

**Performance Audit Report**  
**Sanitation Campaign**  
**Metropolitan Corporation Quetta**  
**Financial year 2014-15**

**AUDITOR-GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

BLGA	Balochistan Local Government Act 2010
BPPRA	Balochistan Procurement Regulatory Authority
CO.	Company
CNIC	Computerized National Identity Card
CPWD	Central Public Work Department
FBR	Federal Board of Revenue
GC	Government Contractor
GFR	General Financial Rules
Govt.	Government
GST	General Sales Tax
i.e.	That is
INTOSAI	International Organization for Supreme Audit Institution
ISSAI	International Standards for Supreme Audit Institution.
JICA	Japan International Cooperation Agency
KG	Kilograms
MB	Measurement Book
MCQ	Metropolitan Corporation Quetta
MT	Maintenance and Transport.
NTN	National Tax Number
PC-I	Public Commission-I
PIFRA	Project for improvement of financial and Reporting
POL	Petroleum Oil and Lubricant
QDA	Quetta Development Authority
QMC	Quetta Métropolitain Corporation
Rs.	Rupees
RTO	Regional Transport Officer
SO	Section Officer
STR	Sales Tax Registration
S. No.	Serial Number
Vol.	Volume
Vr.No.	Voucher Number

## **PREFACE**

The Auditor-General conducts audits subject to Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Condition of Service) Ordinance 2001. The Performance Audit of "Sanitation Campaign of Metropolitan Corporation Quetta was carried out accordingly.

The Directorate General Audit (Local Council's) Balochistan Quetta conducted Performance audit of the Sanitation Campaign of Metropolitan Corporation Quetta during January, 2017 for the period of 2014-15 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the Sanitation Campaign of Metropolitan Corporation Quetta. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules, and regulations in managing the Sanitation Campaign of Metropolitan Corporation Quetta. with a view to ascertain that provisions contained in Balochistan Local Government Act, 2010 Rules made there under with respect to services provided by Municipal Offices with a focus on results and whether the local bodies discharge their duties as per section 78, fifth schedule, of BLG Act, 2010 and provide services with regard to Drains/Sanitation, Public Safety Town Planning including schemes/projects for expansion and development of any area or rehabilitation of existing infrastructure effective and efficient and economical manner with intended purpose.

The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Sanitation Campaign of Metropolitan Corporation Quetta.

The audit report is submitted to the Governor Balochistan in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan 1973, read with Balochistan Local Government Act, 2010 and amendments therein for causing it to be laid before the Provincial Assembly.

Islamabad

Dated:

**(Javed Jehangir)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

Solid Waste Management is widely recognized as a major concern for developing Countries like Pakistan with the potential to cause negative impacts on national development activities including tourism and trade, public health and the environment. Government recognizes the importance of proper waste management. The Metropolitan Corporation Quetta has the mandate to manage waste and ensure that any issues related to solid waste management are addressed appropriately.

The Directorate General Audit (Local Council's) Balochistan Quetta conducted Performance audit of the Sanitation Campaign of Metropolitan Corporation Quetta (for the period from 2014-15) in accordance with INTOSAI Auditing Standards. Main Objective is as under:

- Whether activities performed by the organization were based on the principles of economy, efficiency and effectiveness or otherwise.
- The evaluation of results for the activities/services rendered by the organization.
- Effectiveness of internal control system, organization and management.

The Metropolitan Corporation Quetta launched the sanitation campaign in Quetta city, through sanitation officer of metropolitan corporation Quetta. Expenditure of Rs 535.538 million was incurred from the Federal GST share for the said campaign for the period 2014-15.

The QMC intended to establish such a mechanism which was able to perform its business activities under well-defined protocol, which shall enable it to perform efficiently. The proposed campaign has been designed for effective/efficient utilization of the available resources and to provide a healthy living environment for everyone, to protect the natural resources (such as surface water, groundwater, soil), and to provide safety, security and dignity for the people of Quetta. The campaign was planned to be implemented through Metropolitan Corporation Quetta with own staff, as well as with private

contractors. Cleaning of Nalas and one time cleaning activity was also part of the campaign.

The key audit findings include the following important observations:

1. Weak planning for execution of sanitation campaign.
2. Appointment of contingent paid staff without compliance of Government procedure.
3. Huge procurements without need assessment.
4. Loss to Government by allowing higher rates.
5. Expenditure due to non-obtaining of technical sanctions.
6. Non recovery of government dues.
7. Expenditure without complying BPPRA Rules.
8. Improper service for collection of waste and chemicals from Hospitals.
9. Maintenance/repair of vehicles without technical staff.
10. Improper transportation of waste in uncovered vehicles.
11. Payment to private Transporters despite having sufficient number of Vehicles and machineries.
12. Excess payments made to private contractors
13. Improper land filling sites from wastage.

Audit would suggest focusing on the following institutional, technical, financial and legal recommendations to improve overall performance of the program:

- i. The contingent paid staff should be hired observing Government procedure and as per job description.
- ii. A realistic approach should be followed while preparing the budget estimates.
- iii. Government funds should be utilized for the purposes for which these are approved and released.

- iv. All the activities should be accomplished as per approved time line. Action should be taken against the authorities found responsible for negligence.
- v. BPPRA rules should be strictly followed to achieve the economy in attainment of goals.
- vi. Purchase should be made in accordance with BPPRA Guidelines with observance of principles of economy, efficiency and effectiveness.
- vii. Activities of strengthening the internal controls & financial management should be implemented in letter and spirit vis-à-vis observance of Government Rules, and ancillary instructions while incurring the expenditure.
- viii.** Due participation of the technical representatives in the planning and implementation process should be ensured, for better coordination and supervision by the management.
- ix.** Basic recycling, waste management, e-waste management rules and there should be guidelines for proper landfill sites.
- x. There should be environmental performance indicators.

## **1. INTRODUCTION**

### **1.1 Program Background**

Quetta is the provincial capital city of Balochistan, Pakistan and it is the ninth-largest city of Pakistan. The city is known as fruit garden of Pakistan. The population of the city is estimated to be approximately 3 million and Quetta has an area of 2,653 km<sup>2</sup> (1,024 sq mi). In 1876, Quetta was incorporated into British controlled territories of India. British Troops constructed the infrastructure for their establishment as it was a strategic location.

Quetta is a Metropolitan city comprises of a Metropolitan Corporation which is headed by Mayor who is elected by a council of 86 elected councilors. Metropolitan Corporation Quetta is required to perform some primary and secondary function such as sanitation i.e. sweeping, cleaning of streets, roads drainage, solid waste management, construction of roads, building control, registration of death and birth etc.

There was a time when Quetta was called "Little Paris" due to its cleanliness, pleasant weather and scenic beauty. Presently, due to mismanagement and unchecked urbanization and settlement of Afghan immigrants, Quetta is one of the most polluted cities of Pakistan. Heaps of garbage cans are found in every nook and corner of the city. There is lack of a proper sanitation system in the city. Whenever, there is a mild outpour of rain, the roads of Quetta start smelling like drains.

In Quetta, previously generation of municipal solid waste is estimated to be between 0.4 and 0.6 kg per day per capita and virtually, no proper waste management system exists. Approximately 48.10% of the generated waste remains at collection points, or in streets, where it emits a host of pollutants into the air. Also on roadside, the dump burning of the municipal solid wastes generates air pollution. Solid waste management and sanitation is important to safeguard human health and to protect the environment. Most of developments of



developed countries recognized the importance of waste management and sanitation. Improper solid waste management and sanitation can lead to illegal dumping and to the contamination of soil, surface water, ground water and air. And it can also have negative impact on public health. Generation of waste is directly linked with the population; any change in population will reflect increase of waste generation from any given area. Since the population of Quetta has increased drastically in recent years hence generation of waste has increased accordingly.

It has been observed that a growing number of households in the town have linked their flush system with septic tanks. New housing schemes are all having flush systems. This has been observed mainly in Jinnah, Shahbaz, Samungli and Chaman Housing Schemes. However, the waste water from most houses is disposed of through open drainage systems and then it moves outside the main town through Habib Nallah into Quetta Lora, QDA Ground, Eastern Bypass Road and Kach More are main dumping points in Quetta City.

The human resource (HR) of Metropolitan Quetta consists of 934 people employed on permanent basis. Sanitation department of MCQ is divided in two sections and being headed by two Executive Engineers followed by Assistant Engineers, Sub Engineers, Chief Sanitation Officer, Chief Sanitary Inspector, Sanitary Inspectors and Supervisors. Also temporary workers are being hired for the disilfting of drains and other cleaning activities. About 500 workers are being hired to cover short fall of labors in unattended areas.

Present waste collection and transport fleet of Metropolitan Corporation Quetta (MCQ) consists of approximately 101 vehicles. Most of these vehicles were given to MCQ as a grant during the period of 1994-1998 which means the entire fleet is about 17 to 21 years old. Technically these vehicles have completed their mechanical /financial useful period; hence a complete makeover is required for the smooth waste management operation in Quetta City.

## **1.2 PROGRAM PLANNING**

### **1.2.1 Program Period**

The sanitation campaign was started in July, 2014 and it was planned to be completed by 30<sup>th</sup> June 2015.

### **1.2.2 Execution Plan**

The main objective of a sanitation system was to protect and promote human health by providing a clean environment and breaking the cycle of disease. The overall purpose of sanitation is to provide a healthy living environment for everyone, to protect the natural resources (such as surface water, groundwater, soil), and to provide safety, security and dignity for people of Quetta.

A city plan for solid waste management, involved the collection, transportation, processing and disposal aspects, the facilities, augmentation and replacement of the equipment and sites.

The campaign was executed by the MCQ through its own labor and private contractors. There was to be comprehensive survey of open plots and other areas from where solid waste will be cleared by the QMC. In the absence of automated bin lifting mechanism or door to door collection, the waste from collection points is loaded either manually or by front end loading vehicles into tractor trolleys, open trucks and multi roll container (2.5 cum container) for the transportation to the disposal site. There are 3 tractor trolleys, 22 open trucks, 32 multi roll trucks (Nissan) and 10 covered trucks being used for manual waste collection and are being off loaded manually.

Street sweeping is a prime job of sanitary staff which is carried out early in the morning starting from 05:00 am. A priority is given to the main roads, markets and other public areas, however, due to lack of labor only 50% of the area is being swept on any given day. Manual sweeping also lack a proper gear e.g. proper brooms, hand carts, spades and other utensils required to carry out the waste after sweeping activities. mechanical sweeping activity is carried out in a very small area of Quetta city, road structure and other conditions of the

roads are not greatly conducive to mechanicals sweeping. MCQ owns to very good quality of mechanical sweepers, however, these machines are not properly maintained due to unavailability of a proper mechanical staff. About 50 kilometers of roads are only swept with mechanical sweepers which is only 10% of the area that possibly can be swept through mechanical means. Waste is collected by MCQ staff, private waste collectors, and scavengers & brought to communal collection points, cemented or containers placed at various parts of the city by MCQ. From where the MCQ's vehicles lift the garbage manually or mechanically and transport it to the designated dumpsite located at an average of 16 km from the city. Small, medium and large open drains are present in all wards of Quetta city. Desilting of these drains is done manually by sanitary workers and this desilting activity is monitored by concerned sanitary supervisor and local councilor. Desilted material is placed on the side of open drains and kept there for couple of days before being lifted by the sanitary workers through hand carts and dumped into container/ tractor trolley. However, the drain cleaning activity is carried out without any schedule after observing an overflow of the drains in any given area. All small and medium drains are connected to the larger drains i.e. City (Habibullah)Nallah, Cantt. Nallah, Zarghoon Road Nallah, Joint Road Nallah, Shamoza Nallah & Lorekarez Nallah which are being mechanically desilted by the private contractors through the engineering department of MCQ. Occasionally private contractors are hired to carry out desilting activities in problematic areas of the city.

### **1.2.3 Financing Plan**

Major contribution of finance is provided from the GST of Federal Government as well as grant of the Provincial Government. The Sanitation work/campaign was carried out from own source i.e. GST share of the Quetta Metropolitan Corporation, the whole payment to the contractor concerned was made from the same GST budget.

