	176.94		3,513,294.38	101.7284	18,000.00		357,401,816.00
	71721480	88.47		3,513,205.91	101.7284	9,000.00		357,392,816.00
27/06/2016	71721457	2,477.18		3,510,728.72	101.7284	252,000.00		357,140,816.00
	71721466	125.33		3,510,603.39	101.7284	12,750.00		357,128,066.00



	71721467	125.33		3,510,478.06	101.7284	12,750.00		357,115,316.00
	71721489	125.33		3,510,352.72	101.7284	12,750.00		357,102,566.00
	71721497	305.37		3,510,047.35	101.7284	31,065.00		357,071,501.00
	71721500	860.13		3,509,187.22	101.7284	87,500.00		356,984,001.00
	71721501	2,477.18		3,506,710.03	101.7284	252,000.00		356,732,001.00
	71721502	2,211.77		3,504,498.26	101.7284	225,000.00		356,507,001.00
	71721503	2,654.13		3,501,844.14	101.7284	270,000.00		356,237,001.00
	71721504	815.90		3,501,028.24	101.7284	83,000.00		356,154,001.00
28/06/2016	71721460	125.33		3,500,902.90	101.7284	12,750.00		356,141,251.00
29/06/2016	71721461	125.33		3,500,777.57	101.7284	12,750.00		356,128,501.00
	71721465	125.33		3,500,652.24	101.7284	12,750.00		356,115,751.00
	71721477	125.33		3,500,526.90	101.7284	12,750.00		356,103,001.00
	71721484	125.33		3,500,401.57	101.7284	12,750.00		356,090,251.00
	71721505	2,264.13		3,498,137.44	101.7284	230,326.00		355,859,925.00
	71721513	133.19		3,498,004.25	101.7284	13,549.00		355,846,376.00
	71721514	266.37		3,497,737.89	101.7284	27,097.00		355,819,279.00
	71721509	13.04		3,497,724.84	101.7284	1,327.00		355,817,952.00
	71721508	40.42		3,497,684.42	101.7284	4,112.00		355,813,840.00
	71721512	23.83		3,497,660.59	101.7284	2,424.00		355,811,416.00
30/06/2016	71721507	844.72		3,496,815.87	101.7284	85,932.00		355,725,484.00
	71721511	214.45		3,496,601.42	101.7284	21,816.00		355,703,668.00
	71721524	24.06		3,496,577.36	101.7284	2,448.00		355,701,220.00
	71721523	43.31		3,496,534.05	101.7284	4,406.00		355,696,814.00
	71721516	23.00		3,496,511.04	101.7284	2,340.00		355,694,474.00
	71721519	275.24		3,496,235.80	101.7284	28,000.00		355,666,474.00
	71721517	7.42		3,496,228.38	101.7284	755.00		355,665,719.00
	71721521	1,757.22		3,494,471.16	101.7284	178,759.00		355,486,960.00
	71721491	125.33		3,494,345.83	101.7284	12,750.00		355,474,210.00
	71721488	125.33		3,494,220.49	101.7284	12,750.00		355,461,460.00
	71721492	125.33		3,494,095.16	101.7284	12,750.00		355,448,710.00
	71721487	125.33		3,493,969.83	101.7284	12,750.00		355,435,960.00
30.06.2016	71721518	2,477.18		3,491,492.64	101.7284	252,000.00		355,183,960.00

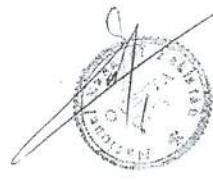
QUETTA CITY (8031)

04.03.2016	14	AUTH		106,000,000.00	106,000,000.00
18.03.2016	61501	CLEARING	16,300.00		105,983,700.00
28.03.2016	61502	CLEARING	581,576.00		105,402,124.00
30.03.2016	61503	CLEARING	32,800.00		105,369,324.00
30.03.2016	61505	TRANSFER	507.00		105,368,817.00
30.03.2016	61504	TRANSFER	1,569.00		105,367,248.00



QUETTA CITY (CONT)

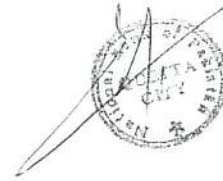
26.04.2016	61506	TRANSFER	145,926.00		105,221,322.00
26.04.2016	61507	TRANSFER	39,798.00		105,181,524.00





QUETTA CITY (0051)

17-05-2016	61509	TRANSFER	14,000.00		105,167,524.00
19-05-2016	61510	TRANSFER	118,004.00		105,049,520.00
19-05-2016	61508	CLEARING	176,000.00		104,873,520.00
30.05.2016	61511	TRANSFER	63,641.00		104,809,879.00
30.05.2016	61512	TRANSFER	60,449.00		104,749,430.00



QUETTA CITY (0051)

10.06.2016	61514		3,800.00		104,745,630.00
10.06.2016	61515		1,227.00		104,744,403.00
13.06.2016	61513	CLEARING	79,425.00		104,664,978.00
14.06.2016	61524	CLEARING	10,175.00		104,654,803.00
15.06.2016	61520	CLEARING	352,000.00		104,302,803.00
15.06.2016	61522	CLEARING	20,337,145.00		83,965,658.00
15.06.2016	61521	TRANSFER	28,000.00		83,937,658.00
15.06.2016	61519	TRANSFER	122.00		83,937,536.00
15.06.2016	61518	TRANSFER	379.00		83,937,157.00
16.06.2016	61517	CLEARING	7,923.00		83,929,234.00
16.06.2016	61516	TRANSFER	213,039.00		83,716,195.00
16.06.2016	61523	TRANSFER	299,854.00		83,416,341.00
21.06.2016	61525	CLEARING	50,525.00		83,365,816.00
23.06.2016	61527	TRANSFER	52,467.00		83,313,349.00
28.06.2016	61529	TRANSFER	715.00		83,312,634.00
28.06.2016	61530	TRANSFER	231.00		83,312,403.00
29.06.2016	61532	CLEARING	547,000.00		82,765,403.00
29.06.2016	61528	CLEARING	14,947.00		82,750,456.00
30.06.2016	61531	CLEARING	42,525.00		82,707,931.00
	61526		1,753,033.00		80,954,898.00
	61534		50,000.00		80,904,898.00
	61533		224,750.00		80,680,148.00