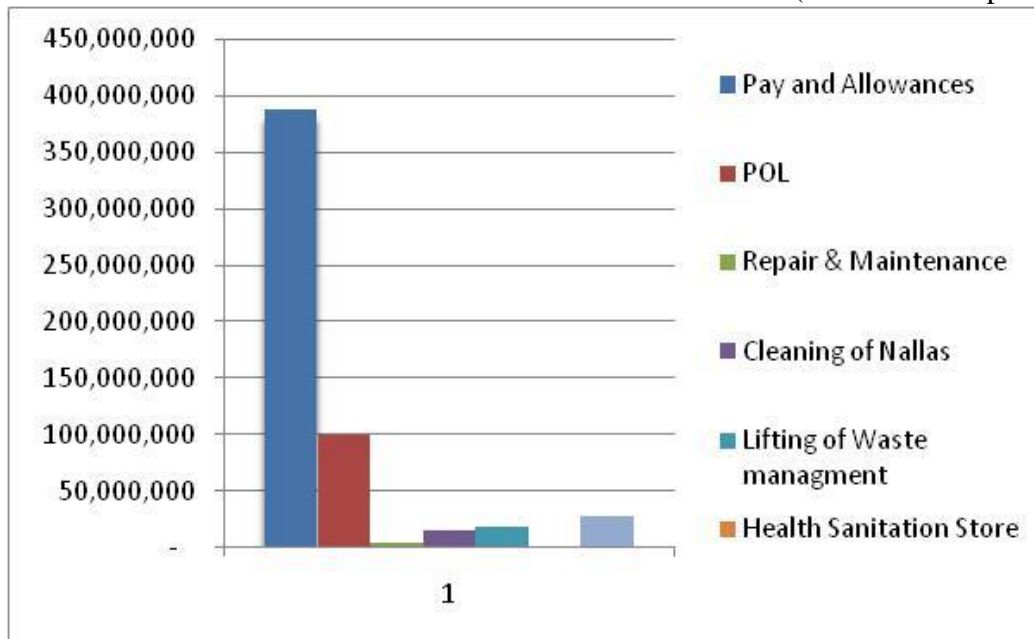
Component Wise expenditure on Sanitation Campaign is as under:

(Amount in Rs)

<b>Detail Head</b>	<b>Amount</b>
<b>Regular Expenses</b>	<b>PER YEAR</b>
1 Sanitation Staff Salary	338,249,678
Overtime	33,870,622
Daily Wages (Sweepers/cooli)	10,837,556
Other Allowance	4,999,992
<b>Total Salary</b>	<b>387,957,848</b>
2 POL	99,391,052
3 4 Repair & Maintenance	4943650
6 Cleaning of city nala	3,142,860
7 cleaning of Nalas	11,827,823
8 Health Sanitation Store (anti Malaria and dog killing)	379,100
9 Others	27,895,465
10 Lifting of solid waste	19488567
<b>Total:</b>	<b>147,579,950</b>
<b>TOTAL EXPENSES</b>	<b>535,537,798</b>

The expenditures position of the Sanitation Campaign at a glance is as under:-

(Amount in Rupees)



#### **1.2.4 Planned Program Description**

The proposed campaign include

1. Collection of waste through door to door collection.
2. Collection and removal of waste to the approved disposal sites
3. Mechanical/Manual sweeping of main and arterial roads, streets and squares with vacuumed vehicles
4. Mechanical washing.
5. Recycling of waste.
6. Land fill

#### **1.2.5. Planned Program Outcome**

The successful implementation of the sanitation Campaign will better solid waste faculties and provide a healthy living environment for everyone, to protect the natural resources (such as surface water, groundwater, soil), and to provide safety, security and dignity for people of Quetta.

### **1.3 RESPONSIBLE AUTHORITIES**

#### **Metropolitan Corporation Quetta (MCQ)**

A committee was constituted comprising of Sanitation Officer, Executive Engineer and concerned Counselor that will monitor the routine field operation on daily basis. The major functions of Committee are as follows:

- i. To review the physical and financial progress
- ii. To ensure effective implementation of campaign
- iii. To monitoring the Physical Progress.
- iv. To supervise day to day work.
- v. To report the progress of work to high ups.

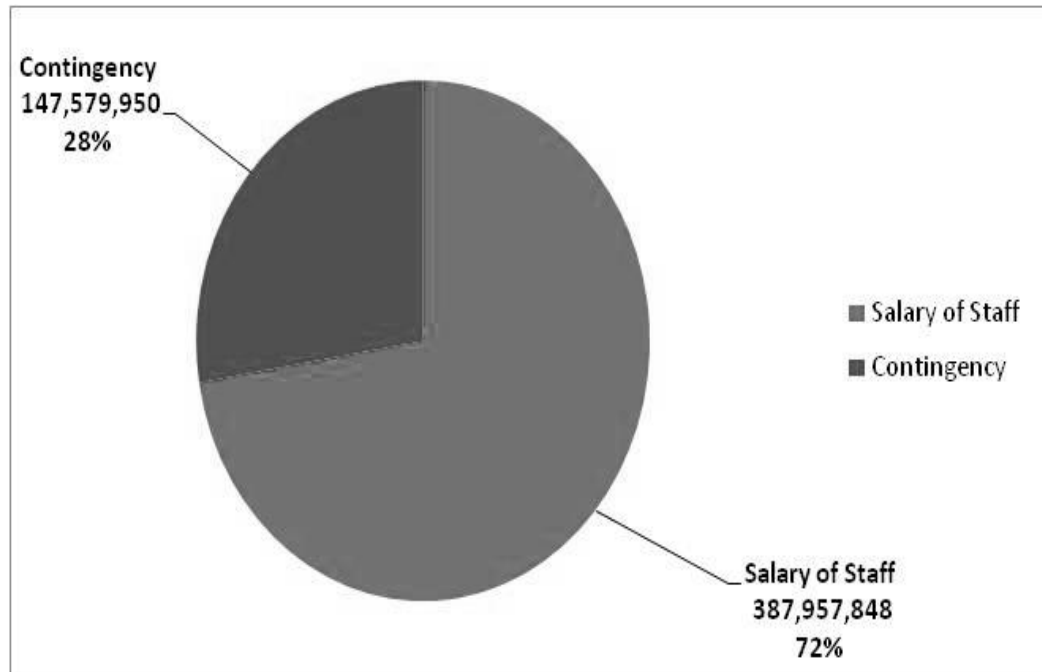
<b>Authority</b>	<b>Responsibilities</b>
<b>Mayor</b>	<b>Chairman</b>
<b>Deputy Mayor</b>	<b>(Member)</b>
<b>Chief Officer</b>	<b>(Member)</b>
<b>Sanitation Officer</b>	<b>Head of Field Teams</b>
<b>Sanitation Supervisors</b>	<b>At ground or field involved in sanitation process.</b>

#### **1.4 Financial Resources**

Total releases by the Government of Balochistan through federal government GST share for the period 2014-15 were Rs.535.538 million. The detail is as below:

(Rupees in million)		
<b>Sr. No.</b>	<b>Head of Account</b>	<b>Actual Expenditure</b>
1	Establishment	387.958
2	Contingency	147.580
<b>Total:</b>		<b>535.538</b>

### EXPENDITURE 2014-15





## **2. AUDIT OBJECTIVES**

Major objectives of the Performance audit were to:

- i. To review whether activities performed by the organization were based on the principles of economy, efficiency and effectiveness or otherwise.
- ii. Sanitation work including solid waste management was performed by MCQ economically, efficiently and effectively.
- iii. To evaluate the results for the activities/services rendered by the organization.
- iv. To examine the effectiveness of internal control system, organization and management.
- v. Funding and infrastructure were adequate for the implementation of Rules and funds were used economically, efficiently and effectively;
- vi. The collection, segregation, processing and disposal of waste were carried out in a systematic and scientific manner.

### **3. AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Audit Scope**

The performance audit covers all the aspects of the Sanitation campaign i.e. planning, financing, execution and implementation. Operation of the campaign in Metropolitan Corporation Quetta is covered in the performance audit. Audit covers the period for financial year 2014-15.

Utilization of funds released for Sanitation campaign in Metropolitan Corporation Quetta was reviewed. The factors of economy, efficiency, and effectiveness were focused while conducting the performance audit.

#### **3.2 Audit Methodology**

The performance audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) keeping in view the rules and regulations framed by the Government from time to time. The audit methodology was adopted during performance audit is as under;

- i. Collection and scrutiny of relevant data i.e. files, reports, newspapers, vouched accounts and stock registers etc.
- ii. Interviews with concerned staff of MCQ Management Department and general public as well.
- iii. Scrutiny of vouched accounts to assess if the provided financial resources were spent with economy and for the purpose for which they were allocated.
- iv. Scrutiny of goals planned and achievement from the statistical data provided to audit.

#### **4. AUDIT FINDINGS AND RECOMMENDATIONS**

In execution, we assess the achievement of MCQ Campaign objectives in terms of economy, efficiency and effectiveness. Performance was observed on the basis of achievement of targets set at the time of planning phase, scrutiny of allied record, reports and visits to various collection and disposal sites to evaluate the benefits under the MCQ Campaign during its execution and implementation. Shortcomings during implementation of program and need for improvement in the following areas were observed.

##### **4.1 Organization and Management**

###### **4.1.1 Appointment of contingent paid staff without proper rules and regulations.**

Every Public Officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money". "Every Controlling Officer must see that the funds allocated to spending units are expended in the public interest and upon objects for which the money was provided and every Officer incurring or authorizing expenditure from public funds should be guided by high standard of financial propriety", as per GFR Rule 10 (i) and 12, Vol-I.

In MCQ the temporary workers were hired for the desilting of drains and other cleaning activities. About 500 people were hired during the year 2014-15 to cover shortfall of labor in unattended areas.

The following shortcomings were noticed.

- The work was carried out through hiring of labors from open market instead of awarding contract through open tender, Advertisement.
- The detail of hiring procedure, agreement, C.N.I.C copies and Acknowledgment Receipts of hiring labors was not shown to audit.
- No requisition/demand from the in charge of nursery found available on record.

During the performance audit it was also noticed that Payment of salary to labors is attached with the approval of local councilor which resulted into delayed labor salary. In case of temporary workers hired for the special occasion, payments were not made according to the commitment by the hiring authority which resulted in deficiency of trust within the working community and created problems for future hiring

Audit recommends that the contingent paid staff should be hired after prior approval of Secretary, Government of Balochistan, Local Government and Rural Development, Balochistan, Quetta

#### **4.1.2 Non availability of technical staff and inadequate Waste Management Equipment/Machines**

MCQ shall be responsible generally for promoting the development of the locality and the welfare of the people in the locality with the resources at its disposal and with such resources and capacity as it can mobilize from the central government and its agencies, national and international organizations, and the private sector". Interview with waste management professionals of the MCQ revealed that MCQ experiencing severe problems of shortage of waste management vehicles and equipment.

In MCQ the present waste collection and transport fleet of Metropolitan Corporation Quetta (MCQ) consists of approximately 101 vehicles. Most of these vehicles were given to MCQ as a grant from JICA during the period of 1994-1998, which means the entire fleet is about 17 to 21 years old. Technically these vehicles have completed their mechanical /financial useful period, hence a complete makeover is required for the smooth waste management operation in Quetta City. The existing transportation fleets of MCQ consists on open trucks and multi load trucks with the container's lifting capacity of an average of 2.5 tons per trip. In the absence of any authentic waste transportation figures in terms of tons carried, we would assume the lifting capacity of entire fleet which is about 486 tons per day that constitute 51.90% of waste, as a base line for our

future projection and planning. The local office has large number of vehicles and machineries, and two drivers required for each vehicle, but shortage of drivers were noticed during audit which resulted into less waste disposal.

**Recommendations:**

A proper workshop has not been maintained by MCQ resulting in delayed repair and delayed turnaround time of operational vehicles hence leaving gap in waste collection operation of the city. Dedicated maintenance staff in terms of mechanics, denter, electrician, painter, tyre man, etc. is not available in the workshop. Without a proper documentation system, repair and maintenance record is not properly maintained.

MCQ should have technical expertise to deal with technical issues such as solid waste management, environmental issues and contract management and handling of hazardous waste by providing regular training to employees at all level to enhance their knowledge in such fields. MCQ should take appropriate steps to mobilize resources that will enhance their capacities for effective waste collection and disposal. The utilization of available machines/vehicles should be monitored in order to minimize the cost of repairs. Transit/skip sites should also be provided at strategic locations in order to prevent locals from burning, littering, dumping and working long distances to deposit waste.

**4.1.3 Expenditure without Pre-Audit**

According to Section-101 of Balochistan Local Government Act, 2010, The following arrangement for maintaining of accounts shall be followed:-

The District Accounts Officer shall maintain the accounts of each Local Council for funds received from the Government.

(1) Accounts of all other receipts and expenditure of a local council shall be kept in the manner and form prescribed by Government.

(2) An annual statement of the accounts shall be prepared after the close of every financial year and shall be transmitted to Government by fifteenth day of July.

(3) A copy of the annual statement of accounts shall be displayed at a conspicuous place in the office of the local Council for public inspection and all objections or suggestions concerning such accounts received from the public shall be considered by the local Council and brought to the notice of the Audit Authority.

Pre-audit counter exists in MCQ but no voucher is sent for pre-audit. Therefore all payments were made without pre-audit which stand irregular.

Incurrence of expenditure in violation of rules may lead to the possibilities of misappropriation of funds.

Audit recommends that the matter be taken with the competent authority/Finance Department for implementation for the provision of Balochistan Local Government Act, 2010 in all local councils under intimation to audit.

#### **4.1.4 The MCQ should have effective community awareness programs which allows the community to access policy and information on solid waste management.**

An effective community awareness program is a plan that identifies the different types of awareness programs to be carried out, how often the program should be carried out – weekly, monthly, bi-annually or annually, the targeted audience, the form it should take (advertisement or notice on TV or radio, consultation, training, pamphlets, internet, etc) and the solid waste management issue that the program is addressing – prevention, generation, collection, recycle, reuse, reduce, transport and disposal. It's important to identify the targeted audience so that the appropriate language is used to ensure that the message is understood. The plan should identify who in the MCQ is responsible for carrying out these programs and should include ways of

monitoring or evaluating whether the program was effective whether the purpose of the awareness program was achieved.

Community awareness program about municipal solid waste management is critical component for effective waste management. It is important for key stack holders to be aware of city waste management activities and have a strong understanding of the benefit of proper solid waste management. The QMC does not have an effective community awareness program. In the absence of awareness programs there is no way of ensuring that awareness programs have been conducted as expected. Furthermore there is no way of monitoring or evaluating whether the program was effective and had contributed to improving solid waste management. The QMC should use the appropriate means of communication depending on the information that it wishes to pass on to the public and its stakeholders.

Website has become increasingly effective and economical in disseminating information. Therefore it is important to have a specific link for Solid Waste Management within the MCQ website so that it will be easy for the public to have an access to information and policy on solid waste management as well as any issue pertaining to the solid waste management.

**Recommendations:**

To ensure an effective implementation of sanitation campaign, an effective, current and targeted community awareness program is required. The targeted audience should be considered when determining how the information should be given to the public. The urgency of the matter should also be considered so that everyone is aware of the matter as soon as possible.

1. MCQ should develop a national awareness program on the management of solid waste.

2. MCQ should choose an appropriate means of communication in awareness programs in order for the awareness program to be effective.

#### 4.2 Financial Management

##### 4.2.1 Execution of work without administrative approval worth – Rs. 17.695 million

“No construction and major repair work should be executed until and unless detail estimates are prepared and sanctioned from the competent authority under to Para-56 of CPWD Code”.

MCQ expended an amount of Rs. 17.659 million for the work “one time cleaning activity at Quetta City” and cleanliness of Main city Nalla, the amount was paid to M/s Waster Busters, Lahore but the technical sanctions and administrative approval were not obtained prior to commencement of the work from the competent authority which was necessary according to above rules and regulations. The detail is as under:

(Amount in Rs)

Cheque No	Date	Paid to	Amount	Particulars
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	One time cleaning activity at Quetta City (1 <sup>st</sup> Running bill)
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	One time cleaning activity at Quetta City (2 <sup>nd</sup> Running Bill)
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	One time cleaning activity at Quetta City (3 <sup>rd</sup> Running bill)
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	cleanliness of main city Nalla from new Nischari to Bach Khan Chowk to Radio Pakistan Chowki to Sur Pull Samangli Road, Qta
<b>Total:</b>			<b>17,695,567</b>	



Technical sanctions from competent authority were not obtained which is pre-requisite.

Incurrence of expenditure without obtaining technical sanction also shows lack of control over utilization of Govt. resources and weak performance.

Audit recommends that the matter may be clarified / justified besides regularization of expenditure from the competent authority, under intimation to audit.

#### **4.2.2 Unauthorized expenditure on cleaning of Nallas - Rs. 24.278 million.**

According to Para 56 of CPWD Code, "no construction and major repair work should be executed until and unless detail estimates are prepared and sanctioned from the competent authority."

According to Clause 6 of contract agreement, "On completion of the work, the contractor shall be furnished with certificate by the Engineer-in-charge of such completion".

According to Para 334 of PWD Code and 280-283 of PWA Code for detailed measurement on the basis of actual work done, Measurement Book (MB) is required to be maintained by the Engineer concerned under whom the work was executed as required.

Small, medium and large open drains are operating in all wards of Quetta city. Desilting of these drains is done manually by sanitary workers and this desilting activity is monitored by concerned sanitary supervisors and local councilors. Desilted material is placed on the side of open drains and kept there for couple of days before being lifted by the sanitary workers through hand carts and dumped into container/ tractor trolley. However, the drain cleaning activity was carried out without any schedule after observing an overflow of the drains in any given area. A dedicated workforce was not deployed for the desilting of

drains, hence, occasionally private contractors are hired to carry out desilting activities in problematic areas of the city.

Sanitation/Health Section of Metropolitan Corporation Quetta paid an amount of Rs. 24.278 million was paid to different Government Contractor on cleaning of Nallas in Quetta city during the financial year 2014-15. Detail is attached as Annexure-A. The following observations were noticed.

1. Detailed estimates/PC-I was not prepared/found before execution of work
2. Measurement Book was not maintained.
3. Agreement with contractor was also not prepared/found before execution of works
4. No work orders were found/issued to the concerned contractor.
5. No Physical verification from the provincial authorities was carried out.
6. Income tax was less deducted from the bills of the contractor.

Audit was of the view that due to non-maintenance of relevant record, the works were not carried out in efficient manner.

Audit recommends that matter needs to be investigated under intimation to audit.

#### **4.2.3 Less deduction of Income Tax – Rs. 47,303 on account of purchase of various items**

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract. Further Chief Commissioner Inland Revenue Regional Tax Office, Quetta letter No. CCIR/RTO/Qta/13/2014-15 dated 03-7-14, the amendments have been made in the income tax ordinance 2001, the rate of tax deduction on execution of contractor have been increased from 4% to 4.5% from 1<sup>st</sup> July, 2014 till further orders.

During Performance Audit of MT Section of Quetta Metropolitan Corporation for the financial year 2014-15, it was observed that local office incurred an expenditure of Rs. 6,720,913 on account of purchase of various items for repair of transports of the QMC, the local office deducted Rs, 268,280/- on account of income tax @ 3.5% and 4% from the bills of the contractor instead of Rs. 302,443@ Rs 4.5% which resulted a less deduction of Income Tax valuing Rs. 34,162 by the QMC during the year 2014-15, as detail given in Annexure-B.

Less deduction of income tax from the bills of the contractor causing loss to Government.

Less deduction of income tax of Government dues was unauthorized, which lead to loss of Govt. revenue.

Audit recommended that recovery of income tax may be affected from concern contractors and responsibility may be fixed against the concerned officer for un-authorized expenditure.

#### **4.2.4. Non Recovery of stamp duty amounting to Rs. 57,653**

According to stamp duty act “stamp Duty @ Rs. 0.25 % of the contract cost should be realized from the Firms/ contractors at the time of award of contract”, according to article 22-A Balochistan Finance Act 1995.

Sanitation Section of MCQ awarded different works and carried through various Government Contractors without attaching Stamp Duty @ 0.25% amounting to **Rs. 51,424** during the financial year 2014-15. Detail is given in “**Annexure C**”.

Expenditure without completing of codal formalities of Government rules was authorized, which lead to loss of Govt. revenue.

Audit recommends that recovery of amount be made from concerned beneficiary and codal procedure may be adopted strictly in future.

#### **4.2.5 Irregular expenditure of Rs. 1.215 Million on account of vehicle repair /maintenance.**

As per Para 15 (ii) of staff Car Rules a bound register in the form as set out in Annexure-D, shall be mentioned as the vehicle logbook by officer in-charge of the staff car which shall form a permanent historical record of the staff car including all brief description, accident during its life shall be entered therein.

“According to Para 10 of GFR Vol.-I, every Government officer is expected to exercise the same vigilance in respect of expenditure from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Municipal Transport section of the local office incurred an expenditure of Rs.1,215,005 on account of repair/maintenance of QMC Vehicles during the financial year 2014-15. Detail is attached in annexure-D.

The following irregularities were noticed.

1. No re-check and fitness certificates have been issued after repair/maintenance of QMC vehicles.
2. History sheets of the repairs of vehicles were not maintained and produced to audit for scrutiny.
3. Repair work was carried out without observing the mechanical standard / restriction i.e. after what coverage of mileage parts were to be replaced like battery, Tyres, tubes, change of lubricants etc.
4. No complain on behalf of drivers were available.
5. No record of Dismantled parts was provided to audit.

6. Repair register was not maintained.
7. Before commencing of repair work vehicle was not checked by the Govt. mechanical workshop or Engineer and no Certificate in this regard produced at the time of Audit.

The expenditure incurred so far without fulfillment & in violation of codal provisions was irregular. Non-compliance of above rules may lead to misuse of Government funds.

The Audit recommends that the irregularity may be justified & regularized and all codal formalities may be fulfilled accordingly.

#### **4.2.6 Applying ineffective/inefficient control on account of payment of overtime Rs. 20.884 Million**

As a rule sanitary workers/sanitary drivers/sanitation in charge are entitled to work on weekly rest days and festival/public holidays and received overtime as per their entitlements. The overtime is admissible to those minimum numbers of employees who actually work during the rest days and festival/public holidays.

In MCQ all employees were paid overtime despite of the fact that the few employees were working on Saturday and Sunday including public holidays. Further the overtime was paid in two installments i.e 08 months April to November and 04 months December to March. According to the accounting policies and procedures, the expense is recognized in the year in which it incurs but in this case the prudence concept is compromised. Detail is as under:

(Amount in Rs)

<b>Section</b>	<b>Description</b>	<b>Financial Year 2014-15 April to June, 2015</b>
Sanitation	Payment of Overtime Paid to 104 employees	20,884,892

The payment made in two installments at the will of sanitary workers was against the rules. It should be paid every month and not at the will of sanitary workers after eight months, and one year expenditure could not be made in next year.

The overtime should be paid to only those employees who actually worked during the holidays and weekends.

Payment of overtime to all sanitary workers was not admissible in any case.

Inefficiency of QMC resulted into excess payments of overtime to all sanitary workers and wastage of QMC Funds.

Audit recommends that such practice may be stopped immediately and overtime be paid only to those sanitary workers who actually work during weekends or public holidays.

#### **4.2.7 Payment to daily wage workers Rs. 8.844 Million**

Accounting Policies and Procedure manual and Local Government Accounts Manual, Section 37, "Employees shall be paid by direct credit into their bank account or to be paid by crossed cheque".

MCQ hired temporary labour force on contract basis for the smooth operation and to clear up backlog created due to shortage of labour. These temporary workers are mainly being used for desilting of drains and to clean up the areas which are otherwise neglected in day to day operation.

The MCQ had paid cash payment amounting to Rs. 8,444,985 to daily wage workers rather than transferring in bank accounts or through cross cheques as detailed below:

(Amount in Rs)

<b>Cash Payment</b>			
<b>Month</b>	<b>Rate</b>	<b>Amount</b>	<b>Number of labour</b>
July-14	9000	257,514	33
August-14	9000	355,354	40
September-14	9000	452,845	63
October-14	9000	558,583	63
November-14	10000	1,034,894	132
December-14	9000	1,140,212	142
January-15	9000/10000	1,085,797	136
February-15	9000/10000	1,324,564	138
March-15	9000/10000	585,035	70
April-15	9000/10000	490,845	33
May-15	12000	689,742	41
June-15	12000	469,600	41
<b>Total</b>		<b>8,444,985</b>	

Labour attendance system in Quetta city is based manually which was not a proper attendance and reporting procedures. Attendance is either taken by a Sanitation Inspector or a Local Councilor. Generally the attendance process is to be conducted early in the morning starting from 06:00 to 07:00 am and the duty time is to be finished at 02:00 pm. However, during our survey it was observed that most of the staff disappeared before stipulated time.

Payment of cash to the employees was the violation of government rules and non-compliance of accounting policies and procedures which shows ineffective and inefficient control.

Audit recommends that all cash payments made may be verified and in future payments must be made through cross cheques or direct debit into their banks accounts.

#### **4.2.8 Doubtful expenditure of Rs. 2.613- Million due to splitting up of expenditure**

As per Para 145 & 146 of GFR Vol-I, “Work order should not be split up to avoid the necessity of open tenders and obtaining the sanction of higher authority”.

As per Rule-205 of Treasury Rules Vol-I ”Every voucher must bear or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf the claim is put forward the acknowledgment shall be taken at the time of payment”.

MCQ paid an amount of Rs.2,613,712 to different contractors on account of Cleaning of Nallas in Quetta City. Detail is attached as Annexure-E

The expenditure was held irregular and doubtful on the following grounds:

- 1) No Tender/quotation was called for the expenditure but the expenditure was split up to avoid the tender system and obtaining competitive rates from the market, make the expenditure doubtful.
- 2) Neither any agreement was carried nor estimates were prepared.
- 3) That amount was paid without taking approval from the competent authority.
- 4) That acknowledgment receipts were not taken from the payee’s concerned.
- 5) No third party validation/physical verification of the sanitation work from provincial side was carried out.

Inefficiency of QMC management result into splitting up expenditure and wastage of QMC Funds. Audit is of the opinion that without availability of accounts record and completing of codal formalities, the expenditure held irregular and doubtful

The matter reported for justification beside enquiry be carried in the regard under intimation to audit.



#### **4.2.9 Unjustified expenditure on sanitation– Rs 11.015 Million**

As per Para-10 of GFR Vol-1, every officer is expected to exercise the same vigilance in respect of expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure.

Sanitation/Health Branch of Quetta Metropolitan Corporation incurred an expenditure of Rs 11,015,812 on sanitation work/Cleaning of Nalas in Quetta City through various private contractors during financial year 2014-15. The QMC has more than 900 number of sanitation staff who are drawing salaries of millions per month and hiring of private firm for sanitation purpose was unjustified. Furthermore, estimates of works, the site / place of sanitations and completion reports from the concerned committee were neither available nor the acknowledgment of payment was received from the private firms. (Detail is attached as Annexure-F).

Inefficiency of QMC and violation of rules may lead to the possibilities of misappropriation of funds.

Audit recommends that unauthorized expenditure be either justified or the amount in question be recovered under intimation to Audit.

#### **4.2.10 Less deduction of Income Tax – Rs. 338,845 on account of sanitation work**

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract. Further Chief Commissioner Inland Revenue Regional Tax Office, Quetta letter No. CCIR/RTO/Qta/13/2014-15 dated 03-7-14, the amendments have been made in the income tax ordinance 2001, the rate of tax deduction on execution of contractor have been increased from 6.5% to 7.5% from 1<sup>st</sup> July, 2014 till further orders.

MCQ incurred an expenditure of Rs. 24,593,995 on account of cleaning of Nalas and removal of rubbish, the local office deducted Rs, 1,505,705 on account of income tax @ 6%, 6.5% and 7% from the bills of the contractor instead of Rs. 1,844,551@7.5% which resulted into less deduction of Income Tax valuing Rs. 338,845 during the year 2014-15, as detail given in Annexure-G.

Less deduction of income tax from the contractor's bills was unauthorized, which lead to loss of Govt. revenue.

Audit recommended that recovery of income tax may be affected from concern contractors and responsibility may be fixed against the concerned officer for un-authorized expenditure.

#### **4.2.11 Unauthorized expenditure on works without tenders and approved estimates/PC-I-Rs 2.666 million**

“Open tender through leading newspaper should be invited where the value exceeds the limit of Rs. 0.100 million”, as per Finance Department Order No SO (COD)/PIFRA/1-47/2011/1117-1302 dated September, 2011”.

Every Officer incurring or authorizing from public funds should be guided by high standards of financial propriety and he is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence exercise in respect of his own money” as per GFR-10, Vol-I.

Sanitation Branch of Quetta Metropolitan Corporation carried out various sanitation work from different contractors amounting to Rs 2,666,300 without calling of open tender through press advertisement to get competitive rates from the open market. Acknowledgment receipts in support of payment were not available on record. Agreement was also not carried out. Detail is in annexure-H.

Audit is of the view that the issuance of work order without approved estimates/PC-I and competitive bidding, the possibility of uneconomical expenditure and misappropriation of funds could not be ruled out.

Audit recommends that the inquiry may be conducted into the matter to dig out the facts besides fixing responsibility on person(s) at fault including regularization of the expenditure from competent forum under intimation to Audit.

#### **4.2.12 Unauthorized expenditure of Rs. 14.489 Million without approval of the rates by the Standing Committee**

“The rates for items other than those given in this schedule shall be treated as non-scheduled items. The analysis of rates for such items shall be prepared by the Engineer concerned and approved by the competent authority keeping in view the provisions of the delegation of the financial powers. Copies of the approved rate analysis shall be forwarded to the Standing Rate Committee for reference and review according to “PREFACE” of Composite Schedule of Rates 1998”

Due to the gap between waste collection and generation, MCQ time and again has to indulge into one time cleaning activity in Quetta. Private contractors were hired to clear the backlog from the city area. MCQ called a tender in the newspaper for the work “one time cleaning activity at Quetta City”. Accordingly 10 contractors participated in the bid process. All the participants offered their rates for lifting of garbage of 05 different zones in Quetta City. M/s Waste Buster Lahore, was the lowest bidder and Rs. 14.489 million was paid to said firm on three running bills. Detail of rate is offered by the said firms is as under

<b>S. No</b>	<b>List of Garbage</b>	<b>Rate offered by M/s Waste Buster, Lahore</b>
1	Zone(1)	675/- per Ton
2	Zone (2)	900/- per ton
3	Zone (3)	900/- per ton
4	Zone (4)	750/- per ton
5	Zone (5)	980/- per ton

The rates offered by the said firm has not been approved by nominated standing committee of the Local Government in violation of above said rule.

Incurrence of expenditure in violation of codal procedures was irregular and that resulted into non economical works/purchases.

Audit recommends that unauthorized expenditure may be regularized from competent authority under intimation to audit.

#### **4.2.13 Doubtful expenditure of Rs. 1.230 million due to splitting up the expenditure**

As per Para 145 & 146 of GFR Vol-I, “Work order should not be split up to avoid the necessity of open tenders and obtaining the sanction of higher authority”.

As per Rule-205 of Treasury Rules Vol-I ”Every voucher must bear or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf the claim is put forward the acknowledgment shall be taken at the time of payment”.

MT Section of the QMC paid an amount of Rs. 1,230,720 to different contractors on account of repair of QMC vehicles and machinery during the financial year 2014-15. Detail is in Annexure-I.

The expenditure was held irregular and doubtful on the following grounds:

- 1) No Tender/quotation was called for the expenditure but the expenditure was split up to avoid the tender system and obtaining competitive rates from the market, which make the expenditure doubtful.
- 2) Neither any agreement was carried out nor bids were called.
- 3) That amount was paid without taking approval from the competent authority.
- 4) That acknowledgment receipts were not taken from the payee concerned.
- 5) Completion certificate was not obtained.

Audit is of the opinion that without availability of accounts record and completing of codal formalities, the expenditure held irregular and doubtful

The matter is reported for justification and taking immediate necessary step into the matter under intimation to audit.

**4.1.14 Doubtful repair of transports and supplies of different items for transport repair from unregistered and non-tax payers firms Rs. 1,859 Million**

As per clause-5 of terms and conditions of tender, “Firm not registered with income tax and General Sales tax is not eligible to participate in the tender. Firm’s active status in taxpayers list must be reflected on FBR’s Website.

“According to Para-23 of General Financial Rules, every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by the Govt. through fraud or negligence on his part”.

MT Section of QMC for the financial year 2014-15, local office shows that an amount of Rs. 1,859,570/- paid to different contractor/firms for supplies of different items for the vehicles of QMC. The contracts/works were awarded to the unregistered firms and payment made to the unregistered firms on account of getting the vehicles repaired and supplies of different items for vehicles/machinery repair who either does not hold STR/NTN numbers or having fake STR numbers upon the bills which makes the payment doubtful. Further STR number upon the bills of different firms have been verified from FBR website which were fake and the same were in the name of another firm/Company. Detail is attached as annexure- J.

Keeping in view the above mentioned facts the payments made to the unregistered firms/suppliers are doubtful resulted loss to the Government money.

Award of contracts to unregistered firms and against fake General sales tax numbers be justified under intimation to audit.

#### 4.2.15 Un-authorized payment to contractors Rs. 29.054 million

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

During Performance Audit of Sanitation Campaign of Metropolitan Corporation Quetta for the year 2015-16, it was observed that:

Contractors profile were not available.

Copy of CNIC was not available.

Acknowledgement of payment was not available.

Photocopies of cheques were not available.

Detail of refer works is given below:

(Amount in Rs)

Cheque No.	Date	Amount Rs.	Vr. No	Date	Amount	Particulars
6617351	11-10-14	Mohammad Idress and Brothers	0077	8-9-14	1,053,820	Repair of transport
6617353	11-10-14	Wazir Mohammad and Co.	Nil	Nil	1,051,000	Repair of transport
29747911	12-61-5	Mohammad Idress and Brothers	0079	26-06-15	2,494,000	Repair of transport
29747913	12-61-5	Mohammad Idress and Brothers	0086	26-06-15	2,388,000	Repair of transport
29747915	15-6-15	Mohammad Idress and Brothers	0086	26-06-15	2,371,200	Repair of transport
29747665	30-6-15	Allah Dad and Co.			2,000,000	Removal of Rubbish
6617310	1-10-14	M/s Waste			1,818,005	Removal of

<b>Cheque No.</b>	<b>Date</b>	<b>Amount Rs.</b>	<b>Vr. No</b>	<b>Date</b>	<b>Amount</b>	<b>Particulars</b>
		Busters Lahore				Rubbish
6617101	20-8-14	M/s Waste Busters Lahore			6,342,003	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore			6,328,559	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.			3,207,000	Cleaning of City Nalla Court
Total:					<b>29,053,587</b>	

Incurring of expenditure without fulfillment of Pre-audit, procedure laid down in accounting policies and procedure is unauthorized.

Audit recommends that the payment procedures laid down in policies and procedures manual should be followed.

**4.2.16 Unauthorized payment of departmental work amounting to Rs. 3,989,128**

Under Rule 30 of the Balochistan Local councils (Accounts) Rules 1980:

1. If any work is executed departmentally, it shall be executed under the direct supervision of the chairman, or such other person as may be authorized by him in this behalf.
2. Where a work is executed departmentally, a muster roll of the labor employed shall be maintained in Form-16 and shall be written up daily.
3. A bill for works shall not be paid unless the Secretary and the Chairman has certified that the bill is correct, and is in accordance with the sanctioned estimate”.

MCQ executed different schemes but failed to fulfill the requirement of Rule 30 of the Balochistan Local councils (Accounts) Rules 1980. Following short comings were noted:

The evidence of supervision of the chairman not available.

Muster roll of the labor employed not available.

Certificate from secretary or chairman not available.

Detail of referred payments are given in “Annexure K”.

The work was executed departmentally without fulfilling the requirement of Rule 30 of the Balochistan Local councils (Accounts) Rules 1980 and misappropriation of funds cannot be ruled out.

Audit recommends that the provisions contained in Rule 30 of the Balochistan Local councils (Accounts) Rules 1980 should be followed.

#### **4.2.17 Work executed without mentioning/proper specification Rs. 5.386 million**

Under Rule 13 of Balochistan Public Procurement Rules, 2014, it is mandatory to specify the work, goods or services clearly and properly to avoid ambiguity for which tender is to be invited, Rule 13 is reproduced below:

- 1- Specifications shall allow the widest possible competition and shall not favor any single contractor or supplier nor put others at a disadvantage and must be clear to understand for common reader and make contractors to decide for participation of contract.

QMC procure services regarding lifting of garbage from different areas. The advertisement was vague and not understandable. The following shortcoming were noted:

- The distance from collection and disposal not mentioned.
- The expected volume of solid waste not mentioned.



- All areas, without considering the distance and volume of solid waste, same rate were allowed.  
Detail is attached as annexure-L  
Violation of Rule 13 of Balochistan Public Procurement Rules 2014.

Audit recommends that matter may be justified and proper specifications must be advertised in future.

### **4.3 Procurement and Contract Management**

#### **4.3.1 Doubtful expenditure on purchase of batteries and brushes machines- Rs 7.253 Million**

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

Further according to Para-23 of GFR Vol.-I, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part.

MCQ incurred expenditure of Rs 7.253 million on purchase of huge quantity of 178 batteries and 70 numbers of brushes machines without assessing the definite requirements of the Corporation, which makes the expenditure doubtful, distribution of the items were also not available on stock. Detail is as under:

(Amount in Rs)

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Vr. No</b>	<b>Date</b>	<b>Amount</b>	<b>Particulars</b>
29747911	12-61-5	Mohammad Idress and Brothers	79	26-06-15	2,494,000	Purchase of 158 Battery 120 Amp @ 12000 per battery and 26 Nos. Battery

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Vr. No</b>	<b>Date</b>	<b>Amount</b>	<b>Particulars</b>
						200 amp @ 23000 per battery
29747913	12-61-5	Mohammad Idress and Brothers	86	26-06-15	2,388,000	Purchase of 24 Nos. Main brushes machine for sweeping 67" @ 99500 per machine
29747915	15-6-15	Mohammad Idress and Brothers	86	26-06-15	2,371,200	Purchase of 48 Nos. of side brushes for sweeping machine 35" dia
<b>Total:</b>					<b>7,253,200</b>	

Purchase of huge quantity of store in bulk without assessment of the needs and proper stocktaking transpires, lack of internal and financial control over the budget of the QMC. Non compliance of rules may lead to misuse of Government funds.

Audit recommends that the matter may be investigated at the appropriate forum for fixation of the responsibility against the person(s) at fault and result thereto be showed with Audit, besides this proper maintenance of stock register/record..

#### **4.4 Asset Management**

##### **4.4.1 Non Disposal of Asset**

As per section 110 (3) BLG Act 2010, "The movable property of a local council which, by the order of the Government is required to be disposed of and

all articles declared unserviceable shall subject to approval by the Government, or any authority specially empowered by the Government in this regard, be sold through a transparent competitive bidding in public auction.”

A large number of moveable and immovable machinery are lying useless in MCQ but despite lapse of many years no action for their disposal has been taken and said machinery is losing its residual value. Detail is as below:

<b>Vehicles Need Disposal</b>				
<b>S. No</b>	<b>Type of Vehicle</b>	<b>Quantity</b>	<b>Vehicle No</b>	<b>Remarks</b>
1	Tractor	3	Not available	Unserviceable
2	Dumper	1	Not available	Unserviceable
4	Excavator	1	Not available	Unserviceable
5	Sucker Machine	1	QAH 9738	Need Repair with High Cost
6	Mazda Truck	2	Not available	Need Repair with High Cost

Prolonged retention of these idle assets/vehicles would reduce their resale value. Further these vehicles occupy the space which could have been utilized for other purposes.

Audit recommends that the off road vehicles and vehicles which have completed their useful life, should be disposed off to save the extra ordinary annual maintenance cost.

#### **4.5 Environmental**

##### **4.5.1 Irregular transportation of waste in uncovered vehicles.**

MCQ rules stipulate that vehicles used for transportation of wastes should be covered as to avoid littering of the waste and its exposure to open environment. The vehicles should be specially designed to avoid multiple handling of waste before its final disposal. Local government also prohibited the use of open vehicles specially tractors with open trolleys for transportation of waste.

MCQ used its own uncovered vehicles for transportation of waste, which resulted into environmental pollution and potential health hazard by uncovered waste. The MCQ accepts the fact and states that this was done due to non-availability of covered transportation vehicles. It further replied that precautions will be taken to cover the vehicles with tarpaulin sheets in future.

Recommendation: Audit recommends that MCQ should use covered vehicles for transportation of solid waste in order to protect the environment.

#### **4.5.2 Waste at landfill should be separated into general, recyclable, organic industrial septic and hazardous waste.**

In MCQ currently there is no segregation of waste at source. During our visit we noted that the vehicles entered the land fill without the waste management officer form MCQ for checking the vehicles to identify and confirm the type of waste being brought to the land fill for disposal. This process will ensure that the waste being disposed at the landfill is properly segregated.

Audit recommend that a proper gate at entrance to the land fill must be built so that it is easier for the officer at landfill to stop vehicles coming to landfill at the gate, inspect the waste to confirm the type of waste to be disposed then direct the vehicle to the designated area depending on the type of the waste already inspected. The daily process will compensate for the non-segregation of waste at source and will ensure the waste being disposed at the landfill are properly segregated.

Local councils should adopt the use of sanitary landfills which includes the control of air pollution by waste burning, emission of foul odour etc. In order to maintain a healthy environment. Landfills should be protected and disinfected periodically as a way of minimizing the health risks associated with them.

#### **4.6 Monitoring and Evaluation**

For better execution, performance monitoring and evaluation system play a major role for its effectiveness and obtaining desired results. For monitoring and evaluation of sanitation campaign different Committees at Quetta Metropolitan Corporation were framed. The said committees were required to monitor routine field operations.

Monitoring of the municipal solid waste rules, bio-medical waste rules and plastic rules, at the central level, was not effective. Systems were also not in place to check non-compliance of rules by municipalities, hospitals and district authorities.

#### **4.7 Environment**

Failure of the municipal solid waste management system has serious environmental impacts like infectious diseases, land and air pollution, blockage of drains and water pollution in natural streams. Proper solid waste management reduces health risks to the public and lessens adverse environmental impacts, such as air, water and land pollution. Some generally accepted methods of waste disposal include using landfills, recovering and recycling, composting, incinerating and minimizing wastes.

There was no record available with the MCQ for taking any measures to monitor and safeguard the environment from ill-effects of increased pesticides. It is, therefore, apprehended that the environment could have been adversely affected from the campaign.

Audit recommends that a survey should be conducted to know about the areas and severity of the environment pollution, arising from the increased use of pesticides and remedial action in this regard should be taken.

#### **4.8 Overall Assessment**

For evaluation of the objectives of the program, overall assessment is necessary for improvement and removal of deficiencies.

**i) Efficiency:**

Waste management is quite inefficient as it only collects 48% of total waste generated. In absence of planned input and lack of proper direction / monitoring from authorities of metropolitan corporation Quetta the efficiency of the program remained low.

**ii) Economy:**

Contract Management with contractors and procurement of sanitation material, was un-economical as no tenders were called.

**iii) Effectiveness:**

While recognizing that progress has been made in the management of solid waste in Quetta, the audit found areas requiring further attention by the responsible agencies.

If these numbers are considered as be a true reflection of the waste collection in the Quetta city this would constitute only 48% waste being collected from the Quetta city. Which means 52% of waste is left uncollected from the city area. As the figures reflect though, an average lifting capacity of MCQ is 456 tons per day however, waste received at disposal site was only 282.96 tons per day approx. which shows a huge gap between the waste lifting capacity and actual waste received at the dumpsite/recycler. Evidently there a leakage within the system that needs to be addressed immediately.

The operation of the recycling plant was stopped due to economical reasons as insufficient waste (less than breakeven) was being received at the plant to continue the operations even at breakeven level.

In overall audit concluded that the management of solid waste and landfill at the Eastern bypass Quetta was not effective. Areas that need improving included the approval of the strategy, the effective implementation of the legal and policy framework; and monitoring and reporting of compliance with the legal framework.

The targeted community could not be completely benefitted due to non-improvement of Solid Waste Management system.

**vi) Compliance with Rules:**

Expenditure without Administrative Approval and Technically Sanctioned Estimate, procurement without observing the BPPRA Rules, improper monitoring of solid waste management activities and appointment of contingent paid staff without proper rules and regulations were evidence for violation of rules.

**vii) Risk Rating of Program:**

High

## **5 IMPACT ANALYSIS**

Improper solid waste management deteriorates public health, degrades quality of life, and pollutes local air, water and land resources. It also causes global warming and climate change and impacts the entire planet.

### **5.1.1 Environmental Impact.**

Waste represents a threat to environment and human health if not handled or disposed of properly. Failure of the municipal solid waste management system has serious environmental impacts like infectious diseases, land and air pollution, blockage of drains and water pollution in natural streams. Solid waste is generated on a daily basis in bulk quantities. The sources of solid waste include organic household waste, toxic chemicals from industrial plants, agricultural waste and medical waste. Proper solid waste management techniques should be

implemented to avoid the transmission of infectious diseases and prevent the contamination of various environmental resources. Proper solid waste management have to be undertaken to ensure that it does not affect the environment and not cause health hazards to the people living there.

### **5.1.2 Impact on land and water.**

Improper solid waste management system and improper land fill has negative impact on land. Land pollution is caused by deforestation, agricultural activities, mining activities, overcrowded landfills, industrialization, nuclear wastes and other solid wastes. Surface and ground water contamination takes place when waste reach water bodies. Waste can change the water chemistry which can affect all levels of an ecosystem. The health of animal and human are affected when they drink the contaminated water.

### **5.1.3 Institutional Impact.**

Solid waste management and sanitation campaign in Quetta city requires institutional reforms. Effective management of municipal waste systems requires a good understanding of waste disposal drivers, quantities of waste generated, economic costs of system operations, and the environmental impacts of treatment technologies. A systems analysis of waste management aims to provide a picture as complete as possible of the whole waste system in order to assess the consequences of various decisions affecting it. To address sustainability, a systems analysis should focus on environmental, economic, and social system components. With this in mind, a management framework for planning, implementing, and maintaining waste systems was developed which emphasizes sustainable decision-making and the integration of various system analysis tools.

### **5.1.4 Non achievement of desired Goals.**

As per plan and goal set by MCQ has not efficiently and effectively carried out their solid waste functions through the service rendered by service



provider, monitoring of solid waste activities, administration, contract management between MCQ and contractors. Due to failure of the MCQ and contractors to provide services as expected, inadequate monitoring of the performance of the service provider in collection cleaning and disposal of solid waste to final destination and in appropriate management by MCQ desired targets could not be achieved.

The sanitation campaign was initiated to protect health wellbeing and the environment. But due to improper waste management solid waste piled up on the roads. The waste is dumped; directly in the streets or anywhere outside home. Waste management is quite inefficient as it only collects 48% of total waste generated. No weighing facilities are installed at disposal sites. Hospital and chemical wastes are simply treated as ordinary wastes. Waste like plastic etc are burned openly which increases air pollution. Approximately 48.10% of the generated waste remains at collection points, or in streets, where it emits a host of pollutants into the air, making it unacceptable for breathing. Also on roadside, the dump burning of the municipal solid wastes generates air pollution.

## **6. CONCLUSION**

No proper control mechanism was developed by the authorities before launching the campaign. It would be very useful for general public if improving internal control system, contract Management as well as financial management of procurement procedure, besides proper monitoring, evaluation and training.

### **6.1. Lessons Identified:**

- i. Clear understanding of the issues is extremely important for proper planning.
- ii. Only integrated planning & complete system produce desired & sustainable results.

- iii. Merit-based selection and capacity building of staff is crucial for implementation of a plan.
- iv. Sustainability and smooth running of MCQ staff is not possible without training, proper supervision, strengthening of internal controls and awareness of the community.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the Management i.e. Mayor, Chief Officer, Sanitation Officer and staff of sanitation campaign in Metropolitan Corporation Quetta for the assistance and cooperation extended to the auditors during this assignment.

## ANNEXURES

### ANNEXURE-A

#### Para-4.2.2

Statement showing the detail of expenditure without relevant record.

(Amount in Rs)

Cheque No.	Date	Paid to	Amount	Particulars
25127381	1-5-15	Abdul Khaliq and Abdul Malik	96,000	Cleaning of Nallas
6617228	25-9-14	Abdul Malik and Co.	67,200	Cleaning of Nallas
29747633	1-6-15	Abdul Malik and Co.	122,300	Cleaning of Nallas
6617947	27-1-15	Abdul Qayum Govt. contractor	144,000	Cleaning of Nallas
6617977	27-1-15	AJ Kasi	96,000	Cleaning of Nallas
25127362	24-4-15	AJ Kasi	76,800	Cleaning of Nallas
29747665	30-6-15	Allah Dad and Co.	2,000,000	Sanitation work
6617282	30-9-14	Chikan Shah Govt. Contractor	49,500	Cleaning of Nallas
6836551	18-12-14	Ghulam Mohiuddin GC	30,000	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	240,000	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
29747693	4-6-15	Haji Mohammad Yousaf Engineer	342,500	Cleaning of Nallas
5403241	20-1-15	Heights Groups	24,000	Cleaning of Nallas
6617968	27-1-15	M/s Abdul Rahim	99,000	Cleaning of Nallas
6617920	27-1-15	M/s Mir Mohammad Hamza GC	81,500	Cleaning of Nallas
6616494	20-1-15	M/s Mir Mohammad Hamza GC	120,000	Cleaning of Nallas
29747639	18-06-15	M/s Mir Mohammad Hamza GC	180,000	Cleaning of Nallas
6617908	27-1-15	M/S Saeed and Co.	96,000	Cleaning of Nallas

<b>Cheque No.</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
6617911	27-1-15	M/S Saeed and Co.	97,528	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	93,000	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	96,000	Cleaning of Nallas
5403237	20-1-15	M/S Saeed and Co.	60,000	Cleaning of Nallas
5403239	20-1-15	M/S Saeed and Co.	30,000	Cleaning of Nallas
6617500	20-1-15	M/S Saeed and Co.	30,000	Cleaning of Nallas
		Mohammad Iddress and Brothers	96,000	Cleaning of Nallas
6180573	7-8-14	Mohammad Khan and Co.	264,000	Cleaning of Nallas
25127383	1-5-15	Mohammad Amin and Co.	48,000	Cleaning of Nallas
6836536	2-12-14	Mohammad Anwar Sanitary Inspector	96,000	Cleaning of Nallas
6617414	7-1-15	Mohammad Idress and Co.	49,200	Cleaning of Nallas
25127327	17-4-15	Mohammad Idress and Co.	96,000	Cleaning of Nallas
25127387	13-4-15	Mohammad Rahim GC	324,000	Cleaning of Nallas
29747645	19-06-15	Saadat and Co.	234,000	Cleaning of Nallas
6524202	3-9-14	Saleem Khan Govt. Contractor	120,000	Cleaning of Nallas
6836507	15-12-14	Saleem Khan Govt. Contractor	48,000	Cleaning of Nallas
6836508	15-12-14	Saleem Khan Govt. Contractor	96,000	Cleaning of Nallas
6837000	15-12-14	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
6836552	12-12-14	Saleem Khan Govt. Contractor	180,000	Cleaning of Nallas
6836517	2-12-14	Saleem Khan Govt. Contractor	56,400	Cleaning of Nallas

<b>Cheque No.</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
6617917	27-1-15	Saleem Khan Govt. Contractor	14,400	Cleaning of Nallas
6617999	27-1-15	Saleem Khan Govt. Contractor	24,684	Cleaning of Nallas
25127398	13-4-15	Saleem Khan Govt. Contractor	67,200	Cleaning of Nallas
25127300	13-4-15	Saleem Khan Govt. Contractor	24,000	Cleaning of Nallas
25127396	13-4-15	Saleem Khan Govt. Contractor	96,000	Cleaning of Nallas
25127394	13-4-15	Saleem Khan Govt. Contractor	46,800	Cleaning of Nallas
25127392	13-4-15	Saleem Khan Govt. Contractor	90,000	Cleaning of Nallas
25127385	13-4-15	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	Removal of Rubbish
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	Cleaning of City Nalla Court
<b>Total:</b>			<b>24,277,579</b>	

**ANNEXURE-B**  
**Para-4.2.3**

**Statement showing the detail of less deduction of income tax**

(Amount in Rs)

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Vr. No</b>	<b>Date</b>	<b>Amount</b>	<b>Deducted income tax 6% and 6.5%</b>	<b>Income tax to be deducted 7.5%</b>	<b>Difference</b>
6617351	11-10-14	Mohammad Idress and Brothers	0077	8-9-14	675,488	27,020	30,397	3,377
6617353	11-10-14	Wazir Mohammad and Co.	Nil	Nil	563,248	22,530	25,346	2,816
6617452	8-1-15	Mohammad Amin and Co. (Non Reg)	45	Nil	13,461	538	606	67
5403296	26-01-15	Mohammad Amin and Co. (Non Reg)	24	Nil	35,000	1,400	1,575	175
29747943	19-6-15	Mohammad Amin and Co. (Non Reg)	1	Nil	54,701	2,188	2,462	274
2512773	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	18	Nil	98,500	3,448	4,433	985
25127231	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	19	Nil	12,870	450	579	129
25127360	24-4-15	Mohammad Idress and Brothers	0088		56,700	2,268	2,552	284
6524227	9=9-14	Abdul malik, Abdul Khaliq and Co.	38	Nil	33,500	1,340	1,508	168
6524234	9=9-14	Ehsan Builders, Qta	42		28,800	1,152	1,296	144
6524282	17-9-14	Mohammad Idress and Brothers	74	24-6-14	6,838	274	308	34
6617248	26-9-14	Mohammad Amin and Co. (Non Reg)	44		2,957	118	133	15
29747913	12-61-5	Mohammad Idress and Brothers	0086	26-06-15	2,388,000	95,520	107,460	11,940
29747915	15-6-15	Mohammad Idress and Brothers	0086	26-06-15	2,371,200	94,848	106,704	11,856

Cheque No	Date	Paid to	Vr. No	Date	Amount	Deducted income tax 6% and 6.5%	Income tax to be deducted 7.5%	Difference
06617061	9-6-15	Mohammad Idress and Brothers	0081	26-06-15	184,650	7,386	8,309	923
06617063	9-6-15	Mohammad Idress and Brothers	0083	Nil	98,200	3,928	4,419	491
06617059	5-6-15	Mohammad Idress and Brothers	0094	26-06-15	96,800	3,872	4,356	484
<b>Total:</b>					<b>6,720,913</b>	<b>268,280</b>	<b>302,443</b>	<b>34,162</b>

**ANNEXURE-C**  
**Para-4.2.4**  
(Amount in Rs)

Cheque No.	Date	Name of Firm/Contractor	Total Amount	0.25% Stamp duty	Particulars
29747665	30-6-15	Allah Dad and Co.	2,000,000	5,000	Removal of Rubbish
6836553	18-12-14	Ghulam Mohiuddin GC	531,600	1,329	Cleaning of Nallas
29747693	4-6-15	Haji Mohammad Yousaf Engineer	342,500	856	Cleaning of Nallas
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	4,545	Removal of Rubbish
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	15,855	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	15,821	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	8,018	Cleaning of City Nalla Court
<b>Total:</b>			<b>20,569,667</b>	<b>51,424</b>	



**Annexure “D”**  
**Para-4.2.5**

**STATEMENT SHOWING THE EXPENDITURE INCURRED ON REPAIR OF VEHICLES**

(Amount in Rs)

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Vr. No</b>	<b>Date</b>	<b>Amount</b>	<b>Particulars</b>
6617321	1-10-14	Heights Group of Company, Quetta	5	29-9-14	97,800	Repair of vehicles/transport
6617323	1-10-14	Heights Group of Company, Quetta	4	29-9-14	72,000	Repair of vehicles/transport
6617351	11-10-14	Mohammad Idress and Brothers	77	8-9-14	263,500	Repair of vehicles/transport
6617353	11-10-14	Wazir Mohammad and Co.	Nil	Nil	392,000	Repair of vehicles/transport
6617452	8-1-15	Mohammad Amin and Co. (Non Reg)	45	Nil	82,500	Repair of vehicles/transport
6524227	9=9-14	Abdul malik, Abdul Khaliq and Co.	38	Nil	65,900	Repair of vehicles/transport
6524234	9=9-14	Ehsan Builders, Qta	42		63,500	Repair of vehicles/transport
6524282	17-9-14	Mohammad Idress and Brothers	74	24-6-14	92,512	Repair of vehicles/transport
6617248	26-9-14	Mohammad Amin and Co. (Non Reg)	44		85,293	Repair of vehicles/transport
<b>Total:</b>					<b>1,215,005</b>	

## ANNEXURE-E

Para-4.2.8

**Statement showing the expenditure incurred to avoid the tender system**

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Amount</b>	<b>Particulars</b>
6617288	2-9-14	Mohammad Khan and Co.	99,000	Cleaning of Nallas
6836536	2-12-14	Mohammad Anwar Sanitary Inspector	96,000	Cleaning of Nallas
6836517	2-12-14	Saleem Khan Govt. Contractor	56,400	Cleaning of Nallas
4547716	11-7-14	Saleem Khan Govt. Contractor	76,800	Cleaning of Nallas
25127383	1-5-15	Mohammad Amin and Co.	48,000	Cleaning of Nallas
25127381	1-5-15	Abdul Khaliq and Abdul Malik	96,000	Cleaning of Nallas
29747633	1-6-15	Abdul Malik and Co.	122,300	Cleaning of Nallas
25127396	13-4-15	Saleem Khan Govt. Contractor	96,000	Cleaning of Nallas
25127394	13-4-15	Saleem Khan Govt. Contractor	46,800	Cleaning of Nallas
25127392	13-4-15	Saleem Khan Govt. Contractor	90,000	Cleaning of Nallas
25127385	13-4-15	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
6836507	15-12-14	Saleem Khan Govt. Contractor	48,000	Cleaning of Nallas
6836508	15-12-14	Saleem Khan Govt. Contractor	96,000	Cleaning of Nallas
6837000	15-12-14	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
25127327	17-4-15	Mohammad Iddress and Co.	96,000	Cleaning of Nallas
6836551	18-12-14	Ghulam Mohiuddin GC	30,000	Cleaning of Nallas
4547725	18-7-14	Mohammad Khan and Co.	96,000	Cleaning of Nallas

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Amount</b>	<b>Particulars</b>
4547724	18-7-14	Mohammad Khan and Co.	96,000	Cleaning of Nallas
29747658	19-06-15	Mohammad Anwar Sanitary Inspector	50,000	Cleaning of Nallas
5403237	20-1-15	M/S Saeed and Co.	60,000	Cleaning of Nallas
5403239	20-1-15	M/S Saeed and Co.	30,000	Cleaning of Nallas
6617500	20-1-15	M/S Saeed and Co.	30,000	Cleaning of Nallas
25127342	20-4-15	Mohammad Anwar Sanitary Inspector	24,000	Cleaning of Nallas
25127343	20-4-15	Mohammad Anwar Sanitary Inspector	12,000	Cleaning of Nallas
25127362	24-4-15	AJ Kasi	76,800	Cleaning of Nallas
6617228	25-9-14	Abdul Malik and Co.	67,200	Cleaning of Nallas
6617282	30-9-14	Chikan Shah Govt. Contractor	49,500	Cleaning of Nallas
6617236	25-9-14	Saleem Khan Govt. Contractor	46,800	Cleaning of Nallas
6617977	27-1-15	AJ Kasi	96,000	Cleaning of Nallas
6617968	27-1-15	M/s Abdul Rahim	99,000	Cleaning of Nallas
6617920	27-1-15	M/s Mir Mohammad Hamza GC	81,500	Cleaning of Nallas
6617908	27-1-15	M/S Saeed and Co.	96,000	Cleaning of Nallas
6617911	27-1-15	M/S Saeed and Co.	97,528	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	93,000	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	96,000	Cleaning of Nallas
6617917	27-1-15	Saleem Khan Govt. Contractor	14,400	Cleaning of Nallas
6617997	27-1-15	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
6617999	27-1-15	Saleem Khan Govt. Contractor	24,684	Cleaning of Nallas
<b>Total:</b>			<b>2,613,712</b>	

**ANNEXURE-F**  
**Para-4.2.9**

*Statement showing detail of expenditure incurred on sanitation through private firms*  
(Amount in Rs)

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
25127381	1-5-15	Abdul Khaliq and Abdul Malik	96,000	Paid to Various labours
6617228	25-9-14	Abdul Malik and Co.	67,200	8 labours on account of Rs. 1200/- per person
29747633	1-6-15	Abdul Malik and Co.	122,300	Paid to Various labours
6617947	27-1-15	Abdul Qayum Govt. contractor	144,000	Paid to Various labours
6617977	27-1-15	AJ Kasi	96,000	Paid to Various labours
25127362	24-4-15	AJ Kasi	76,800	Paid to Various labours
29747665	30-6-15	Allah Dad and Co.	2,000,000	Paid to Various labours
6836553	18-12-14	Ghulam Mohiuddin GC	531,600	Paid to Various labours
6836551	18-12-14	Ghulam Mohiuddin GC	30,000	paid to 5 labour @ 1200
25127340	24-4-15	Ghulam Mohiuddin GC	115,200	Paid to Various labours
29747621	15-6-15	Ghulam Mohiuddin GC	240,000	Paid to Various labours
29747621	15-6-15	Ghulam Mohiuddin GC	120,000	Paid to Various labours
29747619	15-6-15	Ghulam Mohiuddin GC	120,000	Paid to Various labours
29747617	15-6-15	Ghulam Mohiuddin GC	120,000	Paid to Various labours
29747693	4-6-15	Haji Mohammad Yousaf Engineer	342,500	Paid to Various labours
5403243	20-1-15	Heights Groups	24,000	Paid to Various labours
5403241	20-1-15	Heights Groups	24,000	Paid to Various labours
6617968	27-1-15	M/s Abdul Rahim	99,000	Paid to Various labours
6616494	20-1-15	M/s Mir Mohammad Hamza GC	120,000	Paid to Various labours

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
29747639	18-06-15	M/s Mir Mohammad Hamza GC	180,000	Paid to Various labours
6617908	27-1-15	M/S Saeed and Co.	96,000	Running and Final Bill
6617911	27-1-15	M/S Saeed and Co.	97,528	Running and Final Bill
6617914	27-1-15	M/S Saeed and Co.	93,000	Running and Final Bill
6617914	27-1-15	M/S Saeed and Co.	96,000	Running and Final Bill
5403237	20-1-15	M/S Saeed and Co.	60,000	Paid to Various labours
5403239	20-1-15	M/S Saeed and Co.	30,000	Paid to Various labours
6617500	20-1-15	M/S Saeed and Co.	30,000	Paid to Various labours
		Mohammad Iddress and Brothers	96,000	5 labours @ 1200 (16 Days)
4547725	18-7-14	Mohammad Khan and Co.	96,000	5 labours @ 1200 (16 Days)
6180573	7-8-14	Mohammad Khan and Co.	264,000	Paid to Various labours
25127383	1-5-15	Mohammad Amin and Co.	48,000	Paid to Various labours
6836536	2-12-14	Mohammad Anwar Sanitary Inspector	96,000	paid to 20 labours 2 1200 per day (04 days)
25127342	20-4-15	Mohammad Anwar Sanitary Inspector	24,000	Paid to Various labours
25127343	20-4-15	Mohammad Anwar Sanitary Inspector	12,000	Paid to Various labours
25127327	17-4-15	Mohammad Idress and Co.	96,000	Paid to Various labours
4547724	18-7-14	Mohammad Khan and Co.	96,000	5 labours @ 1200 (16 Days)
6617288	2-9-14	Mohammad Khan and Co.	99,000	On
6617703	27-1-15	Mohammad Khan and Co.	109,200	Paid to Various labours
25127387	13-4-15	Mohammad Rahim GC	324,000	Paid to Various labours
29747645	19-06-15	Saadat and Co.	234,000	Paid to Various labours

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
6524202	3-9-14	Saleem Khan Govt. Contractor	120,000	10 labours @ 1200 (10 days)
6836507	15-12-14	Saleem Khan Govt. Contractor	48,000	paid to 8 labours @ 1200 per day
6836508	15-12-14	Saleem Khan Govt. Contractor	96,000	paid to labours @ 1200 (10 days)
6837000	15-12-14	Saleem Khan Govt. Contractor	60,000	paid to 5 labours @ 1200
6836552	12-12-14	Saleem Khan Govt. Contractor	180,000	
6836517	2-12-14	Saleem Khan Govt. Contractor	56,400	Paid to Various labours
6617917	27-1-15	Saleem Khan Govt. Contractor	14,400	Paid to Various labours
6617997	27-1-15	Saleem Khan Govt. Contractor	60,000	Paid to Various labours
6617999	27-1-15	Saleem Khan Govt. Contractor	24,684	Paid to Various labours
25127398	13-4-15	Saleem Khan Govt. Contractor	67,200	Paid to Various labours
25127300	13-4-15	Saleem Khan Govt. Contractor	24,000	Paid to Various labours
25127396	13-4-15	Saleem Khan Govt. Contractor	96,000	Paid to Various labours
25127394	13-4-15	Saleem Khan Govt. Contractor	46,800	Paid to Various labours
25127392	13-4-15	Saleem Khan Govt. Contractor	90,000	Paid to Various labours
25127385	13-4-15	Saleem Khan Govt. Contractor	60,000	Paid to Various labours
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	Cleaning of City Nalla Court
<b>Total:</b>			<b>11,015,812</b>	

**ANNEXURE-“G”  
Para-4.2.10**

**Statement showing the detail of less deduction of income tax**

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>I.T paid @ 6%, 6.%% and 7%</b>	<b>IT to be paid 7.5%</b>	<b>Differ-ence</b>	<b>Particulars</b>
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	109,080	136,350	27,270	Removal of Rubbish
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	380,520	475,650	95,130	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	379,714	474,642	94,928	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	192,420	240,525	48,105	Cleaning of City Nalla Court
29747633	1-6-15	Abdul Malik and Co.	122,300	7,950	9,173	1,223	Cleaning of Nallas
6617947	27-1-15	Abdul Qayum Govt. contractor	144,000	9,360	10,800	1,440	Cleaning of Nallas
6617977	27-1-15	AJ Kasi	96,000	6,240	7,200	960	Cleaning of Nallas
25127362	24-4-15	AJ Kasi	76,800	4,992	5,760	768	Cleaning of Nallas
29747665	30-6-15	Allah Dad and Co.	2,000,000	130,000	150,000	20,000	Sanitation work
6617282	30-9-14	Chikan Shah Govt. Contractor	49,500	3,218	3,713	495	Cleaning of Nallas
6836553	18-12-14	Ghulam Mohiuddin GC	531,600	34,554	39,870	5,316	Cleaning of Nallas
6836551	18-12-14	Ghulam Mohiuddin GC	30,000	1,950	2,250	300	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	240,000	15,600	18,000	2,400	Cleaning of Nallas

<b>Cheque No.</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>I.T paid @ 6%, 6.%% and 7%</b>	<b>IT to be paid 7.5%</b>	<b>Differ-ence</b>	<b>Particulars</b>
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	109,080	136,350	27,270	Removal of Rubbish
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	380,520	475,650	95,130	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	379,714	474,642	94,928	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	192,420	240,525	48,105	Cleaning of City Nalla Court
29747621	15-6-15	Ghulam Mohiuddin GC	120,000	7,800	9,000	1,200	Cleaning of Nallas
29747619	15-6-15	Ghulam Mohiuddin GC	120,000	7,800	9,000	1,200	Cleaning of Nallas
29747617	15-6-15	Ghulam Mohiuddin GC	120,000	7,800	9,000	1,200	Cleaning of Nallas
29747693	4-6-15	Haji Mohammad Yousaf Engineer	342,500	22,263	25,688	3,425	Cleaning of Nallas
6616494	20-1-15	M/s Mir Mohammad Hamza GC	120,000	7,800	9,000	1,200	Cleaning of Nallas
29747639	18-06-15	M/s Mir Mohammad Hamza GC	180,000	11,700	13,500	1,800	Cleaning of Nallas
6617908	27-1-15	M/S Saeed and Co.	96,000	6,240	7,200	960	Cleaning of Nallas
6617911	27-1-15	M/S Saeed and Co.	97,528	6,339	7,315	975	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	93,000	6,045	6,975	930	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	96,000	5,760	7,200	1,440	Cleaning of Nallas
4547725	18-7-14	Mohammad Khan and Co.	96,000	6,240	7,200	960	Cleaning of Nallas



<b>Cheque No.</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>I.T paid @ 6%, 6.%% and 7%</b>	<b>IT to be paid 7.5%</b>	<b>Differ-ence</b>	<b>Particulars</b>
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	109,080	136,350	27,270	Removal of Rubbish
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	380,520	475,650	95,130	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	379,714	474,642	94,928	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	192,420	240,525	48,105	Cleaning of City Nalla Court
6180573	7-8-14	Mohammad Khan and Co.	264,000	17,160	19,800	2,640	Cleaning of Nallas
25127383	1-5-15	Mohammad Amin and Co.	48,000	3,120	3,600	480	Cleaning of Nallas
6836536	2-12-14	Mohammad Anwar Sanitary Inspector	96,000	6,240	7,200	960	Cleaning of Nallas
25127342	20-4-15	Mohammad Anwar Sanitary Inspector	24,000	1,560	1,800	240	Cleaning of Nallas
25127343	20-4-15	Mohammad Anwar Sanitary Inspector	12,000	780	900	120	Cleaning of Nallas
29747658	19-06-15	Mohammad Anwar Sanitary Inspector	50,000	3,250	3,750	500	Cleaning of Nallas
6617414	7-1-15	Mohammad Idress and Co.	49,200	3,198	3,690	492	Cleaning of Nallas
25127327	17-4-15	Mohammad Idress and Co.	96,000	6,240	7,200	960	Cleaning of Nallas
25127387	13-4-15	Mohammad Rahim GC	324,000	21,060	24,300	3,240	Cleaning of Nallas
29747645	19-06-15	Saadat and Co.	234,000	15,210	17,550	2,340	Cleaning of Nallas

<b>Cheque No.</b>	<b>Date</b>	<b>Paid to</b>	<b>Amount</b>	<b>I.T paid @ 6%, 6.5% and 7%</b>	<b>IT to be paid 7.5%</b>	<b>Difference</b>	<b>Particulars</b>
6617310	1-10-14	M/s Waste Busters Lahore	1,818,005	109,080	136,350	27,270	Removal of Rubbish
6617101	20-8-14	M/s Waste Busters Lahore	6,342,003	380,520	475,650	95,130	Removal of Rubbish
6180525	18-7-14	M/s Waste Busters Lahore	6,328,559	379,714	474,642	94,928	Removal of Rubbish
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	3,207,000	192,420	240,525	48,105	Cleaning of City Nalla Court
4547716	11-7-14	Saleem Khan Govt. Contractor	76,800	3,456	5,760	2,304	Cleaning of Nallas
6617236	25-9-14	Saleem Khan Govt. Contractor	46,800	3,042	3,510	468	Cleaning of Nallas
6524202	3-9-14	Saleem Khan Govt. Contractor	120,000	5,400	9,000	3,600	Cleaning of Nallas
6836507	15-12-14	Saleem Khan Govt. Contractor	48,000	2,160	3,600	1,440	Cleaning of Nallas
6836508	15-12-14	Saleem Khan Govt. Contractor	96,000	6,240	7,200	960	Cleaning of Nallas
6837000	15-12-14	Saleem Khan Govt. Contractor	60,000	3,900	4,500	600	Cleaning of Nallas
6836552	12-12-14	Saleem Khan Govt. Contractor	180,000	11,700	13,500	1,800	Cleaning of Nallas
6836517	2-12-14	Saleem Khan Govt. Contractor	56,400	3,384	4,230	846	Cleaning of Nallas
25127396	13-4-15	Saleem Khan Govt. Contractor	96,000	6,720	7,200	480	Cleaning of Nallas
25127392	13-4-15	Saleem Khan Govt. Contractor	90,000	6,300	6,750	450	Cleaning of Nallas
25127385	13-4-15	Saleem Khan Govt. Contractor	60,000	4,200	4,500	300	Cleaning of Nallas
<b>Total:</b>			<b>24,593,995</b>	<b>1,505,705</b>	<b>1,844,551</b>	<b>338,845</b>	

**ANNEXURE-H**  
**Para-4.2.11**

**Statement showing the detail of expenditure incurred without tender**

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Contractor</b>	<b>Amount</b>	<b>Particulars</b>
29747633	1-6-15	Abdul Malik and Co.	122,300	Cleaning of Nallas
6836553	18-12-14	Ghulam Mohiuddin GC	531,600	Cleaning of Nallas
25127340	24-4-15	Ghulam Mohiuddin GC	115,200	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	240,000	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
29747619	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
29747617	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
6616494	20-1-15	M/s Mir Mohammad Hamza GC	120,000	Cleaning of Nallas
29747639	18-06-15	M/s Mir Mohammad Hamza GC	180,000	Cleaning of Nallas
6180573	7-8-14	Mohammad Khan and Co.	264,000	Cleaning of Nallas
6617703	27-1-15	Mohammad Khan and Co.	109,200	Cleaning of Nallas
25127387	13-4-15	Mohammad Rahim GC	324,000	Cleaning of Nallas
6524202	3-9-14	Saleem Khan Govt. Contractor	120,000	Cleaning of Nallas
6836552	12-12-14	Saleem Khan Govt. Contractor	180,000	Cleaning of Nallas
<b>Total:</b>			<b>2,666,300</b>	

**ANNEXURE-I**  
**Para-4.2.13**

**STATEMENT SHOWING THE EXPENDITURE INCURRED BY SPLITTING THE  
EXPENDITURE**

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Vr. No</b>	<b>date</b>	<b>Amount</b>	<b>Vehicle NO</b>	<b>Particulars</b>
6617321	1-10-14	Heights Group of Company, Quetta	5	29-9-14	97,800	CM-6000	Repair of Transports/ machineries
6617323	1-10-14	Heights Group of Company, Quetta	4	29-9-14	72,000	CM-6000	Repair of Transports/ machineries

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Vr. No</b>	<b>date</b>	<b>Amount</b>	<b>Vehicle NO</b>	<b>Particulars</b>
6617452	8-1-15	Mohammad Amin and Co. (Non Reg)	45	Nil	98,250	QAJ-3341	Repair of Transports/ machineries
5403296	26-01-15	Mohammad Amin and Co. (Non Reg)	24	Nil	35,000	QAR-88	Repair of Transports/ machineries
5403262	26-01-15	Mohammad Amin and Co. (Non Reg)	19	Kasi	99,620	QAF-7123	Repair of Transports/ machineries
5403267	26-01-15	Mohammad Amin and Co. (Non Reg)	20	Nil	66,000		Repair of Transports/ machineries
29747943	19-6-15	Mohammad Amin and Co. (Non Reg)	1	Nil	98,250	QAJ-3331	Repair of Transports/ machineries
2512773	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	18	Nil	98,500	QAH-9734	Repair of Transports/ machineries
25127231	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	19	Nil	99,000	QAH-9734	Repair of Transports/ machineries
25127360	24-4-15	Mohammad Idress and Brothers	0088		87,000	CIA-2609	Repair of Transports/ Machineries
6524227	9=9-14	Abdul malik, Abdul Khaliq and Co.	38	Nil	99,400	QA-9906	Repair of Transports/ machineries
6524234	9-9-14	Ehsan Builders, Qta	42		92,300	QAJ3939	Repair of Transports/ Machineries
6524282	17-9-14	Mohammad Idress and Brothers	74	24-6-14	99,350	QAJ-3319	Repair of Transports/ Machineries

Cheque No.	Date	Name of Firm	Vr. No	date	Amount	Vehicle NO	Particulars
6617248	26-9-14	Mohammad Amin and Co. (Non Reg)	44		88,250	QAJ-3327	Repair of Transports/ Machinerics
<b>Total:</b>					<b>1,230,720</b>		

**ANNEXURE-J**

**Para-4.2.14**

**Statement showing the detail of repair of transports and supplies of various items of transports from the unregistered firms**

(Amount in Rs)

Ch. #	Date	Name of Firm	Vr. No	Date	Amount	Particulars	Name of Vehicle
6617353	11-10-14	Wazir Mohammad and Co.	Nil	Nil	1,051,000	Motors, Pump repair, pump repair, shake,	Uni Loader-1
6617452	8-1-15	Mohammad Amin and Co.	45	Nil	98,250	self, break, pump Atomizer	QAJ-3341
5403296	26-01-15	Mohammad Amin and Co.	24	Nil	35,000	Supply of Tyres	QAR-88
5403262	26-01-15	Mohammad Amin and Co.	19	Kasi	99,620	total repair, self, pump etc.	QAF-7123
29747943	19-6-15	Mohammad Amin and Co.	1	Nil	98,250	wheel repair, pump, generator	QAJ-3331
2512773	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	18	Nil	98,500	purchase Gas kit, clutch plate, clutch bearing	QAH-9734
25127231	9-4-15	AJ Kasi and Asif Brothers Al-Gilani	19	Nil	99,000	Repair, and purchasing	QAH-9734

		Road, Quetta					
6524227	9=9-14	Abdul malik, Abdul Khaliq and Co.	38	Nil	99,400	Repair, and purchasing	QA-9906
6524234	9=9-14	Ehsan Builders, Qta	42		92,300	Repair, and purchasing	QAJ3939
6617248	26-9-14	Mohammad Amin and Co.	44		88,250	generator, repair, etc	QAJ-3327
<b>Total:</b>					<b>1,859,570</b>		

**ANNEXURE-K**  
**Para-4.2.16**  
(Amount in Rs)

<b>Ch. No</b>	<b>Date</b>	<b>Name of Contractor</b>	<b>Amount</b>	<b>Name of Work</b>
25127381	1-5-15	Abdul Khaliq and Abdul Malik	96,000	Cleaning of Nallas
6617228	25-9-14	Abdul Malik and Co.	67,200	Cleaning of Nallas
6836553	18-12-14	Ghulam Mohiuddin GC	531,600	Cleaning of Nallas
6836551	18-12-14	Ghulam Mohiuddin GC	30,000	Cleaning of Nallas
25127340	24-4-15	Ghulam Mohiuddin GC	115,200	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	240,000	Cleaning of Nallas
29747621	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
29747619	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
29747617	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Nallas
29747639	18-06-15	M/s Mir Mohammad Hamza GC	180,000	Cleaning of Nallas
6617908	27-1-15	M/S Saeed and Co.	96,000	Cleaning of Nallas
6617911	27-1-15	M/S Saeed and Co.	97,528	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	93,000	Cleaning of Nallas
6617914	27-1-15	M/S Saeed and Co.	96,000	Cleaning of Nallas
5403237	20-1-15	M/S Saeed and Co.	60,000	Cleaning of Nallas
5403239	20-1-15	M/S Saeed and Co.	30,000	Cleaning of Nallas
6617500	20-1-15	M/S Saeed and Co.	30,000	Cleaning of Nallas

<b>Ch. No</b>	<b>Date</b>	<b>Name of Contractor</b>	<b>Amount</b>	<b>Name of Work</b>
25127327	17-4-15	Mohammad Idress and Co.	96,000	Cleaning of Nallas
4547724	18-7-14	Mohammad Khan and Co.	96,000	Cleaning of Nallas
6617288	2-9-14	Mohammad Khan and Co.	99,000	Cleaning of Nallas
6617703	27-1-15	Mohammad Khan and Co.	109,200	Cleaning of Nallas
25127387	13-4-15	Mohammad Rahim GC	324,000	Cleaning of Nallas
29747645	19-06-15	Saadat and Co.	234,000	Cleaning of Nallas
4547716	11-7-14	Saleem Khan Govt. Contractor	76,800	Cleaning of Nallas
6617236	25-9-14	Saleem Khan Govt. Contractor	46,800	Cleaning of Nallas
6524202	3-9-14	Saleem Khan Govt. Contractor	120,000	Cleaning of Nallas
6836507	15-12-14	Saleem Khan Govt. Contractor	48,000	Cleaning of Nallas
6836508	15-12-14	Saleem Khan Govt. Contractor	96,000	Cleaning of Nallas
6837000	15-12-14	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
6836552	12-12-14	Saleem Khan Govt. Contractor	180,000	Cleaning of Nallas
6836517	2-12-14	Saleem Khan Govt. Contractor	56,400	Cleaning of Nallas
6617917	27-1-15	Saleem Khan Govt. Contractor	14,400	Cleaning of Nallas
6617997	27-1-15	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
25127392	13-4-15	Saleem Khan Govt. Contractor	90,000	Cleaning of Nallas
25127385	13-4-15	Saleem Khan Govt. Contractor	60,000	Cleaning of Nallas
<b>Total:</b>			<b>3,989,128</b>	

**ANNEXURE-L**  
**Para-4.2.17**  
(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Contractor</b>	<b>Amount</b>	<b>Name of Work</b>
29747633	1-6-15	Abdul Malik and Co.	122,300	Cleaning of Drains
6617947	27-1-15	Abdul Qayum Govt. contractor	144,000	Cleaning of Drains
29747665	30-6-15	Allah Dad and Co.	2,000,000	Cleaning of Drains
6836553	18-12-14	Ghulam Mohiuddin GC	531,600	Cleaning of Drains
25127340	24-4-15	Ghulam Mohiuddin GC	115,200	Cleaning of Drains

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Contractor</b>	<b>Amount</b>	<b>Name of Work</b>
29747621	15-6-15	Ghulam Mohiuddin GC	240,000	Cleaning of Drains
29747621	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Drains
29747619	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Drains
29747617	15-6-15	Ghulam Mohiuddin GC	120,000	Cleaning of Drains
29747693	4-6-15	Haji Mohammad Yousaf Engineer	342,500	Cleaning of Drains
6616494	20-1-15	M/s Mir Mohammad Hamza GC	120,000	Cleaning of Drains
29747639	18-06-15	M/s Mir Mohammad Hamza GC	180,000	Cleaning of Drains
6180573	7-8-14	Mohammad Khan and Co.	264,000	Cleaning of Drains
6617703	27-1-15	Mohammad Khan and Co.	109,200	Cleaning of Drains
25127387	13-4-15	Mohammad Rahim GC	324,000	Cleaning of Drains
29747645	19-06-15	Saadat and Co.	234,000	Cleaning of Drains
6524202	3-9-14	Saleem Khan Govt. Contractor	120,000	Cleaning of Drains
6836552	12-12-14	Saleem Khan Govt. Contractor	180,000	Cleaning of Drains
<b>Total</b>			<b>5,386,800</b>	